

**CHARLEMONT BOARD OF ASSESSORS  
NOVEMBER 27, 2023 MEETING MINUTES**

**CHARLEMONT ASSESSOR'S OFFICE**

**Members Present/ Participating:**

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

**Call to Order**

Chair Ostroski called the meeting to order at 6:37p.m.

**#1: Approval of Minutes**

The Board reviewed the minutes from their 11/6/2023 meeting. On a motion by Ostroski and seconded by Rau, the Board voted unanimously to approve the minutes as written.

**#2: Board Action**

Vote on Assessor's Fiscal Year 2025 budget request. The Board reviewed their last few year's budget requests and expenditures as well as their annual operating costs. Hayden presented a proposed FY 2025 request and explained that based on past and year to date expenditures, she felt they could reduce their Appraiser, Training, Registry of Deeds and Licenses and Dues lines but should increase their Supplies and Bookbinding lines. After review, on a motion by Ostroski and seconded by Cashin the Board voted unanimously to approve the proposed FY 2025 budget request. The overall request is a 1.2% and \$430.00 reduction from last year's request.

**#3 Board Discussion**

1. List of properties with floodplain influences. Hayden explained that upon review, their consultant Mark Harrell suggested that for any property that was already improved with a residence on it, the influence should only be 25% and that mobile home sites should be 35%, since they would be allowed to rebuild if the property were destroyed. The Board agreed and therefore, on a motion by Ostroski and seconded by Cashin, the Board voted to amend their prior vote that properties 100% in the floodplain will be assessed with a -90% influence, properties mostly in the floodplain will be assessed with a -85% influence and if the property is improved or buildable, the 1.5 acre prime site will remain and will be assessed at a -25% influence and if it's a mobile home, at a -35% influence. The motion passed unanimously.
2. Proposed interim year adjustments. Hayden explained that after Mark had reviewed sales, land and building cost tables, he proposed increases in residual land values as well as bathrooms and kitchens pricing and rate increases to some building types, in accordance with sales from the last two years. Hayden said that since the result was a large increase over last year, she felt the Board should review and vote on it. Mark told her that while the sales data substantiated the increases, he could bring their assessment to sales ratio (ASR) down from 95% to closer to 90%, but that he would need a day to do the work. Hayden presented the Board with analysis reports showing the overall increases to single family, multiple residence, building types and increases by neighborhood, as well as an LA-4 comparison of all values prior year to current year. She also presented the proposed tax rate effects before and after the adjustment. After review and discussion, the Board felt the increase would be too substantial an impact and preferred a conservative increase.

3. Realizing the increase was necessary, they felt a 91% ASR would be more reasonable and would reduce abatement exposure. On a motion by Ostroski and seconded by Cashin, the Board voted to have their consultant adjust the values to 91% of our ASR, instead of 95%. All in favor.
4. Tax Rate Hearing. Hayden told the Board the tax rate hearing is scheduled for Monday, December 11<sup>th</sup> at 6:30 p.m., pending DOR approval of their tax rate. As usual, they will meet at 6:00 prior to the hearing to discuss and vote on their recommended tax rate shift. Cashin and Rau can make it, but Tony is unable to attend, as he will be away. Hayden asked that the Board be prepared to sign off on the Gateway reports so she could submit for tax rate approval from DLS.

#### #4: Review Correspondence

1. The Board reviewed the deeds & plans for October, 2023.
2. The Board reviewed a Forest Cutting Plan for Jeff Cady, 25 Burrington Road.

#### Adjournment

At 7:41 p.m. on a motion by Ostroski and seconded by Cashin, the Board voted unanimously to adjourn their meeting and enter into Executive Session pursuant to General Laws Chapter 59, Section 60, in order to sign the minutes of their last Executive Session meeting, and to not reconvene in open session afterwards. Roll Call vote: Ostroski-Yes, Cashin-Yes, Rau-Yes.

The next meeting will be Monday, December 11 at 6:00; the tax rate hearing and Monday January 8, 2024.

Respectfully Submitted,

Carlene Hayden,  
Assessor's Clerk

#### **Documents Viewed in Meeting of 11/27/2023\***

1. Agenda for meeting of 11/27/2023
2. Minutes for meeting of 11/6/2023
1. Assessor's FY 2025 budget request
2. Assessor's FY 2025 annual appraiser, mapping and licenses and dues costs
3. List of properties with flood plain influences
4. Interim Year Adjustment analysis reports:
  - a. 101 (single family) overall analysis report, 11/20/2023
  - b. 109 (multi residence) overall analysis report, 11/20/2023
  - c. Building type analysis report, 11/20/2023
  - d. Certification Detail summary of all land use codes, 11/20/2023
  - e. Certification Detail by Location report, 11/20/2023
  - f. LA-4 Comparison Report FY 2023 to FY 2024, 11/21/2023

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