

## MINUTES OF THE BOARD OF ASSESSORS

December 8, 2014

8:00 AM

STARBARD BUILDING

Members Present: Rosemary Scully, James Dillon, and Robert Fitzgerald

**1. Acceptance of Minutes**

Motion was made by Rosemary Scully, and seconded by James Dillon. It was voted to approve the minutes of the October 27, 2014 meeting.

**2. Tax Rate Set**

Rosemary Scully and Lori Rose met with Andrew Nelson from the Department of Revenue on Tuesday, October 28 to review the Recap Sheet and supporting documentation in order to set the Fiscal Year 2015 Tax Rate.

Tax Classification Public Hearing: was held on November 3, 2014 at 7:10 pm in Memorial Hall. The purpose of the hearing was to discuss the property tax levy to be borne by each property class. There are five classes of property. A community has the option of choosing a “residential factor” that result in a single rate for all the property classes. Or there can be a shift of the tax rate within the classes. This process must take place annually before a community can set a tax rate.

Rosemary Scully informed the Board of Selectmen the Residential properties were at 94 percent share of the levy, while Commercial, Industrial and Personal Property were at 6 percent. Therefore the Board of Assessors was recommending a “single tax rate” The change in value for the average single family home is now valued at \$266,093, up from \$264,300 in Fiscal Year 2014. The Selectmen voted unanimously to maintain a single tax rate.

The Tax Rate of \$18.12 was approved by the Department of Revenue on November 6, 2014.

**3. Actual Tax Bills**

The Actual Tax Bills for Fiscal Year 2015 will be mailed on December 31, 2014.

Personal Property Bills	376	\$472,468.22
Real Estate Bills	8422	<u>\$33,968,441.61</u>
		\$34,440,909.83

#### 4. Other Business

The assessors voted to approve the following real estate exemptions:

<u>No.</u>	<u>Reason</u>	<u>Exemption Total</u>
6	17D Surviving Spouse	\$1050.00
58	22 Disabled Veteran	\$26,623.32
1	22A Disabled Veteran	\$750.00
20	22E Disabled Veteran	\$20,000.00
4	37A Blind	\$2000.00
<u>10</u>	41C Elderly	<u>\$10,000.00</u>
<b>99</b>		<b>\$60,423.32</b>

The above exemptions are included in the “Actual Tax” bills. Those submitted and approved after November 10<sup>th</sup>, will receive certificates and tax reduced accordingly. One Clause 18 reviewed and denied based on not meeting eligibility.

Exemption certificates will be mailed on December 31, 2014. Taxpayers have 90 days from the issuance of the actual tax bill in which to file for real estate exemptions.

#### 5. Other Business

Cyclical Inspections of Real Estate began on November 13<sup>th</sup> with the properties located on Map 115, 130 and 116. Pauline Dillon is working part time for the Town of Holden doing the cyclical inspections. Post cards are mailed prior to inspections notifying homeowners. Appointments may be made ahead if desired.

Discussed goals for Fiscal Year 2015 and Fiscal Year 2016. Continue to work on Condominium records, updating sketching and record requirements. Continue to work on Directives set forth from Department of Revenue Fiscal Year 2014 reval.

#### 6. Next Meeting Date

Our next meeting will be held on Monday, January 26, 2015 at 8:00 A.M.

Respectfully Submitted:

Rosemary Scully, MAA

APPROVED: