

March 20, 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 6:35 PM online using ZOOM Meeting ID: 814 6556 2872, Passcode: B5YngD. Phone: 1.646.558.8656, Passcode: 439170.

2. A motion was made and seconded to approve the January 17, 2024 meeting minutes: Wording under the second bullet of #12 Topics not reasonably anticipated was modified to more accurately describe FY 25 town budget developments. **The minutes were approved as amended: 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:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2024	February (2024)	\$10,273.30
2023	February (2024)	\$ 323.77

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

- **Real Property Tax Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2024	February (2024)	\$6,905.66

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 Exempted</u>
2024	February (2024)	\$1,500.

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

- **Personal Property Tax Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2024	February (2024)	\$578.83

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

- **Community Preservation Act (CPA) Exemptions:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2024	January (2024)	\$360.99
2024	February (2023)	\$103.58

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

4. A motion was made and seconded to review and approve for signature stamps the following calendar year 2024 Motor Vehicle Excise Tax Commitment:

<u>Commit. Date</u>	<u>Commitment</u>	<u>Total Commitment Amount</u>
March 12, 2024	2024 - Second	\$25,490.35

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

5. A motion was made and seconded to approve a Form CL-9, Release of Classified Chapter 61B Recreational Land Tax for Chairman Shpetner’s notarized signature and member signature stamps, as

recommended by Administrative Assessor Burgess: ZW-16 located at January Hills RD, 46.49 acres. No rollover taxes are due; there is no right of first refusal for the town.

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

6. A motion was made and seconded to approve 5 Chapter 61B certificates as recommended for approval by Administrative Assessor Burgess: Arvanitis - aye, Stein – aye, Shpetner – aye.

7. Personal property taxes on farm animals: Administrative Assessor David Burgess said that for purposes of assessing consistency throughout the town, he recommended Assessors formally vote not to assess backyard pets of undetermined value. The category, found only on the business form of list, is directed at larger-scale stables with million-dollar horses. The practice of taxing farm-animals dates back centuries when horses were tools and transportation, and chickens, goats, and cloven-hoofed animals were valuable farm products. To track down and value backyard horses, cloven-hoofed animals and fowl in Shutesbury in this century does not produce enough tax income to justify the assessing time involved. He added that by formalizing the decision, Shutesbury would be aligning itself with other towns in this area. **A motion was made and seconded not to assess small farm animals in Shutesbury:** Arvanitis - aye, Stein – aye, Shpetner – aye.

8. Topics not reasonably anticipated 48 hours in advance of the meeting: None.

9. Schedule Next Meeting: May 1, 2024 at 6:30 PM.

10. A motion was made and seconded to adjourn at 7:05 PM: Arvanitis - aye, Stein – aye, Shpetner – aye.

Respectfully submitted, as approved on May 1, 2024,

Leslie Bracebridge
Assessors' Clerk

List of Documents used at the meeting:

1. March 20, 2024 meeting agenda.
2. February 21, 2024 draft meeting minutes.
3. Summary reports to Accountant as detailed in minutes.
4. Calendar 2024 Second Motor Vehicle Excise Tax Commitment to Collector
5. Release of Lien Certificate.