

Minutes

Board of Assessors

Room 105

Tuesday, February 28, 2023

5:00 PM

The meeting convened at 5:05 PM in Room 105. Present were: Board members: Mary Greendale, chair, Jeffrey Marshall and Stephen Wang. Staff: Kevin Rudden.

1. Town administrator Travis Ahern attended the meeting for 20 minutes, explaining the cuts he made to the Board of Assessors' proposed Fiscal Year 24 budget. "I'm in support of it all. I'm just looking at the bottom line," he said. He explained that he cut the request by \$14,000 – all from within the \$36,500 of requested new items. The cut reduces the requested budget increase from 18% to 13%.

Items Travis Ahern mentioned cutting were: CoStar subscription (postpone six months, thereby cutting the request by 50%); Commercial/Industrial valuation consultant (cut \$10,000 request by 50%); Tyler staff training (cut the \$2,000 request); Tyler valuation consulting (cut \$5,000 request to \$1,500); and RRC Personal Property consulting (cut the \$11,000 request by \$2,000). In addition, he said his office could fund the \$1,000 request to use Beacon Integrated Solutions.

Over the past three years, the department's budget has been "right-sized," Travis Ahern said. Mary Greendale disagreed, saying that last year, a request for an additional person was denied, and the department still needed resources. Stephen Wang said the town's commercial businesses are evolving and categories like marijuana grow facilities brought new levels of complexity to assessing. Jeffrey Marshall said Travis Ahern's budget was fair, and that Assessors are striving to assess businesses fairly.

Travis Ahern suggested the \$14,000 could be made up during the fiscal year if the department demonstrated the need for more funding.

After he left the meeting, Kevin Rudden said the proposed reduction was “not ideal,” but the department could “make do” with the reduction.

2. Mary Greendale read the following statement:

“The Board of Assessors held a Zoom meeting on the afternoon of Tuesday, February 21, that inadvertently was not properly posted according to the state’s Open Meeting Law. While all three members of the Board were present, no votes were taken. Discussion with the Finance Committee liaison, Dan Alfred, was focused on explaining the board’s Fiscal Year 2024 budget request.

The failure to post the meeting was not deliberate. It resulted from the President’s Day holiday shortening the time to post meetings in advance and a misunderstanding by the Principal Assessor of who would be participating in the meeting. A copy of the material sent to Dan Alfred in advance of the meeting will be attached to the minutes of today’s meeting.”

3. Jeffrey Marshall made a motion, seconded by Stephen Wang, to approve the minutes for the February 21, 2023 board meeting and the February 21, 2023 executive session, as well as releasing the executive session minutes to the public. The motion carried 3-0-0.
4. The board discussed the meeting at 7 PM with the Finance Committee. Mary Greendale prepared PowerPoint presentation she will show to that committee.
5. By consensus, the board approved submitting three articles to Travis Ahern and the Select Board for the Annual Town Meeting warrant.
6. Kevin Rudden told board members the Department of Revenue is redefining what a “cyclical” inspection is. Instead of the current “inspect each property at least once every 10 years,” the new definition will be “inspect 10% of your properties every year.”
7. Jeffrey Marshall made a motion at 6:10 PM, seconded by Stephen Wang, to enter into an Executive Session to discuss confidential abatement application information, with the intent to return to public session only for the purposes of ratifying any actions taken in that executive session and then adjourning. A roll call vote was taken, and the motion carried 3-0-0.

8. The board returned to public session at 6:15 PM. Jeffrey Marshall made a motion, seconded by Stephen Wang, to ratify the actions taken during Executive Session. The motion carried 3-0-0.

Jeffrey Marshall at 6:15 PM, seconded by Stephen Wang, to adjourn the meeting. The motion carried 3-0-0.

**Mission for Town of Holliston Assessing Department:**  
**Value all properties fairly and equitably across all categories annually.**

**Foundation service means doing all of the following:**

Annual revaluation is done of all 6,493 parcels in Town which includes “second look” by an outside firm.

STATUS = Current - Outside assessment used to be done exclusively in-house against generally accepted practice. This review by an independent party is designed to confirm the accuracy of the work. Changing just one figure can alter the outcome of the entire town valuation. Part of 2024 budget request. \$5,000

Once every 3 years – we must provide DOR with interim recertification progress report.

STATUS = Current

Once every 5 years – we must work with DOR on recertification – very resource intense work.

STATUS = Current (next is fy26)

Cyclicals are completed annually according to schedule. They are done for all properties.

STATUS = Current

Residential inspections are completed for all sales, twice for all building permits.

STATUS = Current

One half of the Commercial and Industrial properties are visited every year for assessment. These inspections also identify any taxable Personal Property as well.

STATUS = Not being done

Commercial/industrial properties are meeting cyclical requirement.

STATUS = Current

Receive Income and Expense reports from Commercial and Industrial to set values. Currently receive from approximately 25%, we want to reach 40% and make sure that the top 40 businesses in value are all submitting. This requires time and relationship building.

STATUS = 25% received; 40% goal and top 40 not being achieved. Part of 2024 budget request is \$10,000.

Collect Personal Property info. Personal property affects many smaller businesses and requires onsite visits and relationships with property owners and/or business owners. If they trust us to be fair and equitable, we anticipate an improved response and more timely submission of requested documentation.

STATUS = Not being done; Part of 2024 budget request - \$11,000 for 50% of inspections.

Know rental values of retail, office, warehouse uses, etc. They rise and fall regularly. Costar is a service that offers us that information online. We are asked for this information regularly by other town departments and residents, too. Right now we guesstimate.

STATUS = Do Not Have; Part of budget request 2024. \$7,500 - This further supports our mission of being fair and equitable across all categories.

Maintain tax map changes/GIS map changes on monthly basis.

STATUS = We are behind 1.5 years. The online maps used by residents are not current.

Visit all Tax-exempt properties as required by DOR.

STATUS = Not being done

Staff must be trained on the Tyler/CAMA software system. Right now, many hours of staff time are wasted in doing, undoing, and chasing answers on it. Ms. Peirce helped develop the software.

STATUS = Staff not trained sufficiently. Also, a major revision of the system is pending, and the effort that will be required to implement is unknown.

All administrative work must be current

STATUS = Current

Includes:

- Maintain CAMA database daily.
- Enter all deed changes into CAMA system.
- Enter all building permits into CAMA system.
- Send out forms (personal property) annually/evaluate annually.
- Send out income & expense forms (commercial/industrial) annually/evaluate annually.
- Send-out exemption reminder forms annually/ongoing processing of applications.
- Process and review all real estate and personal property abatement applications.
- Process auto excise tax abatements
- Process abutter list requests
- Process-charitable (non-taxable) renewals (March)
- Send out chapter 61 reminder forms and process returns in (Oct-Nov-Dec).
- Monitor Appellate Tax Board cases.
- Develop and enter all required DOR forms into Gateway.

Public service is consistent, responsive, and readily available.

STATUS = Current

We do outreach to seniors and veterans at least annually to ensure they know what is available. Mr. Rudden has also written articles for HollistonReporter.com to educate people on our work.

STATUS = Current (new this year)

Board of Assessors to FinCom 02/28/2023