

AD HOC TAXATION/ASSESSMENT ADVISORY COMMITTEE MEETING

March 21, 2011, 9:00 A.M., SCHOOL COMMITTEE ROOM

1. Call to order

Meeting called to order at 9:01 A.M. by Bob Manchester.

Present were Committee Members Robert Manchester (chairman), Robert Dillon, Joel Hellmann, Donald Nessing, and Joop Nagtegaal (secretary). Also present were Peter DeAngelis, Town Manager; Michael Minardi, Tax Assessor; Richard Nagle and John Hocking, Appraisal Resource; Douglas Gablinske and Scott Nagy, Appraiser; June Speakman, Town Council President, for Jeff Brenner, Ad Hoc Committee Liaison on the Town Council.

2. Approval of Minutes

Upon a motion duly made and seconded, the minutes of the meeting of March 14 were approved, with Bob Manchester abstaining.

3. Review weekly Appraisal Resource report

The report (attached) was accepted. Joop asked whether the response received so far on the 194 letters sent out was fairly typical. Richard and John said typically half the addressees will react to the letter, and that more calls were coming in. A certified letter will go out to those addressees that haven't replied by the end of this week

Bob Manchester asked what could be said about the building cost and depreciation tables that are now being installed in the CAMA system. John said that the building tables were initially based on the Marshall and Swift tables, adjusted for regional and local cost differences. He mentioned that the Marshall and Swift tables don't say anything about cost of land improvements required before building, and that some adjustment is required for that as well. For depreciation tables, John said he used tables similar to those he used in other revaluations. He noted that these preliminary tables allow depreciation for average condition up to 40%, which is higher than the maximum depreciation for average condition of 30% used by Vision Appraisal.

As yet, the land value tables were not determined. John said he expected to derive the land value table from the sales data, in the following order:

- a. Pure land sales;
- b. Sales of newly constructed homes, after subtraction of the construction cost of the improvements;
- c. Sales of existing homes, after subtraction of the estimated construction cost of the improvements less applicable depreciation.

He said that a fourth option is the proportional method (where a ratio between land and improvement value is assumed), but that he did not intend to use that option.

4. Presentation of preliminary documents by Appraisal Resource

As was already noted by Richard Nagle prior to the meeting, only a **very preliminary neighborhood map** would be available, and this map was handed out by John Hocking and is attached to these minutes. The map was created by Appraisal Resource in consultation with AppraiseRI, with the maps produced by the realtors and by Joop as additional input. John mentioned that the map is in overall agreement with the map used by Vision Appraisal, but that some local detail was omitted and that the effect of busy streets on property values would be taken into account by individual property factors, not by a change in neighborhood. These “busy streets” were listed at the top of the map. He also mentioned that County Road and Maple Avenue would be considered “commercial streets” and that all properties on these streets would be considered separately. For convenience, the same neighborhood codes were used as by Vision Appraisal, but this does not imply that the same multipliers will be used for the land value as used by VA. Instead, the multipliers will be based on the sales data. John noted that the neighborhood codes were arranged in order: a higher neighborhood code indicates a higher land value. He also clarified that non-adjointing “neighborhoods” with the same neighborhood code would be considered comparable and would use the same land value table, unless there is sales based evidence that would indicate that the neighborhoods are not comparable and should have different neighborhood codes.

Joop and Joel noted that Nayatt Road was not listed as a “busy street”, whereas there is a lot of traffic on that street that influences the home values negatively. Joop noted that in particular the stretch between Rumstick Road and Middle Highway is busy. He also suggested that Middle Highway South of the bike path and Rumstick Road between County Road and Nayatt Road should be added to the list of busy streets.

A discussion followed whether the same neighborhood codes should be used as were used by Vision Appraisal. The Committee was of the general opinion that it would be better to use different codes since the VA codes could give the impression that little had changed. John Hocking pointed out that this would require extra work, since it would require changing all the field data. It was agreed that Appraisal Resource would look into the feasibility of this further and report back.

Joop expressed some concern that there were still some small neighborhood areas on the map, and that it was not clear that sufficient sales data would be available for each of these smaller areas. Richard noted that there were probably sufficient sales for each neighborhood code, and that the same code was assigned to different areas based on the realtors neighborhood map. Michael said that he would prefer to use the (final) Vision Appraisal map and make only those modifications that are clearly needed because the sales prices were consistently different from the assessed values.

An extensive discussion then followed whether it would be better to use the new neighborhood map presented by John Hocking or the (final) Vision Appraisal map as the starting point. John Hocking indicated that Appraisal Resource could go either way. Arguments pro and con were made with respect to consistency, accuracy, and public relations. In the end, Joel Helmann moved that the Committee recommend that the preliminary neighborhood map submitted by Appraisal Resource be used as the starting point for the neighborhood definitions. Bob Manchester seconded. The motion carried, with Joel Hellman, Bob Manchester, and Joop Nagtegaal in favor, and Don Nessing and Bob Dillon against.

Jeff Black of 3 Colley Court asked whether the new preliminary map was supported by the sales data or was just based on opinions. John Hocking replied that at first glance, the preliminary neighborhood map would fit reasonably well with the 2009-2010 sales data. Of course there may be further refinements in the map. There was a further exchange

between Doug Gablinske and John Hocking about the land value and depreciation tables. John reiterated what he had stated earlier in the meeting about both tables (see agenda item 3).

5. Property sales flagged for review

John Hocking said that he had augmented his own list of sales to be disqualified with part of the list he had received from Michael Minardi. He indicated that he had kept most of the sales on Michael's list. The list would be reviewed further by AppraiseRI, and finally by Michael Minardi. Bob Manchester said he would like to see a copy of the list as it stands now before the review by AppraiseRI, and then the subsequent changes. The list can be made available in whatever form is convenient for Appraisal Resource. Doug asked how many of the 89 "suspect sales" on Michael Minardi's list were put on Appraisal Resource's list. John Hocking said 22. It was pointed out that the Tax Assessor has the final say over the list, since he has to approve it.

6. Discussion concerning taxpayer communication with the committee

There were no communications to discuss. Jeff Black of 3 Colley Court asked whether the conversion table to convert the data from the Vision system to the Patriot system could be made available. Peter DeAngelis pointed out that the town does not have this table, so can't make it available, as was stated in a letter from the town's counsel to the Blacks. Jeff Black said that the town may not have this, but that he would still like to see the table. Rich Nagle said that Appraisal Resource would provide this documentation in due time and that it could then be made available to Mr. Black.

7. Date for next meeting

The next meeting will be held on the scheduled date of March 28, 2011 but will be held at 3PM to accommodate various schedules.

8. Agenda for next meeting

Bob Manchester suggested that the agenda be kept in the same form as this week.

8. Adjourn

Upon a motion duly made and seconded, the Committee voted unanimously that the meeting be adjourned at 10:58AM.

Respectfully submitted,

Joop Nagtegaal, Secretary

TOWN OF BARRINGTON
STATISTICAL REVALUATION
PROGRESS REPORT 3/18/2011

Bob Battey and John Hocking met with monitors Scott Nagy and Doug Gablinski to discuss sales occurring over the past two years which are subject to review before being included or excluded from the revaluation process. All field cards for sales which Appraisal Resource believes should be disqualified have been given to the monitors for review. The neighborhood value blocks were also discussed at length. Recommendations will be discussed with the assessor and the ad-hoc committee.

194 letters were sent to taxpayers whose home we were unable to inspect on the first pass. To date we have scheduled 43 appointments. These appointments will begin on Monday the 21st.

John Hocking met with the assessor to discuss the building cost and depreciation tables to be put into Assess-Pro. The installation of these adjusted tables into the cama system has begun.

All data entry from inspected sales and for inspected building permits has been completed. Data entry from further inspections of sales will be almost immediate.

John Hocking and Rich Nagle will attend the ad-hoc committees meeting on 3/21/2011.

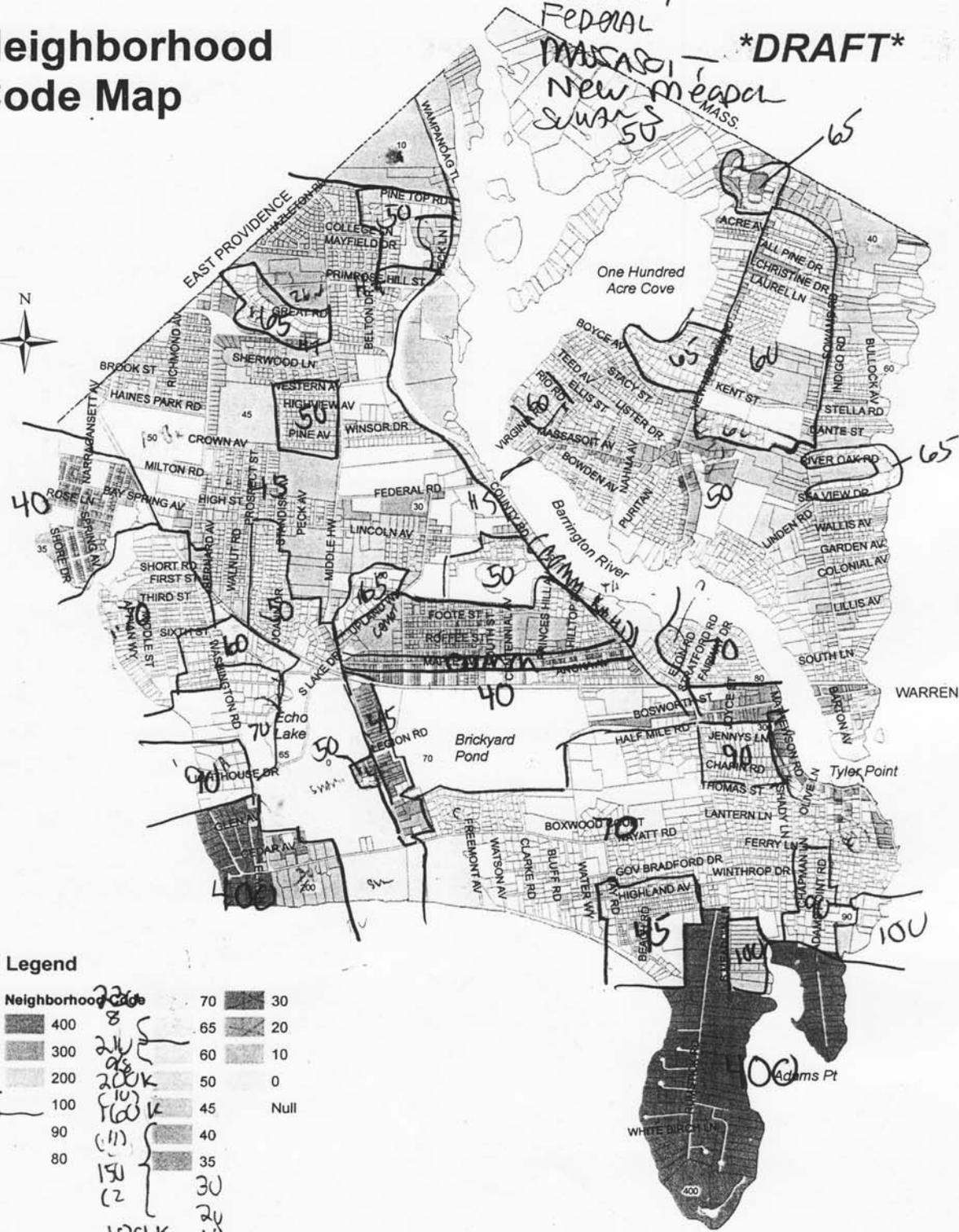
Respectfully submitted,

Appraisal Resource Revaluation Group LLC

Neighborhood Code Map

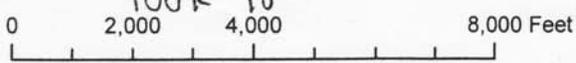
TRAFFIC
 WASHINGTON
 MIDDLE HIGHWAYS
 LINCOLN
 COUNTY
 FEDERAL
 MASSACHUSETTS
 NEW BEDFORD
 MASS.

DRAFT



Legend

Neighborhood Code	Color/Pattern
430	Dark Grey
380	Medium-Dark Grey
330	Medium Grey
260	Light Grey
240	White
400	Dark Grey
300	Medium-Dark Grey
200	Medium Grey
100	Light Grey
90	White
80	White
70	Dark Grey
65	Medium-Dark Grey
60	Medium Grey
50	Light Grey
45	White
40	Dark Grey
35	Medium-Dark Grey
30	Medium Grey
20	Light Grey
10	White
30	Dark Grey
20	Medium-Dark Grey
10	Medium Grey
0	Light Grey
Null	White



Source: Tax Assessor's Office
 Town of Barrington / 3/20/09