

## **May 5, 2020 Board of Assessors VIRTUAL Meeting Minutes**

**Board Members Present:** Chairman Jeffrey Quackenbush and members Susan Reyes and Howard Shpetner.

**Also present:** Administrative Assessor Kevin Rudden and Assessors' Clerk Leslie Bracebridge.

Chairman Jeffrey Quackenbush opened the meeting at 5:43 PM online using ZOOM Meeting ID: 840 7314 6330, Password: 0MY5hr.

**The April 14, 2020 and the April 23, 2020 draft Meeting Minutes were approved as written.**

**The following Accountant Reports were approved for signature stamps:**

- **Motor Vehicle Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2020	April (2020)	\$524.87

- **Real Property Exemptions:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Exempted</u>
2020	April (2020)	\$1575.00

- **Real Property Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2020	April (2020)	\$105.78

- **Community Preservation Act Exemptions and Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated &amp; Exempted</u>
2020	April (2020)	\$ 90.02

**Consider declaring Overlay account funds as surplus – Administrative Assessor Rudden:**

- a. Summarized the purpose of, and Assessors' use of the Overlay account, and the Assessors' authority to release unused funds from the Overlay account when those funds are deemed no longer needed to cover abatements. Kevin recommended the Assessors vote the remaining FY 15 (\$6,496.91) and FY 16 (\$9,386.09) overlay funds, together totaling \$15,883 be deemed "surplus."
- b. Explained that he had put an article on the Annual Town Meeting warrant to "transfer \$15,000 from the Assessors Overlay Surplus account to the Assessors Revaluation account in order to cover costs associated with the personal property consultant, and expenses associated with the FY 2023 revaluation, as that will likely be a difficult financial year for the town as a result of the current state-wide Covid-19 economic decline. The remaining \$833 of the total surplus of \$15,833 would go to free cash.
- c. Reported that both the Finance Committee and Town Administrator Torres were in favor of the recommended actions, as it makes more sense to convert the use of the Overlay Surplus to anticipated Assessors' expenses, without having to tax property owners twice.
- d. Reassured the Assessors that these actions would not affect FY 17, 18 and 19 Overlay funds being held for those abatement periods.

**Assessors unanimously voted** to declare the remaining FY 15 (\$6,496.91) and FY 16 (\$9,386.09) overlay funds, together totaling \$15,883 be deemed "surplus," and to recommend to town meeting that \$15,000 of the funds be transferred to the Revaluation Account.

**Administrative Assessor Kevin Rudden's Report:**

1. Kevin congratulated Assessor Jeff Quackenbush, who has successfully completed the Department of Revenue (DOR) Assessors course 101 and passed all tests, making Jeff a certified Assessor. Jeff is now qualified to sign-off on behalf of the Board, on all DOR forms.

2. During this time when he cannot be conducting interior inspections, Kevin is going through all outstanding building permits, looking for new growth in essentially completed structures lacking only final sign-offs from the building department.
  - a. Kevin created a letter to send to 12 such property owners, stating that unless they objected, he would be doing exterior inspections and measurements, between May 18 and June 19, 2020.
  - b. Ten building permits require routine interior inspections, which are not recommended during Covid-19 conditions. The letter composed for these permits will include invitations to the property owners to take interior photos, and send the photos to the Assessors' office. For owners not able to comply with the invitation, Assessors will do their best making educated guesses of interior values.
  - c. In his search for new growth, Kevin also took advantage of a start-up company's free trial offer to do exterior comparisons using past and present aerial pictometry in order to identify new structures on properties. The trial offer did the first 1000 properties for free, and all remaining properties in our community were done for \$60. Leslie recognized and appreciated the frequent, unique, new and innovative administrative initiatives that Kevin brings to the Assessing department.
  - d. Kevin will be visiting a totally new and unpermitted residence in a remote section of Shutesbury.
3. By early September, Kevin will be looking at FY 20 assessment to sales ratios in anticipation of setting the tax rate for FY 21. He will be paying attention to the ratios of waterfront and near waterfront property sales. Kevin anticipates finding a trend of higher sales prices throughout the town, likely due to the availability of Broadband.
4. The Assessors column in the Spring 2020 edition of Our Town, as prepared by Kevin is appended to the end of these minutes.
5. E-24, 71 Locks Pond RD property owner told Kevin that he had hoped for a larger abatement than that which the Assessors granted at their April 14 meeting. Assessors reviewed the reasoning used in determining the abatement, including the unpermitted apartment converted back to regular living space, the unscreened porch, a shed attached to the barn, and the FY 18 interim adjustment on E-24, without finding any flaws in their determination. Kevin will send support information to the property owner, who has told Kevin that he might appeal to the Appellate Tax Board (ATB). The ATB is not accepting new cases during the Covid-19 isolation. If there is an appeal, current statute requires an interior inspection.

**Discussion about how land use affects property taxes – Administrative Assessor Rudden:**

Kevin is still gathering numbers concerning the amount of taxes that solar farms generate versus residential uses. He hopes to have a report put together for the Board to review by the next meeting. The topic of solar farms has many aspects to it. The report will focus only on the topic of taxes, under the purview of the Board of Assessors. Other public bodies will also discuss the topic from their groups' purviews.

**Topics Not Reasonably Anticipated 48 hours in advance of the meeting:**

Leslie reported on an April 30 Franklin, Hampshire and Hampden counties Zoom gathering of assessing personnel that she attended. She learned that the DOR is creating and posting short videos on their website explaining various topics of municipal finance. It was highly recommended that assessing departments provide links to these videos on their websites as additional ways to communicate and explain assessing functions to the public during the Covid-19 situation. Kevin said that he would review the videos and post those that might be relevant to Shutesbury residents on the Assessors' webpage.

**The next assessors' meeting is scheduled for Tuesday, May 19, 2020 at 5:30 PM.**

**Assessors adjourned at 6:33 PM.**

**Respectfully submitted, as approved on May 19, 2020**

**Leslie Bracebridge  
Assessors' Clerk**

**List of Documents used at the meeting:**

1. May 5, 2020 meeting agenda.
2. April 14 and April 23, 2020 draft meeting minutes.
3. April summary Reports to Accountant as detailed in minutes.

From the Assessors' Office Kevin Rudden, Administrative Assessor

Bringing broadband to Shutesbury has made a big difference to the town in a way you may not realize. According to local realtors, having broadband has put the town on home-buyers' radar screens. Since Massachusetts requires properties to be assessed at full and fair market value, part of the Assessors' job is keeping up with real estate market trends. After just over 30 single-family home sales took place in Shutesbury last year, I interviewed local realtors last month to find out why so many people are moving here. The main reason is that – before broadband – Shutesbury just wasn't on people's radar screens. Now that we have it, the other two reasons kick in: the lack of housing inventory in other communities within the greater Amherst area and the recent booming real estate market due to low interest rates.

Compared with area communities, Shutesbury's available real estate is considered to be one of the best values in the region, especially for families looking for a school system with a good elementary school and the higher grades being part of the Amherst school system. Most of the recent sales were above the current assessed values because Shutesbury's housing prices were low when the town was not being considered due to the lack of broadband. Now, homes priced between \$200,000 and \$400,000 are selling quite well. Even with a temporary market slump beginning in March due to fears about the COVID-19 coronavirus, local realtors expect the market for homes in Shutesbury to rebound later this year.

During the Town Hall closure to the COVID-19 coronavirus public health emergency, the Assessors' Office continues to function. You may contact us by: Telephone: 413-259-3790 P.O. Box 276, Shutesbury, MA 01072 Email: [assessor@shutesbury.org](mailto:assessor@shutesbury.org)

Our staff will be either in the Town Hall or working from our homes during this period. Depending on where we are, it may take longer than usual to respond to your communications. For the foreseeable future, any necessary home inspections will be done on an exterior basis only - unless the homeowner requests and/or agrees to an interior inspection. Board of Assessors meetings will take place through web conferencing, per Governor Charlie Baker's March 10, 2020 Executive Order.