

Carlisle Board of Assessors Board Meeting Minutes

Meeting date: Friday, August 19, 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, Barney Arnold, Carlisle SB Chair

Motioned for approval: Ms. Yeyinmen

Second: Mr. Mostello

Roll call vote: 2-0 in favor

Date approved: Wednesday, September 21, 2022

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

Mr. Macdonald asked the board to sign some routine paperwork to write off small sums of uncollectible personal property debt which they did

Patriot Recollection Project

Mr. Macdonald asked about what kind of notification to send to homeowners on upcoming field assessments. The consensus was to send out letters but the matter of posting something in the Mosquito was also mentioned to alert neighbors who might be concerned about intruders. Mr. Macdonald mentioned that publishing that might alert the wrong kinds of people. The board said that they thought that few people outside Carlisle would see that, and they felt the benefits outweighed the slight additional risk. Cyclical reassessments are currently at 44% and need to be at 100%. The DOR has been advised and is aware of our efforts to get back in compliance.

2 James Street, Billerica

The matter of the property at 2 James St., Billerica was revisited. Mr. Macdonald spoke to the current homeowners, a retired couple, who were not overly distressed at learning that they would be paying apportioned property taxes in both Billerica and Carlisle. Mr. Macdonald also coordinated with John Speidel, the principal assessor in Billerica. They agreed that Carlisle would assess 60% of the building and 50% of the land. Mr. Macdonald added that dual taxation

complicates the process because the two towns may not be totally aligned in their methodologies for assessment. Moreover, Carlisle's assessed value will be higher along with the tax rate. The homeowners will continue to receive normal town services like trash pickup from Billerica but any subsequent owners with children most likely would have the right to educate those children in the Carlisle school system. They would also be entitled to school bus services which would likely have to operate on Billerica Streets. Mr. Macdonald based that conclusion on the location of their likely bedrooms and reached out to the school superintendent, James O'Shea, who stated that he was not familiar with a state ruling on the matter. The house was purchased by the current owners in 2017. The former town building inspector, John Luther, told Mr. Macdonald that he was unfamiliar with the matter. Mr. Macdonald also learned the Carlisle Planning Board approved the subdivision plan with a provision that no structure was to be built on Carlisle town land. The matter was concluded with an understanding that there was no further action needed by the BOA, since state law mandates how taxes are to be assessed and collected.

Chapter 61 Land

The Board briefly discussed the matter of the Senkler property and other parcels in Chapter 61 status. Mr. Macdonald said that all such properties should be reviewed systematically with the goal of developing a uniform policy that could be applied consistently across the town.

New Growth Projections

Mr. Macdonald stated that he was currently estimating \$24.4 million in new growth for FY '23. That would translate into \$402,458 in new revenue. Mr. Mostello said the Select Board and the FINCOM would be happy with that number.

Data Review for FY '23 Interim Adjustments

Mr. Macdonald passed out statistical exhibits for differences in property assessment relative to recent sales (copy attached). Due to dramatic recent price appreciation, Carlisle properties are severely underassessed, perhaps as low as 64% of FMV. Commonwealth law requires all property to be assessed at 100% of FMV. The problem is compounded by the fact that there were flaws in the methodology used by Mr. Macdonald's predecessor and the price appreciation is not uniform for all home styles and price ranges. Mr. Mostello stated that it was important to communicate the BOA's findings early and often, and he contemplated a piece for the Carlisle Mosquito. He went on to state that town residents understood the relationship between assessment and tax rates but that any changes that were not uniform ran the risk of dramatic increases in taxation for selected groups of homeowners, and it would be necessary to assess that impact before any final decision was made.

The BOA set a goal of completing the interim assessments by early December and agreed that the message would get communicated publicly before tax bills were mailed out. The exhibits would be reviewed as a group in a meeting beforehand once the board members had had a chance to analyze them privately.

Wrap-Up

Mr. Macdonald was in receipt of two additional resumes for the assistant assessor position. He stated that both candidates were significantly better than all the prior ones the BOA had interviewed. He planned on scheduling interviews in mid to late September for the board.

Mr. Macdonald announced that his 6-month review was due, and he intended to discuss the matter with the outgoing town administrator, Steve Ledoux. Mr. Mostello said that he would endorse a positive review without hesitation and encouraged him to have Steve reach out if necessary.

Mr. Boardman motioned for board approval of the minutes of the July 22th meeting. Ms. Yeyinmen seconded, and the motion carried 3-0.

Chair Mostello introduced a motion to adjourn at 10:00 am. The motion was seconded by Mr. Boardman and carried 3-0.

Carlisle FY22 101 Sales Reports

See Date - 1/1/2021 to 12/31/2021

Median	0.959
COD	6.02
Total Sales	79

Pre Adj	2021 Sales	After Adj	% Change
\$964,200	\$1,172,200		21.57%

Overall Median	All 101's	Median Value	Overall
Pre Adj	Pre Adj	After Adj	% Change
\$840,300	\$1,025,600		22.05%

Sale Quartile

Qrt	DESCRIPTION	Pre_ASR	COD	ASR2	COD2	Sale Count	% of Sales
1 Q1		0.912		0.990	3.33	8	10.13%
2 Q2		0.838		0.967	4.94	19	24.05%
3 Q3		0.765		0.909	7.65	24	30.38%
4 Q4		0.656		0.953	5.55	28	35.44%
					Total Parcels	79	

Price Quartile

Qrt	DESCRIPTION	Start ASR	Start COD	ASR	COD	Sale Count	% of Total Sale
1 Q1		0.845		0.974	3.17	19	24.05%
2 Q2		0.808		0.933	6.70	19	24.05%
3 Q3		0.794		0.955	6.78	19	24.05%
4 Q4		0.772		0.931	6.50	22	27.85%
					Total Parcels	79	

8/18/2022

Carlisle FY22 101 Sales Reports

Sale Date - 1/1/2021 to 12/31/2021

CODE	DESCRIPTION	Py Dep %	Dep %	Change	Strt_ASR	Curr_ASR	Curr_COD	Sales	% of Sales	Total	% of Total	% Change in Cal	% All in DPR	VARIANCE
EX	Excellent	0.10	0.10	0.00	0.00	0.928	0.00	0	0.00%	116	6.68%	0.00%	21.29%	21.29%
VG	Very_Good	0.20	0.20	0.00	0.70	0.928	6.85	19	24.05%	257	14.80%	22.60%	22.22%	-0.38%
GV	Good_VG	0.35	0.35	0.00	0.74	0.906	8.37	7	8.86%	172	9.91%	16.40%	22.42%	6.02%
GD	Good	0.65	0.65	0.00	0.84	0.970	6.04	30	37.97%	543	31.28%	13.25%	18.11%	4.86%
AG	Average-Good	0.80	0.85	0.05	0.85	0.964	3.77	6	7.59%	135	7.78%	11.55%	16.45%	4.90%
AV	Average				0.86	0.966	3.38	17	21.52%	481	27.71%	10.70%	14.58%	3.88%
FA	Fair-Average	1.15	1.15	0.00	0.00	0.000	0.00	0	0.00%	9	0.52%	0.00%	14.59%	14.59%
FR	Fair	1.35	1.35	0.00	0.00	0.000	0.00	0	0.00%	19	1.09%	0.00%	12.11%	12.11%
PR	Poor	1.65	1.65	0.00	0.00	0.000	0.00	0	0.00%	2	0.12%	0.00%	14.14%	14.14%
VP	Very-Poor	2.25	2.25	0.00	0.00	0.000	0.00	0	0.00%	2	0.12%	0.00%	29.73%	29.73%
DL	Dilapidated	3.00	3.00	0.00	0.00	0.000	0.00	0	0.00%	0	0.00%	0.00%	0.00%	0.00%
Total								79	100.00%	1736	100.00%			

CODE	DESCRIPTION	Py Fctr	Fctr	Change	Strt_ASR	Curr_ASR	Curr_COD	Sale	% of Sales	Total	% of Total	% Sale in Grade	% All in Grade	Variance
A	VERY GOOD	1.68	1.60	-0.08	0.794	0.967	5.21	21	26.25%	205	11.81%	17.30%	21.71%	4.41%
AA+	SUPERB +	2.50	1.90	-0.60	0.97	0.981	100.00	2	2.50%	8	0.46%	1.05%	13.98%	12.93%
A+	EXCELLENT	1.83	1.70	-0.13	0.909	0.922	6.40	4	5.00%	88	5.07%	1.30%	14.87%	13.57%
A-	V.GOOD-	1.54	1.40	-0.14	0.819	0.932	7.92	4	5.00%	88	5.07%	11.25%	17.14%	5.89%
AA	SUPERB	2.25	1.80	-0.45	0.000	0.000	0.00	0	0.00%	13	0.75%	0.00%	7.88%	7.88%
B	GOOD	1.29	1.30	0.01	0.766	0.920	7.45	10	12.50%	318	18.32%	15.45%	18.92%	3.47%
B+	GOOD (+)	1.41	1.35	-0.06	0.781	0.958	6.57	23	28.75%	487	28.05%	17.70%	18.55%	0.85%
B-	GOOD (-)	1.19	1.13	-0.06	0.901	0.973	6.39	5	6.25%	142	8.18%	7.20%	16.51%	8.31%
C	AVERAGE	1.00	1.00	0.00	0.852	0.978	4.98	8	10.00%	167	9.62%	12.65%	18.12%	5.47%
C+	AVG. (+)	1.09	1.08	-0.01	0.795	0.985	3.38	3	3.75%	185	10.71%	19.00%	16.26%	-2.74%
C-	AVG. (-)	0.92	0.90	-0.02	0.000	0.000	0.00	0	0.00%	29	1.67%	0.00%	16.47%	16.47%
D	FAIR	0.77	0.75	-0.02	0.000	0.000	0.00	0	0.00%	1	0.06%	0.00%	14.19%	14.19%
D+	FAIR (+)	0.84	0.85	0.01	0.000	0.000	0.00	0	0.00%	2	0.12%	0.00%	12.22%	12.22%
D-	POOR	0.71	0.70	-0.01	0.000	0.000	0.00	0	0.00%	2	0.12%	0.00%	37.17%	37.17%
E	VERY POOR	0.65	0.65	0.00	0.000	0.000	0.00	0	0.00%	0	0.00%	0.00%	0.00%	0.00%
Total								79	100.00%	1736	100.00%			

8/18/2022

Carlisle FY22 101 Sales Reports

Sale Date - 1/1/2021 to 12/31/2021

Lot Size		Starting			FY2023			
GRP	Lot Size	ASR	COD	ASR	COD	Chng	Starting Sale Count	Valid Sales as %age of Total Parcels
1	>=174240	0.808		0.987	6.02	17.90%	19	24.05%
2	87120-174240	0.800		0.951	6.08	15.10%	55	69.62%
3	43560-87119	0.838		0.982	0.00	14.40%	1	1.27%
4	0-43560	0.770		0.947	3.78	17.70%	4	5.06%
Total Parcels							79	100%

Age		Starting			FY2023			
Age-Cat	Age	ASR	COD	ASR	COD	Chng	Starting Sale Count	Valid Sales as %age of Total Parcels
2	1 to 10	0.893		0.969	2.44	7.55%	6	7.59%
3	10 to 20	0.812		0.902	6.65	9.00%	11	13.92%
4	20 to 30	0.830		0.959	3.63	12.90%	11	13.92%
5	30-40	0.751		0.958	7.25	20.70%	21	26.58%
6	40-50	0.675		0.875	10.40	20.00%	5	6.33%
7	50-60	0.786		0.982	5.48	19.60%	7	8.85%
8	60-70	0.795		0.973	3.95	17.80%	5	6.33%
9	70-80	0.838		0.982	0.00	14.40%	1	1.27%
10	80-100						0	0.00%
11	100+	0.779		0.956	4.74	17.65%	12	15.19%
Total Parcels							79	100%

8/18/2022

Carlisle FY22 101 Sales Reports

See Date - 1/1/2021 to 12/31/2021

101 Sales	101 All
Median GLA	3,104

STD Dev	GLA Low	GLA High	Starting ASR		COD	Chng	FY2013		
			ASR	ASR			Starting Sale Count	Valid Sales as %age of Total Parcels	
5	0	>0'	0.927	0.971	2.63	4.40%	4	5.06%	
4	0	0	0.828	0.932	5.11	10.35%	7	8.86%	
3	0	0	0.784	0.948	5.89	16.35%	29	36.71%	
2	0	0	0.775	0.957	6.23	18.15%	33	41.77%	
1	0	0	0.795	0.885	9.49	9.00%	6	7.59%	
Total Sales							79		

8/18/2022