

**Town of Concord
Board of Assessors Meeting Minutes
July 9, 2019**

Present: Tom Matthews, Chair, Susan Livingston and Christian Fisher
Staff: Lane Partridge, Town Assessor

Others: Terri Ackerman, Select Board Liaison

The meeting was called to order at 7:00 P.M.

MINUTES

May 16, 2019 – Regular Session & Executive Session

On a **MOTION** made by Ms. Livingston seconded by Mr. Fisher, it was **VOTED** to **APPROVE** the minutes of the regular session and the executive session of May 16, 2019.

June 13, 2019 – Regular Session

On a **MOTION** made by Ms. Livingston seconded by Mr. Fisher, it was **VOTED** to **APPROVE** the minutes of the regular session meeting of June 13, 2019..

MOTOR VEHICLE END OF MONTH REPORTS

Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for **May 2019** with the following amounts:

2019 - \$10,166.18
2018 - \$ 2,126.56
2017 - \$ 227.50

On a **MOTION** made by Mr. Fisher seconded by Ms. Livingston, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for **2017, 2018 and 2019** as designated in the End of the Month Reports for **May 2019** and as listed above.

Mr. Partridge presented End of Month Reports for Motor Vehicle Excise Tax Abatements for **June 2019** with the following amounts:

2019 - \$5,296.09
2018 - \$1,032.18
2017 - \$ 56.25

On a **MOTION** made by Ms. Livingston seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the motor vehicle excise tax abatements for

2017, 2018 and 2019 as designated in the End of the Month Reports for **June 2019** and as listed above.

OMITTED AND REVISED ASSESSMENT REPORT

Mr. Partridge explained that this report is generated if there is a property that is not included in the original commitment or a property that is included but whose value and tax amount needs to be adjusted. He reported there were no properties that fell into those categories for FY 2019 but the report still needs to be submitted to the Department of Revenue.

On a **MOTION** made by Ms. Livingston seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the Omitted and Revised Assessment Report for Fiscal Year 2019.

The Board Members signed the report.

LA13A FORM

Mr. Partridge explained that this report is the Amended Tax Base Growth Report. This is used to report growth that was not reported previously. He stated that there was nothing to report on this form.

On a **MOTION** made by Ms. Livingston seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** to **APPROVE** the Amended Tax Base Growth, LA13A Form, for Fiscal Year 2019.

The Board Members signed the report.

MASS AUDUBON SOCIETY

In December 2018 the Massachusetts Audubon Society was gifted several pieces of property in Concord including 221, 203 and 20X Balls Hill Rd. and 141X Monument St. As of July 1, 2019, the beginning of Fiscal Year 2020, they were the owners of the properties. The properties at 20X Balls Hill Rd. and 141X Monument St. are vacant pieces of land and are tax exempt for Fiscal Year 2020. The property at 221 Balls Hill Rd. includes land plus a 14,000 + square foot house. The property at 203 Balls Hill Rd. includes land plus a Cape Cod Style Home. The caretaker of the property, who is an employee of Mass. Audubon, is living in an apartment over the garage that is attached to the property at 221 Balls Hill Rd.

When a tax exempt organization is gifted or purchases a property they are given a two year grace period to develop the property as long as they present the Assessor's with a plan of what they plan to do with the property. Mass Audubon wrote the town a letter but included no plan for how they intend to use the two houses on the properties. As of now we are taxing the large home and the smaller home and the land associated with the building lots.

Mr. Partridge used the property that Concord Academy developed into playing fields on Fairhaven Rd. as an example. Concord Academy purchased the property from the Arena Family. We gave them a 2 year grace period to convert the land as long as they had a plan in place to do so. They

came to us with a plan to convert the land to playing fields. When the two years was over they had not converted the land and they ran into some funding issues. We then taxed them on the land for the next two years until they converted the land to playing fields. Since then that property has been tax exempt.

Mr. Partridge stated that Mass Audubon said they would bring us a plan for what they intend to do with the properties, they have not done that. They also stated that they are being held up by the Town and a special permit they applied for in regards to the use of the house. We discovered that they have not applied for a special permit and in order to do that they need to have a plan in place, so that the ZBA can decide to approve the use. As of now they are not occupying the properties, except for the apartment over the garage for the caretaker and an outbuilding as an office.

The Board asked Mr. Partridge to send them a letter stating that they need to present us with a plan for the properties and apply for a special permit to the Town by September 30, 2019 or they will be taxed for Fiscal Year 2020.

The Board asked Mr. Partridge the history of the gift. The properties were purchased by Reinier Beeuwkes in August 2018 for \$22,000,000. He then gifted them to the Mass Audubon in December 2018. Mr. Partridge stated that Mass Audubon has property all over the state and they know the rules in regards to what constitutes a tax exempt property.

On a **MOTION** made by Ms. Livingston seconded by Mr. Fisher, it was stated to write a letter to Mass Audubon and inform them they have 90 days to apply for a special permit or they will remain taxable.

Discussion continued on this topic. They currently have two houses which are not being occupied and are not exempt. Occupying the property means actually making use of the property for the purposes the organization in intended for.

Ms. Livingston amended the motion to state:

On a **MOTION** made by Ms. Livingston seconded by Mr. Fisher, it was **UNANIMOUSLY VOTED** send a letter to Mass Audubon and inform them they have 90 days to apply for a special permit and must present us with a plan for what they will be using the two homes on the property for.

Mr. Partridge stated he will write the letter and report further on this at the next meeting.

SIGNATURE STAMP

Ms. Livingston signed a piece of paper so that the Assessor's Office can have a stamp of her signature made to assist in processing documents more efficiently.

TOWN ASSESSOR

Mr. Partridge stated that he is in the process of reviewing the 2018 Sales and is about 1/3 of the way through them. He has noticed that some sales prices are much higher than our assessed value. Some market areas will need to be adjusted to bring the sales to assessment ratio closer together. A sale on Cambridge Turnpike was \$250,000 below our assessed value.

Mr. Partridge stated that Cambridge Turnpike is under construction and is difficult to pass over. Some of the road is closed while other portions are torn up. He suggested putting a 25% - 30% discount on the land on a temporary basis due to the construction that has been going on for several months.

From the review so far it appears that the sale price to assessment comparisons are in line with each other. As a result there will probably not be a large change to the assessments for FY 2020.

It was noted that the sales market is being driven by condition of the property at this time. There was a new house built on Martin Rd. that sold for \$500,000 above our assessment. While Martin Rd. was previously not considered on the same level as Monument St., as far as sale prices are concerned, they are getting closer to being equal. Mr. Partridge stated that he believes Martin Rd. and Laurel St. need to be studied and a Market Area change needs to be made. On Laurel St. our assessments are low compared to the sale prices. Mr. Partridge will continue to study the sales and will report to the Board at the next meeting.

BOARD COMMENTS

Mr. Matthews stated that he and Ms. Dee made a presentation to the Council on Aging concerning statutory exemptions and the Senior Means Tested Exemption. It was very well received by those who were present. He stated that the changes that we made to the Power Point Presentation made the presentation easier to understand. The presentation was recorded and will be broadcast over Concord Cable.

ADJOURNMENT

The meeting was adjourned at 8:06 P.M.

Respectfully submitted,

Carolyn Dee
Sr. Administrative Assistant