

December 13, 2023 Board of Assessors VIRTUAL Meeting Minutes

Board Members Present: Chairman Howard Shpetner and Members: J. April Stein and George Arvanitis.

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

Guests: There were no guests.

1. Chairman Howard Shpetner opened the meeting at 6:35 PM online using ZOOM Meeting ID: 878 8467 0019, Passcode: T2z7nr. Phone: 1.646.558.8656, Passcode: 768590.

2. A motion was made and seconded to approve the October 18, 2023 meeting minutes: Discussion included amending the letter abbreviation used in the minutes for the Means-Tested Circuit-Breaker exemption benefit from MTCB to MTRE to represent Means-Tested Real Estate exemption. The October 18, 2023 meeting minutes were unanimously approved as amended: Arvanitis - aye, Stein – aye, Shpetner – aye.

A motion was made and seconded to approve the record of Assessors' presence at the November 8, 2023 Select Board Tax Classification Public Hearing: Discussion included amending the record by adding Administrative Assessor David Burgess' full written presentation to the record. The November 8 Assessors' record of the November 8, 2023 Tax Classification Hearing was approved as amended: Arvanitis - aye, Stein – aye, Shpetner abstained as he did not attend to Hearing.

3. Review of the November 14, 2023 Department of Revenue (DOR) certification of the FY 2024 Tax Rate: Discussion included Assessors' appreciation of Administrative Assessor David Burgess' "seamless" transition to the new VADAR billing system, and challenges caused by differing DOR guidance as to the method of applying the Lot ZZG-2 solar farm's payment schedule to the tax commitments over the years.

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

Motor Vehicle Abatements:

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2023	October (2023)	\$51.74
2023	November (2023)	\$1,570.78 (for 2 new municipal vehicles)

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

5. A motion was made and seconded to approve for signature stamps the 6th motor vehicle commitment:

<u>Commit. Date</u>	<u>Commitment #</u>	<u>Total Commitment Amount</u>
Nov. 11, 2023	6 th for calendar 2023	\$6,766.73

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

6. A motion was made and seconded to approve for signature stamps the following MGL Ch 58 §8 requests to the Commission of Corporations as uncollectable taxes:

Motor Vehicle:

<u>Commit. Year</u>	<u>Total Request</u>
2019	\$46.25
2020	\$173.87
2021	\$403.59
2022	\$889.36

Personal Property:

<u>Commit. Year</u>	<u>Total Request</u>
2023	\$136.46

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

7. A motion was made and seconded to approve the draft FY 2023 Assessors' Department Annual Report:

The financial information contained in the FY 2023 annual report is based on the DOR approved Tax Rate Recapitulation report. Arvanitis - aye, Stein – aye, Shpetner – aye.

8. Review and approve Chapter 61, 61A and 61B applications for FY 25:

- a) The new application deadline is December 1, not October 1.
- b) 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.
- c) Assessors are invited to stop into the office at any time to review applications, and procedures.
- d) Leslie will send a link to the Chapter 61 handbook, meant to simplify the Chapter 61 classification options, to the Assessors. It was compiled by the UMass Extension Center for Agriculture and the MA Department of Conservation and Recreation and available at www.MassWoods.net
- e) If David and Leslie need guidance with any application, they will seek input from the Assessors. All new applications will be reviewed by Administrative Assessor David Burgess.

A motion was made and seconded to approve for Assessors' signatures:

MGL Ch 61 10-year applications: 4 Ch 61 renewal applications with no changes and 2 renewal applications transitioning from Ch 61B into Ch 61, and 1 new Ch 61 application provisionally upon the review and positive recommendation of Administrative Assessor David Burgess.

MGL Ch 61A annual applications: 3 Ch 61A renewals with no changes, 1 Ch 61A annual renewal with a 10-year renewal certificate for forest management: Arvanitis - aye, Stein – aye, Shpetner – aye. (3 - waiting for Chapter 61A applications)

MGL Ch 61B annual applications: 2 Ch 61B renewal applications with no changes, 2 renewal applications with a change in ownership, and 1 renewal transitioning from Ch 61 to Ch 61B provisionally upon the review and positive recommendation of Administrative Assessor David Burgess.

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

9. Topics Not Reasonably Anticipated 48-Hours in Advance of the Meeting: Why are Shutesbury's average single family tax bill numbers not included in the Division of Local Services Databank, Analytics and Reports? Office staff will research the question and try to get it completed.

10. Schedule Next Meeting: Wednesday, January 17, 2024 at 6:30 PM.

Assessors Adjourned at 7:38 PM.

Respectfully submitted, as approved on January 17, 2024

**Leslie Bracebridge
Assessors' Clerk**

List of Documents used at the meeting:

1. December 13, 2023 meeting agenda.
2. October 18, 2023 draft meeting minutes.
3. Assessors' record of November 8, 2023, Select Board Tax Classification Hearing.
4. Summaries of Motor Vehicle abatements to Accountant as detailed in these minutes.
5. Calendar year 2023 Motor Vehicle Excise Tax 6th Commitment.
6. MGL Ch 58 §8 requests to the Commission of Corporations as uncollectable taxes as detailed.
7. FY 2023 DRAFT Annual Report.