

Thursday December 30, 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.

Guest: Reporter for a local newspaper.

Chairman Jeffrey Quackenbush opened the meeting at 5:30 PM online using ZOOM Meeting ID 863 5739 9814, Passcode: 7Yigwy, Phone: 1.929.205.6099, Passcode: 783791.

The October 14 and November 29, 2021 Meeting Minutes were approved as written.

The Board of Assessors unanimously voted to again authorize office staff, Leslie and Kevin to review and apply Assessors' signature stamped approval of the routine and repeat personal exemption applications, due to the continuation of COVID remote meeting procedures. Susan asked that any new exemption applications be considered for a possible executive session review.

The following Accountant Reports were approved for signature stamps:

- **Motor Vehicle Abatements:**

| <u>Commit. Year</u> | <u>Report Date</u> | <u>Total Amount Abated</u> |
|---------------------|--------------------|----------------------------|
| 2021 | October (2021) | \$150.66 |

- **Motor Vehicle Abatements:**

| <u>Commit. Year</u> | <u>Report Date</u> | <u>Total Amount Abated</u> |
|---------------------|--------------------|----------------------------|
| 2021 | November (2021) | \$78.00 |

- **Motor Vehicle Abatements:**

| <u>Commit. Year</u> | <u>Report Date</u> | <u>Total Amount Abated</u> |
|---------------------|--------------------|----------------------------|
| 2021 | December (2021) | \$0.00 |

- **Real Property Personal Exemptions:**

| <u>Commit. Year</u> | <u>Report Date</u> | <u>Total Amount Abated</u> |
|---------------------|--------------------|----------------------------|
| 2021 | December (2021) | \$10,919.92 |

- **Community Preservation Act Exemptions and Abatements:**

| <u>Commit. Year</u> | <u>Report Date</u> | <u>Total Amount Abated</u> |
|---------------------|--------------------|----------------------------|
| 2021 | December (2021) | \$ 145.23 |

The following Warrants of Actual Tax Commitments were approved for signature stamps:

- **Actual Real Property Tax Commitment:**

| <u>Commit. Year</u> | <u>Date</u> | <u>Total Amount Committed</u> |
|---------------------|-------------------|-------------------------------|
| FY 2022 | December 23, 2021 | \$2,615,009.54 |

- **Actual Personal Property Tax Commitment:**

| <u>Commit. Year</u> | <u>Date</u> | <u>Total Amount Committed</u> |
|---------------------|-------------------|-------------------------------|
| FY 2022 | December 23, 2021 | \$116,178.36 |

- **Community Preservation Act Surcharge Commitment:**

| <u>Commit. Year</u> | <u>Report Date</u> | <u>Total Amount Abated</u> |
|---------------------|--------------------|----------------------------|
| FY 2022 | December 23, 2021 | \$25,463.54 |

- **Septic Loan Commitment:**

| <u>Commit. Year</u> | <u>Date</u> | <u>Total Amount Committed</u> |
|---------------------|-------------------|-------------------------------|
| FY 2022 | December 23, 2021 | \$8,650.29 |

Assessors unanimously approved the FY 21 Annual Assessors' Report.

Administrative Assessor’s Report of the FY 22 tax-setting process:

1. The process was on an early timeline, but got delayed 3 weeks due to 1 miscalculation.
2. Once the error was found, and following the Select Board Tax Classification Hearing, the Department of Revenue (DOR) approved the paperwork within 48 hours, and the billing got over to the Collector’s office in 1 day, after DOR approval.
3. Assistant Collector (and Shutesbury Town Treasurer) Ryan Mailloux helped Collector McKay get the bills out on time, despite the delayed tax-rate-setting approval. Assessors’ office staff offered to help speed up the mailing effort also, but the help was not needed.
4. To avoid a similarly lengthy process next year, Kevin plans to be in the office on the day following his submission of documents to the DOR.

Administrative Assessor’s Report of the FY 23 Assessors’ Department Budget:

1. The budget was submitted to the Finance Committee at the end of November.
2. It went up only in keeping with predicted vendor-cost increases.
3. The complexity of the new laws regarding utility personal property values are mandating municipalities to hire 1 of the 4 consultants in the state, at a going rate of \$2,000/utility, or a total of \$6,000 for Shutesbury’s 3 utilities, to properly value the utility equipment.

Assessors voted to authorize Kevin to seek out a consultant for utility personal property valuations, following all applicable municipal purchasing statutes.

Consultant to Appraise Cell Tower and Carrier Equipment:

1. Kevin recommended the Assessors hire a qualified consultant to establish a baseline valuation for the coming first cell tower and accompanying carrier equipment in Shutesbury at 410 Wendell RD, as this is not something that local municipal assessors have training or experience in doing.
2. The driveway is in, underground wires are being laid, and the concrete base pads for the tower have been poured. Kevin would like to capture all value as of June 30, 2022 for FY 23.
3. Kevin has conferred with an individual who has worked in the industry in 3 different states, and now consults for municipalities regarding valuations of towers and carrier equipment.
4. Kevin had anticipated the cost of a consultant would be high, due in part to the actual field work involved. The cell tower applicant, KJS Realty, Inc. provided such comprehensive and detailed documents with the building permit application, that a consultant that Kevin conferred with, has suggested that the valuation could be completed remotely for \$1,000.
5. Having a consultant, would ensure the highest reasonable valuation, and also be of further use and benefit if the values were appealed by the provider.
6. Kevin will do the valuations involved in the land actually used for the driveway and equipment area, and the remaining land of the 20+ acre lot.

Assessors unanimously agreed to authorize Kevin to proceed, in keeping with purchasing statutes, to hire a consultant to advise the Board on reasonable cell tower and carrier equipment values.

Consultant to Conduct a “Field Review” as Part of the FY 23 Recertification Process:

1. Kevin, along with the Board of Assessors, conducts the on-going, day-to-day property inspections associated with sales, building permits, cyclical, and abatement requests.
2. A part of the up-coming 5-year recertification process, requires a comprehensive “field review” of properties, to ensure that Shutesbury’s values are in keeping with DOR standards.
3. Among other things, the field review provides assurance that similar individual properties within streets and neighborhoods are valued similarly to each other.

4. An outside consultant increases property owners' confidence that no bias is involved in valuations
5. The "field review" has typically been provided by an outside consultant, and is considered to be a part of the FY23 DOR recertification expense. There are enough funds in the account to cover the expense.
6. Kevin recommended that Shutesbury Assessors consider hiring their CAMA software vendor, Vision's "valuation arm" to conduct the recertification field review, and also update the values in Vision, anticipating that Vision's estimate will be much lower than others.
7. Kevin recommended getting started as early as possible in calendar 2022 so that the department is not faced with impossible deadlines entering into the FY 23 recertification year.

Assessors unanimously voted to authorize Kevin to gather consultant cost estimates by phone calls and letters, in keeping with statutory purchasing procedures, for the FY23 Recertification "Field Review."

Topics Not Reasonably Anticipated 48 hours in advance of the meeting:

1. Being the "abatement season," **Kevin requested and received unanimously renewed approval of the Board of Assessors, to include the local addendum to the state approved abatement application.** The addendum requests a list of 3 comparable properties' arm's length sales within the previous 2 years.
2. Susan asked for an update on the unpermitted house off Montague RD. Kevin reported no changes since the previous meeting update.
3. A **late Chapter 61A application** is ready for Jeff's notarized signature. He will go to Assessors' office on Monday at 11 AM to take care of it.

The next meeting was scheduled for Thursday, January 20, 2022 at 5:30 PM.

Assessors adjourned at 6:45 PM.

Respectfully submitted, as approved on January 20, 2022,

**Leslie Bracebridge
Assessors' Clerk**

List of Documents used at the meeting:

1. December 30, 2021 meeting agenda.
2. October 14, and November 29, 2021 draft meeting minutes.
3. Summaries of the Annual Select Board Tax Classification Hearing and continuations.
4. October, November and December Accountant reports as detailed in minutes.
5. FY 22 Warrants of Tax Commitments as detailed in the minutes.
6. FY 2021 Annual Assessors' Report.
7. Chapter 61A documents for 158 Pelham Hill RD.