

TOWN OF LITTLETON

MINUTES OF  
BOARD OF ASSESSORS MEETING

TOWN HALL FRIDAY November 7, 2008  
ROOM 205

Present: Fred Freund, Jim Winroth, Brian Wright, Kenneth Mildren, Chief Assessor and Anita Harding, recording secretary.

Absent: Will Ingham and Pamela Campbell

The Meeting came to order at 7:40 p.m. with Ken informing the Assessors that Keith, town administrator, had received an email from Matthew Field, requesting to be put on the Selectmen's agenda. Matthew stated, in the email, that he had presented an option on the taxes for Shelburne Village of 2008 and had not heard from the Selectmen or anyone else in the matter. Matthew stated that the taxes for 2008 are "incorrect". Matthew's option is that he is still willing to donate land to the Town which was part of the criteria for the special permit that has been approved for him, but he now says he will donate the land if he does not have to pay his 2008 taxes. He is also now comparing the values of his property on Jeannette Way with the values, in 1999, of Gray Farm and Darrell Dr. Fred stated that he will email Keith and state emphatically that the "taxes are not incorrect" for the property on Jeannette Way. You can't compare apples to oranges. Jeannette Way is a shared driveway and Gray Farm Road and Darrell Dr are approved streets. Fred also stated that Reed Lane is the same as Jeannette way and we have had no complaints or applications for abatement because of overvaluation from anyone there. Ken also stated that when a lot is approved by the Planning Board as a buildable lot and released, it becomes a buildable lot for assessing and is assessed at full and fair market value.

Fred explained to Brian and Jim, who had missed the last couple meetings, the process that the Assessors had to go through in order to hire special counsel for the HP ATB case. He stated how he, Ken, Keith and Tom Harrington had a meeting where Fred requested to Keith permission to hire special counsel. It was Fred's feeling that the liability to the Town was such that it needed someone with expertise in valuation of large commercial buildings and that Town Counsel had not dealt with any cases, at the ATB, with this magnitude. After a short discussion Keith stated that Ken and Fred should go to the Selectmen's meeting at 6:30 before town meeting to request permission of the Selectmen. Keith stated he would send an email to the Selectmen prior to the town meeting to make them aware of the Assessors request. At the Selectmen's meeting, it was clear that they had no knowledge of why Fred and Ken were there. A regular meeting was scheduled with the Selectmen at a later date and Ken and Pamela were present to discuss the concerns of the Assessors. Once Ken explained the need for special counsel, the Selectmen were completely in favor and granted the Assessors permission to hire counsel. Fred then explained to the board that he and Ken met with Kenneth Gurge, special counsel, for an hour on Thursday, November 6. Attorney Gurge stated that the

ATB does not rely solely on the sale price of a property. He also recommended that we not hire an appraiser, at this time, which could save the Town \$20,000. He did not think that interrogatories were necessary at this point either. Fred stated that the Assessors made a wise choice in requesting someone with knowledge of valuation of large commercial buildings. Attorney Gurge also has a good understand of how the Appellate Tax Board views its cases since he was Chairman of the ATB at one time and has argued cases before the ATB for the past 20 years. Attorney Gurge said that it is the general belief that the Assessors rest on their assessments and it is up to the taxpayer to prove its case in court. Fred stated that Attorney Gurge stated that of all the Towns he has done business with in the past, Littleton is the most prepared community, with a significant amount of back up information to support it's case in court. There has also been a significant amount of work done in researching the information submitted by the representatives for HP. At this point Fred asked for a motion to go into executive session.

Brian made a motion to go into executive session for the purpose of discussing strategy for the possible litigation in the ATB cases of Veryfine and HP. Jim seconded the motion. The roll call vote was: Brian-yes, Jim-yes and Fred-yes.

There was a lengthy discussion with the Board and Ken on the classification hearing. Keith had a meeting with Ken earlier this week to discuss the Board of Assessors role in the classification hearing. Keith did not understand why the Board did not make recommendations to the Selectmen with respect to the tax rate. Fred explained that it would be wrong for the Assessors to make recommendations in a split rate community because they do not have knowledge of what the Selectmen's plans are for the community. Ken explained that tax policies are the responsibility of the Selectmen and assessing policies are the responsibility of the Assessors. Fred had emailed Keith that he would be willing to set down with all or some of the Selectmen, before November 17 to give them an overview of the classification hearing and Keith was going to forward the email on. Fred will continue to work on the spread sheets that will be presented at the classification hearing, making sure there are no inconsistencies while Ken writes the four motions that the Selectmen must vote on at the hearing. Keith had some issues with the spread sheets and Fred will address them.

The meeting adjourned at 8:50 a.m. with no meeting scheduled.