

**CHARLEMONT BOARD OF ASSESSORS
FEBRUARY 13, 2023 MEETING MINUTES
CHARLEMONT ASSESSOR'S OFFICE**

Members Present/ Participating:

Karen Rau; Chair, Jacqueline Cashin

Members Absent:

Anthony Ostroski

Call to Order

Rau called the meeting to order at 6:32 p.m.

#1: Approval of Minutes

The Board reviewed the minutes from their 1/9/2023 meeting. On a motion by Rau and seconded by Cashin, the Board voted unanimously to approve the minutes as written.

#2: Board Signatures

The Board reviewed/approved/signed the following (Rau motioned, Cashin seconded):

1. Fiscal Year 2024-2026 Catalis Tax & CAMA (formerly Patriot Properties, Inc.) valuation agreement.
2. CAI AxisGIS data processing utility modification agreement-one time modification.
3. Fiscal Year 2024 CAI Tax Map Maintenance Proposal.
4. The Board reviewed two proposals from George E. Sansoucy, P.E., LLC for the valuation of utility personal property; a one-year agreement (Fiscal Year 2024) or a 5-year agreement (Fiscal Years 2024-2028). Hayden noted that going with the 1 year would be a \$600 increase over last year's cost and going with the 5 year would be a \$100 increase over last year. After discussion the Board opted to go with the 5 year agreement but Cashin would like to have clauses added into the agreement for termination and indemnification, such as they do with Catalis, since it's a multi-year contract. Hayden will request that Sansoucy include similar language as the Catalis agreement in the 5-year contract.
5. Monthly list of real, personal property and excise abatements for January and February, 2023.
6. Chapter 61 land liens for recording: Molly Scott, Roger & Alan Giffin and Daniel, Linda, Matthew & Julie Talbot.

#3: Review/Discussion

The Board discussed the following:

1. Influences for properties in a flood plain. Hayden showed the Board a list she had compiled of properties along the river which are in the 200' flood plain. She noted that most had an existing 90% influence (reduction) on the land but several had other percentages, and others had no influence but should have and there were a lot of inconsistencies. She explained that one of the directives from the DOR for their next certification was to review and remove or at least make consistent all the influences they have on land and buildings. She suggested that since there has been an abatement received for a property based on its flood risk, perhaps the Board should start with influences for flood plains and come up with reasonable percentages. It was noted that most of the properties were small parcels along the Deerfield River, which were completely in the 200' flood plain. There were a few larger ones that were mostly within the flood plain or had wetlands in the middle of them. After some discussion, the Board came up with some thoughts on reasonable percentages, but they would like to have Ostroski present to be able to weigh in.
2. Assessor's second home personal property policy. Hayden noted that she recently spoken with their BLA Advisor Paula King on some questions she had relating to the personal property taxation of multiple residence parcels and vacation rentals. After receiving suggestions on how the Board could handle these, she noted that Paula stressed that whichever way they decided, they should be

Consistent. Hayden pointed out that the current policy of taxing some properties based on the value of the contents and others on a percent of the building's value is inconsistent and thought the Board may want to review and revise it. Again, because there were decisions to be made and several components to this issue, the Board felt it best to hold off discussing until Ostroski could be present.

On a motion by Rau and seconded by Cashin, it was unanimously voted to table the discussions on land influence percentages and their second home personal property policy until the next meeting.

3. The Board reviewed and approved an article submitted for the Town newsletter explaining taxation and the tax rate.
4. The Board reviewed the deeds for December, 2022 and January, 2023.
5. Hayden will work on the Assessor's Annual Report and will present it to the Board for their approval.

Adjournment

At 7:48 p.m. on a motion by Rau 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 deliberate on pending abatement and/or exemption applications and to not reconvene in open session afterwards. Roll Call vote: Rau-Yes, Cashin-Yes.

The next meeting will be Monday, March 6, 2023.

Respectfully Submitted,

Carlene Hayden,
Assessor's Clerk

Documents Viewed in Meeting of 2/13/2023*

1. Agenda for meeting of 2/13/2023
2. Minutes for meeting of 1/9/2023
3. Fiscal Year 2024-2026 Catalis Tax & CAMA valuation agreement, 2/10/2023
4. CAI AxisGIS data processing utility modification agreement, 1/13/2023
5. Fiscal Year 2024 CAI Tax Map Maintenance Proposal, 1/13/2023
6. One and five year proposals from George E. Sansoucy, P.E., LLC for utility personal property valuation appraisal, 2/13/2023
7. Monthly list of real and personal property and motor vehicle excise abatements for January and February, 2023
8. Chapter 61 land liens for recording, 2/13/2023:
 - a. Molly Scott,
 - b. Roger & Alan Giffin and
 - c. Daniel, Linda, Matthew & Julie Talbot.
9. Spreadsheet of properties located within the flood plain
10. Article for Town newsletter explaining taxation and the tax rate (for February newsletter)

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