

## **October 27, 2020 Board of Assessors VIRTUAL Meeting Minutes**

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

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

Chairman Jeffrey Quackenbush opened the meeting at 5:36 PM online using ZOOM Meeting ID 850 2324 5880, Password sA7Rhr.

**The September 30 Minutes were unanimously approved as written.**

**The following Accountant Report was unanimously approved for signature stamps:**

- **Motor Vehicle Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2020	September (2020)	\$239.21

**Assessors unanimously approved for their stamped signatures the 40<sup>th</sup> Motor Vehicle Excise Tax Commitment in the amount of \$84.14.**

**Assessors unanimously authorized the continued use of their signature stamps to approve standard Chapter 61 reapplications. Any questions will be brought to the Board for review.**

### **Administrative Assessor's Report:**

1. Kevin received positive feedback at the October 20 Finance Committee meeting concerning a **means-tested real estate property tax exemption** option. Next steps include: Select Board vote to put an article on the Town Meeting Warrant, Town Meeting approves the option, and then the state legislature approves the option for Shutesbury for 3 years. Every 3 years, Town Meeting re-approves the option and percentages. A means-tested real estate property tax exemption option could be available to Shutesbury residents by FY 23. If the Select Board votes to put the option on the Town Meeting warrant, Kevin will do an informational ZOOM community presentation. This option would be in addition to current exemption options.
2. The **FY-21 budget submission** was not discussed.
3. **FY 21 New Growth figures** have not yet been approved by the Department of Revenue (DOR). Kevin reviewed the coming changes in electric utility valuations for FY 22. The calculations are very technical and getting it right is critical to avoid an Appellate Tax Board challenge. It is recommended towns hire consultants to do the calculations. Verizon values are calculated centrally by the state.
4. **The November 17, 2020 Tax Classification Hearing will be at 5:45 PM.** The Zoom meeting ID and Password will become available once the Select Board meeting for that night is posted. Kevin reviewed the 4 questions which the Select Board must decide upon, and the reasons why no option make sense for Shutesbury:
  - a. Single or Split Tax Rate
  - b. Open Space Discount
  - c. Residential Exemption
  - d. Small Commercial Exemption

Susan and Jeff have passed course 101, qualifying them to sign the DOR tax classification documents. Howard is currently taking the course.

All Assessors are available for the November 17 meeting. Kevin suggested another Assessors meeting before the Tax Classification Hearing, so that all Assessors are up-to-date on the available information. Monday, November 9, at 5:30 PM was set for the preparation meeting.

**Board member questions and comments:**

1. A question of an entity's 3ABC status ending, led to a variety of hypothetical answers. Kevin plans to have reviewed all 3ABC properties before the FY 23 recertification.
2. Kevin often spends his driving time considering responses to "what-if" situations, such as what he would do if a tornado ripped through the community.

**Next virtual meeting dates:**

1. Monday, November 9 at 5:30 PM.
2. Tuesday, November 17 at 5:45 PM with the Select Board.

**Assessors adjourned at 6:30 PM.**

**Respectfully submitted, as approved on ,**

**Leslie Bracebridge**  
**Assessors' Clerk**

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

1. October 27, 2020 meeting agenda.
2. September 30, 2020 draft meeting minutes.
3. September Accountant Report.
4. Fortieth Motor Vehicle Excise Tax Commitment
5. Notice of November 17, 2020 Virtual Tax Classification Hearing