

**Town of Chelsea
Board of Assessors Meeting Minutes
November 26, 2012**

1. Call to Order

Chairperson Ben Smith called the meeting to order at 6:38 PM.

Assessors present were Michael Pushard and Benjamin Smith. Linda Leotsakos was excused. There were 4 residents also present, including Dana Cloutier and Clayton Merrill. Ben Smith explained, because there were two parties present with issues on the agenda, those items may be handled out of order for the convenience of those parties.

Ben summarized the abatement process for those present including how abatements are handled, the Assessors might ask questions, request/submittal of additional information, the need to demonstrate reasons for abatement approvals and the burden rests with the applicant to provide sufficient information to justify the abatement request/approval.

2. Scheduled Items

A. Abatement Requests

1. Beaulieu (Map11, Lot 018)

Roberta Beaulieu was not present at the meeting as she was in Florida. Ben Smith had talked with her previous to the meeting to determine if she was comfortable with the Board discussing the abatement request without her being there. He explained to her that he was not sure if there would be questions about her request or if they would need additional information. She told Ben Smith she was comfortable with the Board going forward in her absence.

Ben also discussed with her some details about the building including the homeowners' statement about the basement being unfinished except for a small room that her late father had for storm outage purposes. Ben also related various concerns that Ms. Beaulieu had with needed repairs.

During the meeting Ben Smith and Mike Pushard discussed the information on the abatement request. They also discussed that abatement requests normally should include comparable properties that the homeowner believes support an abatement. Here, none were provided.

- Mike Pushard moved to grant Roberta Beaulieu's abatement request, Map11 Lot 018, for a reduction in the building value of about \$20,000 resulting in a total building value of \$110,000.

Ben stated that he would not second the motion at this time because he felt that additional information, including, a list of comparable properties from the applicant, was necessary. Both Mike and Ben recognized that it is the responsibility of the persons seeking an abatement to demonstrate why an abatement is justified. Without a list of comparable properties, Ben and Mike agreed that action at this time was premature. Mike withdrew his motion and no action was taken.

Ben stated that he would contact the homeowner in order to request the additional information for the Board's consideration at a future meeting.

2. Buotte (Map 1, Lot 297)

James Buotte was not present at this meeting but had attended the last Board meeting. The Board had not taken action at that meeting because they needed more information. Ben and Linda conducted an in-house review, took photos and measurements of the house and garage. (There is also a shed on the property on concrete blocks that is used for storage that is approximately 8'x12' and has little impact on value.) Based on this review, Mike and Ben were comfortable that the Board had sufficient information to consider Mr. Buotte's request.

- Ben Smith moved the Board grant James Buotte, Map 1, Lot 297, an abatement of the building value in the amount of \$35,000 for 2011, 2012, and 2013 thus resulting in a total building value of \$75,000. Mike seconded the motion.

The Board discussed why this value. There were 3 comparable properties ranging from \$65,000 to \$85,000. Both Mike and Ben recognized that the house is significantly overvalued. The building does not have a full foundation. The construction grade of the building is below average to average. Rafters and joists appear to be 24" on center. The roof, which is asphalt shingles, has dips and sags, and will need to be replaced in the relatively near future. The interior of the house shows that some remodeling attempts had been made, including work to be done to the kitchen. These renovations were never completed. Floors are carpet, except for the kitchen and bathrooms, which are linoleum. Walls are conventional drywall 2"x 4" construction 24" on center.

The garage is a one door 30' x 24 in size and is 2"x 6" construction. The garage has an asphalt roof but is in considerably better condition than the house roof. The garage is not insulated. The garage is large enough to hold two vehicles (side by side) but currently fits one vehicle and remainder appears to be storage. The garage is constructed on a frost wall and slab. Overall construction of garage is average.

After these discussions, Ben Smith called a vote on the motion. Ben Smith and Mike Pushard voted in favor of the motion (Linda Leotsakos was not present). The motion carried.

3. Cloutier (Map 9, Lot 126)

The Cloutiers were present at the meeting. Ben Smith confirmed with the Cloutiers they were requesting an abatement for 3 years, 2011, 2012, and 2013. An opportunity was given for the Cloutiers to answer Board questions and provide additional information to the Board that they wished concerning the application.

- Ben Smith moved to grant Dana Cloutier, Map 9, Lot 126, an abatement of the building value, in part, for \$10,000 for the 2011, 2012, and 2013 tax years resulting in a total building value of \$20,000 for these years. The motion was not seconded, and, after further discussion, Ben withdrew his motion.

Mike stated he thought the building, when compared to the Trask buildings (referenced by Mr. Cloutier), was more like \$15,000 in value. The Trask property also has additional buildings on the lot.

- Mike Pushard moved to accept the abatement request of Dana Cloutier granting a reduction in the building value of \$15,000 for the 2011, 2012 and 2013 years, resulting in total remaining building value on the property of \$20,000 for these years. Ben seconded the motion.

The Board discussed some details of the Cloutiers' request including the age of the mobile home, the make of the mobile home, whether it was new or used when bought. The Cloutiers also asked about the acreage. Board members explained that the first 2 acres of developed lots are all taxed at the same rate of \$23,000 and then an additional \$700 for each additional acre thereafter. The Cloutiers questioned the value of the land because it is mostly a bog.

After these discussions, Ben Smith called a vote on the motion. Ben Smith and Mike Pushard voted in favor of the Cloutiers' requested abatement of \$15,000 in building value for the 2011, 2012 and 2013 tax years and the motion carried. Building values remaining on the property total \$15,000. The Board found that this abatement reduced building values to an amount consistent with comparable properties. Ben Smith informed the Cloutiers of their right to appeal the decision and the appeal period is 60 days. Ben also gave them a copy of the abatement appeal process and materials on how properties are assessed.

4. Merrill (Map 1, Lot 057)

Mr. Merrill was present. Mr. Merrill, at the Board's request and in its presence, amended his application to request \$40,000 in reduced value on the buildings on the property. His application had not stated specified value as required.

Ben explained that he, Mike and Linda had conducted an exterior review of the property and had taken measurements and photographs of the buildings. An opportunity was given for Mr. Merrill to answer Board questions and provide additional information to the Board that he wished concerning his application.

- Mike Pushard moved the Board grant Clayton and Jeffrey Merrill an abatement, in part, and abated the building value by \$30,000 (not the requested \$40,000) for the 2013 tax year resulting in an overall remaining building value on the property of \$30,000. Ben Smith seconded the motion.

The Board discussed some details of Mr. Merrill's request, including the condition of the various buildings on the property. After this discussion, Ben Smith called a vote on the motion. Ben Smith and Mike Pushard voted in favor of the motion and Mr. Merrill's abatement request for the 2013 tax year was granted, in part (in the amount of \$30,000 as opposed to \$40,000). Building values remaining on the property total \$30,000. The Board found that this abatement reduced building values to an amount consistent with comparable properties. Ben Smith informed Mr. Merrill of his right to appeal the decision and the appeal period is 60 days. Ben also gave him a copy of the abatement appeal process and materials on how properties are assessed.

B. Preliminary Discussion of Assessing Budget for 2013-2014

Ben Smith presented the Budget Request Worksheet for 2012-2013. He said the Board needs to start considering what the next year budget request should be as they prepare the proposed budget. He said they have not used the assessing agent as much as anticipated this year. He also recognized the revaluation will have some impact of the type of work the assessors and any assessing agent might have in the future. He would recommend using an assessing agent in the next fiscal year to address building permit changes and updating the information in TRIO as well as to help the board deal with abatement requests after the revaluation is approved. Ben stressed his belief that it was important to maintain appropriate valuations in the upcoming years to avoid and/or delay the need for future revaluations. Mike was also in favor of using an assessing agent but was not in favor of reducing assessors' pay. Both Ben and Mike discussed having a workshop for the assessors to discuss possible tasks, job functions and the amount of time needed of an assessing agent. Ben also suggested that it may be helpful to issue an RFP for an

assessing agent after the Board better scopes out the work to be performed so that the projected costs are prepared for the budget process and Town Meeting.

3. Other Assessing Issues

Ben Smith discussed the need for a follow-up meeting with O'Donnell and Associates to address personal property assessing issues at a future Select Board meeting or Assessors meeting.

4. Other Business

None

5. Adjournment

Mike Pushard moved to adjourn. Ben Smith seconded the motion. The meeting was adjourned at 8:01 PM.

Approved by the Chelsea Board of Selectmen on December 12, 2012

Benjamin Smith – Chair

Linda Leotsakos

Michael Pushard