

**CHARLEMONT BOARD OF ASSESSORS
NOVEMBER 17, 2025 MEETING MINUTES
CHARLEMONT TOWN HALL**

Members Present/ Participating:

Karen Rau; Chair, Anthony Ostroski, Andrea Santos

Board Review of Tax Rate Options Worksheets

At 5:32 p.m., the Board reviewed the various tax classification options prior to joining the Select Board for the Tax Rate Classification Hearing. Hayden presented 3 worksheets showing the effects of a single vs a split tax rate as well as levying below the limit, to the limit and using some excess levy capacity. Because sales continue to trend upwards, their values increased significantly and the tax rate is down again from last year, at \$16.81. Their excess levy capacity this year is \$859,576.87, which could be used as a revenue source next year. Using \$100,000 of excess capacity would result in a tax rate of \$17.27, still less than last year. Hayden noted she has had some complaints about the increase in property values.

Reviewing the tax rate shift options, there still isn't enough commercial property in Charlemont to justify splitting the tax rate. Several small businesses would not be able to absorb the increase and we would likely see more business closings.

6:00 Appointment with Select Board; Tax Classification Hearing

At 6:00 P.M., the Assessors joined the Select Board for the Tax Classification Hearing. The Select Board opened the hearing at 6:02 p.m. Hayden handed out the worksheets and gave an overview of the tax rate options and the resulting tax rate for each of the classes. She conveyed the Assessor's recommendation for a single tax rate; that there isn't enough commercial/industrial property in town to justify splitting the tax rate, with the large increase to the average commercial, industrial and personal property tax bill outweighing the minimal decrease to the residential class bill.

Hayden pointed out that using \$100,000 of excess capacity would result in a tax rate of \$17.27, still less than last year but that the Assessors are not recommending it. Town Administrator Sarah Reynolds noted that there should be a policy in place for using excess levy capacity, as the Select Board has sole discretion on this, without any input from the taxpayers, and it should go before Town Meeting for vote. Hayden added that the only mechanism in place for using excess levy capacity is by increasing their estimated receipts, which makes accurately estimating in future years problematic. She noted that having a policy in place for this could be helpful if they ever have a need for a large capital item in the future.

Hayden summarized that the Assessors recommend adopting a single tax rate across all property classes and not using any excess levy capacity, in an effort to keep the tax rate at its lowest. She added that this leaves \$859,576.87 in excess levy capacity.

The Select Board was all in agreement, and on a motion by Jared Bellows and seconded by Wilder Sparks and affirmed by Kim Blakeslee, the Select Board unanimously voted to accept the Assessor's recommendation of a single tax rate and levying below the limit. The Select Board thanked the Assessors for their presentation, and the tax classification hearing was closed at 6:15 p.m.

Board Signatures

Hayden reminded the Board that they all need to sign off on the tax recap forms LA-5 Options and Certification and Page 1 of the Tax Rate Recap sheet on Gateway.

The Assessors adjourned at 6:17 p.m. The next regular meeting will be Monday, December 1, 2025.

Respectfully Submitted,
Carlene Hayden, Assessor's Clerk

Documents Viewed in Meeting of 11/17/2025*

1. Agenda for Tax Classification Hearing of 11/17/2025
2. Fiscal Year 2026 Tax Classification Options worksheets:
 - a. Option 1; Levying below the limit
 - b. Option 2; Using \$100,000 excess levy capacity
 - c. Option 4; Using all \$859,576.87 in excess levy capacity

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