# CHARLEMONT BOARD OF ASSESSORS JANUARY 10, 2022 MEETING MINUTES

#### CHARLEMONT ASSESSOR'S OFFICE & CONFERENCE CALL

## **Members Present/ Participating:**

Jacqueline Cashin; Chair, Anthony Ostroski, Karen Rau (via conference call)

#### Call to Order

Cashin called the meeting to order at 6:30 p.m.

#### #1: Review Property Record Cards and Proposition 2 ½ Information

Hayden presented the Board with Andrew Mueller's property record cards for Fiscal Years 2018-2022. The values for each year were reviewed and discussed. The Board then reviewed their Levy Limit spreadsheet showing their Town's levy figures.

## #2: Review/Approve Invoices

The Board reviewed and approved the following invoices (Cashin motioned, Ostroski seconded, all in favor):

- 1. Staples, for office supplies; \$154.58;
- 2. CAI Technologies for tax map maintenance; \$400.00;
- 3. Charlemont Postmaster for annual PO Box fee; \$84.00

### #3: Board Action/Signatures

The Board reviewed and signed the documents from their January 3, 2022 meeting, which was held via conference call.

The Board reviewed and signed the following:

- 1. Fiscal Year 2022 Franklin County Regional Housing & Redevelopment Authority PILOT Assessment: \$882.92
- 2. Assessor's notice regarding lists of taxable personal property (Forms of List) due March 1, 2022
- 3. Abatement of an excise bill for a farm plate (FAN), which is exempt (Cashin motioned, Ostroski seconded, all in favor): \$49.42.

#### #4: 7:00 Appointment; Andy Mueller

Andy questioned the increases in his taxes and said he thought Proposition 2 ½ only allowed for a 2.5% raise in property tax and noted his increases were much higher. Cashin first explained that Prop. 2 ½ relates to the Town's tax levy as a whole and not to individual properties. She explained the DOR automatically increases the Town's levy by 2.5% over the previous year's levy limit each year, and allows for other increases such as new growth and overrides, which are excluded from the 2.5% limit. Andy said his increase in Fiscal Year 2021 was very high compared to the last several years. Cashin explained Andy's property values for Fiscal Years 2018-2022, noting his property value went down from Fiscal Year 2018 to Fiscal Year 2019 due to an abatement for unfinished areas. In Fiscal Year 2020, the value increased due to an increase in land values. The value increased again in Fiscal Year 2021 due to revaluation and the change to a completely new CAMA system, as well as a substantial increase in sales prices paid for properties in Town. She noted 2020 saw an unusual spike in sales prices for Charlemont, assumedly people looking to leave the congested city for a more rural setting. Additionally, their previous CAMA system was very outdated and due to its limitations, it needed many manual adjustments, which the DOR frowns on. With the change to the new system, many of those adjustments needed to be removed, resulting in some properties increasing in value quite a bit. The Board explained that although they often have excess levy

that they could use, they always opt not to, to keep the taxes as low as possible. Andy then stated he was not able to access his property card online and felt that these should be accessible for transparency and the Board completely agreed. Hayden checked and was able to access the cards online, however she explained that they just rolled over to 2022 and those records were not up yet. She added that since their CAMA system is already working in the ensuing Fiscal Year (2023), the online records will be slightly behind. She will get the new values up as soon as possible and will make sure there are no issues with the links on the website. She added that he could request a property card anytime and offered to review his property with him to ensure it was correct. Andy thanked the Board for their time and they thanked him for his feedback.

Tony said he would not be here for their next regular meeting, so the next meeting will be Monday, February 14, 2022.

### **Adjournment**

At 7:42 p.m. on a motion by Cashin and seconded by Ostroski, the Board voted unanimously to adjourn their meeting; Roll Call vote: Cashin-Yes, Rau-Yes, Ostroski-Yes.

Respectfully Submitted,

Carlene Hayden, Assessor's Secretary

# **Documents Viewed in Meeting of January 10, 2022\***

- 1. Agenda for meeting of 1/10/2022
- 2. Documents from 1/3/2022 meeting:
  - a. Minutes from meeting of 11/22/2021 & 12/6/2021
  - **b.** Fiscal Year 2022 Assessors Warrant to Collector Real Estate Tax
  - c. Fiscal Year 2022 Assessors Warrant to Collector Personal Property Tax
  - **d.** Fiscal Year 2022 Assessors Warrant to Collector Certified Overdue Sewer District Fees, Plus Interest
  - e. Assessors to Accounting Officer Notice of Commitment Fiscal Year 2022
  - **f.** Assessors statement of property taxes assessed as of January 1, 2021 (Fiscal Year 2022)
  - g. Monthly list of real and personal property tax abatements for December, 2021
  - **h.** Monthly list of motor vehicle excise tax abatements for December, 2021
  - **i.** Assessors to Collector Certification of Uncollected Taxes (Personal Property) Fiscal Years 2014-2017.
  - j. Administrative Abatement for solar PILOT; 1/3/2022
- 3. Property Record cards for Andy Mueller for Fiscal Years 2018-2022
- 4. Levy Limits: A Primer on Proposition 2 ½ (Mass. DOR/Division of Local Services)
- 5. Fiscal Year 2022 Levy Limit worksheet and calculations
- 6. Invoices:
  - a. Staples, 11/17/2021
  - b. CAI Technologies, 1/1/2022
  - c. Charlemont Postmaster, 1/1/2022
- 7. Housing Authority PILOT assessment; 12/15/2021
- 8. Assessor's notice regarding list of taxable personal property, 1/1/2022
- 9. 2021 Farm plate excise bill #1669, 1/10/2022

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