

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

Minutes of Meeting October 15, 2014

Present: Donlin Murray (Don), Chairman
Robert Cutler (Bob), Vice-Chairman
Harald Scheid (Harald), Contract Assessor (RRG/Regional Resource Group)
Debbie Dreyer (Debbie), Assistant to the Assessor
Guests: Sean Hamilton, General Manager SMLD
Charla & Steve Kroll, taxpayers

Meeting Opened at 7:35am

Roll Call & Approval of Agenda

Robert Cutler & Donlin Murray present along with Harald Scheid & Debbie Dreyer. Don made a motion to accept the amended agenda, 2nd by Bob, all in favor, aye.

Payroll, Payables, Abatements & Statutory Exemption List signed – Don made a move to approve the Statutory Exemption list, 2nd by Bob, all in favor, aye.

Meeting Minutes of 7/16/14 – Don made a motion to approve the minutes, 2nd by Bob, all in favor, aye.

OLD BUSINESS

Review Cartographic (CAI) & Query Manager Agreements – Jeff Ritter, Chief Procurement Officer for the Town of Sterling, has been in contact with the DOR with respect to the BOA's agreement with CAI. Jeff verbally confirmed that the agreement complies with the procurement policy. The Board will request a letter for our files, stating that we comply.

Future Agenda Items

- Review & approve updated job description
- Job Evaluation – each Board member should do their individual evaluations before the next Board meeting
- Update on 61A applications
- Review Personnel Handbook draft
- Update on the tax rate progress

CONTRACT REGIONAL ASSESSOR (RRG) UPDATE

61A – The Oct 1st deadline has come & gone – Harald sent out a mailing about 2 weeks before that deadline for those who had not sent in their applications yet – there was then a flood of applications coming in from middle of Sept to Oct 1st. All but two have responded at this time. We're far ahead of where we were last Oct. In the next few weeks Harald will be reviewing those applications to see if they comply. As the applications came in, they were checked to be sure the proper documents were attached. In the long-term review Harald will have someone on his staff to assist. Sharon Vincent with RRG, had started extensive research on 61A earlier this year – even with that, it's very difficult to find the liens on the Registry of Deeds – the Registry doesn't always clearly indicate what each document is, therefore you sometimes are dealing with the prospect of going through possibly 100-200 documents to find the lien you're looking for – and that's just one property. When Sharon exhausted her search & hadn't located a lien, Harald sometimes would dig through some of the more obscure documents & find one. It seems like it would be an easy task, but when you have to open 50-60 documents just to find one lien - it is not!

Tax Rate – We have all of our assessments & reports into the DOR pending approval. Our assessments are coming in at 95% of market value. We've demonstrated that we've met DOR's requirement that our interim assessment year values are in compliance. No adjustment will be made in commercial/industrial. We're reporting \$160,000.00 in certified New Growth. We expect to have all our approvals by the end of this week. Harald would like to schedule a classification hearing date as early as possible with the Selectmen; probably their first meeting in Nov. Harald asked if there was a consensus from this Board to adopt a uniform rate.

Vote: Bob made a move to approve Harald recommending the Selectmen adopt a single tax rate – 2nd by Don, all in favor, aye.

8:00am

Guest: Sean Hamilton – Sean would like to have an open discussion that would hopefully lead to a satisfactory conclusion on the Pandolf Perkins project status. Going back to 2011 when this was started, it was treated as tax exempt – no one else was doing this at the time so they had no idea how a solar project was treated. Sean lives in Templeton and that town was involved in an agreement where the DOR was involved – SMLD looked to use that as an example of how the DOR treated a solar project. SMLD proposed that if the tax status changes, there could be a possible re-

negotiation & an extension of the contract – in discussions with Pandolf Perkins, it seems they might be amendable to that. Harald asked if Sean pictures Pandolf entering into a special tax agreement. Harald said that recent DOR directives are that we have to assess these tax payments through the property tax levy not through a payment in lieu of tax – it's a tax agreement that affects the regular property tax levy. Harald addressed the question of who has statutory authority to enter into a tax agreement – the legal ruling is that it's vested with the BOS – the DOR is saying the Selectman cannot enter into an agreement where the payment cannot be supported by an assessment equivalent on the appraisal that's required to get to that number. The payment needs to be translated into a valuation equivalent – in doing that you need to develop an appraisal to support that value – that's where the assessors input is required. The Assessors do not themselves have the authority to sign off on a tax agreement. It's important that the Selectmen cannot make a decision with respect to a tax agreement without consulting the Assessors. Harald asked Sean what would happen if we get the findings from the Westboro case – ATB has already ruled – we think this sort of project would be exempt as Harald interpreted the law to say a few years ago. What if the findings come back and say yes; in this situation the property would be exempt – then what happens with the agreement? Sean said he could keep the agreement in place because it's already in the rates. The Board would like to review this – we have a month to respond to the abatement application. If the Board makes no decision, the abatement's deemed denied. Pandolf can then file an appeal with the Appellate Tax Board – it could then be 1-2 years before we get a scheduled hearing date, hopefully we'll get the findings during that time frame. If the Board would agree to a recommended tax agreement and associated payment – we could go ahead with that and then once the findings of fact come down from the ATB we could have a re-visit. The Board will continue this discussion at their next meeting.

8:27

NEW BUSINESS

Guests: Charla & Steve Kroll, taxpayers 86 Chace Hill Road

Requesting "explanation as to why 95 Chace Hill Road has Chapter 61 status without the required paperwork and lien as per state requirement". Charla Kroll summarized a letter written by her to the Assessor expressing her concern about a property located at 95 Chace Hill Road. Charla said that in 2002 Rocky Acres Farm purchased the property from Larry Favereau. She says there's no Chapter 61A lien on it. Harald said we have any number of liens in our files on that property (61A) – all recorded at the Registry of Deeds. Their point is that the liens aren't in the current business name – many deeds & liens are still in the original owners' name which was passed down to family. The main concern is that the Town's interest be covered by these liens & they are – the land cannot be sold without the liens being cleared up. The assessors are now in the process of a project researching all Chapter land to bring deeds & liens up to date with current owners, maps, parcels where possible & necessary. Steve Kroll expressed concern as to whether the process of acquiring a chapter lien is being done properly. Charla was concerned that since they list forestry on their 61A application & that they don't have a forestry plan. Harald explained that as a farmer under 61A, where a fair amount of their acreage is reported to us as pasture & farming activities, you are allowed to have a woodlot associated with that acreage - that's what The Rocky Acre Farm is reporting. There's no indication that they're looking to take a certain amount of their acreage & bring it in under a forest management project – they're simply declaring a certain amount of their acreage as a woodlot in conjunction with their regular agricultural activities. Their chapter application shows they declared 34 acres for dairy beef & hay cropland, additional 33.5 acres of woodland & pasture, 10 acres of contiguous non-productive land - with a 5 acre holdout to cover all of the buildings on the property, the total acreage equals 72.5 acres.

The assessors' office is now making the effort to bring all the chapter files up to date – the issues we are dealing with are long-standing & probably go back 30-40 years. The important thing is that we have multiple liens on this property & if it were to sell, the Town's interest would be protected. Many of the sales on this property were a family conveyance.

Vote Executive Session

Chairman Don Murray made a motion that the Board convene in executive session under M.G.L. Chapter 39: Section 23B, Clause (7) to comply with, or act under the authority of, any general or special law; for the purpose of reviewing (1) Hardship application, (1) administrative abatement for a 3ABC Charitable Organization and (1) review of a 3ABC Charitable organization exemption, so the accompanying financial statements not be subject to disclosure as public records.

Roll Call Vote: Cutler aye, Murray aye

The Board convened in Executive Session at 9:15am and reconvened in public session at 9:30am.

Harald reported that the Sterling Land Trust has now filed all their Form PCs per the Board's request – Jim French brought all the proper documentation here to the office. They are now compliant as a 3ABC Charitable Organization.

No public session.

Propose next meeting for Nov 10th @5:00pm – we'll verify that with Mike

Don moved to close the meeting, 2nd Bob Cutler, all in favor, aye.

Meeting Adjourned at 9:40am

Respectfully Submitted
Debbie Dreyer
Assistant to the Assessor