

Board of Assessors
Minutes of Meeting
November 27, 2018

6:00 p.m.: Meeting came to order with Raymond Goff, Chairman; Thomas Barry, Vice Chairman; Donald Minney, Clerk; and John Whelihan, Director of Assessments present.

Documents Used:

- Valuation Settlement Agreement between Belchertown Heights LLC & Belchertown Board of Assessors
- FY19 Levy Limit worksheet
- FY19 assessment/tax information

Signatures:

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| • Schedule of Bills Payable: | \$942.53 |
| • Warrant & Commitment; 2018 Motor Vehicle Excise | \$37,979.93 |
| • Warrant & Commitment; 2018 Motor Vehicle Excise | \$60.00 |
| • Monthly List of Abatements; 2018 Motor Vehicle Excise | \$567.20 |
| • Monthly List of Abatements; 2018 Motor Vehicle Excise | \$164.06 |

William Shattuck came before the Board to discuss his FY20 Chapter 61A application. He stated that although the property has been re-seeded, it remains too wet to hay. He continues to pasture cows and raise rye on the property. He sold one calf during 2018.

Mr. Barry stated that the Board is requesting receipts from Chapter 61A applicants. Mr. Minney stated that land classified as Chapter 61A needs to be actively farmed. Discussion arose over the differences between Chapters 61 & 61A with regards to farming operations. Mr. Whelihan stated that rent derived from a land lease is not considered an agricultural income.

Mr. Shattuck introduced discussion over the zoning and special permit requirements for solar development. The parties discussed whether solar development is an allowable use on chapter land. Mr. Whelihan recommended that Mr. Shattuck request a property tax “rollback” estimate concerning land that may be converted to commercial solar development.

6:25 p.m.: Before he left the meeting, Mr. Shattuck invited the Board to attend the next Agricultural Committee meeting on December 18th.

Old Business:

- The Board reviewed the final settlement agreement with Belchertown Heights LLC concerning property at 99 Front St. Attorney Kenneth Gurge negotiated the settlement agreement for the Assessors. The agreement calls for an assessment of four million dollars when the lease-up period ends in fiscal year 2022.

- Mr. Barry made the motion to accept the minutes of the November 13 regular session and executive session meetings. Mr. Minney seconded. The motion passed 3-0.

New Business:

- The Board discussed the obligations of commercial and apartment owners to provide income & expense data (I&E) as part of the fiscal year 2020 revaluation. Massachusetts General Law states that property owners that fail to provide the requested data shall be barred from appealing their assessed value at the Appellate Tax Board.

Mr. Whelihan stated that local Assessors also have the authority to assess a penalty to property owners that fail to provide I&E data. Discussion arose over the penalty amount and usefulness of the I&E data. Mr. Minney stated that the town has many owner-occupied properties that can only provide expense data.

The Board agreed not to issue penalties to property owners that fail to provide the requested income and expense information. Although they agreed not to issue the penalty, the property owners will be informed of the assessor's ability to issue the penalty.

- The Board reviewed town statistics regarding the assessed value and taxes for all property classes. The Board discussed the town's ability to raise new revenue through proposition 2½ parameters. The Board discussed the annual increases to the municipal budget, much of which is due to employee wage increases.
- The Board agreed to invite members of the agriculture (AG) committee to attend an upcoming Assessor's meeting. It would be helpful for the AG Committee to submit, in advance, a list of questions or topics they would like to discuss with the Assessors.
- The Board will meet at 7:00 p.m. on December 3 before attending the Tax Classification Hearing with the Board of Selectmen at 7:30 p.m.

7:35 p.m.: Motion to adjourn

Respectfully submitted,

Donald Minney
Clerk