

**Sterling Board of Assessors  
Room 109, Butterick Municipal Building, 1 Park St., Sterling MA 01564**

**Minutes of Meeting June 5, 2014**

**Present:** Donlin Murray (Don), Chairman  
Michael Rivers (Mike), Clerk  
Harald Scheid (Harald), Contract Assessor (RRG/Regional Resource Group)  
Debbie Dreyer (Debbie), Assistant to the Assessor  
**Guest:** Collector/Treasurer, Anne Cervantes

**Not Present:** Robert Cutler (Bob), Vice-Chairman

**Meeting Opened at 7:04 am**

**Roll Call & Approval of Agenda**

Donlin Murray & Michael Rivers present along with Harald Scheid & Debbie Dreyer.

Mike thought there should be a more detailed description of the agenda items so someone reading it would know exactly what's to be discussed – Don felt there wasn't a need to expand on the description – if someone thought the agenda item was of interest, they could come to the public session. Don suggested we move the public session to the end, before #7 (future agenda items). New Business item to approve 2 Personal Property Administrative Abatements was stricken from the agenda. Mike made a motion to approve the amended agenda, 2<sup>nd</sup> by Don, all in favor.

**Roll Call Vote:** Rivers aye, Murray aye

**Signing of payables & payroll**

Payables & payroll signed.

**OLD BUSINESS**

**Review and accept past meeting minutes**

Executive meeting minutes for 12/26/14 - approved

**Roll Call Vote:** Rivers aye, Murray aye

Executive meeting minutes for 2/27/14 – approved

**Roll Call Vote:** Rivers aye, Murray aye

Executive meeting minutes for 3/12/14 - approved

**Roll Call Vote:** Rivers aye, Murray aye

Executive meeting minutes for 3/26/14 - approved

**Roll Call Vote:** Rivers aye, Murray aye

Minutes for 5/14/14 will be reviewed at our next meeting.

**Finalize job description**

Mike asked if we can put this off for a future meeting since he hasn't had a chance to work on this & it's not time-sensitive.

**Personal Property update**

7:30 am - Anne Cervantes, our Collector/Treasurer joined the discussion concerning unpaid Personal Property taxes. Many on the unpaid list are still actively in business. We need to see if there are other avenues to pursue in collecting these past due bills. We're looking for Anne's opinion on a minimum threshold – whether there's an impact on the Collector's office – she said it's not a burden in issuing & collecting, but it is too costly to chase them down. Mike asked how often there's a write-off – last one was about 2004 – done by request of the auditors. Don said there are probably some that should be written off, but there are also ones still owned by the original owner. Mike asked if interest or fees can be charged – Anne said not fees, but interest can be at the rate of 14%. Harald suggested taking one year at a time & researching the list – if the fee is too small, the only option is small claims court which would be too time consuming & expensive. The Board needs to decide if we're going to put a limit on what we're going to pursue. Mike asked if Anne could do a spreadsheet with the past dues & the interest calculated. There's already a system in place where the Collector's office verifies that taxes are paid up to date before signing off on a building permit. The Collector/Treasurer agrees with the Board that there should be a system for holding up permits & licenses to assist with collection of the open receivables – possibly making sure all Town departments have a list of these businesses & taxes would have to be brought up to date before issuing any permits or licenses. Harald said we need to make sure that these licensing departments build into their system a "visitation" of this list before granting approvals. The

Collector/Treasurer will be putting together a list of open receivables for both Personal Property & Real Estate for the new fiscal year. Harald said according to the research done this past year by Justine LaPierre of RRG, there are more home businesses than storefronts & are much more difficult to keep track of.

### **Contract Regional Assessor (RRG) Update**

#### **Update**

FYI - Harald sent a letter out to Sterling Land Trust on May 19<sup>th</sup> informing them that their exemption has been revoked on 7 properties they own in town. There has been no response yet - they have 30 days (June 18, 2014) to make an appeal in writing to the Board of Assessors.

#### **Westboro ATB case update**

Harald said still nothing's come down on the findings on the Westboro ATB case – according to Harald's contacts at the Department of Revenue, there's a lot of upset about the ATB's decision which is at odds with the DOR attorneys' advice about whether solar projects that have electricity that hits the grid – their assets being exempt or not. Harald spoke to Kathleen Colleary, head of the legal group - she had no advice on how to proceed – they're leaving it up to the local boards at this point. June 20<sup>th</sup> is the drop dead date for sending out a bill, so we need to co-ordinate time to meet with Pandolf Perkins. Harald recommended, with the Board's approval, that we send Pandolf a letter informing them of the Board's vote & what the approximate tax bill would be & invite them to meet with us which we would set before June 20<sup>th</sup>. Harald said ideally what we should do is to encourage a special agreement with a fixed price over the next 20 years.

Harald handed out a sample of a Capitalized Ground Lease that he put together – this is the method DOR expects us to use to establish a special land rate for solar projects – this needs to be customized for each town since land becomes more expensive the farther east you go. Harald's still building out the ground lease data – it's very hard to get this information.

**Next Meeting:** Monday 6/16/14 @5:00pm or secondarily, Wednesday 6/18/14 @7:30am

#### **Future Agenda**

1. Meet with Pandolf Perkins / Tax Bill
2. Review & accept past meeting minutes
3. Job description
4. Job review
5. Public Session

Mike moved to close the meeting, 2<sup>nd</sup> Don, all in favor, aye.

**Meeting Adjourned at 8:38am**

**Attachments:** Sterling Land Trust letter, Solar Valuation Model / Pandolf Perkins & Davis Farms, Land Rate Development-Capitalized Ground Lease

**References:** Town of Sterling List of Business Registrations, Town of Sterling Personal Property Unpaid Balance Report

Respectfully Submitted  
Debbie Dreyer  
Assistant to the Assessor