

Wednesday, September 30, 2020 Board of Assessors VIRTUAL Meeting Minutes

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

Also present: Administrative Assessor Kevin Rudden and Assessors' Clerk Leslie Bracebridge.

Chairman Jeffrey Quackenbush opened the meeting at 5:35 PM online using ZOOM Meeting ID 869 9617 2138, Passcode: v4hBMX, Phone: 1-646-558-8656, Passcode: 632173. Kevin clarified that meetings are recorded and will be stored on Zoom in "the cloud."

The August 18, 2020 meeting minutes were approved, with 1 qualification that "last year's numbers" referred to state aid.

August Reports:

The 5th Motor Vehicle Excise Tax Commitment dated September 16, 2020, in the amount of \$3,809.53 was approved for Assessors' signature stamps.

The following Accountant Report was approved for signature stamps:

- **Motor Vehicle Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2020	August (2020)	\$109.09

Kevin reported that there was an error in Vision regarding the correct amount to bill NEXTERA Energy for the most recent solar project PILOT payment. **Assessors unanimously approved a special warrant for their stamped signatures in the amount of \$36,247.28 to NEXTERA** to correct the error. Vision contacts cannot determine how/why the error occurred. Kevin intends to manually bill PILOT payments in the future, or at least until the Vision problem is understood and resolved.

Kevin and Leslie are reviewing each Chapter 61 application and comparing the information to what is recorded in Vision, and on the deeds and liens recorded at the Franklin County Registry of Deeds. **Assessors unanimously voted to authorize use of their signature stamps to approve straight-forward applications.** If Kevin and Leslie need guidance with any application, they will seek such from the Assessors. There are a couple of new applications which will need Jeff's notarized signature. Leslie will contact Jeff when all required notarizations are prepared for his signatures.

Kevin reported on the meeting that he and Town Administrator Rebecca Torres attended with Sirius Treasurer Claudia Citkowitz. Claudia answered all questions concerning Sirius' 3-ABC status and plans to immediately correct or eliminate any activities inconsistent with that status. She sent a written summary of those items discussed and the actions that will be taken, which Kevin and Becky both agreed to be an accurate summary of the meeting. On Kevin's recommendation, **the Board of Assessors unanimously voted to approve the previously postponed FY-21 3-ABC application for Sirius Community.** Kevin further noted that the Community, of its own volition, has proposed a 5-year payment step-up to \$16,836 by year 5. The Select Board, not the Board of Assessors, is the Board, which negotiates and agrees on the PILOT payment amounts for any organization. The key is for Assessors to monitor Sirius, and follow-up on any future changes. Assessors will do an on-site inspection after COVID-19 restrictions are relaxed.

Administrative Assessor's Updates:

1. FY-21 Valuations: FY 21 taxes are based on values as of January 1, 2020; values were not increased from FY-20 to FY-21. FY-22 taxes will be based on values as of January 1, 2021. There will be increased assessed values for FY-22, reflecting the higher sales in this current 2020 calendar year. The number of single-family home sales through September of 2020 have already tied the number of sales for all of calendar 2019. All sales are above assessed values, and the last 5 sales have involved competitive bidding also. Kevin referred to a "heat-up" of the market state-wide, due to the "COVID-effect." More people are working from home, thus needing bigger homes, and west of Rte. 128, due to having less need to be near a city.
2. Personal Property Audit: Real Estate Research Consultants, Inc. (RRC) of North Andover has completed a thorough personal property audit. Modest growth was achieved, with every second home and business captured. This is 1 more step completed before the FY 23 re-certification. Kevin is following a Vision appraisal service that lists the steps to be taken for the Assessing Department to be up to date in time for the revaluation.
3. Means-Tested Real Estate Exemption (MTRE) property tax exemption legislation: Kevin has sent Assessors a preliminary outline of the Massachusetts Association of Assessing Officers (MAAO) standardized method of administering means-based exemptions, which is still in legislative committee. Some towns like Hopkinton have proceeded on their own under Home-Rule legislation. Kevin will continue to "flesh-out" details and provide the Board with more information for their consideration of MTRE for Shutesbury.

Next meeting:

Kevin anticipates a need for 2 meetings per month as the tax-rate setting process continues, state forms will need to be signed, and the Select Board will hold its annual tax classification hearing. **Zoom Assessors meetings were set for Tuesdays, October 13 and 27 at 5:30 PM.** Kevin will cancel the October 13 meeting if it is not needed.

Assessors adjourned at 6:30 PM.

Respectfully submitted, as approved on October 27, 2020,

**Leslie Bracebridge
Assessors' Clerk**

List of Documents used at the meeting:

1. September 30, 2020 meeting agenda
2. August 18, 2020 draft meeting minutes
3. September 16, 2020 5th Motor Vehicle Excise Tax Commitment
4. August motor vehicle excise tax Accountant Report as detailed in minutes
5. Summary of Sirius Community's 3-ABC status
6. Preliminary summary of Means-Tested Real Estate Exemption legislation