

MEETING MINUTES
BOARD OF ASSESSORS
April 14, 2010

Attending: John Prentiss, Chairman, Vincent Ritchie, Diane Lanney

Motion: Mr. Prentiss
2nd Mr. Ritchie

To accept, with much regret, the April 15, 2010 email resignation of Diane Lanney as DA.
All in Favor

Reviewed Budget, specifically increases from FY10 in preparation for meeting with Selectboard as prepared by DA:

Assessors Expenses:

- \$425 for training, restores to last years amount
- \$759 mailings – we are out of regular envelopes now. They were cut FY'10 due to extras from FY'09 when we converted to bulk mailing FOL, Exemption Applications.
- \$295 office supplies – printer ink has gone up. One extra cartridge from last half of FY'09 would last through FY'10.

Property Update:

- \$6,000 Interim, there was no Interim FY'10; contract pending.
- \$150 liens, a property owner has yet to pay two lien fees.
- \$10,000 ATB legal and consulting. Used excess Reval for SOL ATB in FY'10. Used excess Reval for some/prelim gravel ATB (see chart developed by DA for cost analysis)

Property Update Stab:

- \$2,000 – PP Full Measure & List budget was \$6,000, actual cost was \$12,000. The Property Update Stab 10-year plan shows this increase, and has since its inception in FY'06.

Approved March 29, 2010 meeting minutes.

Entered into Executive Session to review FY10 exemption applications and discuss ATB strategy with intent to return to open session to attend joint Selectboard and Fin Com meeting.

Meeting with Selectboard and Fin Com in Slade Building at 6:30 p.m.

Assessors' Expenses: \$600 was cut FY09 by Selectboard. \$724 was cut FY10, asking for some of that training to be reinstated.

DA stated Interim Contract almost complete. As the work is specialized software system, it is difficult to obtain even three quotes per 30B Procurement. Even getting two quotes is difficult. Town Administrator asked if the Interim cost could be included in the Property Update Stab each year. The DA explained that this would not really work except for Reval years and gave the example; FY'10 (a Reval year) \$4,000 into Property Update Stab; FY'11 \$4,000 into Property Update Stab with parallel article to transfer \$6,000 from Property Update Stab to Property Update, FY'12 (\$4,000 into Property Update Stab with parallel article to transfer \$6,000 from Property Update Stab to Property Update). Two of the three years would require two articles, both 2/3 vote each, instead of one article each year, majority vote, to eliminate a decrease at Reval year followed by 2 year increase when simple budget planning could be used at the Town Budget level.

The DA reminded that legal and consulting for ATB is exempt from 30B Procurement.

Lengthy discussion regarding the Property Update Stab account. The DA pointed out that although the Town Administrator groups this account with the other targeted capital stab accounts, the purchasing of the services is required by DOR, are not optional, like the purchase of a truck. If the Town does not fund, the funding will be allocated via the Recap. She outlined the scenario where the services are not performed July through November, the recap is done as a proforma, funds are allocated by DOR, which would come out of the budget - reduction to line items would be required with a revote of the budget at Town Meeting - preliminary tax bills issued for 3rd quarter, the Reval services performed January through April, and hopefully a tax rate set by issuance of 4th quarter tax bills. This is also not "good business" in the eyes of the BOA or the DOR. DA also reminded that not funding the Property Update Stab account will require either "double funding" in upcoming years or "balloon" funding for the required year of service required. As a \$100,000 RE Full Measure & List is required for FY'13 (to begin Spring FY'11) and the current state of the economy, believes this is not a wise decision.

Mr. Blanchard stated he had requested Senator Brewer seek relief of these State Legislative mandated activities due to the burden on municipalities. The DA stated that the MAAO's highly active and respected Legislative Committee has been working with the DOR, having already presented a bill, currently under review by the House and Senate, that would change the 3-year Reval to a 5-year Reval.

The Town Administrator requested why the BOA reserves overlay funds for Real Estate Tax Title, stating she had spoken to others that do not do this, nor is it required. She further stated that the lost revenue does not impact the budgeted revenue. The DA stated that she and the Town Administrator have had this discussion many times. It is not a mandate, but is a "regular" practice of many Assessors to do so, especially those Towns that tax to the levy limit. The loss of the taxes does impact the budgeted revenue. However, underages in other budgeted line items have taken up the slack. She provided

an exact example with the end result being if there are zero "unused" line item amounts, the lost revenue would induce deficit spending.

The BOA fielded a couple of other questions regarding property update and ATB funding.

Mr. Blanchard asked if only the DA was trained on Vision. The DA stated yes, with the Assessors' Clerk Vision expertise inquiry and field card printing only – no data entry or report generation or development.

The Town Administrator asked when the BOA would be able to submit a FY'11 level funded to FY'10 budget. The DA stated none would be forthcoming as the BOA felt it irresponsible to cut funding required to fulfill DOR requirements necessary to set the tax rate, send mailings, and print field cards as required. However, the \$425.00 for Assessors Clerk training could be cut. Any further cuts would have to be done by the Selectboard.

The Selectboard and Fin Com thanked the BOA.

The DA announced that her resignation sent to the BOA April 15, 2010 had been accepted earlier this evening. She proceeded to thank the members Board of Assessors John Prentiss, Vin Ritchie and Dick Lyons for their uncompromised support over her 9 + years for which she will be eternally grateful, as well as her clerks, Sandy Gochis and Connie Woodin, and also co-workers Cyndy Doane, Karen Chick, Jim Dunbar and Joyce Green for their support of the Assessors Office.

Mr. Ritchie and Mr. Prentiss acknowledged the DA's service, dedication to the Town and the job and unflinching expertise. The Selectboard voted to accept her resignation. Selectboard and Fin Com as well as meeting attendees thanked her for her service to the Town. Mr. Ritchie and Mr. Prentiss stated they would soon be providing a plan for her replacement. Town Administrator offered services of the Town Secretary, as Personnel Board Secretary.

Meeting adjourned at 7:36 p.m.

Next meeting scheduled for April 26, 2010 at 7:00 p.m.