



Town of West Tisbury
BOARD OF ASSESSORS
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Open Session Meeting Minutes

Board of Assessors, June 21, 2022

Present: Michael Colaneri (arrived just prior to FY23 RE Commitment), Maria McFarland, Lawrence Schubert

Also Present: MacGregor Anderson, Principal Assessor

The meeting convened at 4:38 P.M.

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

Minutes May 17 2022

The Board voted to approve the minutes: McFarland yes, Schubert yes.

3ABC filings for Waldorf School, Nature Conservancy, MVY Radio

Mr. Anderson said the three charities had met the filing extension deadline and were in compliance.

The Board voted to accept the filings: McFarland yes, Schubert yes.

Preliminary discussion of tax classification of Stillpoint Martha's Vineyard Inc. and Stillpoint Events Planning Board proposal for 20 Stillpoint Meadows Road

Acting Chair McFarland tabled the agenda item.

Discussion of Payment in Lieu of Taxes for Exempt Properties

Mr. Anderson said Mr. Colaneri had asked him to begin general discussions of payment in lieu of taxes (PILOT) agreements so that the board could decide if it was a topic they wanted to discuss further.

Mr. Anderson explained that assessors ordinarily help facilitate payments in lieu of taxes agreements because they are generally based on some percentage of assessed value. He said that assessors had no legal authority to assess these as taxes, and that these agreements generally were initiated in the mayor's office of cities, and would likely need to be initiated here by the Select Board. He gave Boston and Northampton as examples.

Mr. Anderson said he'd created a spreadsheet with buttons that allowed someone to easily select categories or specific charities to see how much property they own and how much potential revenue a PILOT could provide.

Mr. Anderson said if every non-government exempt organization paid a typical PILOT (usually between one eighth and one quarter of taxes that would be assessed if not exempt) it would likely amount to between \$150,000 to \$300,000 in total for the town, but that included the large land conservation organizations and other groups that were not traditionally participants in PILOT programs. He noted that Boston focused on educational, medical, and cultural institutions. The attempted Northampton program also focused on these groups.

Update on progress of CAMA software conversion

Mr. Anderson said the legal portion of PK.online was now loaded, allowing the office to enter transfers and inspections. He said the full appraisal conversion was expected to be completed on July 12th. Mr. Anderson said he was pleased with the progress, finding the customer support to be excellent and very timely.

AssessPro Six Month Q1 and Q2 FY23 Renewal: \$2750.00

Mr. Anderson said he would like a six month overlap of CAMA systems. He said that given the re-certification year, he thought it was a good safety measure to keep the original Patriot system online through December. He said he had money in the budget for FY23 for this.

Ms. McFarland asked when the re-certification would be complete and Mr. Anderson said October or November. She said the overlap period made sense.

The board voted to extend the contract with Patriot AssessPro through December of 2022: McFarland yes, Schubert yes.

FY23 Re-certification Workplan

Mr. Anderson explained that the workplan was submitted to the Department of Revenue as part of the re-certification process. He noted it was three pages, including software specifications, progress on inspections and a timeline for steps during the re-certification. He said the key date was September 1st, 2022. This is the target for the consultant to submit values to the Department of Revenue.

Mr. Anderson said that there could potentially be a bottleneck with inspection data entry, as the data collector would likely be ready with completed inspections about a week before they could be entered into PK.

Mr. Anderson said when the data collector arrived last September she and the part-time consultant had a backlog of 485 inspections, although not all were critical. He said over 300 were completed and the data collector estimated 10-12 days of inspections before she was done.

Mr. Anderson said he'd asked the data collector to complete input by August 15th, giving her about a month. He acknowledged this could be a challenge and that he'd track progress.

Mr. Colaneri joined the meeting having had technical difficulties earlier. He took over as chair.

FY23 Preliminary Real Estate and CPA commitment

Real Estate \$9,060,947.08

CPA \$251,086.82

Mr. Anderson said everything had gone quite smoothly and bills would go out with plenty of time to spare, despite the conversions of both the collector's software system and the CAMA system.

The board voted to approve the commitment: McFarland yes, Schubert yes, Colaneri yes.

FY22 Real Estate Abatement Report 8 of 58 Martha's Vineyard Land Bank

Real Estate \$3,990.83

CPA \$100.90

Mr. Anderson explained that these were previously approved abatements but that he needed board signatures on the report for the collector and accountant.

The board voted to approve the report: McFarland yes, Schubert yes, Colaneri yes.

Motor Vehicle Excise FY22-3

RMV Commitment \$80,812.83

Recommitment \$86.00

Exempt \$1,345.25

The board voted to approve the commitment: McFarland yes, Schubert yes, Colaneri yes.

Mr. Colaneri asked Ms. McFarland about activity at the Land Bank. She noted one new purchase of a bit over two million dollars.

Mr. Colaneri suggested that following Mr. Anderson's discussion of the PILOT topic earlier, the board should consider meeting again to develop a presentation for the Select Board.

Mr. Anderson explained that so far, he had produced the spreadsheet, done some brainstorming on how best to look at the issues, and had a simple draft presentation in progress that had originally been intended for this meeting.

Mr. Schubert asked if there were any other towns on the island thinking about PILOTs. Mr. Anderson said yes. He gave the memorandum of understanding in Tisbury for the MV Museum as an example. It was negotiated by the Select Board there and provided \$5000 a year in payments to offset service costs for events, although it wasn't formally called a PILOT.

Mr. Anderson then spoke about the Oak Bluffs select board agreement with what had been Vineyard Youth Tennis many years ago. He said just as in Tisbury, the Select Board had no authority to declare the entities exempt; that was up to the assessors. He said this was why both boards need to work together.

Mr. Colaneri noted there were PILOT programs in place now in West Tisbury for affordable rental housing. Mr. Anderson said these were different as they were statutory, not voluntary.

Mr. Anderson said the confusing thing about the term PILOT was that it could mean different things. He said there were specific laws written to allow for or require alternative payments from full and fair cash value for HUD rental housing, power generation companies, and solar as examples. These were all called PILOTs.

Mr. Anderson said that was not what this discussion was centered on. He explained that they were discussing negotiated voluntary payments from exempt organizations to offset services used by the town. He said assessors also had no legal authority to enforce these agreements. They could assist with valuation, but not actually commit PILOT assessments to the collector.

Mr. Colaneri asked Mr. Anderson to provide some detail on the value of various exempt properties. Mr. Anderson said considering all categories of charitable and religious properties, there was \$291 million in value which equated to \$1.276 million in taxes had the organizations not been exempt.

Mr. Colaneri said the only reason this has been brought up is because these entities use Town services. He said employees of the organizations apply for affordable housing as well. He recognized that they would never get 100% participation and that some organizations would refuse. However, he felt they should still have the conversation.

Mr. Schubert described it as a contribution from an entity that recognizes they are a member of the community and use resources. Mr. Colaneri highlighted police and fire services.

Mr. Schubert asked for clarification on the approach, how other municipalities implemented these programs. Mr. Anderson said Boston was the leader in PILOTs which had originally been initiated in the 1970s. He said back then the rumor was these organizations faced permitting and service disruption if they didn't pay. He said in the mid-2000s Boston put together a broad-based committee to clarify the standards leading to the 25% request and potential halving of that. Assessors there determined the request amounts.

Mr. Anderson said in Northampton the mayor led the project and held three public meetings. Mr. Anderson said they had not been successful, although Smith College made a \$300k payment that they would not formally call a PILOT payment. Mr. Anderson said the discussion could also influence programming so these entities focused on providing more benefits specifically for West Tisbury residents compared to their present model, since that is rewarded in the Boston PILOT structure.

Mr. Colaneri said he felt initiation should start with the assessors because they were the keepers of the property values and knew the entities. Mr. Anderson agreed, saying they would have to be heavily involved in the program.

Mr. Colaneri asked the board if they felt starting the discussion and bringing it up to the select board was something they wanted to do. Ms. McFarland felt that the legislative mandate preventing the Land Bank from making payments was a concern. Mr. Anderson provided values: Land Bank \$55mm, Sheriffs Meadow \$72mm, Trustees of Reservations \$71mm, Nature Conservancy \$52mm.

Mr. Anderson pointed out that the State paid about \$1mm in taxes on \$100mm in land...nearly double the tax rate. He said if someone wanted to address the Land Bank's situation it would be a legislative matter. He said he wasn't suggesting this, just pointing it out.

Mr. Schubert asked to put this on the next agenda. Ms. McFarland agreed saying she'd like to see the presentation Mr. Anderson had started. Mr. Colaneri agreed.

The board scheduled the next meeting for August 2nd, citing several conflicts with the normal schedule in July. They asked Mr. Anderson to let them know if he felt they needed to meet earlier and they would do that.

The open session ended at 5:15pm


MacGregor Anderson, MAA

Principal Assessor

Approved: 8/2/22