

**CHARLEMONT BOARD OF ASSESSORS
NOVEMBER 25, 2024 MEETING MINUTES
CHARLEMONT ASSESSOR'S OFFICE**

Members Present/ Participating:

Cashin; Chair, Anthony Ostroski, Karen Rau

Others Present:

Thorne Palmer, Town Clerk

Call to Order

Cashin called the meeting to order at 6:02 p.m.

#1: Approval of Minutes

The Board reviewed the minutes from their 11/4/2024 meeting. On a motion by Cashin and seconded by Ostroski, the Board voted unanimously to approve the minutes, as written.

#2: Board Action/Signatures

1. The Board reviewed and approved an invoice from Catalis Tax & Cama for cyclical work.
2. The Board signed the LA-15 Interim Year Adjustment report.
3. Request for property inspection 12/14 Thunder Lane. The owner believes his property to be overvalued and requested an inspection to determine his assessment is accurate.
4. Request for property inspection 191 Legate Hill Road. The owner stated there has been a fuel oil tank leak affecting the habitability of the home and questioned an abatement. The Board discussed that a temporary situation is not grounds for an abatement as it is not a permanent loss in value to the property. However, the Board could inspect to ensure the assessment is accurate. Hayden will reach out to the owner. The Board set Saturday, January 4th at 11:30 a.m. for Thunder Lane and 12:00 for Legate Hill Road.
5. Franklin County Assessors Association winter meeting is Tuesday, December 10th. Clerk Hayden will attend but the Board is unable to.
6. FRCOG Municipal Finance Basics workshop Thursday, December 5th. No staff will be attending.

#3: Board Discussion on Tax Rate Options

Tax classification options and discussion. Hayden presented 4 worksheets showing the effects of a single vs a split tax rate as well as levying below the limit and using varying amounts of excess levy capacity. She noted that due primarily to an unusually large amount of new growth, their tax rate is down \$2.40 from last year. As such, she noted that they have an excess levy capacity of \$780,532, which could be used as a revenue source next year. She pointed out that using \$100,000 of excess capacity still resulted in a tax rate of \$1.88 less than last year. Town Administrator Sarah Reynolds relayed that she is not in favor of this without a policy in place, as the Select Board has sole discretion on use of the levy, without any input from the taxpayers. Nonetheless, Hayden pointed out that DOR regulations do allow for use of excess levy in any given year, and just wanted to make the Board aware that the tax rate is low enough that they could use some of it this year, with minimal impact. Cashin stated she still prefers levying below the limit as sales prices have increased their values over the last few years and the economy is still inflated. Ostroski and Rau agreed on keeping the tax rate as low as possible. It was also the consensus of the Board that there still isn't enough commercial property to split the tax rate. Therefore, on a motion by Cashin and seconded by Rau, the Board unanimously voted to recommend levying below the limit with a single tax rate across all property classes.

Hayden said she checked into the residential exemption and found that only 19 communities in Massachusetts use the exemption: all on the Cape and Islands or Boston area. She pointed out that the exemption raises the residential tax rate and shifts the tax burden from low and moderate valued homes to

apartments and higher valued homes, however this includes any resident property owners who own a higher valued home. The Board is not in favor of this either.

#4: 6:30 Appointment with Select Board; Tax Classification Hearing

At 6:30 P.M., on a motion by Cashin and seconded by Ostroski, the Assessors voted to adjourn their meeting and join the Select Board for the Tax Classification Hearing and to resume their meeting afterwards. The Select Board opened the hearing at 6:30 p.m. Hayden handed out the worksheets and Cashin gave an overview of the tax rate options and the resulting tax rate for each of the classes.

The use of excess levy capacity was discussed, with Sarah adding that she felt there should be a policy on who controls the excess levy account and that it should go before Town Meeting for vote before they use any excess levy.

Hayden then explained her findings on the residential exemption, noting that the only communities in Massachusetts which grant a residential exemption are on Cape Cod or the Boston area. She also pointed out that by operation, the exemption raises the tax rate and shifts the tax burden from low and moderate valued homes to apartments and higher valued homes, including resident property owners with higher valued homes. Select Board Chair Val Reid added that sensible legislation is needed, which allows the residential exemption to all owner-occupied taxpayers; not by value but based on the owner's primary dwelling place.

Cashin conveyed the Assessor's position of keeping the tax rate low and maintained her conviction that the mechanisms for using excess levy by increasing their estimated receipts makes accurately estimating in future years problematic, adding that there isn't enough commercial/industrial property in town to justify splitting the tax rate. She summarized that the Assessors had discussed and recommend not using any excess levy capacity in an effort to keep the tax rate at its lowest and to adopt a single tax rate across all property classes. Hayden added it was the duty of the Assessors to inform the Select Board that the excess levy capacity for Fiscal Year 2025 is calculated at \$780,532.13. The Select Board acknowledged.

After review of the worksheets and further discussion on the tax rate, on a motion by Val Reid and seconded by Kim Blakeslee the Select Board unanimously voted to accept the Assessor's recommendation of a single tax rate and levying below their limit. The tax classification hearing was closed at 6:46 P.M.

Reconvene Assessors Meeting

At 6:48 P.M., on a motion by Cashin and seconded by Ostroski, the Board reconvened in their office to resume their Assessor's meeting business.

#5: Board Action/Signatures

1. Town Clerk Thorne Palmer attended the meeting to notarize the Board's signatures on two Chapter 61 classification land liens:

- Rotima S.A., Inc., an amended lien to reflect the sale of two parcels,
- Hardik & Mamta Patel, new property going into Chapter 61.

The Board thanked Palmer for his time.

2. Hayden told the Board she had a request from Rowe for a copy of their contract with Catalis Tax & Cama and wanted to get the Board's approval before providing it. Cashin stated that it is a public record and subject to the Public Records Law and Freedom of Information Act, so it's fine.

Adjournment

At 7:19 p.m. on a motion by Cashin and seconded by Ostroski, the Board voted unanimously to adjourn their meeting. The next meeting will be Monday, January 6, 2025.

Respectfully Submitted,
Carlene Hayden, Assessor's Clerk

Documents Viewed in Meeting of 11/25/2024*

1. Agenda for meeting of 11/25/2024
2. Minutes from Meeting of 11/4/2024
3. Invoice from Catalis Tax & CAMA, 10/31/2024
4. LA-15 Interim Year Adjustment report, 11/5/2024
5. Property record card for 14 Thunder Lane
6. Property record card for 191 Legate Hill Road
7. FCAA winter meeting notice-12/10/2024
8. FRCOG municipal finance basics workshop notice-12-5-2024
9. Fiscal Year 2025 Tax Classification Options worksheets:
 - a. Option 1; Levying below the limit
 - b. Option 2; Using \$100,000 excess levy capacity
 - c. Option 3; Using \$200,000 of excess levy capacity
 - d. Option 4; Using \$400,000 of excess levy capacity
10. List of municipalities that adopt a residential exemption and the percentage
11. Chapter 61 classification land liens:
 - Rotima S.A., Inc.,
 - Hardik & Mamta Patel.
12. Catalis Tax & CAMA Fiscal Year 2024-2026 Agreement

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