



Town of West Tisbury
BOARD OF ASSESSORS
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Open Session Meeting Minutes

Board of Assessors, October 18, 2022

Present: Michael Colaneri, Lawrence Schubert

Absent: Maria McFarland

Also Present: MacGregor Anderson, Principal Assessor

The meeting convened at 4:30 P.M.

All votes were roll call votes due to the remote nature of the meeting.

Minutes September 4 and October 4, 2022

The Board delayed voting on the September 4 minutes due to Ms. McFarland's absence. Mr. Anderson did not have the October 4th minutes ready for approval.

Abutters Lists

The Board voted to certify the abutters lists: Colaneri yes, Schubert yes

Department of Revenue re-certification update

Mr. Anderson said he'd just finished speaking with Paul Kapinos and had spoken with the Steve McCarthy at the Department of Revenue the day prior. Mr. Anderson said the town was in the same situation as other towns – behind. Mr. Anderson explained that there were bottlenecks developing both at the DOR due to a lot of new assessors requiring more oversight, and also with consultants who were all behind. Mr. Anderson said meeting uniformity standards was difficult to impossible because of the extremely volatile and inconsistent real estate market. Mr. Anderson said that it was theoretically possible to have perfect data, perfect assessing, but have a market that could not meet the arbitrary statistical requirements of the DOR that are generally achievable standards.

Mr. Anderson went on to say that Paul Kapinos had towns he had worked on for years, where value updates were always relatively predictable, that were requiring major changes to those models due to the 2020/2021 market changes.

Mr. Anderson said he could not get a firm date from Mr. Kapinos, but that he was confident the bills would get out. Mr. Anderson said Mr. Kapinos worked thirty hours the previous weekend to his own

ten, and that he'd rather be working with Mr. Kapinos than any other consultant in this very difficult market.

Mr. Colaneri said this wasn't something new, that the only thing that changed was the players. He said they'd been through periods where the rate of inflation was one or two percent a month, and you had to have a start date and you had to have a stop date. You then looked at those, that the apportionments were all just. Mr. Colaneri continued by saying his jaw was wide open at the current situation.

Mr. Anderson said he was not surprised to hear that but noted that current real estate inflation was even greater than what Mr. Colaneri had quoted and pointed out that the same assessing standards may not have been in place then.

Mr. Anderson asked Mr. Colaneri if he understood the standards that the town had to meet with the Department of Revenue. Mr. Colaneri said he knew they needed to have a tax system that was fair and just and equal apportionment was the key to it. He said to pick a number, that the more sales we qualified the more difficult the process seemed to become.

Mr. Anderson told Mr. Colaneri that this approach just wasn't an option. He said he was sorry Mr. Colaneri was unhappy with that, and offered to step back so that Mr. Colaneri could submit something to the Department of Revenue.

Mr. Colaneri said he wasn't suggesting anything. He felt that this was not something new, and if the State wanted to say it was something new and be the reason the tax bills would have to go out as preliminaries, that the town had no control over that, no control over the State.

Mr. Colaneri said Paul Kapinos was supposed to give the DOR numbers that were certifiable and justifiable in a court of law. Mr. Anderson said this was what Mr. Kapinos was working on. Mr. Colaneri said if the State wanted to say that wasn't good or acceptable, then we go from there.

Mr. Schubert asked if there was a hard cut off date. Mr. Anderson said you had to work backwards from the bill printer deadline, but early December would be pushing it. The absolute deadline was December 31st for mailing or you had to do another round of preliminary billing.

Mr. Colaneri said there had to be a date where we stopped looking at sales, after which the consultant came up with the value changes. Mr. Anderson said he'd completed that months ago, but had then decided to go back and look at 2020 sales of non-single family homes. He said it made no sense that West Tisbury assessed values had only been up 10% when the market was up 30% in 2020. He found that seven out of eleven sales had been adjusted for grade, condition, or square footage in a way that improved the coefficient of dispersion, in effect "having your thumb on the scale."

Mr. Anderson said he'd found similar examples of "chasing sales" in single family sales from 2020. He said he'd been reversing those that needed it over the weekend.

Mr. Anderson said that he'd found during the conversion that in Patriot there were something like nine different ways where if you took two otherwise identical property cards, you could have different values in ways the Department of Revenue would not be aware of, when in fact those cards would be expected to have the same value. He said this was another way sales could be adjusted in the past to ease meeting DOR standards.

Mr. Anderson said that Mr. Colaneri had probably not run into these problems with his previous assessors because they hadn't faced this level of volatility where the practices start to stand out.

Mr. Colaneri asked what they should do from here. Mr. Anderson said to just continue on and they would have the best and fairest assessments they'd had in a long time.

Mr. Schubert said in his life he always sought perfection but accepted what he accomplished. He said in this case Mr. Anderson was seeking it to be just what he wanted it to be but at some point, he'd have to say, that's it, we don't have any more time to work on it, this is what it is. Mr. Anderson said he appreciated that, but reiterated that the Department of Revenue would not certify the values and the town would not be able to send the tax bills out as things stood.

Mr. Schubert said in order to get certified you had to do as much work as you could in the time allowed and then present the work. Mr. Anderson said the Town had lost its place in line with Paul Kapinos due to the data collector leaving, which cost a month. Mr. Anderson said he was personally done for the time being with the work but that Mr. Kapinos still had a lot of work to do. Mr. Anderson said West Tisbury was not alone, that just about every town on the Cape and Islands was behind.

Mr. Schubert summarized that this was an update from the principal assessor who was confident that they would make it happen the way the assessing department normally does.

Mr. Anderson said he was confident they were going to do the best job and a better job than would have been done in the past under these circumstances, but as Mr. Colaneri has said, he couldn't guarantee that the Department of Revenue would change the values they allowed, or that the consultant wouldn't get hit by a bus. He said he did feel pretty good about it.

Update on new assistant assessor hire and start date and discussion of possible creation of additional part time data collector position

Mr. Anderson said Mary Jane Nevin was starting on the 7th, which was great timing as Rick Conti, a Boston area expert on data collection, was coming to the Island to teach a class shortly after her start date.

Principal Assessor six-month employment probationary period review

Mr. Anderson said this was now a seven and a half month review but that he wasn't feeling a lot of confidence from the Board, and offered to table it for another time until there is approval.

Mr. Schubert asked if it was Mr. Colaneri's job to write a letter or form for this. Mr. Colaneri said it was what he'd done in the past and then Board members could make changes if they wanted.

Mr. Colaneri said they could start that and pass the form around to Mr. Schubert and Ms. McFarland. He said he could understand Mr. Anderson's apprehension, that it would have been nice to have this under his belt given the chance that things drag on with the DOR. Mr. Anderson said that was fine, he'd take the risk.

Mr. Schubert asked if this was something that could be finished by the end of the year. Mr. Colaneri said it could be finished in a couple weeks. He said he'd get together with Mr. Anderson to start the process.

Mr. Colaneri then said he had a couple other things to bring up. He asked if Mr. Anderson had mailed the exemption forms to the list from the previous year. Mr. Anderson said he would be doing that in the upcoming week, along with his list of potential new people. Mr. Colaneri asked if Mr. Anderson could provide assurance that prior candidates would be contacted. Mr. Anderson said he could provide absolute assurance, that it was his top priority, and that he had never once missed anybody in Oak Bluffs.

Mr. Colaneri asked about Chapterland and State Farm Restrictions. Mr. Anderson said he'd been collecting the applications, and they had three months to review them.

Mr. Schubert said he now had a password and login to DLS and had begun Course 101 training.

The Board did not enter into executive session.

The open session ended at 5:00 pm

MacGregor Anderson, MAA
Principal Assessor

Approved: 1/3/23

