## MINUTES OF THE BOARD OF ASSESSORS PUBLIC MEETING TOWN OF CHARLEMONT

## February 11, 2013

Members Present: Jacqueline Cashin; Chair, Sarah Reynolds, Simon Dean

The meeting was convened at 7:36 p.m.

- 1. The Board reviewed the minutes from their 1/28/13 meeting. On a motion by Reynolds and seconded by Cashin, the Board voted unanimously to approve the minutes, as written.
- 2. The Board reviewed an application for Chapter 61A property on Laurel Lane. Determining that the applicants had met all requirements, on a motion by Cashin and seconded by Reynolds, the Board unanimously approved the application. The Board signed a notice of action to the owners.
- 3. The Board reviewed an invoice from Acme Bookbinding. On a motion by Reynolds and seconded by Cashin, the Board voted unanimously to approve the invoice for payment.
- 4. The Board reviewed an email from the MAAO Education Committee, looking for suggestions on workshop topics. The Board suggested workshops on the valuation of second homes personal property and campers personal property.
- 5. The Board reviewed the deeds and building report for January, 2013.
- 6. The Board reviewed a memo regarding the Town Report being due March 1<sup>st</sup>.
- 7. The Board discussed second home valuation. It was noted that there are several calls and abatements being filed by 2<sup>nd</sup> home property owners stating that they have little to no contents in their second homes and should not be subject to the second home personal property tax. It was noted that several other towns all handled this differently. The Board felt that owning a second home was an advantage that not all could afford and that rental properties do generate an income. Based on this and in the interest of fairness and uniformity of the valuation of all property, on a motion by Reynolds and seconded by Cashin, the Board voted unanimously to assess all second homes the personal property tax, regardless of contents or rental status.
- 8. The Board discussed the fact that Sewall will do their usual tax map updates this year and will begin the GIS mapping and online hosting in Fiscal Year 2014, if funds are approved at town meeting.
- 9. It was noted that Joe Barbieri, of DLS indicated that he felt that zip lines and chair lifts at Berkshire East should be assessed by linear foot and measured to the town line and that any stationary poles and platforms should be measured by what sits in Charlemont up to the town line. He also indicated he believed any leased personal property would be the responsibility of the lease company to pay taxes on, but noted he would check and confirm this.

At 8:35 p.m., on a motion by Reynolds and seconded by Dean, the Board voted unanimously to adjourn the public meeting.

At 8:35 p.m., on a motion by Cashin and seconded by Dean, the Board voted unanimously to enter into Executive Session with the intent of not returning to open meeting afterwards, in order to deliberate on pending abatement and/or exemption applications.

## **Roll Call:**

Voting yes: Cashin, Reynolds, Dean

Voting no: None

Motion passes unanimously.

Respectfully Submitted,

Carlene Millett, Assessor's Secretary

## List of Documents Viewed in Public Meeting of February 11, 2013\*

- 1. Minutes from the meetings of 1/28/12.
- 2. Wallace Application for Chapter 61A, dated 12/26/12.
- 3. Invoice from Acme Bookbinding, dated 2/5/13.
- 4. Email from the MAAO regarding workshop topics.
- 5. Deeds and building reports for January, 2013.
- 6. Memo regarding town report from Board of Selectmen, dated 1/29/13.

<sup>\*</sup>Documents are stored in their respective files in the Assessor's office.