

## September 11, 2024 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

1. **Chairman Howard Shpetner opened the meeting at 6:32 PM** online using ZOOM Meeting ID: 853 7520 5939, Passcode: i6SMVX. Phone: 1.646.558.8656, Passcode: 034002. He named all people present.

2. **A motion was made and seconded to approve the June 26, 2024 meeting minutes:** No changes were offered. Approved as written: Arvanitis - aye, Stein – aye, Shpetner – aye.

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

- **Motor Vehicle Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
2024	July (2024)	\$245.03
2024	August (2024)	\$ 75.53

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

4. **A motion was made and seconded to approve for signature stamps the following motor vehicle excise tax commitment:**

<u>Commit. Date</u>	<u>Commitment</u>	<u>Total Commitment Amount</u>
July 24, 2024	4 <sup>th</sup> for 2024	\$6,992.56

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

5. and 6. **A motion was made and seconded to approve for signature stamps: 1 Chapter 61A, and 5 Chapter 61B renewal applications, for FY 26** as reviewed and recommended by Administrative Assessor David Burgess. The redundancy of agenda items numbers 5 and 6 was to ensure that Assessors were aware of and comfortable with use of their signature stamps on all related documents including the applications, award notices and lien certificates, once the applications are approved. Assessors suggested including the wording of the use of their signature stamps within the approval votes: Arvanitis - aye, Stein – aye, Shpetner – aye.

7. and 8. **A motion was made and seconded to approve for signature stamps on FY 25 Means-Tested (Circuit-Breaker) Real Estate (MTRE) exemption applications** as reviewed and recommended by

Administrative Assessor David Burgess. The agenda item redundancy is the same as for 5 and 6 above.

- There were 9 qualifying applications out of 10. The 10<sup>th</sup> applicant did not qualify because the applicant did not qualify for the Massachusetts Circuit-Breaker income tax credit in calendar year 2023.
- The upper limit of the tax credit allowed by the Massachusetts Department of Revenue (DOR) went from \$1200 in calendar 2022, for Shutesbury's FY24 Means-Tested exemption option, to \$2590 for calendar year 2023, which will be reflected in Shutesbury's FY25 Means-Tested exemption option.
- 100% of the \$1200 credit in FY 24 brought the residential rate up 2 cents.
- 50% of the \$2590 credit in FY25 would keep the increase about the same; 100% of the possible \$2590 would increase the residential tax rate by about 4 cents.
- Should there be consistency for budget predictability from year to year?
- 50%, 100%, split the difference?

Assessors voted to approve for signature stamps the 9 qualifying Means-Tested (Circuit-Breaker) applications as reviewed and recommended by Administrative Assessor David Burgess: Arvanitis - aye, Stein – aye, Shpetner – aye. Assessors did not vote a recommendation of percentage for the Select Board vote.

9 **FY 25 tax rate setting updates:**

- The LA3 and LA15 have been submitted and approved by DOR.

240911 APPROVED Assessors VIRTUAL Meeting Minutes

- Assessors should be ready to meet with the Select Board for the Tax Classification Hearing early in November.
- New Growth is anticipated at \$115,000, due to the new utility poles and wires on Leverett and Wendell Roads.
- Work at the Pratt Corner RD substation will be starting up, which may provide more new growth for FY26.
- \$40,000 is a reasonable amount to keep in the Overlay Account. Last year's abatements were about \$17,000. Use and the balance of overlay funds used to be by fiscal year. The use and balance of overlay funds is now cumulative regardless of the fiscal year. Assessors only vote to release funds from the Overlay Account.

**10. What's New in Municipal Law Meeting Registration:** The annual DOR Division of Local Services 2024 "What's New in Municipal Law" seminars are in Waltham on September 23, and Holyoke on September 26, with a third virtual seminar option on October 24. Any Assessor interested in attending can notify Leslie to help with registration.

**11. Updates from the August 22 Franklin County Assessors' Association meeting.** Leslie reported:

- The Franklin County Assessors Association (FCAA) is trying to re-organize and re-build political strength for Western Mass Assessors following the COVID years.
- The new President, Karen Tonelli (Montague's Assessor) would like to make a full table of Franklin County Assessors at the Holyoke What's New in Municipal Law meeting.
- Karen Tonelli provided K P Law updates concerning the August 6, 2024 Affordable Homes Act. This act is in response to the housing crisis in Massachusetts, and supersedes inconsistent local bylaws already in existence concerning Accessory Dwelling Units. It also preserves and recovers the buildable status of certain lots owned in common by exempting them from the doctrine of merger, with certain dimensional and use requirements. The Act also favors Veterans for affordable housing under certain conditions. The Act is of most interest to Planners, but Assessors will need to understand the potential value for some previously not buildable lots. This Act becomes effective in February 2025. More information should be coming to municipalities before February.

**Schedule Next Meeting: Wednesday October 16, 2024 at 6:30 PM.**

**Amotion was made and seconded to adjourn at 7:21 PM:** Arvanitis - aye, Stein – aye, Shpetner – aye.

**Respectfully submitted, as approved on October 16, 2024,**

**Leslie Bracebridge**  
Assessors' Clerk

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

1. September 11, 2024 meeting agenda.
2. June 26, 2024 draft meeting minutes.
3. Summaries to Accountant as detailed in minutes.
4. 4<sup>th</sup> Motor Vehicle Excise Tax Commitment