

January 12, 2021 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 5:33 PM online using ZOOM Meeting ID 871 3723 2990, Passcode: Ec1iLM. Phone: 1-646-558-8656, Passcode 430524.

The December 8, 2020 meeting minutes were approved as written.

The following Accountant Report as approved for signature stamps:

- **Motor Vehicle Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2020	December (2020)	\$19.68

Assessors reviewed their previously approved for signature stamps actual Commitments:

1. FY 21 Real Estate Tax in the total amount of \$2,298,079.83.
2. FY 21 Personal Property Tax in the total amount of \$152,835.64.
3. FY 21 Community Preservation Act surcharge in the total amount of 20,931.59.
4. FY 21 Septic Loan in the total amount of \$11,858.63.
5. FY 21 Omitted Property Tax in the total amount of \$8460.14.
6. FY 21 Omitted CPA Surcharge in the total amount of \$61.10.
7. FY 21 Revised Valuation tax in the amount of \$45.22.

Leslie informed Assessors that 7 applicants, who have previously qualified for a **Veteran's exemption**, have again applied. Assessors reviewed the certificates and approved their stamped signatures on the certificates.

Form 1, noticing the public to report personal property, was authorized for stamped signatures.

Administrative Assessor's Report:

1. The tax rate was set in December and the bill went out:
 - a. Tax bill are due on February 1, 2021.
 - b. Abatement applications are due on February 1.
2. In coordinating the new personal property audit company's (Real Estate Research Consultants (RRC) of North Andover) data with the Collector's Point software for the first time, 8 personal property accounts were set up that do not exist. Kevin requested and received the Board's authorization to correct the error with "administrative" abatements. Kevin assured the Board that in the coming year, he will prepare a hard copy of personal property accounts for the Collector to review before the automated communication between RRC and Point Software begins.
3. One Chapter 61 classification, which did not get recorded into Vision is eligible for and received authorization from the Board for an administrative abatement.
4. A final administrative abatement was authorized for an acreage adjustment on a property.
5. So far, Assessors have received 1 abatement request from a Locks Pond RD property owner of parcel D-13. Kevin reviewed his visit to the property and noted sufficient conditions of the property to adjust the classification from "average plus 10" to "average minus 10." Board

members approved the abatement application. They were invited to do a COVID style drive-by inspection if they wanted to fully understand the adjustment, which was made.

6. Kevin reported on his meeting with the Planning Board to request that the Planning Board consider revising their solar tax maps to exclude certain areas of state-owned land. Speaking for the town's "financial team," Kevin notified the Planning Board that it is preferred that any solar projects in Shutesbury should generate revenue to relieve Shutesbury's tax-payer burden, rather than add to state revenues. The Planning Board has thanked Kevin for his recommendation and will reconsider their maps **after** they address up-coming solar farm applications, as doing so now could be seen as interfering with the application process.
7. Kevin has prepared an Annual Town Meeting warrant article concerning means-tested exemptions for Town Counsel review. Kevin will meet with the Board of Selectmen in February to request the article be added to the annual town meeting warrant.

There were no Member questions or comments.

The next meeting was scheduled for February 9th at 5:30 PM with the thought that Assessors will then know what abatement applications they will have to address in the allowed 3-month resolution period.

Assessors adjourned at 6 PM.

Respectfully submitted, as approved on ,

**Leslie Bracebridge
Assessors' Clerk**

List of Documents used at the meeting:

1. January 12, 2021 meeting agenda.
2. December 8, 2020 draft meeting minutes.
3. December excise abatement summary to Accountant, as detailed in the minutes above.
4. Veterans' exemption summaries.
5. FY 22 Form 1.
6. FY 21 Actual Tax commitment authorization forms.