

IN BOARD OF SELECTMEN
MONDAY, JULY 21, 1980

Present: Chairman John E. Murray, Anne W. Donald and William J. Cossart.

The statutory requirements as to notice having been complied with, the special meeting was called to order by Chairman Murray at 5:00 p.m. in the Assessors' Office, Town Hall.

Tax Classification Law

Present: Chairman Donald P. Peirce and Secretary Mary Walsh, Board of Assessors; and Bob Wilson and Delphis Roberge, McGee and Magane.

Donald P. Peirce, Chairman of the Board of Assessors, brought the Board up-to-date relative to the status of the Town of Sudbury's revaluation and compliance with Tax Classification Law Chapter 580 of the Acts of 1978, as amended by Chapter 797 of the Acts of 1979. Mr. Peirce also informed the Board that the Assessors had complied with the March 31 letter of the Department of Revenue by submitting to the Bureau of Local Assessment new Sudbury assessments as of January 1, 1980, and that they expect the certification of those values in the immediate future.

On the subject of property classification, it was the consensus of those present to select the option taxing each class of property equally at its full, fair cash value, thus not choosing to shift some tax burden from residential and open space to commercial, industrial and personal property (residential and open space will be assessed at 100%).

During discussion, there were two areas of concern dealing with classification that were raised but not completely resolved: 1) Is the Assessors' and State assessments/valuation certification (the percentage that each class shall pay of the levy) on a yearly or biennial basis? 2) It is believed that the inclusion of the residential factor would have a minimum impact to a Sudbury homeowner. The Executive Secretary agreed to confirm this with the Town Accountant.

At the conclusion of the meeting, it was a consensus that there should be a common response by the Assessors and Selectmen to the community: 1) affirmation that the inclusion of a residential factor would be minor to a single homeowner and outweighed by the position not to shift the tax burden from one class to another; 2) affirmation that taxing all classes at the same tax rate is the most equitable way to proceed, at least for the next two fiscal years, at which time such implementation will have to be re-evaluated.

The meeting was adjourned at 5:45 p.m.

Attest:

Richard E. Thompson
Executive Secretary-Clerk