

The Martha's Vineyard Times

Aquinnah land soars in re-val

By Nelson Sigelman - January 24, 2008

A recently completed revaluation of Aquinnah property by the town's new, professional assessor has resulted in significantly higher assessments for waterfront properties, the correction of inaccurate property records, and the elimination of elderly exemptions granted incorrectly.

As a result, the town's total valuation - including residential, commercial and personal property - will increase from \$565,687,496 to about \$735,557,403, a 30-percent jump for fiscal 2008, which began on July 1, 2007.

If the town maintains the current FY 2007 tax rate of \$4.03 per \$1,000, it can expect to generate an additional \$800,000 in tax revenue. That's a lot of new cash for a town with a current operating budget of approximately \$2.8 million.

By law, every three years, each town in the state must complete a complete revaluation, which must be certified by the state before tax bills may be sent to property owners.

Assistant assessor Angela Cywinski, the town's first state-certified, full-time assessor, working with a consulting service, conducted the revaluation, the town's most complete in more than a decade.



Photo by Susan Safford. Click photo for larger version.

In a letter to the Aquinnah assessors last week, the Massachusetts Department of Revenue (DOR) approved the revaluation. Advertisements published in both Island newspapers notified taxpayers that the new valuations are now available for public review through Jan. 30.

In addition Ms. Cywinski sent out approximately 800 letters to notify property owners. The letters included copies of each individual property field card.

Many Aquinnah property owners are in for sticker shock. Propelled by recent sale prices, values have increased dramatically for houses with beach property or water views.

Million dollar views

For example, the owner of an old house on 2.3 acres on Oxcart Road will see an increase in value of more than \$1.5 million. Assessed at \$919,000 in 2003 and \$1,222,200 in 2007, the house and land is now deemed to be worth \$2,707,400.

Similarly, a house on 2.5 acres on Oxcart Road, a spur road off Lighthouse Road that ends at the well-known fishing spot Dogfish Bar, worth \$969,100 in 2003 and \$1,311,700 in 2007, is now assessed at \$2,818,200.

A two-bedroom ramshackle house on two acres on Lighthouse Road, assessed at \$403,900 in 2000, is now valued at \$1,962,200.

A large, relatively new, five-bedroom house on 3.7 acres off Clay Pit Road, including beach access and spectacular water views, owned by a Weston couple, will rise in value from \$2,466,700 to \$3,554,600.

But not every property owner will experience an increase. For example, a modest two-bedroom house with no view will decline in assessed value from \$480,000 in value to \$457,500. The drop reflects building deficiencies referred to in the language of assessors as "functional obsolescence."

A 4.9-acre, unbuildable lot, divided into 20 ownership shares and used to permit beach access to Dogfish Bar, formerly valued at \$568,400, is now assessed at \$278,500. The decrease reflects a change in state law governing the assessed value of unbuildable lots.

In general, however, more Aquinnah properties will rise in value than decline.

In fiscal year 2007, which began on July 1, 2006 and ended on June 30, 2007, the total value of all of the town's residential property, according to the 2006 town report, was \$557,825,900; commercial property was \$2,817,700; and personal property was \$5,043,896.

Based on the preliminary assessed value of residential property for fiscal year 2008, the value of residential property will increase by \$164,183,825, or 29 percent, to \$722,009,725.

Commercial property will increase from \$2,817,700 to \$7,007,275, an increase of \$4,189,575, or 148 percent.

Personal property will rise from \$5,043,896 to \$6,540,403, a 29 percent increase.

Changing town values

For years Aquinnah, once called Gay Head, conducted its affairs with an informality that reflected the intimacy of the Island's smallest town. Off-Island seasonal property owners, who paid the bulk of the town's taxes, mostly tolerated the sometimes sloppy way the town did business as part of the price to be paid for the community's unique character and wild, remote beauty.

At times taxes went uncollected, checks were not deposited in a timely manner, bills were unsent, town offices and employees were unsupervised, and uncertainty regarding the amount of free cash available leading up to the annual town meeting was a regular occurrence. But as the demands of town government became more complex, the town was forced to take action.

In 1997, the issue of unpaid real estate taxes came to a head when the town faced a budget crisis exacerbated by a dramatic rise in the town's school assessment. A 1998 audit of the tax collector's office policies, procedures, and tax receivable accounts detailed \$754,142 in potentially collectible uncollected back taxes and disclosed that hundreds of thousands of tax dollars had gone uncollected for approximately 30 years.

The appointment of a new tax collector brought a flood of previously uncollected back taxes that the town was able to use to stave off Proposition 2.5 overrides for years.

The sudden resignation of the elected town treasurer in November 2004 brought another surprise. Selectmen, who were then still trying to fund the 2005 operating budget half way into the fiscal year, discovered that the treasurer had allowed more than \$177,000 in cash and checks to accumulate in the town safe.

In order to provide more direct control and professionalism in town affairs, the town combined the position of treasurer and tax collector and made it an appointed position, responsible to the selectmen.

For years, a three-member elected board of assessors was responsible for town assessments. In 1994, the board hired Jeananne Jeffers, a respected town resident and longtime elected town clerk, as an assistant assessor to administer the office on a part-time basis.

In 2006, selectmen bent on changing town ways asked the Department of Revenue's Division of Local Services to conduct an unconstrained review of the town's structure, management, personnel, and general financial practices.

The DOR report released in March 2006 ([available here](#)) was especially critical of assessors Hugh Taylor, Michael Stutz, and Carl Widdiss.

The DOR review said that the office of the Aquinnah assessors did not maintain accurate, up-to-date records, and the assessors, two of whom are often absent from town in the off-season, did the absolute minimum in order to generate a tax commitment year after year.

In 2007, Ms. Jeffers retired. At the annual town meeting last May, board of assessors chairman Hugh Taylor introduced the town's new assessor, Angela Cywinski, who said that she would be inspecting property as part of a scheduled 2008 revaluation.

Work to do

Ms. Cywinski faced a considerable amount of work. Office records were incomplete and there was a lack of data that professional assessors rely on to make determinations of value.

DOR recommends that assessors conduct interim revaluations during the three-year period between the full revaluations required by law. Those adjustments help keep values current. Aquinnah had conducted no interim adjustments since its last revaluation in 2005.

The law provides a tax exemption of \$500 for elderly residents who meet income and asset qualifications. A review of the past three years revealed a total of seven elderly exemptions granted.

The exemptions were granted by the assessors without their signatures, which are required for official approval, and in one case without any application at all. After consulting with DOR, Ms. Cywinski voided all seven.

DOR also recommends that the assessor visit every property in a town, based on a nine-year inspection cycle. In the case of Aquinnah, there are 432 improved and unimproved parcels. That would mean one visit each to approximately 50 properties per year, to comply with state standards, Ms. Cywinski told The Times.

But there was no record of regular inspections on the majority of the original field cards, literally large index cards used by assessors to list all of the details and history of inspection of an individual property.

Although some newer properties were accounted for in the office computer, there were no corresponding, newly issued field cards for each property. Ms. Cywinski printed out a full set of field cards and made them available for inspection, she said.

The next step was to develop a work plan based on DOR standards and recommendations, Ms. Cywinski explained. That included conducting a full "measure and list," which she defined as follows: "I have to literally walk every single property, measure it on the outside and make an attempt to go inside to verify the

information."

Reactions vary

Ms. Cywinski began by examining approximately 100 building permits issued over the past three years to verify that the work was completed. Then, she made any needed adjustments to the field cards. All that work needed to be completed before Memorial Day to meet DOR deadlines.

That left approximately 300 properties to inspect. Not every inspection went smoothly.

Ms. Cywinski determined that two properties owned by Brian "Chip" Vanderhoop, the town harbormaster, and his wife Elaine, treated as one parcel with two houses, had not been legally combined. She told the couple that an abatement granted in 1997, which adjusted the status of their assessment to two houses on one lot, should in fact be changed to reflect two houses on two independent lots, a distinction that would result in a higher valuation.

In an angry letter to the assessors, dated July 24, 2007, a copy of which was furnished to The Times at its request, the Vanderhoops accused Ms. Cywinski of overstepping her legal authority and of bullying behavior. The issue is currently under review by the assessors.

In arriving at her determinations, Ms. Cywinski relied on field data gathered during visits, her professional training, and the consulting services of Vision Appraisal Technology (VAT) of Northboro, a well-known provider of assessing software and real estate appraisal services to several Island towns.

Ms. Cywinski said that for the most part taxpayers were pleased. "They were happy that this was being done in a professional manner," she said, "and that an independent person was doing all of this."

Ms. Cywinski is quick to point out that her predecessor Jeananne Jeffers was not a professional assessor but an administrative clerk. Without a professional data collector, it was not possible to gather all of the detailed information needed to provide accurate assessments and adjustments, she said.

For example, a person who owned a house on Pilot's Landing might have a beautiful view but no beach rights - an important difference, Ms. Cywinski said.

In the case of some houses on Menemsha Pond that overlook the Wampanoag shellfish grant and its array of floats, there was a corresponding loss of value associated with the inability to land a boat or swim. "It's little things like that that needed to be addressed," she said.

As part of her revaluation, Ms. Cywinski also took on the job of reconciling the maps used by the tax collector with the assessor's maps, parcel by parcel. The assessor maps lacked listings for tax-exempt lots, such as those owned by the Land Bank, the town, and the Wampanoag tribe. However, all property, taxable or not, must be accounted for, she said.

This week Ms. Cywinski received the town's new assessor maps. They were last updated 10 years ago, she said.

Ms. Cywinski has no time to relax. She expects to be quite busy answering questions from taxpayers and explaining the revaluation process. For now she is pleased with what she has accomplished. "I know things have been done really well, and I'm proud of the job that's been done," she said, "because a heck of a lot of work has gone into this."

In an e-mail response to a request for comment from The Times, Mr. Taylor said that there is no question that there have been fairly significant changes made in the assessor's office. He said that while Ms.

Cywinski's job has not been easy and some of the changes are undoubtedly unpopular with long-time residents the town is closer to complying with state statutes than it has ever been.

Mr. Stutz, chairman of the board of assessors, said the rise in values for some properties reflects the fact that oceanfront property is in high demand and sells for more money. He said Ms. Jeffers was a devoted employee and that the board of assessors takes full responsibility for any mistakes made in the office.

On Tuesday, asked to comment on the revaluation and various discoveries made in the process, selectman Jim Newman told The Times he welcomed the press coverage. "I think it is important that the public knows just how things have worked, what the problems have been and that they are being corrected," said Mr. Newman. "I think we have to practice transparency."

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