

October 18, 2023 Board of Assessors VIRTUAL Meeting Minutes

Board Members Present: Chairman Howard Shpetner and Members: J. April Stein and George Arvanitis.
Also present: Administrative Assessor David Burgess, Town Administrator Rebecca (Becky) Torres and Assessors' Clerk Leslie Bracebridge. **Guests:** There were no guests.

Chairman Howard Shpetner opened the meeting at 6:40 PM online using ZOOM Meeting ID: 853 3322 1060, Passcode: 9X76Hc. Phone: 1.646.558.8656, Passcode: 064710.

1. A motion was made and seconded to approve the July 26, 2023 meeting minutes as written: Stein – aye, Arvanitis - aye, Shpetner – aye.

2. A motion was made and seconded to approve for signature stamps the following Accountant reports:

1. Motor Vehicle Abatements:

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2023	July (2023)	\$279.60 (as amended from July 26 minutes.)
2022	August (2023)	\$42.49.
2023	August (2023)	\$148.99
2023	September (2023)	\$44.31

Stein – aye, Arvanitis - aye, Shpetner – aye.

3. A motion was made and seconded to approve for signature stamps the following motor vehicle

<u>Commit. Date</u>	<u>Commitment #</u>	<u>Total Commitment Amount</u>
Sept. 13, 2023	5 th for calendar 2023	\$5,552.04.

Stein – aye, Arvanitis - aye, Shpetner – aye.

4. Chapter 61 Updates, Applications and Lien Certificates:

- The new application deadline is December 1, not October 1.
- David and Leslie are reviewing each Chapter 61 application and comparing the application information to what is recorded in Vision, and on the deeds/liens recorded at the Franklin County Registry of Deeds.
- Assessors are invited to stop into the office at any time to review applications, and procedures. **a motion was made, seconded to renew the Assessors' authorization to use signature stamps to approve Chapter 61, 61A, and 61B applications.** Stein – aye, Arvanitis - aye, Shpetner – aye.
- If David and Leslie need guidance with any application, they will seek such from the Assessors.
- New applications and applications switching to new owners, requiring new liens will need an Assessor's notarized signature. Leslie will contact Howard for his notarized signatures.

5. Means-Tested Circuit Breaker (MTRE) Exemptions and updates: Eight applicants qualified for this new exemption opportunity. Assessors were invited to individually review the applications before the meeting. **A motion was made, seconded to approve 8 qualifiers for the MTRE exemption.** Stein – aye, Arvanitis - aye, Shpetner – aye.

- David has prepared a comparison chart for Select Board members to review before voting the 50-200% amount of the Circuit-Breaker Credit to be awarded to each qualifier.
- Becky will notify Assessors once the next Select Board meeting date is set.
- David recommended staying with a 100% match during this first year, for a non-statutory exemption as a cautious approach. It was noted that next year, the Circuit Breaker credit limit will be doubled from this year's \$1200 to \$2400. **A motion was made and seconded that if the Select Board requests an Assessors' recommendation of the percentage to be applied to the Circuit Breaker credit for**

Shutesbury's FY 2024 MTRE exemption, the Assessors back David's 100% recommendation.
Stein – aye, Arvanitis - aye, Shpetner – aye.

- d) Howard recommended that Assessors establish by a formal vote, how the MTRE exemption will be calculated. **A motion was made and seconded that the Town of Shutesbury Assessors' office interpret the Massachusetts State Legislature's Chapter 259 of the Acts of 2022, so as to award each qualified applicant a real estate tax exemption equal to between 50% and 200%, of the Massachusetts State Income Tax Circuit Breaker credit for which the individual applicant qualified in the previous tax year, as voted by the Shutesbury Select Board.** Stein – aye, Arvanitis - aye, Shpetner – aye.
- e) David noted that as a result of this new means-tested exemption, Shutesbury will have a split tax rate for the first time ever, with the Commercial, Industrial and Personal Property (CIP) tax rates being slightly (perhaps a penny) lower than the residential rate. George estimated that the average household may be paying \$10 more to offset the qualifying Means-Tested exemptions.

6. Tax-Rate Setting Review and Actions: Administrative Assessor David Burgess reported:

- a) The Massachusetts Department of Revenue (DOR) has approved Shutesbury's LA-3.
- b) Shutesbury's DOR liaison, Lauren Aldrich and David are working together to resolve challenges within the LA-4 and the LA-13. This is typical when setting the tax-rate each year. Once Lauren and David are in agreement, David will ask Assessors to go into DOR Gateway, and sign-off on the forms.
- c) David will then start the re-cap sheet. George expressed his double interest in the recap sheet due to his membership on the Finance Committee.
- d) Becky will put the Circuit-Breaker credit percentage vote on the next Select Board meeting agenda for 5:45 PM, to be followed by the Tax Classification Hearing at 6 PM. David will represent the Assessors for both topics. An Assessors' meeting will be posted for the same time, so if a quorum of Assessors is present and any deliberation inadvertently occurs, the actions will be in keeping with open meeting law.

7. Topics Not Reasonably Anticipated 48 Hours in Advance of the Meeting: None.

8. Schedule Next Meeting: Besides optional attendance at the next Select Board meeting, Assessors determined that in general, the second Wednesday of the month is a preferred meeting time, and scheduled their **next meeting for Wednesday, December 13, 2023**, with the understanding that if there was no pressing reason to meet, the meeting could be rescheduled to the next second Wednesday, January 10, 2024.

Assessors Adjourned at 7:30 PM.

Respectfully submitted, as approved on December 6, 2023

Leslie Bracebridge
Assessors' Clerk

List of Documents used at the meeting:

1. October 18, 2023 meeting agenda.
2. July 26, 2023 draft meeting minutes.
3. Summaries to Accountant as detailed in these minutes.
4. Calendar year 2023 Motor Vehicle Excise Tax 5th Commitment.