

Thursday October 13, 2022 Board of Assessors VIRTUAL Meeting Minutes

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

Also present: Town Administrator Rebecca (Becky) Torres and Assessors' Clerk Leslie Bracebridge.

Guests: None.

Chairman Jeffrey Quackenbush opened the meeting at 5:32 PM online using ZOOM Meeting ID 837 6525 7944, Passcode: pHpq8V. Phone: 1.646.558.8656, Passcode: 830857.

1) **Review of 2023 revaluation; define median values for property classes- Consultant Roy Bishop:**

- a) Save old value was not performed in Vision for FY 2021 or FY 2022. Roy performed this function for FY 2022. The values for FY 2021 are lost. The saved 2022 values are net of any data changes in the software from final FY 2022 values to October 13, 2022.
- b) Roy reviewed the 2021 sales and made table changes to achieve a proposed 101 median of .95, raising main building costs 25% and all land price units 15%.
- c) Roy consulted with Department of Revenue (DOR) reviewer Lauren Aldrich as to the best approach for Lake Wyola properties in that there was only 1 sale. Based on that 1 sale, Lake Wyola properties' values would double. Assessors agreed with Roy's sense that doubling the values of Lake Wyola properties would not be a wise choice.

Assessors unanimously approved Consultant Bishop's proposed median values including Class 101 of 0.95; as proposed on Chart B of his presentation: Reyes: yes, Shpetner: yes, Quackenbush: yes.

d) **Regarding Personal Property, Roy reported:**

- i) Roy found the 505 values off the state website.
- ii) Roy questioned RRC's responsibility as to putting the remaining values in.
- iii) Roy offered that there are only ½ dozen businesses, the vast majority of the personal property being second homes, and that he could do the work in an afternoon next week if needed.

Town Administrator Torres will check in with RRC, and arrange for either RRC, or Roy to complete the personal property tasks.

- e) Roy has roughly estimated, from cards on file in the Assessors' office, **that new growth will result in the equivalent of a \$46,000 levy increase**, for budgeting purposes.

2. The September 22, 2022 Meeting Minutes were approved as written: Quackenbush – yes, Shpetner – yes, Reyes abstained as she had not attended the meeting. Assessors added the topic of MGL 41C1/2 to the next meeting agenda.

3. 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>
2022	September (2022)	\$85.91

• **Betterment (Septic Loan) Tax Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2023	September (2022)	\$4,325.14

• **Real Property Tax Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2023	June (2022)	\$50.22

• **Community Preservation Act Surcharge Abatement:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2023	June (2022)	\$ 7.41

4. H-43 – Apportionment of tax on Real Estate Subsequently Divided:

1. Assessors unanimously approved state form 175 for original lot H-43 divided into H-43 and H-46: Quackenbush – yes, Shpetner – yes, Reyes – yes.
2. The Select Board has received a notice of a Right of First Refusal on H-46. Becky explained that the town has 120 days to accept or decline their right to purchase H-46 at full market value. This land has been in Chapter 61B and is now proposed for residential use. Town boards and committees will be consulted. Assessors are invited to add any input they might have to this Select Board decision. No action is required of the Assessors on the town’s right of first refusal.

5. 3ABC Pine Brook Camp update: Pine Brook Camp Executive Director Kevin Williams has notified the Assessors that Melanson CPA is still in the process of preparing Camp Anderson Foundation tax forms to become current on the camp’s state and federal nonprofit tax filings. Kevin Williams has asked for an additional extension to file their 3ABC forms. Assessors recollect the June 30, 2022, meeting advice of Administrative Assessor Rudden that they have authority to allow extensions right through to when next year’s 3 ABC filing is due, on April 1, 2023. It was noted that the organization is keeping the Board apprised of efforts to get the application submitted and should be given the opportunity to continue.

6. Chapter 61 Applications, Liens, Releases and Approvals: Assessors’ Clerk Bracebridge reported that many applications have been submitted to the Board for their approvals. The Chapter 61 applications are under review against their ownership, liens, acres, and usage. All applications are available for Assessors’ review in the office. Re-applications without changes will be approved with signature stamps. Assessors will be notified of new applications and applications with changes. Chairman Quackenbush will review and sign the applications and the certificates on the Chapter 61 ten-year renewals.

Topic not reasonably anticipated 48 hours in advance of the meeting:

1. On 9/13/22 the Administrative Secretary sent an email request for the Assessors’ report for the FY 22 Annual Town Report. Consultant David Burgess prepared the Excel spreadsheet of owners and property values for the back of the report. Leslie offered to try to prepare a report in the format that former Administrative Assessor Holmberg had used for Assessors’ review at next meeting.
2. The Finance Committee sent the Assessors a request for an FY 24 budget. The Town Administrator and the Assessors’ Clerk will gather what information they can to prepare an FY 24 department budget.

Schedule Next Meeting: Susan reminded the Board that they moved their meetings to Thursday nights to accommodate the previous Administrative Assessor. She stated that her availability on Thursdays is difficult. Susan wondered if the Board could resume Tuesday night meetings. Jeff has made newer commitments to Tuesday evenings, but not all Tuesdays and can try to be available on Tuesdays on a meeting-by-meeting basis.

The next meeting was set for Tuesday, October 25, 2022.

Assessors Adjourned at 6:22 PM: Reyes – yes. Shpetner – yes, Quackenbush – yes.

Respectfully submitted, as approved on October 25, 2022.

**Leslie Bracebridge
Assessors’ Clerk**

List of Documents used at the meeting:

1. October 13, 2022 meeting agenda.
2. September 22, 2022 draft meeting minutes.
3. Summary report to Assessors from Consultant Roy Bishop
4. Summaries to Accountant as detailed in these minutes.
5. State form 175 Notice of Apportionment of tax on real estate subsequently divided, H-43 and H-46.