

Present: Michael Colaneri, Stan Richards, Cynthia Mitchell

Also present: Jo-Ann Resendes, Principal Assessor

1. It was moved, seconded, and unanimously voted to approved the minutes of 3/6/2007.

2. The following were signed:

M. V. Excise Abatement Certificates #03132007M01 - M18  
Certified Abutters Lists: Kristen E. Kinser, parcel 22-47  
Bills & Payroll

3. Correspondence was received and noted as follows:

Memo from Conservation Commission - Cournoyer / Rogers Conservation Restriction hearing 3/27  
DOR Bulletin - 2006 Legislation - pertinent changes noted re: Classified lands, Elderly Exemptions  
DOR IGR - #07-201 - New Elderly Exemption Option  
City & Town, March 2007

4. Jonathan Revere was present to discuss his FY2007 application for abatement. Mr. Revere reviewed last year's application and events through his filing an appeal with the County Commissioners. He did not continue the appeal at the ATB as he has no faith in the ATB and feels appeals should be heard locally. He filed again this year to try and get an explanation which he did not get last year. He requested that any discussion of his application be in open session; he feels that the Assessors should have a policy on who gets an abatement. Jo-Ann reviewed the changes in the land valuation subsequent to the abatement last year and noted that the changes were carried forward to FY2007. Michael asked for Mr. Revere's opinion of the market value of his property. Mr. Revere noted that he believes he has more wetlands than we think. There was a discussion of the way wetlands are treated for assessment purposes. Mr. Revere again objected to the Assessors' deliberations on abatement applications not being public. Cindy pointed out that the board had gotten advice from counsel last year on that issue. There was a brief discussion of that topic. Michael reiterated that the goal is to arrive at fair market value and asked Mr. Revere again for his opinion of the market value of his property. Mr. Revere did not offer an opinion of value. He again asked that the board discuss and decide his application in public session and noted that he intends to file an appeal with the County Commissioners again this year. That process was discussed. There was a discussion of whether or not taxpayers were required to have an attorney for an ATB hearing. Jo-Ann noted that there is no such requirement under either formal or informal proceedings. The location of a hearing was discussed and the board noted its preference for hearings in Falmouth.

5. Joan Ames was present to discuss her FY2007 application for abatement. Ms. Ames asked about the designation on her record card of lots "15A & 15B". Jo-Ann explained that was a plan reference based on the town's best available information. Michael noted that plan information for parcels in Seven Gates was not always readily available, and that plans have not always been recorded. Ms. Ames was asked to provide updated plan information if possible. There was a lengthy discussion of the changes in the land valuation section of Ms. Ames property record card subsequent to last year's abatement. Ms. Ames felt her wetlands were not taken into sufficient consideration in the valuing of her property, that she has more than our records indicate. She asked for a further reduction in the value of her 2.3 acres of property which is under a conservation restriction; she felt other CR properties are treated differently. Michael asked what her opinion of the market value of her property. Ms. Ames discussed her property as compared to the Homans property, and the various Seven Gates restrictions on her house; she felt her house could not be improved or made into a

“trophy” house. She believed her market value is \$1,500,000 since the property has special problems and she felt that the current assessed value and taxes are unfair, as it costs her \$56 per day in taxes. Ms. Ames also discussed the following: her attention to conservation rules when the dam on her property broke and her efforts to protect wildlife and habitat which cost significant money; the sale of the Alexander property and that the owners felt they had to sell; her desire to be able to have her children inherit her property. Ms. Ames asked about the bedroom count being changed from three to two. It was noted that the change was made after the field visit last year and per Ms. Ames’ opinion that the small bunk room was not a bedroom. There was a discussion of the way wetlands are treated for assessment purposes. Cindy noted that wetland areas have different impacts on value on different properties; on Ms. Ames property the pond and stream are attractive elements. Michael noted that all aspects of a property are considered when deciding abatement applications. Ms. Ames appreciated that her FY2006 ATB case would be heard in Falmouth and not require her to travel to Boston, but she wished that the case could have been heard at the county level. She questioned the cost of the town’s motion for a Falmouth hearing. Ms. Ames read from a handout at a public meeting last spring. The section referred to the Assessors policy on properties to be classified as class two open space, including a requirement that such parcels be open and available to the public. She asked for a copy of the 1988 Assessors minutes which were referred to in the handout. There was a lengthy discussion of open space. Ms. Ames’ opinion was that the Assessors’ policy on class two has “put a damper” on land going into conservation. It was explained that, according to DOR guidelines, conservation restricted parcels were not to be placed in class two, and that few if any restrictions have public access and that there have been conservation restrictions placed on many properties in the last 15 years. Board members explained that the role of the Assessors is not to either encourage or discourage any particular land use, but only to assess real property at fair market value.

6. Cynthia Mitchell moved to go into Executive Session to discuss strategy with respect to litigation, and the value of property, and also not to reconvene in open session. The motion was seconded by Stan Richards. Voted: Mr. Colaneri - yes, Mr. Richards - yes, Ms. Mitchell - Yes.

Respectfully submitted,  
Jo-Ann Resendes, Principal Assessor  
Approved: