

## October 25, 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:** Leslie Luchonok and Jill Marland.

Chairman Jeffrey Quackenbush opened the meeting at 5:33 PM online using ZOOM Meeting ID: 881 2705 2483, Passcode: 1R3Qcw, Phone: 1.646.558.8656, Passcode: 481810.

1. **The October 13, 2022 Meeting Minutes were approved as written.**
2. There were **no Accountant reports** to review or approve.
3. Leslie Bracebridge reported that **Chapter 61 applications, liens releases and approvals** continue under review against ownership, liens, acres, and usage. All applications are available for Assessors' review at their convenience in the office. Reapplications without changes are being approved with signature stamps. New applications, and applications with changes will continue to be reported to the Board:
  - **T-20 property owner has applied to release T-20 and reapply along with a newly acquired abutting property T-17.** Procedure was reviewed with Consulting Administrative Assessor Burgess. Requires approval of Board and notarized signature of any member. Assessors approved both the lien release on T-20, and the new lien on T-17 and T-20: **Reyes – yes, Shpetner – yes, Quackenbush – yes.** Jeff offered to be at the Assessors' office at 11 AM on Monday October 31 to sign off before a notary on the Board's actions.
4. **Revaluation updates and actions:**
  - Jeff reported that Administrative Assessor Consultant Roy Bishop is loading revaluation files into Gateway for Department of Revenue (DOR) review. Once the DOR approves the files, Roy will ask Jeff to sign-off on them in Gateway.
5. **Review MGL 41C1/2:**
  - Becky reported that the means-tested senior exemption approved at the June 12, 2021 Annual Town meeting has passed through the House, is scheduled for Senate review and approval on Oct. 27, and will then be sent to the Governor's desk for sign-off. It should be approved in time for a Select Board vote on the percentage amount for the coming exemption season, once the tax rate is set. Becky said that the Select Board would seek input on the percentage amount from the Board of Assessors. Jeff requested input from Administrative Assessor Consultant Roy Bishop on a percentage amount.
  - Leslie Bracebridge reported having sent a copy of IGR 17-12 regarding Clause 41C1/2 Property Tax Exemption for Seniors to Board members to help with understanding the exemption option. She noted the IGR confirms what she was told at the municipal Assessors' Clerks Exemption training that acceptance of this Clause requires a paper ballot voted at a regularly scheduled municipal election.
  - Leslie Bracebridge reported that in a brief training break-time conversation concerning 41C1/2, trainer Kathleen Colleary had questioned why Shutesbury would approve 41C1/2, when the town already allowed the full 41C (including the reduced age to 65 qualifier and the \$1000 (doubled \$500 benefit). Jill

Marland answered: because there are no asset limitations for 41C1/2 as there are for the 41C exemption, “This would make a big difference for many seniors.”

- Assessors will continue to research the questions concerning the Clause 41C1/2.

6. **Topics not reasonably anticipated 48 hours in advance of the meeting:**

- Jeff referred back to the October 13 approved meeting minutes and asked if any other Board member remembered the previous Administrative Assessor’s (AA’s) use of a personal property consultant.
  - i. Becky responded:
    1. She contacted RRC (Real Estate Research Consultants of North Andover) and learned that RRC had not been actively doing Personal Property in Shutesbury in the previous year, so Becky notified Consultant Roy Bishop.
    2. Roy returned to Shutesbury on October 12 to review Shutesbury’s personal properties. Becky reported that:
      - a. Shutesbury has approximately ½ dozen small businesses,
      - b. The majority of personal properties are second homes at Lake Wyola.
    3. Roy will put the personal property information into Gateway as part of the revaluation process.
  - ii. Susan: recollected that RRC had been used to value the cell tower and added her impression that Shutesbury does not have much personal property.
  - iii. Becky: RRC did a full update on the utilities. Roy found and used the RRC report.
  - iv. Becky: The previous Administrative Assessor (AA) had an on-going spreadsheet of second homes, which while not 100% up-to-date, was useful to Roy for his work.
- Guests Leslie Luchonok and Jill Marland regarding 10/23/22 email sent to Jeff, Leslie Bracebridge, and the Town Administrator by Jill, who:
  - i. Expressed her frustration with getting inconsistent information concerning the newly adopted exemptions during the 2 years leading up to and then after their passage.
  - ii. Reiterated that the eligibility criteria for 41C1/2 and the standing 41C exemption are different, in that 41C1/2 does not look at an applicant’s assets. Therefore, Jill concluded, more town residents would be eligible for 41C1/2.
  - iii. Applicants would receive the higher benefit whether the 41C - \$1000 benefit, or the amount calculated under 41C1/2.
  - iv. Both the Finance Committee and the Select Board reviewed and approved the 41C1/2 clause for the town meeting warrant. Jill expressed her surprise that the previous AA missed the election ballot approval procedure. Becky responded:
    1. Town officials were accustomed to the AA providing fully evaluated and detailed information.

2. The means-tested exemption approved at the June 2021 annual town meeting is moving forward and could be even more beneficial for taxpayers.
- v. Jill expressed being “heartened” with \$40,000 in the Overlay account to cover exemptions, with \$20,000 used so \$20,000 could be returned to free cash. Becky responded: While exemptions have been stable, it’s important to make sure we have enough in overlay to cover them.
- vi. Jill wants the Board of Assessors to understand that it is very difficult to remain living in Shutesbury.
- vii. Jill sees her comments on Next Door as reporting her experience versus “complaining.” Assessor Reyes responded that her use of the word “complaining” at the October 13 Assessors’ meeting was triggered by a third party’s use of the word “sham” on Nextdoor. Susan appreciates Jill’s frustration and describes herself as heading toward being an elderly resident who will not be rich. Susan feels she and Jill can work together and stated that she takes Jill’s experience seriously.
- viii. Guest Leslie Luchonok thanked the Board for allowing him and Jill to participate in the meeting. For him, the key is that missing the fact about the ballot vote puts his and Jill’s situation “back at square one.” Leslie Luchonok further hopes that all involved will continue researching 41C1/2 and asked that he and Jill be contacted if they can help in any way.

**Schedule Next Meeting:** Thursday, November 17, 2022 at 5:30 PM.

**Assessors Adjourned by roll call vote at 6:15 PM:** Shpetner – yes, Reyes – yes, Quackenbush – yes.

**Respectfully submitted, as approved on January 11, 2023. (Clerk’s note: There was no meeting on November 17, 2022.)**

**Leslie Bracebridge**  
Assessors’ Clerk

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

1. October 25, 2022 Assessors meeting agenda.
2. October 13, 2022 draft meeting minutes.
3. Department of Revenue DLS Informational Guideline Release No.: 17-12.
4. October 23, 2022, 5:47 PM Gmail from Jill Marland.