

## January 17, 2024 Shutesbury 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

Chairman Howard Shpetner opened the meeting at 6:45 PM online using ZOOM Meeting ID: 897 7190 2977, Passcode: 8eLgJ5. Phone: 1.646.558.8656, Passcode: 732648.

**1. A motion was made and seconded to approve the December 13, 2023 meeting minutes:** No changes were offered. **Approved as written: Arvanitis - aye, Stein – aye, Shpetner – aye.**

**2. A motion was made and seconded to approve for signature stamps the following Accountant report:**

- **Motor Vehicle Abatements:** Leslie explained that the “zero” report was created so that finance officials would know that the report had not been overlooked.

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2023	December (2023)	\$0.00

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

**3. A motion was made and seconded to approve for signature stamps the following motor vehicle**

<u>Commit. Date</u>	<u>Commitment #</u>	<u>Total Commitment Amount</u>
January 17, 2024	7 <sup>th</sup> for calendar year 2023	\$1,703.77

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

Collector McKay has notified Leslie to expect the first motor vehicle commitment on February 1.

**A motion was made and seconded to approve for signature stamps each of the following FY 24**

**Commitments:**

<u>Commit. Date</u>	<u>Commitment</u>	<u>Total Commitment Amount</u>
Dec. 8, 2023	Actual Real Estate	\$2,669,937.79
Dec. 7, 2023	Actual Personal Property	\$ 137,065.90
Dec. 8, 2023	Actual CPA Surcharge	\$ 28,506.91
Dec. 8, 2023	Septic Loan Betterment	\$ 6,493.79

No changes were offered. **All commitments were approved: Arvanitis - aye, Stein – aye, Shpetner – aye.**

**4. FY 2024 Abatement Updates:** Leslie reported there have been 7 abatement inquiries, and 3 applications received. One application is still expected. Three inquiries concerned particularly low 1<sup>st</sup> and 2<sup>nd</sup> quarter payment amounts, followed by much higher 3<sup>rd</sup> and 4<sup>th</sup> quarter amounts. Tax-payers think that taxes have been significantly raised. Once it is explained that all 4 quarter payments do add up to the actual bill (instead of dividing the actual bill by 4 to determine the 3<sup>rd</sup> and 4<sup>th</sup> quarter amounts) abatements are often not sought. David is reviewing the abatement applications already received and is doing site inspections. David will have recommendations for the Board to review and approve at the next meeting. The statutory last day to submit an abatement application is February 1. Leslie will staff the office on February 1 for any last-minute inquiries.

**5. A motion was made and seconded to review and approve State Tax Form 1:** Leslie explained that this notice for posting is a formality, notifying second home property owners and businesses to list their personal property stored within Shutesbury, and also reminds 3(ABC) property owners to submit their annual applications and documentation of eligibility to be exempted from taxation for the coming fiscal year. In reality the Assessors' office sends out blank Form of Lists and 3(ABC) applications to each property owner known to be obligated to make these notifications. Leslie will be sending the forms out by the end of January. They are due on March 1 each year. No changes were offered to the DOR form. **Assessors approved use of signature stamps. Howard will stop by on Monday to sign personally: Arvanitis - aye, Stein – aye, Shpetner – aye.**

**6. A motion was made and seconded to review and approve Exemption Certificates:** Leslie reviewed that statutory exemption applications are not open to public inspection, that Chairman Shpetner and Administrative Assessor David Burgess have reviewed the applications and their corresponding certificates for accuracy. There have been no new exemption application inquiries. So far, there are six Community Preservation Act Surcharge, one 17D, senior, nine CI 22 veteran, and three 41C senior applications received and approved for Board recommendations and approval. More applications are expected before the April 1 submission deadline.

**The certificates were approved for signature stamps: Arvanitis - aye, Stein – aye, Shpetner – aye.**

**7. A motion was made and seconded to review and approve Chapter 61 applications and lien certificates:**

Leslie reported that she has reviewed 20 more Chapter 61B and 2 more Chapter 61A applications and prepared the corresponding approval notices, which David then reviewed for the Board’s final approval and use of their signature stamps. **All corresponding notices were approved: Arvanitis - aye, Stein – aye, Shpetner – aye.** Howard will go to the Assessors’ office on Monday to sign the lien certificates before a Notary, for filing at the Registry of Deeds. Leslie will follow-up with the Registry, send the notices to the applicants, and continue to review applications and prepare notices for the next meeting.

**8. Old to new values have been posted on the Assessors’ webpage for public access.**

**9. Topics Not Reasonably Anticipated 48 Hours in Advance of the Meeting:**

- a) A tax-payer requested the apportionment of tax on divided real estate (Lot W-114) due to having purchased, divided and sold a portion of it at 3 different dates since the fiscal year started. David has calculated the apportionment on DOR Form 175. The Form requires Assessors’ signatures or use of their signature stamps. **Use of Assessors’ signature stamps was authorized on the Form 175 as calculated for Lot W-114: Arvanitis - aye, Stein – aye, Shpetner – aye.** Leslie will use the signature stamps on the form, and distribute copies to the Collector, Accountant, Treasurer, and the 2 property owners involved in the apportionment.
- b) **There has been follow-up email correspondence with DOR officials concerning the absence of Shutesbury’s average single family tax bills on the DOR web-page,** as discussed at the December meeting. George volunteered to take over with the DOR email correspondence.

**Schedule Next Meeting:** Assessors agreed to hold a virtual meeting on Wed. Feb. 21, 2024 at 6:30 PM.

**A motion was made and seconded to adjourn at 7:15 PM:** Arvanitis - aye, Stein – aye, Shpetner – aye.

**Respectfully submitted, as approved on February 21, 2024,**

**Leslie Bracebridge  
Assessors’ Clerk**

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

1. January 17 2024 meeting agenda.
2. December 13, 2023 draft meeting minutes.
3. Summaries to Accountant as detailed in minutes.
4. Actual FY 2024 Real Estate, Personal Property, CPA and Betterment Commitments to Collector
5. MA Dept. of Revenue Form 1