

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

**November 30, 2015**

**Members Present:** Jacqueline Cashin; Chair, Karen LaClair, Anthony Ostroski.

The meeting was convened at 7:00 p.m.

1. The Board reviewed the levy limit calculation and worksheet. Hayden explained that the difference between the maximum allowable levy and the actual levy (from the Tax Rate Recap) is excess levy capacity, and noted that they had to notify the Board of Selectmen of the excess levy capacity.
2. The Board reviewed and discussed worksheets with the two scenarios of levying below the limit vs. levying to the limit. It was discussed that due to an underfunded landfill debt account and an error in the free cash amount, the tax rate hike this year was higher than usual. If the town were to levy to its limit, the rate would go up another two dollars per thousand. In light of this, and after discussion, the Board recommended levying below the limit again this year. Chairperson Cashin added that she felt levying to the maximum allowable levy (levy limit) misrepresents the cost of government to the taxpayers.
3. Next, the Board discussed the effects of a single tax rate vs a split tax rate. After noting that a split tax rate would result in a minimal decrease in the tax rate to residential properties, the rate hike to Commercial, Industrial and Personal properties would be significant. The Board felt there was not enough CIP properties to shoulder the burden, and that the smaller commercial properties would suffer with the split tax rate. Therefore, on a motion by Cashin and seconded by Ostroski, the Board voted unanimously to keep the tax rate flat (single) again this year.
4. The board reviewed and signed the Levy Limit and LA-5 Options and Certification Gateway forms.
5. At 7:14 p.m., on a motion by Cashin and seconded by LaClair, the Board voted unanimously to adjourn their meeting and join the Select Board for the Tax Rate Classification Hearing.

The Board met with the Select Board for the tax rate classification hearing at 7:15 p.m.

1. The Board distributed spreadsheets, which showed the effect on the various property types of both a split/single tax rate and levying to the limit and levying below. Cashin first explained that due to needing to raise an unforeseen deficit in the landfill account on their tax rate recap this year, the tax rate was already up by around \$2.00 per thousand over last year. Because of this, Cashin noted that the Board recommended levying below the limit again, as levying to the limit would increase the tax rate an additional \$2.00 per thousand; Cashin referred the Select Board to the worksheets that were distributed. It was further explained that the Assessors were again recommending a single tax rate this year as there are not enough commercial, industrial and personal property in Charlemont to justify a split rate and that the smaller mom and pop type businesses would suffer. The Select Board agreed and it was unanimously voted by the Board of Selectmen to accept the Assessor's recommendation of a single tax rate for Fiscal Year 2016.

The Tax rate hearing was concluded at 7:28 p.m.

Respectfully Submitted,  
Carlene Hayden,  
Assessor's Secretary

**List of Documents Viewed in Public Meeting of November 30, 2015\***

1. Bill schedule for Assessor's salaries, dated 11/9/15.
2. Levy limit calculation explanation sheet
3. Single vs. split tax rate worksheets
4. Gateway tax rate form La-5 Options and Certification
5. Gateway tax rate form Levy Limit

**\*Documents are stored in their respective files in the Assessor's office.**