

**CHARLEMONT BOARD OF ASSESSORS  
MARCH 6, 2023 MEETING MINUTES  
CHARLEMONT ASSESSOR'S OFFICE**

**Members Present/ Participating:**

Karen Rau; Chair, Jacqueline Cashin, Anthony Ostroski

**Call to Order**

Rau called the meeting to order at 6:34 p.m.

**#1: Approval of Minutes**

The Board reviewed the minutes from their 2/13/2023 meeting. On a motion by Rau and seconded by Ostroski, the Board voted unanimously to approve the minutes as written.

**#2: Board Signatures**

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

1. 5-year utility appraisal agreement (Fiscal Years 2024-2028) with George E. Sansoucy, P.E., LLC; the Board confirmed the requested termination and indemnification language has been included.
2. 2022 Assessor's Annual Report; reviewed and approved by the Board.
3. Warrant to Collector for 2022 motor vehicle excise Commitment #7.
4. Warrant to Collector for 2023 motor vehicle excise Commitment #1. Hayden explained that the warrant for Commitment #1 was unavailable as there were several bills with the garaging in question and she needed to confirm they were in Charlemont before finalizing the commitment. She noted that she's been having issues with the RMV ATLAS system for several weeks; once logged on, she is timed out after a few minutes while in the middle of work and then can't get back on. The RMV has been unable to resolve it so far. Cashin suggested it could be an issue with their internet and will email information on the Wi-Fi booster she has to Hayden.
5. Chapter 61 land lien for recording: Daniel, Linda, Matthew & Julie Talbot.

**#3: Requests for Extension to Filing Deadline for Annual Property Returns (Form of List/Form 3ABC)**

Hayden explained that there were (4) requests for extension to the filing deadline for the Forms of List personal property subject to taxation; 133 Warfield Realty LLC, Berkshire East Ski Resort LLC, Berkshire Rafting LLC and Zoar Outdoor Adventure Resort LLC. She explained that by statute, the Board could grant an extension up to the date abatements for the fiscal year are due, but she suggested giving them until June 1st. Ostroski disclosed that he is employed in some way by all the companies and recused himself from voting. After discussion and on a motion by Rau and seconded by Cashin (Ostroski abstained), the Board voted to approve an extension to the March 1st filing deadline until June 1st, 2023.

A request was received by the Academy at Charlemont for an extension to filing their Form 3ABC return of property held for charitable purposes. After discussion and on a motion by Rau and seconded by Cashin, the Board voted unanimously to approve an extension to the March 1st filing deadline until June 1st, 2023.

**#4: Board Discussion**

1. Assessor's second home personal property tax policy. It was noted that the current policy had some inconsistency in regard to the valuation method and that the DOR stresses consistency with all taxable second home accounts. Hayden had also recently gotten some advice from their Bureau of Local Assessment Rep Paula King regarding multiple residence properties (109's), which should be added to the policy, so the Board decided to revise it. The Board reviewed a draft policy which included the advice from Paula.

After discussion, ***on a motion by Karen Rau and seconded by Jacqueline Cashin (Tony Ostroski also in favor), the Board unanimously voted to amend their second home personal property tax policy as follows.*** (The full revised policy is attached to these minutes).

- a. No second home personal property tax will be assessed on an owner-occupied multiple residence property. (Residency can be verified with motor vehicle excise bills or voter registration in the Town.)
  - b. Only the primary residential building on a non owner-occupied multiple residence property will be assessed the second home personal property tax, using the percent allocation method.
  - c. All furnished rentals/short-term rentals will be assessed on the percent allocation method. (*Exception if owner lives on the property or within the rented unit*).
2. Influences for properties in a flood plain. The Board discussed the list of properties along the river which are in the 200' flood plain and noted that most had an existing 80-90% influence (reduction) on the land but several had other percentages, and others had no influence. Hayden explained that one of the directives from the DOR for their next certification was to remove or make consistent all the influences they have on land and buildings. It was noted that most of the properties were small parcels along the Deerfield River, which were completely in the 200' flood plain. A few larger ones were mostly within the flood plain or had wetlands in the middle of them. After discussion and review of the flood maps and considering the current influences on most of the properties the Board all agreed that if the property is all in the flood plain it should have a 90% reduction and if the property is partially in the flood plain it should have 85%. Hayden will work on putting together an impact on the value for them to review.
3. Influences for Traffic noise. It was discussed that all properties on or along Main Street have an existing 5% influence on the residential building for traffic. Cashin questioned if this was the case for Route 2 as well and Hayden said there were no traffic influences for Route 2 properties. The Board pointed out that properties close to Route 2 also had the impact of traffic, such as Jodi Dean, Paul & Tammy Hicks and the Weeks property, and perhaps they should be looked at as well. Hayden said she will look into it.

### Adjournment

At 7:36 p.m. on a motion by Rau and seconded by Ostroski, 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, Ostroski-Yes.

The next meeting will be Monday, April 3, 2023.

Respectfully Submitted,

Carlene Hayden,  
Assessor's Clerk

**Documents Viewed in Meeting of 3/6/2023\***

1. Agenda for meeting of 3/6/2023
2. Minutes for meeting of 2/13/2023
3. Fiscal Years 2024-2028 utility appraisal agreement with George E. Sansoucy, P.E., LLC
4. 2022 Assessor's Annual Report
5. Warrant to Collector for 2022 motor vehicle excise Commitment #7; 3/17/2023
6. Chapter 61 land lien for recording: Daniel, Linda, Matthew & Julie Talbot; 3/6/2023
7. Emailed requests for extension to personal property form of list filing deadline; 2/22/2023
  - a. 133 Warfield Realty, LLC
  - b. Berkshire East Ski Resort
  - c. Berkshire Whitewater (Berkshire Rafting LLC)
  - d. Zoar Outdoor Adventure Resort
8. Emailed request for extension to Form 3ABC filing deadline; 3/3/2023
  - a. Academy at Charlemont
9. Assessor's draft second home personal property tax policy
10. Spreadsheet of properties located within the flood plain

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