

January 15, 2025 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, and Assessors' Clerk Leslie Bracebridge. **Guests:** None

1. **Chairman Howard Shpetner opened the virtual meeting at 6:34 PM** using ZOOM Meeting ID: 935 8264 9488, Passcode: 180127. Phone: 1.646.558.8656. Howard identified all persons present and announced the meeting was being recorded
2. **A motion was made and seconded to approve the December 18, 2024 and January 7, 2025 meeting minutes:** No changes were offered. Both approved as written: Arvanitis - aye, Stein – aye, Shpetner – aye.
3. **A motion was made and seconded to approve for Assessors' signature stamps the following**

Accountant reports:

- **Real Property Exemptions:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
FY 2025	January (2025)	\$15,998.80.

- **Real Property Abatements:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
FY 2025	December (2024)	\$322.61.

- **Community Preservation Act Abatement:**

<u>Commit. Year</u>	<u>Report Date</u>	<u>Total Amount Abated</u>
FY 2025	December (2024)	\$4.84.

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 an FY 25 personal property tax abatement in the amount of \$513.50 for Clark Auto Wrecking Inc.** at 161 Pratt Corner RD, Parcel G-1. Because the business is incorporated, it no longer subject to personal property tax.

There are no pending real property abatements at this time.

5. **A motion was made and seconded to approve for signature stamps the following FY 25 Commitment:**

<u>Commit. Date</u>	<u>Commitment</u>	<u>Total Commitment Amount</u>
December 31, 2024	Actual Septic Loan	\$6,493.81

No changes were offered. Arvanitis - aye, Stein – aye, Shpetner – aye.

6. **A motion was made and seconded to approve for signature stamps the following Warrant to the Collector for additional tax due from Lodestar Energy/Nextera Energy in keeping with the 25 year PILOT agreements for the facility and the subsequent battery storage addendum:** Administrative Assessor David Burgess explained that the first 2 tax quarters are estimates. The taxes will never “balance-out” exactly to the amount of the PILOT agreement the Town of Shutesbury has with Lodestar/Nextera Energy. Because PILOTS are not allowed to be outside of the tax bills anymore, he must “back into” the correct amount by valuing the property consistent with the PILOT schedules.

<u>Warrant Date</u>	<u>Date of Assessment</u>	<u>Additional Value</u>	<u>Additional Tax</u>
January 13, 2025	January 1, 2024	\$972,671.60	\$15,367.58.

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

7. 3(ABC) updates:

- Chairman Shpetner reported that in response to the Board's October 16, 2024 denial of 3(ABC) status for the Living Arts Farm at 45 Schoolhouse RD, parcel S-22, due to the Living Arts Farm not being the

owner of the parcel, property owner and President of the Living Arts Farm, Alisande Sweeney had inquired if the property would be eligible for 3(ABC) status if she leased the property to the Living Arts Farm for 100 years. Howard examined the statutes regarding this possibility and reported that the applicant for 3(ABC) status must actually be the owner of the property and not a lessee. Administrative Assessor David Burgess will call Alisande to notify her of the rule.

- Assessors' Clerk Bracebridge stated that she intends to mail new 3(ABC) applications to the existing 3(ABC) organizations in Shutesbury for Fiscal Year 2026, before the end of January, as she has in previous years.

8. Statutory Personal Exemptions: In keeping with the procedure outlined at the December 18, 2024 meeting, a motion was made and seconded for use of signature stamps to approve all of the personal statutory exemptions listed in the January 2025 Accountant Report listed in agenda item 3 of these minutes. No changes were offered. Arvanitis - aye, Stein – aye, Shpetner – aye.

9. A motion was made and seconded to approve for signature stamps an FY 26 Chapter 61A application for: Gregory Ormsby, Trustee of The Cheile Agus Maorseacht Agroforestry Trust which was received on January 13, 2025. The property is located at 158 Pelham Hill RD, parcel O-21. No changes were offered. Arvanitis - aye, Stein – aye, Shpetner – aye.

10. Budget: The budget was reviewed at the January 7, 2025 Finance Committee meeting. Administrative Assessor David Burgess reported meeting with Town Accountant Gail Weiss regarding the cumulative line of the Assessors' budget, held for the Department of Revenue 5-year re-certification cycle. David feels that the amount already set aside in the revaluation line is more than will be needed for consultant costs for the FY 28 re-certification. David felt \$17,000 would be enough to fund the FY 28 recertification. As a member of the Finance Committee, George will research the best way to reincorporate any additional funds back into the town budget. This will be further discussed at the February 12, 2025, Assessors' meeting.

11. DRAFT FY 24 Annual Report: Leslie reported that since the Assessors' previous meeting the Town's Administrative Secretary emailed all Boards and departments a request to submit FY 24 annual reports by January 31, 2025. Using the previous 2 years' format, Leslie had assembled a DRAFT annual report using figures from the FY 24 Tax Classification Hearing document and the FY 24 Tax Rate Recapitulation sheet on the Department of Revenue Gateway website, the FY 24 Commitments to the Collector, and the Accountant Reports for the figures in the report. Leslie asked for the Assessors' attention to the wording of this first report since the inception of the Means-Tested Circuit-Breaker Exemption and also to check the new growth figure in the first paragraph in their review. Assessors made wording and punctuation changes and David promised to check the new growth figure when he returns to the Assessors' office. A motion was made and seconded to approve the DRAFT FY 24 Annual Report as amended, with the knowledge that David would confirm or edit the new growth figure before the report is sent to the Administrative Secretary. Arvanitis - aye, Stein – aye, Shpetner – aye.

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

1. Leslie and Howard attended the morning's Department Heads meeting:
 - Interim Town Administrator Gabriel Voelker requested departments get any capital budget requests in to her by January 17. No Assessor knew of a department capital request need.
 - Other topics discussed included:
 - Continuing records destruction in keeping with the state record retention schedule,
 - Shoveling sidewalks at town facilities that welcome the public, and to
 - "Show grace" to the Finance Committee during this particularly challenging Amherst Regional Schools budget year.
2. In light of the need to call Interim Town Administrator Gabriel Voelker for the Assessors to access a Zoom account for this meeting, a tentative training meeting was planned with Gabriel for Tuesday,

January 21, at 3 PM for George and Howard and Leslie to learn more of the procedures for Assessors to both schedule and open Zoom meetings independently.

3. Assessors requested a follow-up regarding the unpermitted building on parcel F-29 off Montague RD, and the tax status of an older camp off New Boston RD owned by Brian Dale

13. Schedule Next Meeting: The next meeting is already scheduled for February 10, 2024

Amotion was made and seconded to adjourn at 7:34 PM: Arvanitis - aye, Stein – aye, Shpetner – aye.

Respectfully submitted, as approved on February 12, 2025,

Leslie Bracebridge
Assessors' Clerk

List of Documents used at the meeting:

1. January 15 2025 meeting agenda.
2. December 18, 2024 and January 7, 2025 draft meeting minutes.
3. Summaries to Accountant as detailed in minutes.
4. Actual FY 2025 Betterment Commitment to Collector
5. Warrant to the Collector for Lodestar/Nextera.
6. FY 2026 department budget as of January 7, 2025
7. FY 2024 DRAFT Annual Report