

**Board of Assessors Minutes**  
**Tuesday, September 18, 2018 at 4:30 p.m.**  
**Town Hall, Assessors Conference Room, 60 Center Square**  
**East Longmeadow, Massachusetts 01028**

**Present:** Martin J. Grudgen, Chairman; J. William Johnston, Clerk of the Board; Marilyn Ghedini, Assessor and Diane L. Bishop, Director of Assessing

Mr. Grudgen called the meeting to order at 4:30 p.m. It was noted this meeting was being recorded by ELCAT, 180 Maple Street, East Longmeadow and this office for the purposes of the minutes in accordance with MGL, Chapter 30A, Section 20.

**Meeting Minutes:** Mr. Johnston reviewed the open and executive session minutes from the meeting of August 21, 2018 and found them to be in order as to form and content and moved they be approved. Ms. Ghedini seconded. Motion passed 3-0.

Chairman Grudgen stated we will be taking our agenda out of order and begin with Roy Bishop from Bishop and Associates discussing our new FY2019 values. Mr. Bishop began with a Preliminary Assessment to Sales Ratio review where we compare open market transactions, with assessment to sale prices noting single family home appreciated in value about 6% dealing with an average and not specific properties. After further break out, the beginning ASR have a very tight range of median ASR that indicates an increase across the board for single and multi-family homes is warranted. There is no increase required for commercial, industrial or land in general. For the single family homes, we changed the building cost tables, depreciation rate tables and some size adjustment curves for single, two and three family homes. As a result of those changes, Mr. Bishop referred the board to the LA-15 which was pulled from the DLSGateway that shows the final ASR by property classes. The Median ASR for 101 is .95 and the 102's are at .98 noting condos did not warrant much of a change, 104's are at .98 noting there was only one sale, land is at .98 where it began as well as the commercial and industrial classes. These are certifiable numbers for the Department of Revenue which we all answer to. Mr. Bishop then referred the board to the East Longmeadow value comparison after table changes document. This is a very true picture of the overall changes by property classes. The first three columns represent the LA-4 values after cyclical and building permits inspections. The next two columns represent the final values after the table changes were made. The final column indicates the changes on average for each class of property. Mr. Bishop read through the percent changes for each class of property.

Mr. Grudgen asked about the 9 land sales and asked if they changed with Mr. Bishop stating the land remained the same. Mr. Grudgen stated originally Mr. Bishop stated a 6% increase and this document states almost 4%. Mr. Bishop stated that is the net result of all table changes. After setting a target you begin to change software parameters to get to that target but there is no guarantee you are going to that exact increase. Mr. Grudgen asked how many properties did Bishop and Associates visit and are they included in these numbers. Mr. Bishop stated approximately 2,000 and yes they are included. Mr. Bishop then referred the board to the LA-4 Comparison Report noting this report actually compares last year's total to this year's totals inclusive of growth increases and the average increase for single family homes is approximately 4.3%. Mr. Bishop stated we did not adjust outbuildings. Mr. Grudgen asked if there were any changes to the depreciation tables with Mr. Bishop stating we added to the depreciation tables which allowed a home built in 2016 to now have some depreciation by changing the date of appraisal. Ms. Ghedini asked what did an inspection include, drive-by, outside or did you go in 2,000 homes with Mr. Bishop stating, no, but wished we had. Many people are not home during the day and it would vary. The goal is to do this in the most cost effective manner. If we go up to a 1950 ranch, you can tell it has 5 rooms 3 bedrooms and one and half bath. East Longmeadow has a large volume of property listings which allows us to check through MLS.

When doing any cyclical program, 90% of your value is in property detail which is from the exterior basing on basic square foot of living area and story height. Our goal is to get it 100% correct but giving an example of drywall or plaster, there is some data that is not worth chase as this is mass appraisal.

Ms. Bishop stated the first step for the board is to review and sign the LA-3 Sales Report and the LA-15 Interim Adjustment Report. These documents will be uploaded for Boston for review. Mr. Grudgen thanked Mr. Bishop

information provided.

Mr. Bishop wanted to talk about the issue we had with determining conditions on houses for cyclical inspections. On the side, learning you had questions, I would have preferred you call me in, and we had done at least a sample review of the properties you had questions on. We are going out there with an eye, mostly one data collector, for consistency. We can all agree or disagree what a condition is, but we looked at it with an unbiased and hopefully consistent eye. I would have preferred to take any properties you had questions on and gone back out in the field to verify. Moving forward, before we begin the next round of cyclical Mr. Bishop did go through with the Director of Assessing and the Data Collector and considered three items to be physical changes that would affect condition, targeting roofs, siding and windows. As I have done in other communities, if all three of these changes are apparently newer we would go up one complete grade. If that is not how the board wants to operate, I would like to sit down before we start our next round of cyclical and come to a conclusion, so you have faith in the consistency of the product we are returning to you. Rather than do piece meal like was done at the end of this project, lets go out and look at it. I am not saying we are right but I also don't think we were wrong 100 times. Mr. Grudgen stated we did not go up two grades with Ms. Bishop stating we did not change grades we changes condition by steps. Mr. Grudgen also added I know we talking mass appraising but I go into some properties and it looks like it is in good condition and in a realtors eyes it might be in good condition but if it hasn't been updated....like a 1988 house that has never been updated for that 30 year period, other people will think it is in really good condition but from an appraiser it is not in good condition. Mr. Bishop stated he judges condition by its age. What could be average in a 1980's house but you take that 1980's house and have a newer roof, siding and replacement windows it is no longer an average 1980's house it is now considered good condition. When I make that judgement I am cognizance of its age. I would like to nail it down so you are confident that the work product returned to you is what you are looking for. With that when certification time comes you are going to perhaps adjust your depreciation tables, that being a separate issue....what we are talking about is hard data. I want you to be satisfied with the end product. At this point, Mr. Bishop thanked the board and left the meeting.

#### **Administrative:**

- **Warrant:** The board reviewed and signed the 2018 Motor Vehicle Excise Commitment #5
- **Reports:** The board reviewed the following monthly reports:
  - Motor Vehicle Excise Abatement Report (2016, 2017 2018)
  - Building Permit Report (August): Ms. Bishop reported there was two new dwellings for the month of August with 9 year to date. It was noted many remodels, decks and insulation.
  - LA-3 Sales Report (August): The board members reviewed the highs and lows of the assessment to sales ratio (ASR). Ms. Bishop stated sale questionnaires are sent with hopes to gather more information on each sale. Ms. Bishop mentioned once our new values are approved the LA-3 should not see as many low ratios.
- **Directors Update:**
  - **DLSGATEWAY:** The Bureau of Local Accounts will be requiring the Assessors to have their own Username and Password for the DLS Gateway. Board members will be required to sign off on page one of the Recap and the LA-5. Bureau of Local Accounts will not accept the authorization for another representative to sign on your behalf for these two forms. You will have to work with the Town Clerk in setting up these accounts.
  - **Chapterland Applications:** October 1st is the deadline for the FY2020 Chapter 61A & 61B applications. At a meeting in October these applications will be put before the board for their review.
  - **MAAO Clerk's Meeting:** On October 16, 2018 the MAAO will hold a Clerk's meeting. Both assessing staff members are registered to go. The topic is Best Practices: How to Work Collaboratively with your Collectors Office.
  - **Vision National User Group:** This is a two day event and will be held on Thursday, October 4th and Friday, October 5th. Ms. Bishop has registered to attend.
  - **What's New in Municipal Law Seminar:** This seminar will be held in Holyoke at the Log Cabin on Thursday, October 4, 2018. Ms. Bishop will not be attending due to the Vision User Group taking place at the same time

Mr. Grudgen made a motion to go into executive session at 5:00 p.m. to discuss some Appellate Tax Board Appeals, and discuss FY19 values of specific properties to return to open session only to record our votes and adjourn. The following roll call was taken. Mr. Johnston, Yes; Ms. Ghedini, Yes, Mr. Grudgen, Yes.

The board returned to open session at 5:45 p.m.

The next scheduled meeting of the Board of Assessors will be Tuesday, September 25, 2018 at 4:30 p.m.

Ms. Ghedini made a motion to adjourn. Mr. Johnston seconded. Motion passed 3-0.

Meeting adjourned at 5:45 p.m.

Respectfully Submitted,

J.W. Johnston  
Clerk of the Board

Documents Reviewed: Documents addressing the proposed FY19 valuations, Meeting Minutes; MVE Abatement Report, Building Permit Report; LA-3 Sales Report; Director's Update; ATB Withdrawal Notice; Property Record cards.