

Select Board Minutes
February 22, 2016

Meeting called to order at 5:00 PM with Select Board Members Donald Burke, Marlene Libby, Scott Wiley, Assessors' Agent Rob Duplisea, Peter Beckett & Walter Esancy in attendance.

An abatement recommendation by Rob for an abatement request by John Fenner was reviewed. A discussion of the definition of commercial baselots was discussed. Rob said we are to assess based on 'highest & best value'. *What the property would sell for* and *just value* enters into it. Rob said there is nothing that is *black & white* and every town faces the same questions we do.

Alan & Carol Gould's request for an itemized list of their personal property was discussed. Rob said there is no itemized list of their personal property.

Rob addressed the issue of assessing personal property. There is no way of picking up all items of personal property as there is no way to know when an individual buys or disposes of personal property. Libby brought up the issue of collecting delinquent personal property taxes. Collection is not the Assessors' Agent's responsibility. Libby suggested small claims court, and then a lien would be placed on the their real estate. Rob said we do not have asset lists to prove our claim and could have problems. The State gives us the authority to assess personal property. Some towns no longer assess personal property, but then an estimated valuation is still included in the state valuation. Personal property to be taxable must be property that is employed in trade. A personal property revaluation would be the way to pick up all personal property and could cost as much as \$10,000. This would not be part of the regular assessing contract that goes out to bid. Rob's firm would not be interested in doing the personal property revaluation. Nothing at the Town meeting level can address assessing policy. Board of Assessors determines assessing policy.

The Board agreed that the two separate issues at hand are: Collecting delinquent personal property taxes and whether or not to continue taxing personal property.



Meeting adjourned at approximately 6:00 PM. Prepared by D. Burke