

IN BOARD OF SUDBURY SELECTMEN  
THURSDAY DECEMBER 13, 2007

Present: Vice-Chairman Lawrence W. O'Brien, Selectman William J. Keller, Jr., and Maureen Valente, Town Manager. Chairman John C. Drobinski joined the meeting at 2:45 p.m.

The statutory requirements as to notice having been complied with, the meeting was convened at 2:00 p.m. in the Lower Town Hall, 322 Concord Road.

**Opening Remarks**

Town Manager Valente announced that Ms. Cynthia Gerry, Assistant Director of Assessing, has been named the "2007 Employee of the Year" by the Selectmen, Town Manager and Senior Management Staff.

**Public Hearing: Tax Classification**

Present: Maureen Hafner, Director of Assessing, Cynthia Gerry, Assistant Director of Assessing, Joshua Fox, Chairman of the Board of Assessors

At 2:00 p.m., Vice Chairman O'Brien continued from December 11 the Public Hearing to determine what percentage of the local tax levy will be borne by each class of real and personal property relative to setting the FY 2008 tax rate. He stated the notice was duly posted, circulated and advertised in the *Sudbury Town Crier* on November 29 and December 6, 2007.

Joshua Fox, Chairman of the Board of Assessors, stated that the highest shift allowed is 1.50%. Ms. Hafner explained that the Board of Selectmen will need to discuss whether or not to allow a residential property exemption, a small commercial exemption, or an open space exemption. She reviewed the five classes for valuation as: residential, open space, commercial, industrial and personal property.

Discussion focused on whether properties that have no buildings on them and/or lots which are for sale should be given an open space discount. In response to a question from Vice Chairman O'Brien, Ms. Hafner stated that since there are no properties designated in Town as open space, no revenue from such taxes is generated. Adopting this would shift some taxes to residential tax properties.

Selectmen Keller moved, Vice Chairman O'Brien seconded; it was on motion

**VOTED 2 - 0 to not grant an open space tax exemption.**

The Board next reviewed the need for a residential exemption, which would designate a reduced value to all properties that have a dwelling in which the person who owns the property also resides. Mr. Fox explained the purpose of this exemption option. He stated that there would be only 134 or so homeowners, and 478 vacant landowners that would not qualify and 5,446 that would qualify. Very few taxpayers would benefit; many would get a larger additional tax burden.

Listings of communities which have adopted exemptions were reviewed and discussed. The Board strongly stated that equity is key in its deliberation process and does not support shifting the burden to the remainder of a class to offset a discounted group.

Selectman Keller moved to not grant, Vice Chairman O'Brien seconded; it was on motion

**VOTED 2 - 0 to not grant a residential exemption.**

Discussion ensued regarding small commercial exemptions. Ms. Hafner explained the background on this particular exemption.

Joshua Fox pointed out that adoption of this exemption shifts taxes within the commercial and industrial class, but it does not affect the residential class.

Selectmen Keller noted that this is a tool to address a problem which no one is telling us exists.

Selectman Keller moved to not grant, Vice Chairman O'Brien seconded; it was on motion

**VOTED 2 – 0 to not grant a small commercial exemption.**

Ms. Hafner then reviewed sales data from 2006 and explained the process of updating values. She also explained that, if the same 150% CIP shift is used for FY 2008, the residential tax increase will be 2.7% and the commercial/industrial tax increase will be 23.6%.

Mr. Keller summarized that different rates of value may change but that doesn't change the ability to pay.

Chairman Drobinski agreed and expressed his preference and the Board's precedent as keeping the residential and commercial tax increase percentages as uniform as possible so as to be fair to all classes.

A lengthy discussion ensued about philosophy of how the tax burden falls between commercial and residential classes. Ms. Hafner noted that values have been changed to reflect the market: residential has declined 4% and commercial is up 16%.

Ms. Hafner commended the Board on its careful and thoughtful deliberation of these issues, something she previously has not always experienced in other communities.

It was on motion unanimously

**VOTED:** To set the Residential Factor at 98.126 with a CIP shift of 1.27, with an estimated average residential tax bill increase of 4.3% and an average commercial tax bill increase of 4.6%, pending certification by the State Department of Revenue.

Chairman Drobinski thanked Ms. Hafner and Ms. Gerry for the tremendous job they did to collect and coordinate the necessary information.

At 3:15 p.m., the Board concluded its discussion and thanked the Board of Assessors, Ms. Hafner and Ms. Gerry for their presentations and hard work.

### **2008 Annual Town Meeting Article**

Town Manager Valente presented an additional bookmark article for the 2008 Town Meeting, to be considered during the review process: to amend Bylaw Art. 5, Public Safety, Trench Excavating Permit.

It was on motion unanimously

**VOTED:** To approve submission of the following warrant article with the report presented for the Annual 2008 Town Meeting: Amend Bylaws, Art. V, Public Safety, Trench Excavating Permit.

There being no further business, the meeting adjourned at 3:25 p.m.

Attest: \_\_\_\_\_  
Maureen G. Valente  
Town Manager-Clerk