

# Carlisle Board of Assessors

## Board Meeting Minutes

Meeting date: Thursday, May 5, 2022

Town Hall, Heald Conference Room

66 Westford St.

Carlisle, MA 01741

BOA members in attendance:

- Ken Mostello, Chair
- Teresa Kvietkaukas
- Dave Boardman

Others attending: Principal Assessor, Brian Macdonald

Carlisle Mosquito Reporter, Cecile Sandwen

Interim Town Administrator: Steve Ledoux

Motioned for approval: Mr. Mostello

Second: Mr. Boardman

Roll call vote: 2-0 in favor with 1 abstention

Date approved: May 26, 2022

Chair Mostello called the meeting to order at 8:00 am.

The board signed routine paperwork and a previously approved abatement at the request of Mr. Macdonald.

Benfield property owner NOAH has filed for an abatement but has not provided sufficient documentation according to Mr. Macdonald. Mr. Mostello informed Mr. Macdonald of the history of the property stating that the town derives about 1/12<sup>th</sup> the taxes from a Benfield unit that it does from a private single-family residence. NOAH reports a high vacancy rate. Mr. Mostello stated that the property has a poor reputation in town due to the chronic septic issues. The failed septic system may be a factor in their abatement application. Mr. Mostello said that he thought the town was using CPA funds to pay for some of the new system. Mr. Macdonald said he thought the new system was still in the engineering process. He was going to investigate.

Mr. Mostello said that Benfield is a complex topic, and any conversation is going to take a considerable amount of time to draw a conclusion. Mr. Macdonald won't act until NOAH provides further information.

#### Michael Ruetters property

The town incorrectly recorded a parcel transfer from Mr. Rutgers to a Mr. Herter. The parcel in question was supposed to be classified as a type 132 (non-developable parcel). Instead, it was recorded as a type 130 (developable parcel) and was not sold to Mr. Herter. Mr. Herter received tax bills for both parcels, one of which he does not own. The board agreed that this matter needed to be fixed, and both taxpayers have acted in good faith. Mr. Macdonald to speak to Mr. Rutgers.

Still Meadow Farm on Acton Street is a conversion from Chapter 61a land to 14 buildable parcels that the Valentine family sold for \$4.5 million for development. Mr. Macdonald's stated that the law permits a tax assessment rollback when conversions like this happen. Mr. Macdonald determined that a fair tax rollback payment is \$254,541.11 for FY '22. Mr. Macdonald applied a 59.13% factor to the property's final value. A great deal of infrastructure work is required—significantly more than in most developments. The work includes at least 2 bridges, culverts, and other expensive structures. Much of it is required by conservation restrictions that the Valentines worked out with the Conservation Committee. Ms. Kvietkaukas pointed out the CR has greatly increased development costs. Mr. Mostello agreed that since there was so much infrastructure and much of it was due to conservation accommodations, the Board could treat it as a "cost to cure" where the amount of the infrastructure improvement is netted out until it is put in place. This principle would be applied to the rollback as well as to the parcels until the infrastructure was completed. Mr. Macdonald thought that made sense.

Mr. Mostello went on to say that he wanted to draw a clear distinction between the extraordinary infrastructure requirements of this development versus others where the infrastructure is routine and expected like roadway and curbing. Typically, the board assesses subdivided property as buildable lots once approved by the Planning Board, and it sees no reason to revisit that policy which has been affirmed by both the Appellate Tax Board and the Supreme Judicial Court.

Mr. Mostello introduced a motion to approve Mr. Macdonald's proposed \$254,541.11 rollback tax. Seconded by Mr. Boardman. Motion carried 3-0.

Mr. Ledoux joined the meeting at 9am at Mr. Macdonald's invitation. Mr. Mostello mentioned the necessity of having an assistant assessor, citing a backlog of new growth assessments and cyclical compliance assessments. He mentioned that the BOA had received a year of forbearance from the DOR's BLA due to the plan to hire an assistant. He also mentioned the importance of risk mitigation after the loss of all departmental personnel last year.

Mr. Ledoux will email the Select Board requesting a grade increase for the assistant assessor job from 5 to 8. The former grade was for a clerical job, not a professional one. Mr. Mostello offered to attend the BOS meeting on May 24<sup>th</sup> and Mr. Ledoux asked him to do so, since he would be traveling. Mr. Mostello explained that the Personnel Board has not been active and

could not be relied upon to approve the grade change within a reasonable time. Therefore, the BOS would have to act on the matter.

Minutes for the prior meeting were approved. Ms. Kvietkaukas motioned for approval, seconded by Mr. Boardman, and were approved 3-0.

Mr. Macdonald asked for a motion to approve the Verizon depreciation schedule as presented by Mr. Macdonald. Ms. Kvietkaukas so motioned, Mr. Boardman seconded, and the motion passed 3-0.

Before adjourning, Mr. Mostello thanked outgoing board member Ms. Kvietkaukas for her devoted service to the BOA and to the town. He said that her service after the loss of Assessor Melissa Stamp was vital and invaluable to the town.

Chair Mostello introduced a motion to adjourn at 9:24 am. The motion was seconded by Ms. Kvietkaukas and carried 3-0.