CHARLEMONT BOARD OF ASSESSORS MAY 2, 2022 MEETING MINUTES

VIA CONFERENCE CALL

Members Present/ Participating:

Jacqueline Cashin; Chair, Anthony Ostroski, Karen Rau.

Call to Order

Cashin called the meeting to order at 7:30 p.m.

#1: Board Action/Signatures

The Board reviewed/approved and signed the following:

- 1. Chapter 61 land liens. The Board reviewed and signed land liens for new, amended or removed Chapter 61 parcels. (Cashin motioned, Ostroski seconded, all in favor).
- 2. The Board reviewed and signed letters to property owners notifying them of changes to their acreage as a result of surveys included with their annual tax map updates (Cashin motioned, Rau seconded, all in favor). Cashin was notified of an increase in her acreage as well.
- 3. 2022 motor vehicle excise Commitment #2 (Cashin motioned, Ostroski seconded, all in favor).
- 4. Monthly list of abatements of real, personal property and motor vehicle excise for April, 2022 (Cashin motioned, Ostroski seconded, all in favor).

#2: Board Discussion

- 1. Removal of a residence from a property card. Hayden explained that last year, a property owner came to seek an abatement for the demolition of the residence on their property. Hayden had explained they needed to file an application and provide supporting documentation. The owners never submitted anything. As she was reviewing second home accounts recently, she noticed the residence was still listed on the property cards, so she went out and inspected the property, confirmed it was removed and took pictures. The residence was removed from the property cards, resulting in a \$66,000 reduction in value.
- 2. Demolition/removal of a chimney. A property owner contacted the office and an Assessor requesting an inspection to verify the removal of their chimney, which had recently fallen down. Ostroski inspected the property, took pictures and the chimney was removed from the property card, resulting in a \$700.00 reduction in value.
- 3. Charitable organizations exempt filings. Hayden informed the Board she received a new charitable exemption filing, and reading up on what was required for receiving exempt status, she found that along with the annual Form 3ABC; return of property held for charitable purposes, it should include a copy of their public charities report Form PC and the Federal Form 990. Also, for the first year of the exemption, a Form 1B-3; application for statutory exemption is required. In reviewing the instructions for the Form PC and 990 (EZ), Hayden found several missing information and discrepancies with the new exempt organization's filings and kicked it back to them several times to correct. Hayden found a guide on property tax exemptions for religious and charitable organizations, which clearly spells out the required documentation and that a charitable organization is <u>not</u> exempt for any year for which it does not timely file a complete return. In light of this, she will start checking all charitable exemption filings more carefully and noted that she found a few organizations who file the Form 3ABC each year, but have not submitted the required documentation. She feels letters should be written to those who have not submitted complete filings, requesting the missing documents and informing them that incomplete returns will not be exempted for the given fiscal year. The Board agreed with this.

The next meeting will be Monday, June 6, 2022.

Adjournment

At 8:06 p.m. on a motion by Cashin 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: Cashin-Yes, Ostroski-Yes, Rau-Yes.

Respectfully Submitted,

Carlene Hayden, Assessor's Clerk

Documents Viewed in Meeting of May 2, 2022*

- 1. Agenda for meeting of 5/2/2022
- 2. Chapter 61 land liens:
 - a. 133 Warfield Realty, LLC
 - b. Bayard Austin
 - c. Edith Bingham and Philip Bragdon
 - d. Thomas & Jacqueline Cashin
 - e. Ekoorb, LLC
 - f. Glen & Caitlin Dean
 - g. Jodi Dean
- 3. Letters to property owners regarding a change in their acreage:
 - a. Marguerite & Marian Noga & Nina Graves
 - b. Jacob Rheinheimer & Shana Totino
 - c. Town of Charlemont c/o Select Board
- 4. 2022 motor vehicle excise Commitment #2
- 5. Monthly list of property tax and motor vehicle excise tax abatements for April, 2022
- 6. Property card for 199 Avery Brook Road
- 7. Property card for 506 Zoar Road
- 8. Property card for 9 East Harmony Road
- 9. Taxpayers Guide to Local Property Tax Exemptions; Religious and Charitable Organizations

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