



**Town of West Tisbury**  
BOARD OF ASSESSORS  
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## **Open Session Meeting Minutes**

Board of Assessors, October 4, 2022

Present: Maria McFarland (acting Chair), Lawrence Schubert

Absent: Michael Colaneri recused himself from the hiring process as he was related by marriage to the applicant

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.

### **Interviews for Assistant Assessor Data Collector Opening**

Due to brief connectivity issues with the applicant the Board postponed the interview to address other agenda items.

### **Minutes September 7, 2022**

The Board tabled the vote because member Schubert had not attended the September 7 meeting.

### **Abutters Lists**

The board voted to certify the abutters lists: Schubert yes, McFarland yes

### **Motor Vehicle Excise Abatements**

The board voted to approve the abatements: Schubert yes, McFarland yes

**2022 \$307.46**

**2021 \$50.02**

### **2022 Motor Vehicle Excise Commitment 5 \$27,949.02**

The board voted to approve the commtment: Schubert yes, McFarland yes

**RMV Commitment \$28,283.71**

**Exempt \$334.69**

**Department of Revenue re-certification update**

Mr. Anderson said that his goal of submitting preliminary values by October first had not been achievable. He said he'd just finished speaking with their consultant Paul Kapinos. He said they could be as far out as the 21<sup>st</sup> based on that conversation, which was fine with the Department of Revenue.

Mr. Anderson said a Covid outbreak at PK had slowed them down some. However, the primary issue was the steep price appreciation throughout 2020 and 2021, noting that with all classes except single family homes, both years had to be used in the analysis. He said he had told the DOR some months earlier that he thought he might need to time trend the sales, and now that this was evident, it added a layer of complexity to the valuation process.

Mr. Anderson said Mr. Kapinos had asked that he do a deep dive into the 2020 sales since the FY22 values were only up about 10% in West Tisbury, whereas for comparison purposes, they had been brought up 17% in Oak Bluffs due to time trending. Mr. Anderson said he was reviewing property record cards from the 2020 sales to see what changes had been made to them for FY22. He anticipated being done with that in the next few days.

He said this still left plenty of time for the disclosure period and classification hearing, noting that disclosure no longer required newspaper advertising which used to delay things. He said they would be doing a mailing for off island taxpayers.

Mr. Anderson said the situation was not ideal, but the classification hearing had been held in early December the previous year, and he felt there was no reason why it couldn't be held in November of this year given the current anticipated timeline.

Ms. McFarland asked for an example of time trending.

Mr. Anderson recounted calendar year 2020, where things started normally, Covid arrived in the spring temporarily freezing up the market, followed by the Island's "safe haven" status after no substantial outbreaks in the summer. Mr. Anderson said this led to a frantic buying spree, reminding the Board of November 2020 newspaper articles highlighting 30% and higher median price increases.

Mr. Anderson said in FY22, West Tisbury was establishing values for January 1<sup>st</sup>, 2021. He said the sales happening at the end of calendar year 2020 reflected that better than sales earlier in the year. He said in normal years, assessors use the sales from the entire year, and since changes in value within the year are usually moderate enough, they don't time trend them. Mr. Anderson said as an example a sale of a property in January of 2020 for \$500,000 probably would have sold for \$600,000 by the end of the year. Mr. Anderson summarized that any time the market changed significantly within a year, it might not be possible to establish a correct assessment to sales ratio or meet coefficient of dispersion requirements without time trending.

Mr. Schubert confirmed with Mr. Anderson that if you did this time trending math and presented it to the DOR, that they would then be able to approve valuations they otherwise could not. Mr. Anderson agreed.

Mr. Anderson offered to forward a six minute video from the Department of Revenue that further explained the concept. Ms. McFarland said she'd like to watch it.

Mr. Schubert asked about the taxpayers who would be prone to filing for abatements after a big jump in values, and if the DOR was attempting to mitigate that risk. Mr. Anderson said actually that wasn't a concern of the DOR, and in fact, they were essentially forcing the increase with their certification requirements. Mr. Anderson explained that their job under the DOR was to describe the market accurately, and time trending could do a better job of that in some years. He said the good news was, when time trending is used correctly, it provides a very strong defense to abatements.

Mr. Anderson noted that it was theoretically possible to have a market so volatile that even with perfect data you couldn't meet the DOR criteria. He said he didn't think they were in that situation here, but without time trending you might not be able to make any sense of the market.

Mr. Anderson recognized it was complicated and offered to spend as much time as needed sitting with individual members in the office going over examples.

#### **Interviews for Assistant Assessor Data Collector Opening**

The Board welcomed Mary Jane Nevin, applicant, to the meeting.

Ms. McFarland asked Ms. Nevin to talk about her interest in the opening.

Ms. Nevin described herself as a semi-retired native Islander who lived two miles down the road from Town Hall. She said she had successfully practiced real estate for much of her adult life, and felt this position allowed her to use those skills in a structured way.

Ms. McFarland asked the applicant how she felt about the interaction with taxpayers that came with the job. Ms. Nevin said she was very comfortable with the community and already knew many people, in part due to her extended family in the area. She said in her real estate practice she'd been into homes in every condition, and understood the need for careful discretion.

Mr. Schubert asked about her feelings toward dogs and ticks. Ms. Nevin said she dog sits and was comfortable with dogs. She asked if she'd be expected to walk boundaries of properties and how much work in the brush was involved.

Mr. Anderson answered saying a lot less than used to be required due to aerial photography that allows remote measuring of overgrown or difficult to measure properties. He said if there were aggressive

dogs, she should leave. He acknowledged ticks could be an issue but said her focus would be much more on the structures and less so on the land and boundaries.

Ms. Nevin explained her understanding of the data collection position and Mr. Anderson said she had described it exactly. He detailed the three types of inspections: sales, building permits, and cyclical. Mr. Anderson noted that this job also had a second administrative component. He said the data collection was the top priority right now, but that there would be times when there would be administrative projects he'd need help with or need done for him.

The Board thanked Ms. Nevin for her time and Mr. Anderson said he'd be in touch the next day.

Ms. McFarland told Mr. Anderson it was his decision. He said he'd like to offer her the job.

Ms. McFarland said she felt the extensive real estate experience made her a strong candidate but that the lack of municipal or assessing experience would require a step one starting salary in the job's Grade four category. She said otherwise they would need to make a request to the Personnel Board.

Mr. Schubert asked how long the advertisement had been in the paper. Mr. Anderson said a month, with four applicants in the first two weeks and none since. Mr. Schubert said this indicated people in the job market had seen this advertisement.

Mr. Anderson said she was the only candidate with real estate valuation experience which was very important to him. He said he wasn't worried about her learning the new systems as she'd shown a strong capacity for that in previous jobs, and he would be available to train her.

Ms. McFarland said she was expecting a municipal work slow down on the back of rising interest rates and possible recession, allowing for more time to teach and learn.

Mr. Schubert said that keeping the application process open longer risked losing the current candidate. Ms. McFarland agreed.

The Board reiterated that this was Mr. Anderson's decision. He thanked them, saying he had wanted their opinions, that he agreed with them, and would offer Ms. Nevin the job. He said he felt step one was appropriate in this situation given the lack of municipal experience, assessing experience, and recent real estate experience, but thought she made a strong candidate.

#### **Principal Assessor six-month employment probationary period review**

The Board decided to move this to the next meeting

The Board did not enter into executive session.

The open session ended at 5:18pm

MacGregor Anderson, MAA

Principal Assessor

Approved:

11/1/22  
MA