

**CHARLEMONT BOARD OF ASSESSORS
JUNE 20, 2022 MEETING MINUTES**

CHARLEMONT ASSESSOR'S OFFICE & CONFERENCE CALL

Members Present/ Participating:

Jacqueline Cashin; Chair, Karen Rau (via conference call)

Members Absent:

Anthony Ostroski

Call to Order

Cashin called the meeting to order at 6:30 p.m.

#1: Approval of Minutes

The Board reviewed the minutes from their 4/4/2022 & 5/2/2022 meeting. On a motion by Cashin and seconded by Rau, the Board unanimously voted to approve the minutes as written.

#2: Board Action/Signatures

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

1. Fiscal Year 2023 Preliminary real and personal property tax Warrant to Collector.
2. 2022 Warrant to Collector for motor vehicle excise tax Commitment #3.
3. Revised Certificate of Penalty Tax for 133 Warfield, LLC (See discussion below).
4. Fiscal Year 2022 Warrant to Collector for the conveyance tax.
5. Fiscal Year 2022 Omitted and Revised value report and LA-13A; Amended Tax Base Levy report, for the FY 2023 tax rate. Hayden signed & submitted the forms on Gateway and noted the values are a result of removing parcels from Chapter 61 programs due to not submitting their applications.
6. Lists of uncollectible personal property taxes for Fiscal Years 2018 & 2019 from the Collector.
7. Monthly list of abatements of real, personal property and motor vehicle excise for May, 2022.
8. Monthly list of statutory property tax exemptions (senior, veteran, etc.) for Fiscal Year 2022.
9. Letters to charitable organizations that have not submitted their Form 3ABC filings. After making some edits, the letters were approved/signed.

#3: Board Discussion

1. Revised rollback/conveyance tax assessment for 133 Warfield, LLC. Hayden explained that since the landowners were removing a portion of the property under Chapter 61A for building lots and have had the property in Chapter 61A for less than 10 years, the procedure is slightly different. After reading over the General Laws and receiving assistance from staff at DLS on the procedures, she explained they first needed to calculate the rollback tax and then the conveyance tax, based only on the 2 lots that sold and determine which was the higher of the two and assess that to the landowner. She showed her spreadsheets of both tax calculations and explained that she had previously based the tax on the market value of all the parcels, but was informed it's only done on the sold parcels and then as each parcel sells, they calculate and assess the tax.
2. Email from Greg Rowehl, disputing the tax map of the Buntin's property and challenging the surveyor's (mappers) conduct. Hayden noted she had taken the deeds of both Buntin and Rowehl's properties and followed them on the tax map and found they matched very closely for both the parcels. It was discussed that the mappers create the tax map parcels with the deeds or information they have available and that the tax maps are for assessment purposes only and not to be used for legal description. Hayden noted that both Rowehl and Buntin have had their properties surveyed and have recorded them in the Registry of Deeds. It was further discussed that there is no provision for collecting taxes on a past discrepancy and was agreed that when the surveys are sent to the mappers the parcels will be updated accordingly. The Board acknowledged this was all explained to Rowehl in an email and there is therefore no action by the Assessors regarding the email.

#4: Review Correspondence

1. Assessor's bi-annual salaries; Hayden has submitted for payment of the salaries with the Treasurer.
2. Deeds for March, April & May, 2022
3. Memo from CAI Technologies regarding AxisGIS services improvements and a fee increase for next Fiscal Year. Hayden has made note to include the fee increase in their budget next year.

Adjournment

At 7:12 p.m. on a motion by Cashin and seconded by Rau, 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, Rau-Yes.

Respectfully Submitted,

Carlene Hayden,
Assessor's Clerk

Documents Viewed in Meeting of June 20, 2022*

1. Agenda for meeting of 6/20/2022
2. Minutes from 4/4/2022 & 5/2/2022 meetings
3. Fiscal Year 2023 Preliminary real and personal property tax Warrants to Collector
4. 2022 Warrant to Collector for motor vehicle excise tax Commitment #3
5. Revised Certificate of Penalty Tax for 133 Warfield, LLC; 6/15/2022
6. Fiscal Year 2022 Warrant to Collector for conveyance tax
7. Fiscal Year 2022 Omitted and Revised value report and LA-13A; Amended Tax Base Levy report
8. Lists of uncollectible personal property taxes for FY 2018 & 2019
9. Monthly list of abatements of real, personal property and motor vehicle excise for May, 2022
10. Monthly list of exemptions of statutory property tax exemptions (senior, veteran, etc.), May, 2022
11. Letters to charitable organizations that have not submitted their Form 3ABC filings; 6/20/2022
12. Bill schedule for Assessor's bi-annual salaries; 6/10/2022
13. Deeds for March, April & May, 2022
14. Email from Greg Rowehl regarding tax map of Buntin property; 5/24/2022
15. Memo from CAI Technologies regarding enhanced services and cost increase; 6/10/2022

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