Board of Assessors, October 6, 2015

Present: Michael Colaneri, Richard Cohen, and Maria McFarland

Also present: Dawn Barnes, Attorney Timothy McCarthy, Attorney George Brush, Susan Silva,

and Philip Spalding

Meeting convened at 4:35 P.M.

- 1.) The Board voted to accept the minutes of September 15, 2015. Unanimous. Michael Colaneri-yes; Maria McFarland-yes; Richard Cohen—abstain
- 2.) The Board approved the list of abutters. Unanimous. Michael Colaneri-yes; Maria McFarland-yes; Richard Cohen-yes
- 3.) The Board voted to commit motor vehicle excise commitment #05 in the amount of \$13,107.35. Unanimous.

 Michael Colaneri-yes; Maria McFarland-yes; Richard Cohen-yes

The Board voted to approve the following motor vehicle excise abatements and monthly reports in for the following:

2014 \$321.36 2015 \$2,060.85

4.) The Board unanimously voted to approve applications for chapter land for fiscal year 2017 for the following:

CHAPTER 61A

Andre 31-16
Athearn 31-68-3 & 68-2
Bird Trust 32-34 & 36
Fischer Trust 35-3-1
Hopkins 12-16
Jackson 9-5
Silva 35-6-17

CHAPTER 61B

Magid 30-11-1 Silva & Spalding 35-14 Vineyard Meadow LLC 9-1-1 & 4

Michael Colaneri-yes; Maria McFarland-yes; Richard Cohen-yes

CHAPTER 61A & 61B MIXED

Seven Gates Farm Corp 14-10

New business-- Board meet with the following individuals regarding concerns of value:

Map 3 lot 59-- 15 Stonebridge Lane -- The Board reviewed the damage to the structure from a January storm and furnace failure. The house had to be completely gutted and all new electrical was necessary. With the demolition of the interior, chimney and structural issue have been cited by the building inspector. Appropriate adjustments have been made to fiscal year 2016 assessment per cyclical inspection of the property. No action needed.

<u>Map 31 lot 104 and 104-1—474 Edgartown</u> Road--Attorney Timothy Moriarty and Attorney George Brush representing <u>Sally Anderson Trustee</u>. Attorney Moriarty reviewed concerns stated in fiscal year 2015 real estate application for abatement that was denied by vote July 14, 2015.

The primary issue discussed is a six page document recorded in Dukes County Registry of Deeds August 1, 1986, in Book 453 pages 164 to 169. This instrument included a form F, covenant restrictions covering lots 1A and 1B, and a road association agreement. Book 519 page 658; recorded April 18, 1989 was recorded referencing the release of book 453 page 164. In making their decision to deny the abatement application the Board questioned the release as a possible release of the entire recorded instrument including the restriction. Attorney Moriarty disagreed. The Board concurred although it appears the intent was to have three separate documents filed only one filing was recorded combining the three separate functions. Therefore the release of the recorded instrument creates the question of the covenant restrictions remaining. Attorney Moriarty believes the restriction is still valid to remain therefore his opinion is that there is no need to re-record it and there should be no prime site assigned to map 31 lot 104. Attorney Brush suggested that if town counsel thought the restriction was still valid would the assessors accept that opinion and agree to combine the properties for assessment purposes. Maria McFarland asked if a title insurance company could verify that the restriction should still be considered valid. The Board reiterated their concern that this restriction should be rerecorded so that the record title is clear.

Attorney Moriarty also discussed the assessment value of the 931 square foot dwelling on map 31 lot 104 compared to permit cost. The dwelling which was converted from a studio to a single family dwelling is a custom built one bedroom, finished sleeping loft with stair access, equipped with high end kitchen and bath materials. Ms. Barnes discussed the April 17, 2014 inspection stating that the dwelling construction is an example of good custom grade and condition.

The Board recommends the owner reestablish and re-record the restriction for clarity of title and assessment issues.

Attorney Moriarty inquired regarding the clients deadline to file with ATB. October 14, 2015. No action was taken on this property.

The Board also met with Philip Spalding and Susan Silva owners of this property located at the tip of the peninsula on Tisbury Great Pond. This property is subject to a conservation restriction held by The Trustees of Reservation (recorded at Dukes County Registry of Deeds, book 341 page 305) Located on the property is a 225 square foot cabin with gas stove and refrigerator. The Board and owners discussed the value history of this property back to fiscal year 2000. The property received abatement in fiscal year 2008, and was given chapter 61A classification in fiscal year 2010. In FY2011 the classification was changed to chapter 61V and has been classified as 61B land through the current fiscal year.

During the revaluation audit of this property it was discovered that this property was receiving condition factor reductions on both land lines that were not proportionate to similarly restricted

properties throughout town.

Chairman Colaneri explained that the Board now realizes these reductions were given in error for many years. Based on the recent analysis, these reductions were removed bringing this property's value into alignment with comparable properties in town.

Mr. Spalding and Mrs. Silva expressed their concerns regarding the taxes and limitations associated with the property. Mrs. Silva expressed her concern regarding access to the property. Mr. Spalding and Mrs. Silva were reminded that if they wished to appeal the Board's decision the deadline date to file with the ATB is October 14, 2015.

No action was taken on this property.

Next scheduled regular meeting will be October 20, 2015 at 4:30 P.M. Meeting adjourned 5:55 P.M.

Respectfully submitted, Dawn Barnes, Principal Assessor

Approved: