



Town of Oak Bluffs Assessing Department

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BOARD OF ASSESSORS MEETING MINUTES

May 5, 2021 3:00 PM

In accordance with Governor Baker's emergency modification of the Open Meeting Law this meeting will be held virtually. Join Zoom Meeting:

Topic: Oak Bluffs Assessors Meeting

MacGregor Anderson is inviting you to a scheduled Zoom meeting.

Topic: Board of Assessors Meeting

Time: May 5, 2021 03:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://oakbluffs.zoom.us/j/98207476643?pwd=cGJ3TjJkTE1GRG0rRGFsT3VYSzgzUT09>

Meeting ID: 982 0747 6643

Passcode: 477686

One tap mobile

+13126266799,,98207476643#,,,,*477686# US (Chicago)

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Dial by your location

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+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

Meeting ID: 982 0747 6643

Passcode: 477686

Find your local number: <https://oakbluffs.zoom.us/j/asSEQ3QeD>

Agenda

Minutes Approval March 11, 2021 Open Session

The Board voted 3-0 to approve the minutes with Bilodeau aye, Allen aye, Law aye

Vote to allow Principal Assessor to sign meeting documents by stamp after approval

Mr. Anderson asked that the board vote to allow him to sign all documents approved at this meeting with the signature stamps in order to maintain safe Covid practices.

The board voted 3-0 to allow Mr. Anderson to use the stamps for this purpose with Allen-Aye, Bilodeau-Aye, Law-Aye

Discussion and possible vote to contract NearMap oblique and ortho mapping software

Mr. Anderson explained that the department had been interested in using aerial high resolution imagery for years to review structures but flights had been prohibitively expensive. He said Nearmap had flown the island last year with vertical imagery and had just flown both vertical and oblique (angled) shots in April of this year. He said resolution was to two inches and they had measurement tools that allow you to measure within six inches.

Mr. Anderson said the previous assessor had been in favor of using this, that their consultants PK used it, and that the Department of Revenue had been supportive of this as a way of boosting cyclical inspections, noting that one still wanted to see the property from the ground as well. But it helps to identify unpermitted or otherwise unknown structures and additions.

He said it would come out of the special warrant article account this year, but that it would be available to all town departments at the same base price of \$6000 a year. He said he'd also want to add, for \$1365 an artificial intelligence package that spots new structures. He thought especially after a year where building permits were a challenge that it would pay for itself.

Mr. Law checked to confirm the money was there, and Mr. Anderson said the special articles could cover it, especially since he had used less consulting services than expected over the past year.

The board voted 3-0 to approve the one year Nearmap contract with Allen-Aye, Bilodeau-Aye, Law-Aye

PK one year contract for software and consulting services

Mr. Anderson said he had been speaking with PK about a three year cycle in 2019 but with covid he hadn't had an opportunity to establish anything. He said they really needed to get something set up for fy2022 so instead of doing a three year for the revaluation and other mandates a one year made more sense. Mr. Anderson noted he hadn't worked with PK directly on a revaluation so this would give a better perspective going into an RFP potentially in the spring for the more involved certification work.

Mr. Anderson said he had spoken to David Bailey and Bob Whritenour prior to Bob's departure and they felt PK was a sole source provider. Mr. Anderson read a short piece explaining that having one party contracted to review and another to adjust tables created liability in that any errors could not be assigned to a single vendor.

Mr. Anderson said he had spoken to Tisbury and Edgartown to confirm the pricing was in line. He also noted the business personal property fee had been reduced given the lack of travel to the island.

Ms. Allen asked if Mr. Anderson wanted to do this for a year. He said he did, that it was a stopgap of sorts and would allow time to review the sole source provider criteria and need for an RFP with town leadership and legal.

The board voted 3-0 to approve the one year contract with PK with Allen-Aye, Bilodeau-Aye, Law-Aye

Vote to change motor vehicle excise abatement standards for vehicles registered out of state

Mr. Anderson said this was a clean-up of a long standing procedure that no longer seemed appropriate. Mr. Anderson said the policy had been, when people moved out of state and registered their vehicles there, to abate back to the date of the re-registration, regardless of whether and when they had cancelled in Massachusetts.

He said this policy came from DOR guidance from many years earlier when you had to physically turn in your plates in MA and yet some other states insisted MA plates be turned over to them. He noted that now that registration could be cancelled without returning plates, the policy made little sense.

Mr. Anderson said the surrounding towns abated to the later of the dates of re-registration or local cancelation. He said he checked with DOR attorneys and they confirmed the correct practice now was to use the later of the two dates. Mr. Anderson also noted that when people didn't cancel in MA it took up a lot of time.

The board voted 3-0 to update the policy to abate to the later of the two dates with Allen-Aye, Bilodeau-Aye, Law-Aye

Assessors General Update

Mr. Anderson said Ms. Thompson had been working very hard on the residential exemption pre-qualification. He said they'd approved around three hundred and had about another fifty come back saying it was not a principle residence. He said that when you send out 1850 of these you could consider this a bit of a slow start but he said they had learned a great deal.

Mr. Anderson said the form was dense, the language legal, and that he planned a second mailing that would come out after the May 17 IRS deadline. Mr. Anderson said he thought he could make a clear case that it was in the taxpayer's interest to pre-qualify because they would get their money months faster and also that the town would be less likely to grant an exemption if few people pre-qualified due to cost.

Mr. Anderson noted that any applicant that came in after the decision to grant an exemption would be taking money from the overlay account, which was essentially savings, with the potential to wipe that account out.

Mr. Anderson noted that people had been unclear on the question of whether you needed to still submit a 1040 if it showed a po box, and the answer was yes. Mr. Anderson said Ms. Thompson had been handling the large number of incomplete applications one at a time. He said they'd had the time to speak with everyone same day as was department policy.

Ms. Thompson said the majority of the people were cooperative and curious, and that when she explains it to them, they are pleased. There were maybe five people that were initially uncooperative and resistant to handing over the documentation but once she explained it would potentially be in their best interest they were supportive.

Ms. Allen was curious about the procedure for people who had sent in their taxes already to accountants. Mr. Anderson said they could send in a 2019 if needed.

Mr. Anderson said their goal right now was to qualify as many people as possible where it was straightforward. He noted there were going to be people with unusual circumstances that they could consider later, but that most people could provide a driver's license and tax forms and if they didn't pay taxes they could provide social security documents. Mr. Anderson said the board had flexibility with this but the goal was to start by clearing as many as possible and to keep things moving.

Mr. Anderson said he felt his first letter was quite complicated, and he felt it needed to be, but that future communication could be more conversational. He added that they might well need a third letter, press, and social media down the road. He said the goal was to avoid a flood of applications late, and that hopefully by October they'd be winding down.

Mr. Anderson said he also wanted to mention that he had David Bailey reviewing the campground since there'd been more abatement applications than they'd like to see there. He said this would increase cyclical inspections.

Motor Vehicle and Boat Abatement Reports February, March 2021

The board voted 3-0 to approve the documents with Allen-Aye, Bilodeau-Aye, Law-Aye

Real Estate and Personal Property Abatement/Exemption Reports February, March 2021

The board voted 3-0 to approve the documents with Allen-Aye, Bilodeau-Aye, Law-Aye

Roll Call Vote - Executive Session

The board voted 3-0 to enter executive session with Allen-Aye, Bilodeau-Aye, Law-Aye

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 and deferrals

Adjourn without reconvening in open session