

## **June 16, 2021 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 5:30 PM online using ZOOM Meeting ID 870-1101-8656, Password dy6V76. PHONE: 646.558.8656, ID: 870-1101-8656, Password: 534721.

**The May 11, 2021 meeting minutes were approved as written.**

**The following Monthly Accountant Reports were approved for signature stamps:**

- **Motor Vehicle Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2021	May (2021)	\$197.28

**The following requests from Collector McKay, for abatements under MGL Chapter 58 Section 8, as uncollectible taxes were approved for signature stamps:**

- **Motor Vehicle 8 of 58 Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2018	June 16, 2021	\$111.98

- **Motor Vehicle 8 of 58 Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2019	June 16, 2021	\$150.00

- **Motor Vehicle 8 of 58 Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2020	June 16 2021	\$1617.24

- **Personal Property 8 of 58 Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2019	June 16, 2021	\$125.60

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

1. All 3 warrant articles related to Assessors passed at the June 12, 2021 Annual Town Meeting:
  - a. Article 18 – Authorizing the Select Board to petition the General Court for passage of a special law to provide for a means-tested senior citizen property tax exemption.
  - b. Article 23 - Transfer of \$30,000 from the Assessors' Overlay Surplus Account to the Assessors' Revaluation Account, for the purpose of preparing for the Department of Revenue (DOR) 5-year recertification in Fiscal 2023, without the need to raise and appropriate additional funds within the FY 2022 operating budget.
  - c. Article 24 - Retroactive new Assessor salaries inadvertently not paid in FY 2020.
2. Kevin reviewed the tax rate setting schedule:
  - a. New growth is due by June 30, 2021; There are 2 properties to revisit in order to capture their value as close to June 30 as possible.
  - b. The revised and omitted tax form needs to be submitted to DOR.
  - c. Personal property numbers need to be updated.
  - d. It appears that the Select Board Tax Classification Hearing might happen in October.
3. Kevin has been offered a position in a town close to where he lives, which he has accepted. He would like to continue leading the Shutesbury Assessors office by cutting his hours in

Shutesbury and increasing the Assessors' Clerk's hours. Kevin would like to work 2 mornings, or 2 afternoons, possibly evening hours and Saturday site visits in Shutesbury. The Select Board and Personnel Board will be working with Kevin and Leslie to try to develop a workable plan to keep the Assessors' Office running smoothly.

**Board member questions and comments:**

1. Kevin and Jeff will find a mutually convenient time for a site visit to 262 West Pelham RD.
2. The Select Board have voted to allow Shutesbury's Zoning Officer use of Shutesbury's Town Counsel to resolve the situation of an unpermitted property off Montague RD, with the possibility of a court case being filed in July. The property is being valued at \$60,000. Tax bills are being sent and are being paid, for the unpermitted property. No trespassing signs prohibit Assessors from entering the property to conduct a comprehensive valuation.
3. Temenos and Sirius have both signed PILOT agreements and are making their payments.
4. The Town of Amherst continues to make PILOT payments for Atkins Reservoir. Due to the Municipal Modernization Act, there is need for a wording change in the PILOT agreement with Amherst, from the previous 3-year wording to new modernization 5-year wording. Since PILOT agreements are signed by the Board of Selectmen rather than by the Assessors, this non-urgent wording change to the PILOT agreement, which does not impact income to Shutesbury is in Select Board hands.
5. The Administrative Assessor is responsible for answering questions from the public concerning the amount of income the town receives from the Wheelock solar farm PILOT agreement. It is not a simple answer due to changes in land value and because the solar batteries were added at a later date than the original project completion. Income from the PILOT and additional income for the added batteries is in the range of \$83,500 for FY 21. Unlike the PILOTs mentioned in items 3 and 4 above, "Wheelock" gets an actual tax bill.
6. If AMP builds solar farms, income to the town will fall under solar laws newer than the Wheelock agreement. In March, 2021 Kevin created a financial analysis, which is on the Assessors' page of the town's website. It projects income to the town, based on an email from Evan Turner representing AMP. Assumptions about project proposals, values and PILOT agreements had to be made in creating the analysis. There is still no solid information of what will be proposed, what will be permitted, where it will be, or how the new solar laws will impact income to the town. Assessors cannot predict with accuracy how much income any AMP proposal could provide to the town without a lot more specific information.

**The next meeting was scheduled for Tuesday, July 20, 2021 at 5:30 PM.**

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

**Respectfully submitted, as approved on September 9, 2021,**

**Leslie Bracebridge  
Assessors' Clerk**

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

1. June 16, 2021 meeting agenda.
2. May 11, 2021 draft meeting minutes.
3. May 2021 summaries to Accountant as detailed in minutes.
4. Forms for MGL Chapter 58 Section 8 requests for abatement of uncollectible taxes.
5. June 12, 2021 Annual Town Meeting Articles 18, 23, and 24.
6. March 15, 2021 Financial Analysis of a February 10 Email from Evan Turner representing AMP.