

February 21, 2024 Board of Assessors VIRTUAL Meeting Minutes

Board Members Present: Chairman Howard Shpetner and Members: J. April Stein and George Arvanitis. **Also present:** Administrative Assessor David Burgess, Town Administrator Rebecca (Becky) Torres and Assessors’ Clerk Leslie Bracebridge. **Guests:** None

1. Chairman Howard Shpetner opened the meeting at 6:45 PM online using ZOOM Meeting ID: 829 3190 3366, Passcode: z3ef5r. Phone: 1.646.558.8656, Passcode: 148111.

2. A motion was made and seconded to approve the January 17, 2024 meeting minutes: No changes were offered. **Approved as written: Arvanitis - aye, Stein – aye, Shpetner – aye.**

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

- **Motor Vehicle Excise Tax Abatements:** The “zero” January 2024 report was created so that finance officials would know that the report had not been overlooked.

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2024	January (2024)	\$0.00

No changes were offered. **Approved as provided: Arvanitis - aye, Stein – aye, Shpetner – aye.**

- **Real Property Tax Exemptions:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2024	January (2024)	\$15,913.55.

No changes were offered. **Approved as provided: Arvanitis - aye, Stein – aye, Shpetner – aye.**

4. A motion was made and seconded to approve for signature stamps a Form 63 Warrant to the Collector for additional tax due in the amount of \$1,583.74 for Personal Property owned by Lodestar/Nextera Energy at 130 Pratt Corner RD on a solar field array and energy storage batteries. This administrative calculation is conducted annually to reconcile the actual tax-rate derived personal property amount with the annual PILOT (payment in lieu of taxes) amount, as agreed to by the Town of Shutesbury and Lodestar/Nextera in 2019 and running through 2045, so average-out for predictability, the payments, which would otherwise be higher at the front-end and lower at the back-end. **Assessors approved use of their signature stamps on Form 63: Arvanitis - aye, Stein – aye, Shpetner – aye.** Following an inquiry from Town Administrator Torres, Administrative Assessor Burgess reviewed the figures, and the following Form 63 Warrant to Collect was prepared:

<u>Warrant Date</u>	<u>Additional Warrant Amount</u>
March 4, 2024	\$3,193.96

5. A motion was made and seconded to approve for signature stamps the following FY 24 Motor Vehicle Excise Tax Commitment:

<u>Commit. Date</u>	<u>Commitment</u>	<u>Total Commitment Amount</u>
February 1, 2024	2024 - First	\$197,399.60

No changes were offered. **Approved as provided: Arvanitis - aye, Stein – aye, Shpetner – aye.**

6. A motion was made and seconded to authorize daily use of Assessors’ signature stamps for Motor Vehicle Excise Tax Abatements and Exemptions certificates, in the coming year, prior to the monthly meeting reports. Assessors’ Clerk Bracebridge summarized the importance of getting abatements through the Finance team in a timely manner so that demands for non-payment are not sent out on accounts that have been reconciled by an abatement, and placed on-hold for the monthly Assessors’ meetings. All abatements and exemptions are itemized, in the monthly abatement reports, and are available for Assessors’ office review at any time prior to or after meetings. No changes to the request were offered. **Request approved: Arvanitis - aye, Stein – aye, Shpetner – aye.**

7. A motion was made and seconded to approve 4 real estate abatement certificates as recommended by Administrative Assessor Burgess: Chairman Shpetner reviewed the certificates in the Assessors' office. There are no outstanding property tax abatement requests for FY 2024. **All 4 abatement certificates were approved for use of Assessors' signature stamps as provided: Arvanitis - aye, Stein – aye, Shpetner – aye.**

A second motion was made and seconded to approve use of signature stamps on a personal property tax abatement certificate, as the business has incorporated: Arvanitis - aye, Stein – aye, Shpetner – aye.

8. A motion was made and seconded to approve for signature stamps 1 Veteran and 1 Blindness, FY 2024, Personal Exemption certificate: **Approved: Arvanitis - aye, Stein – aye, Shpetner – aye.**

A second motion was made and seconded to approve for Assessors' signature stamps, 1 denial certificate for a Veterans Exemption. Approved: Arvanitis - aye, Stein – aye, Shpetner – aye.

9. A motion was made and seconded to approve for publication, a draft notice prepared for the Spring 2024 Our Town town-wide newsletter: No edits were suggested. **The draft Assessors' announcement for Spring 2024 newsletter was approved as provided: Arvanitis - aye, Stein – aye, Shpetner – aye.**

10. A motion was made and seconded to recommend to the Select Board for approval of the 2024 calendar year Assessors' map maintenance segment of the mapping services offered by CAI

Technologies: The contract has been reviewed by Administrative Assessor Burgess, Town Administrator Torres, and the Select Board. Assessor Arvanitis queried if there were any comparison bids for this \$1,450.00 contract. Administrative Assessor Burgess reported that CAI is on the state approved list for contract services (offered by the Mass.gov Operational Services Division, providing best values at competitive prices.) Assessors' Clerk Bracebridge explained that this map maintenance contract runs by the calendar year in-keeping with tax years, and a second, Fiscal Year 2025 contract for the CAI GIS map services will follow after July 1, in-keeping with the understanding that municipalities cannot pay for future fiscal year services. She also clarified that in the interest of meetings' timing, the Select Board had previously voted their approval of the contract for their signatures, with the signed contract not to be sent to CAI prior to the Assessors' recommendation. **Assessors voted their recommendation for Select Board approval of the contract: Arvanitis - aye, Stein – aye, Shpetner – aye.**

11. One Chapter 61A certificate was approved: Arvanitis - aye, Stein – aye, Shpetner – aye.

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

- All FY 2024 PILOTS have been prepared and sent.
- The Finance Committee may need to use over \$100,000 of Excess Levy Capacity to meet the needs of the FY 2025 budget.

13. Schedule Next Meeting: Chairman Shpetner identified **the next meeting date as March 20, 2024 at 6:30 PM.** Howard further listed potential other meeting dates, and checked-in on the flexibility of the other Assessors and staff, if the need arose to change the planned March 20 meeting date. There were no conflicts.

14. A motion was made and seconded to adjourn at 7:13 PM: Arvanitis - aye, Stein – aye, Shpetner – aye.

Respectfully submitted, as approved on March 20, 2024,

Leslie Bracebridge
Assessors' Clerk

List of Documents used at the meeting:

1. February 21, 2024 meeting agenda.
2. January 17, 2024 draft meeting minutes.
3. Summary reports to Accountant as detailed in minutes.
4. Calendar 2024 First Motor Vehicle Excise Tax Commitment to Collector
5. Revised Lodestar Warrant
6. Draft notice from Assessors for Spring 2024 *Our Town* newsletter.