

MINUTES
SCHEDULED MEETING
BOARD OF ASSESSORS
November 21, 2002
322 Concord Rd.
Sudbury, MA. 01776

Present: Board of Assessors Chairman Trevor Haydon, Assessor Liam Vesely, Director of Assessing Maureen Hafner Assistant Assessor Cynthia Gerry

Regular Session Convened: 6:10 p.m.
Regular Session Adjourned: 9:00 p.m.
Chairman Haydon opened the Meeting at 6:10 p.m.

New Business:

Assessor Vesely reported that he recently completed the Department of Revenue sponsored, Course 101. The series of classes culminated with an exam, for which he expects to receive the results shortly. Fellow Assessors Haydon and Berry congratulated him on the alacrity with which he completed the course.

Holiday Giving Program:

As Board Chairman, Trevor Haydon received a letter from Town Manager, Maureen Valente inviting the Assessors to submit a list of candidates whom they feel could benefit from a gift of money from the Town Charity Fund, during the Holiday Season. Following discussion the Board authorized Cynthia Gerry to suggest a few of candidates from the Clause 18 list.

Town Father's Forum Discussion

A brief update was given to Assessor Berry on the Assessors' presentation at Town Father's Forum on October 8, 2002. Assessor Berry was traveling at the time, and was unable to attend the Forum.

Senior Tax Work-Off Program Update

A recent I.R.S. ruling triggered a directive from the Department of Revenue on how Cities and Towns must treat the Senior Work Off abatement figures. According to the I.R.S., the work-off amount needs to be considered income, and as such is subject to taxation. Assessor Hafner is going to contact the State to discuss the possibility of treating the work-off amount as an exemption. The purpose of this would be for the applicant to realize the maximum benefit allowed, (without being taxed on it).

A/T/B Update

The Appellate Tax Board cases scheduled for November 26th have all been withdrawn or continued. Sudbury Crossing has withdrawn their appeal. The remaining cases have been continued until February of 2003.

Minutes Review

The minutes of September 23, 2003 and October 8, 2002 were approved as presented.

Financial Re-cap

Director of Assessing Hafner distributed Recap forms, and an overlay history spreadsheet. A discussion of actual versus estimated receipts ensued. Assessor Berry reiterated that the overlay account is the Assessors responsibility, and it is the Assessors who have the authority to release the overlay. Director of Assessing Hafner is concluding the sales analysis and expects to have the updated values available at the next Board Meeting

Chapter 203

The Fiscal Year 2002 Chapter 203 values are in the final phase of being calculated. The expected amount to be collected as a result of the supplemental assessments for fiscal year 2002 is **\$190,768**.

Condominium Assessments

Condominiums are subject to specific assessment practices unique to that type of property ownership. If a condominium unit is added to the master deed after January 1st that unit may not be assessed in the upcoming fiscal year. Under the current regulations if a master deed is amended to include additional units after January 1st those units will not be subject to chapter 59 sec 5 taxation until the following fiscal year, i.e. master deed amended January 2, 2002, no tax bill until fiscal year 2004. Developer's Rights, as they are considered in this example are not subject to taxation.

Sudbury's three residential condominium complexes are directly affected by the above requirement. As a result some of the units at Springhouse Pond will be subject to a fiscal year 2002 Chapter 203 tax, but not to an actual fiscal year 2003 tax. Of principle concern is the disparity this causes, between like properties. Due to a technicality, one property owner is taxable in a given year and one is not. Considerable discussion was devoted to possible options which may be available to alleviate some of the disparity. Chairman Haydon mentioned the possibility of a P.I.L.O.T. payment (*voluntary* payment to the Town in *lieu of taxes*), for those owners not subject to a tax. Other options were discussed. Director of Assessing Hafner advised that a bill has been submitted to the Legislature designed to allow taxation under the normal course of events. She is in frequent contact with the Department of Revenue, and will advise of any updates.

Future Meeting Dates

The week of December 10th. The exact date, time, and place will be determined at a later date.

The Classification hearing is scheduled for Tuesday December 17, 2002 at 8:00 p.m. (Assessor Berry will be out of Town and unable to attend).

There being no further business before the Board, Chairman Haydon called the meeting adjourned at 9:00 p.m.