

TOWN OF MADISON - PUBLIC NOTICE

The Inhabitants of the Town of Madison are hereby notified of a public meeting, The time, place and purpose of which are as follows:

MINUTES
BOARD OF ASSESSORS
Monday October 12, 2015
5:30 p.m. – Old Point School Meeting Room

Present: Assessors Al Veneziano, Paul Fortin, Jack Ducharme, Cyp Johnson, Town Manager Tim Curtis, Assessing Assistant Shirley Bartlett (Assessor Mike Edgerly arrived at 5:45)

A. Discuss acceptance of meeting minutes of August 12, 2015. Motion to approve from Mr. Johnson, seconded by Mr. Fortin. Motion approved.

B. Old Business

1. Review Notes on Abatements: Town Manager Curtis made sure each assessor had access to a copy of the Abatement and Appeal Section of the State Assessing Manual.

Town Manager Curtis also asked the Board to consider a list of personal property taxes that the Tax Collector has asked to be written off since most of the businesses are no longer in business in Madison. *Note: this vote was taken in error by the Board of Assessors and was rescinded November 2, 2015 and re-voted on by the Board of Selectmen on that same date.*

After consideration Mr. Fortin made a motion to write off Account #277 “Goodine’s Pet Shop” for a total of \$61.28, Account #375 “Head of Times” for a total of \$28.16, Account #448 “Hot Rod Tattoo” for a total of \$50.73, Account #378 “Jen’s Gifts & More” for a total of \$44.16, Account #281 “Kennebec River Outfitters INC for a total of \$6.92, Account #104 Scott Labbee for \$19.90, Account #292 “Movie Guys” for a total of \$103.20, Account #114 Stephen Pomelow for a total of \$103.06, and Account #444 “Simply Seconds”, for a total of \$17.23. The grant total is \$434.40. Mr. Ducharme seconded. Motion carried.

The Board directed the Town Manager to follow up with the remaining accounts on the list for payment: Account #354 “Albertson’s Quarter Horse Farm” \$47.57, Account #450 “Paradis Window Tinting” \$17.53, Account #423 “Somerset Disposal Service” \$6.45, Account #300 “Golden Eagle” \$986.04, and Account #79 Vicky Thompson \$1,173.80.

C. New Business

1. Review Abatement Requests: The Board reviewed 12 Abatement Requests as prepared and recommended by Assessing Assistant Shirley Bartlett. Mr. Ducharme made a motion to accept the following abatement requests as presented:

Acct #3528 (Map 7 Lot 71-006). Brian and Karen Hale were assessed for a garage that was not built as of April 1, 2015. Value reduction: \$9,900, tax reduction: \$193.05.

Acct#1850 (Map 35 Lot 17). Dan and Maureen Davis. A data entry error resulted in 240 hot tub assessments instead of a 240 square foot deck addition. The multiple hot tub calculations added over \$686,000 to the home valuation. This error was not caught at the time of sending out the tax bills. Value reduction: \$686,100. Tax reduction: \$13,378.95.

Acct #2756 (Map 21 Lot 73). This piece of property owned by the Town on Weston Ave was not given a municipal discount when taxes were sent out. Value reduction: \$400 Tax reduction: \$7.80.

Acct#1715 (Map 16 Lot 7-ON). Wanda Hayden. The mobile home was removed from this property in October 2014. Value Reduction: \$10,900. Tax Reduction: \$212.55.

Acct#1514 (Map 3 Lot 10-ON) Virginia Clark. Mobile home was removed from this property in 2013. Value Reduction: \$8,600. Tax Reduction: \$197.70

Acct#372 (Map 15 Lot 2) George & Pam Elias. Mobile home was removed from this property prior to April 1, 2014. Value Reduction: \$10,500. Tax Reduction: \$204.75

Acct#2902 (Map 11 Lot 33-001). Curtis Family Living Trust. This garage has been reconstructed with salvaged materials. The grade and condition have been lowered. Value Reduction: \$4,700 Tax Reduction: \$91.65

Acct#953 (Map 20 Lot 4). Judith Veneziano. Mobile home and deck were removed in October 2014. Value Reduction: \$9,500. Tax Reduction: \$185.25

Acct#114 (Map 11 Lot 13) Evangeline Chamberland sold 94 acres to Adam Cobb. All land and buildings were transferred to Cobb in error. A new account has been created for Cobb with the 94 acres and adjustments have been made to Acct#144 to reflect 1.9 acres and buildings still owned by Evangeline Chamberland. Value reduction \$47,800. Tax Reduction: \$932.10.

Acct#3337 (Map 11 Lot 13-A) Adam Cobb. As referenced above, account \$3337 represents a new account for the 94 acres owned by Adam Cobb. Value increase: \$72,700. Supplemental Tax: \$1,417.65.

Acct#2708 (Map 31 Lot 64) Bruce & Ellen Clark have requested a reduction in value of \$15,400. After reviewing the property and making adjustments to the property card Shirley recommended a lower reduction. Value Reduction \$5,600. Tax Reduction: \$109.20.

Acct#2707 (Map 19 Lot 149) Thomas & Stacy O'Brien. This map and lot has two accounts. One for the former Congregational Church and the other for the Women's Shelter located in the former church parsonage. Acct#2707 should reflect the brick church building and all the land purchased by the O'Brien's. Value Increase: \$27,300. Supplemental Tax: \$532.35.

Acct#2706 (Map 19 Lot 149) Thomas & Stacy O'Brien. Account #2706 should only reflect the Women's Shelter. Since the shelter is a non profit it should have been marked as exempt. Value Reduction: \$79,700. Tax Reduction: \$1554.15.

Total Value Reduction: \$773,700 Total Tax Reduction: \$15,087.15. Motion seconded by Mr. Fortin. Motion carried.

2. Review proposed changes to Assessing Agent Contract: The Town Manager explained to the Board that although Shirley submitted a three year bid she was only presented with a one year contract. Both Shirley and the Town Manager are okay with extending the contract through 2018, but Shirley asked if there could be consideration of additional days as needed. Shirley explained to the Board that most of the tax cards are out of date and haven't been updated since the 1990's. To bring everything up to speed may require more than the 50 days per year she bid.

The Board discussed the need for a full-fledged valuation as opposed to band-aiding the tax cards as new information is uncovered. A full revaluation could be costly (upwards of \$120 to \$150 thousand) and the fear is that more valuation would be lost than gained. Assessors Fortin and Ducharme are not convinced that the tax rate would go down due to the nature of the real estate market.

Mr. Johnson noted that the Town has up to \$130,000 put away for a revaluation but the Board did not think this was the proper time. Mr. Ducharme asked if there were things that the office staff could do to assist with some of the filing for assessing. Town Manager Curtis reported that a project is underway to streamline filing for assessing and code enforcement in the Town Office.

Shirley had asked that wording be added to the contract to allow for up to 12 additional days of work per year as needed. The Board was not comfortable adding a number of additional days. They would rather leave that up to a recommendation from the Town Manager after determining assessing needs and budget restraints.

Mr. Ducharme motioned to change the Assessing Contract from 1 year to three years through June 30, 2018, seconded by Mr. Johnson. Motion carried.

Mr. Ducharme motioned to add wording to the contract, "Additional days of service at \$500 per day may be authorized by the Board of Assessors on an as needed basis", seconded by Mr. Fortin. Motion carried.

D. Assessors Concerns: Mr. Fortin suggested that if a revaluation is considered perhaps a public hearing could be scheduled. Mr. Johnson asked if a structure is removed from a property or torn down does that require a permit? Mr. Ducharme wanted someone to check into the Harris On-Line Real Estate Tool. He was having difficulty accessing it from the Town website. Town Manager Curtis said he would look into it.

Town Manager Curtis added that he and Shirley could follow up transfers of ownership to see if the tax cards match the property. The Board was in favor of that. And finally the Town Manager mentioned that at MMA he spoke with Dave Ledew from Maine Revenue Services who would like Shirley to keep tracks of items she needs training with and they would design training programs for us and other towns in similar need.

E. Adjournment. Motion to adjourn at 6:27pm