

Carlisle Board of Assessors Board Meeting Minutes

Meeting date: Friday, July 22, 2022

Town Hall, Heald Conference Room

66 Westford St.

Carlisle, MA 01741

BOA members in attendance:

- Ken Mostello, Chair
- Dave Boardman
- Karen Yeyinmen

Others attending: Principal Assessor, Brian Macdonald

Motioned for approval: David Boardman

Second: Karen Yeyinmen

Roll call vote: 3-0 in favor

Date approved: Friday, August 19, 2022

Chair Mostello called the meeting to order at 8:05 am.

Mr. Macdonald asked the board to sign some routine paperwork, which they did.

Mr. Macdonald revisited the matter of depreciation and how its application within the CAMA database. He stated that the condition of a new property should be average relative to its age. A newly constructed property for assessment purposes is assigned an average condition rating. Condition rating is relative to its age and is an important factor in the application of depreciation as a properties age. With all new construction within recent years assigned an Excellent condition rating, this has led to issues with preventing the application of physical depreciation. The consequences are that older properties are not being properly depreciated, which results in higher assessments on those properties that what are warranted. Mr. Macdonald has discussed the matter with Becky Boucher at the DOR's BLS and is working on a plan to restructure the assessments.

The board considered the case of a Section 8058 abatement due to an administrative error. The property is town owned, so there is no need for DOR approval to abate the tax bill. Mr. Boardman motioned to abate parcels 26-20-B & 35-13-AL for \$2,500 plus accrued interest. Mr. Mostello seconded. The motion carried 3-0.

Mr. Macdonald asked the board to sign off on a work order for Patriot Properties for \$10,000 to perform cyclical field assessments on 400 parcels. Patriot will be performing outsourced work

due to delays in hiring an assistant assessor. Mr. Mostello motioned to approve. Ms. Yeyinmen seconded. The motion carried 3-0. Mr. Mostello signed the work order.

The Board discussed a potential issue regarding the Chapter Land Classification for parcel 31-12C-X, located off of Old Mill Road owned by Ms. Brigitte Senkler. Brian Macdonald indicated this issue was discovered during his review of all vacant land parcels for the upcoming Fiscal Year 2023. He indicated that the potential issues involve failure to meet the 5-acre minimum as well as meeting the requirements of Ch 61B recreation land. Brian indicated that he had sent a letter to the property owner to further discuss this issue in the very near future.

Mr. Macdonald was reviewing new construction properties along the Carlisle/Billerica town line and discovered that a property with a street address of 2 James Street in Billerica is contained primarily within Carlisle boundaries. Of some concern is that the home is mostly within Carlisle, including the bedrooms. Any children residing in the home would be eligible to attend Carlisle schools under Commonwealth law due to the location of the bedrooms. The property owners today pay Billerica property taxes, but no Carlisle property taxes. Mr. Macdonald investigated the matter and found out that the prior town building inspector relinquished all involvement on the property to the Billerica building inspector, which is why no taxes were ever assessed by Carlisle. Had the law been properly enforced, both towns would assess property taxes as a proportion of the total value located in each town. Mr. Macdonald felt that 60% or more of the value was in Carlisle.

The Board discussed this matter at some length. Mr. Macdonald had reached out to town counsel to find out what the range of legal options are to deal with the matter. He was waiting on a response at the time of the meeting. Mr. Mostello stated that this is a particularly thorny problem. Should the Board insist on assessing Carlisle's share of the taxes, the burden imposed on the existing owners would be particularly onerous for two reasons. First, the property would now be considered a Carlisle property with the owners entitled to Carlisle municipal services. That would instantly increase both the market and assessed value of the property. Secondly, Carlisle has a substantially higher tax rate than Billerica. The result would be a substantially higher tax burden on the property owners with Carlisle only receiving a portion of the total taxes but providing effectively all the municipal services. Mr. Macdonald mentioned is that the current owners thought they were buying a Billerica property and might elect to sell, expecting a substantial windfall as a Carlisle property and not wanting to pay the higher taxes. He added the new owners could be a family who would choose to enroll their children in the Carlisle school system. Mr. Mostello mentioned that the likely outcomes of enforcing the law as it should have been done were not appealing, and that it was important to understand what legal options existed. He added that under any circumstances the matter should be discussed openly and candidly with the current homeowners as well as with the Billerica BOA with the goal of seeking an amicable settlement that complies with the law.

Chair Mostello motioned for board approval of the minutes of the June 28th meeting minutes. Mr. Boardman seconded, and the motion carried 2-0 with Ms. Yeyinmen abstaining.

Chair Mostello introduced a motion to adjourn at 9:15 am. The motion was seconded by Mr. Boardman and carried 3-0.