



Town of Oak Bluffs Assessing Department
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BOARD OF ASSESSORS MEETING MINUTES

March 6, 2019 5:30 PM

In the Assessors' Office
Oak Bluffs Office Town Hall

Board Members Present:
Marie B. Allen
Melanie M. Bilodeau (acting Chair)

Board Members Absent: Jesse B. Law III, Chairman

Staff Present:
David Bailey, Principal Assessor
MacGregor Anderson, Assistant Assessor

Minutes Approval –February 6, 2019 open session

The Board voted 2-0 to approve the minutes

Motor Vehicle Excise Abatement Application of Christine M Johnson 2019 Bill 2807 Claim of Overvaluation

Mr. Bailey confirmed with Mr. Johnson who was representing Mrs. Johnson in the abatement application that he was claiming overvaluation for a 1998 Jaguar which was assessed for \$6000 but had been purchased for under \$2000. Mr. Bailey explained that motor vehicles were assessed based on a statutory formula which begins with the MSRP and is reduced over five years to 10% of that value, never to go lower. He explained that although the law allowed assessors to reduce that value if they felt it was unfair, this was not done in practice as it would create a huge problem with the 4000 other vehicles that were likely worth less than 10%. It would be impossible to value all vehicles individually and those that didn't apply for an abatement would be taxed disproportionately, potentially in violation of law. He said he understood Mr. Johnson's desire to pay market value, and noted he himself had an old Audi that was taxed similarly in Falmouth and was not eligible for abatement.

Mr. Johnson said he understood the position of the assessors but felt it was unfair, noting that vehicles lasted much longer these days. He said his particular vehicle was in particularly bad shape with a trunk that wouldn't open which contained the battery. He felt another layer of reduction at ten years down to 5% made sense. He thought it would be difficult for himself as an individual to change legislation but hoped the assessors would back a change.

Mr. Bailey suggested Mr. Johnson speak directly with State Rep Dylan Fernandes. He said he did not feel it was a pressing issue relative to many others facing the assessing office, and the Board agreed, so while they would not back a change, they would arrange a call with the Rep. Mr. Anderson said he'd call Mr. Johnson the next morning at 10am and provide contact information.

The Board voted 2-0 to deny the abatement application.

Assessors General Update

Mr. Anderson provided an update for the board on the status of the residential exemption discussions with the selectmen. He said the short term rental housing tax would be providing an unknown but substantial boost to the town. He said that while the town manager agreed it was worthwhile to continue dialog, it was perhaps best to hold off while the new income was determined. It was felt that an exemption might be best paired with a potential future override if one came along.

Motor Vehicle and Boat Abatements February 2019

The board reviewed and signed the documents.

Revised Assessment Warrant and Commitment Alston, 13 Forest Ave, 22-32-1: adding \$141,900 to account for new construction originally assessed to Alston, 0 Barnes Rd, 22-32, which remains bare land, and then abated in the amount of \$141,900

Mr. Anderson explained that the revised assessment was paired with an equivalent abatement that had been issued to correct an error. The assessors had assessed new construction on an abutting lot and this solved that problem. The Board voted 2-0 to approve the revised assessment.

Review and Sign Declaration of \$50,000 Overlay Surplus Letter to Town Accountant

Mr. Anderson noted this letter followed the prior month's decision to declare the overlay surplus. The Board reviewed the declaration and signed the letter.

Mr. Bailey left the meeting.

Roll Call Vote - Executive Session

The Board will convene in executive session under Purpose 7 of the Open Meeting Law, "to comply with, or act under the authority of, any general law," in order to meet the confidentiality requirements of M.G.L. c. 59, § 60 to discuss property tax exemptions, abatements and minutes related to those from February 6, 2019 Executive Session

Melanie Bilodeau read the reason for executive session. The Board voted 2-0 to enter executive session with Bilodeau aye and Allen aye.

The meeting was adjourned at 6:15 PM without returning to open meeting