

**MINUTES
BOARD OF ASSESSORS**

DATE: *Thursday, March 14, 2019*

Time: *3:00 PM*

Place: 51 Spring Street

Members present Roy Cutrer, Angela Cywinski, Cynthia Richard and Assistant Assessor Ann Marie Cywinski.

APPOINTMENT(S):

Member Cutrer had an appointment at 4PM, Assistant Assessor requested to address the charitable organizations on the agenda first. Assistant Assessor presented the board with a listing of charitable organizations that filed after the annual 3ABC form deadline of March 1, 2018. She reminded the board that they did have a scheduled hearing with Vineyard Montessori School at 3:30PM. That she wanted to review all the other charitable organization appeals.

3:30 PM Deborah Jernegan Vineyard Montessori School 5K 19 & 19.1

ABUTTERS LIST(S): Members certified the following:

West Tisbury Planning Board Graff/Porter 2 7 2

Adam Epstein 28B 2

Nevin Sayre 4G 6

CHAPTERLAND APPLICATON(S):

Christopher Morris Tr 60B 1- Denied, Late filing

MOTOR VEHICLE ABATEMENT(S): Members signed and submitted to Tax Collector:

Calendar Year 2018 MV 18-09 \$269.48

MOTOR VEHICLE ABATEMENT RECORD SHEET(S): Signed and submitted to the Tax Collector

Calendar Year 2018 MV 18-09 \$269.48

REAL ESTATE APPEAL(S):

Charitable Organization Appeal(s):

Assistant Assessor informed the board that they needed to vote to determine how they wish to address the appeals of all the late filed annual charitable filings. Member Cywinski read all the late filed organization being Hospice of MV, Sail MV, Vineyard Montessori School and MV Center for Living. She verified that all filings were received after March 1, 2018 for fiscal year 2019. Member Richard made a motion to deny the applications due to the fact that the returns were filed late. Member Cutrer states that in reviewing the information provided from the Municipal Law Department the board does have the ability in which to work with the taxpayer. Member Richard stated that she read the information several times and it does not address the 3ABC. Assistant Assessor states in reading the appellate tax board case provided that the decision of an extension of the deadline is not state statute it is jurisdictional at the local level. Member Cutrer confirms that it is jurisdictional and that the board does not have to take a hard line. Member Richard stated that was not the way she interpreted the reading. Member Cutrer asked if any of the organization asked for an extension or had informed the board that they were going to be late. Assistant Assessor confirmed there was no indication prior to the filing deadline for fiscal year 2019. Member Cywinski asked if the organizations filed all their documentation for fiscal year 2019. Assistant Assessor said we recommended that the organizations if they had not filed the information that they should file the documentation with the appeal. As the town's records will be complete between 2018 through 2019.

Vineyard Montessori School 5K 19& 19.1

3:30PM Deborah Jernagen representing Vineyard Montessori School. Filed their application late and Deborah asked if she could have a hearing with the Board of Assessors. Deborah had contacted Administrative Secretary on March 2, 2018 as she realized that she had missed the deadline in which to

file the annual return. Deborah explained that she had been caring for her failing father who passed away on March 20th. This does not excuse the organization from filing. They have since hired someone new in the office and they have been shown how to complete the annual return. Board members take the hearing information under advisement to be considered at a later date.

Member Cywinski asked if there are any other hearings scheduled for this meeting. Assistant Assessor stated not that the organizations present are here as they were on the agenda. Member Cutrer asks if the board was willing to hear from the other organizations seeing as they are present. The board granted the organizations that wishing to speak to the board do so.

County of Dukes County/MV Center for Living 22A 4.6- Granted

Hospice of MV 9B 19.28 – Granted

Hospice of MV 39B 15.24 – Granted

Trustee of Reservations 40A 1.11– No action taken

Assistant Assessor recommended that the board start with the Trustee of Reservation as she is aware of their situation. She informed the board that the second building owned by the organization has two separate living areas which one was rented year-round and the second unit was used for seasonal/program housing. The other structure on the parcel is for the main office. It was determined last year the units are now being used to house the staff employed by the Farm Institute that is leased by the Trustee of Reservation. One of the units is occupied by the farmer and the other unit is used for housing seasonal staff.

Vineyard Haven Tennis Foundation 27A 31.2

Sail MV 21B 27

Member Cywinski asked about Sail MV appeal, Assistant Assessor informed the board that she felt that the board may wish to address that appeal separately from the other late filed appeals as there is two issues with this appeal. The organization filed late, and we have a pending appellate tax board case based on the Director of Programming occupying the property. Mr. Moriarty who represents Sail MV verified that the appellate tax board case is from fiscal year 2018. That the return was late filed for fiscal year 2019. Mr. Moriarty references several times that during the time period the fiscal year 2018 appeal there was ample time for the office to remind the organization that they needed to file their 3ABC return. That the organization was very accommodating in opening the house for an inspection and provided all the requested documentation. As the board has stated the deadline for filing is confusing. That the Sail MV was very accommodating and should be. Member Cutrer states that's understandable but at what point do we draw the line when the filing is a week, six months late, where do we draw the line. Mr. Moriarty states during the time of the appeal there was constant communication. Member Cutrer states that does not alleviate the organization from their responsibility to file on time. Assistant Assessor states the office mails out the form to the organizations three months ahead of time. Send out reminders and make phone calls to organization that have not filed as we get closer to the deadline. Member Cywinski states we mail the applications out, we are not required to mail them out. She states that the filing date is March 1st that if they are not going to be able to make the deadline to file they may request before or on March first they may request an extension up until the date of the first actual tax bill. Board decided to table the conversation to a later date.

Island Grown Initiative 45A 1.11

Attorney Timothy Moriarty addressed the board inquiring as to when the board would be acting on Island Grown Initiative appeal. Assistant Assessor informed Mr. Moriarty that even though Island Grown Initiative was indicated on the agenda there is no guarantee that the board will address the appeal. That the board could possibly address the appeal today or table it until another meeting. Mr. Moriarty asked if there is any notice given to the applicant of the appeal being discussed. Assistant Assessor confirmed that

there is no notice it is placed on the agenda. All board members asked the public if they had requested a hearing with the board. They all had the same response that they had seen their organization on the agenda and felt that they should attend. It was further explained that there is no notice unless a hearing is requested other than the agenda posting of forty-eight hours prior to the meeting. That the organizations are on the agenda for the board to act on the appeals, if the organization wishes to attend, they may. Assistant Assessor emphasized that their particular appeals may not be addressed at the meeting today.

Vineyard Playhouse 7G 2- Granted

PERSONAL PROPERTY APPEAL(S):

Friends of MVY Radio- Scheduled a hearing for March 28, 2019.

MEETING MINUTE(S):

February 28, 2019

DATE OF NEXT BOARD MEETING

Thursday, March 28, 2019

Meeting Adjourned 5:00pm

Respectfully submitted: Ann Marie Cywinski, MAA

Assistant Assessor

The Board of Assessors motioned seconded and carried to accept the meeting minutes as presented.

Approval: _____

Angela Cywinski

Approval: Roy Cutrer

Roy Cutrer

Approval: Cynthia Richard

Cynthia H. Richard

Date: 12/3/2020