

Board of Assessors  
Minutes of Meeting  
February 5, 2019

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

Documents Used: Clause 41C Exemption analysis  
Small Commercial Personal Property valuation analysis

Signatures:

• Schedule of Bills Payable:	\$181.20
• Warrant & Commitment; 2019 Motor Vehicle Excise	\$1,648,815.00
• Monthly List of Exemptions; FY19 RE	\$1,990.07
• Monthly List of Abatements; 2018/2019 (MVE)	\$1,204.07
• Monthly List of Abatements; 2019 MVE	\$25,207.50
• Monthly List of Abatements; 2018 MVE	\$81.35
Payment in Lieu of Tax:	
Town of Amherst	\$4,728.39
Belchertown Housing Authority	\$5,676.32
Bondsville Fire & Water District	\$7,961.87
City of Springfield	\$2,555.23

Discussion/Decision:

- Mr. Barry made the motion to approve the regular session and executive session minutes of January 22, 2019 as corrected. Mr. Minney seconded. The motion passed 2-0.
- The Board reviewed the town's current Clause 41C exemption statistics. In FY04, the town increased the exemption amount from \$500 to \$750 per a local option. Although the exemption amount can be raised to \$1,000, the State only reimburses the first \$500.

The Board noted that as a percentage of the town's average single-family tax bill, the exemption amount decreased from 24% to 15% since FY04. Discussion arose over the town's ever increasing property tax bills. The town would expect to lose an additional \$4,000 in tax revenue if the exemption was increased to \$1,000.

- The Board reviewed the current statistics regarding the town's personal property valuations. MGL Chapter 59, Section 5, (54) allows communities to establish a minimum value, up to \$10,000, for personal property accounts to be taxed. The town established a minimum value of \$3,000 in FY09. The Board reviewed statistics showing the town would lose approximately \$4,500 in revenue if the minimum value was increased to \$6,000.

The Board discussed the merits of assisting the town's elderly homeowners. The Board also stated that exempting the personal property of small business owners' would not have a negative effect on the town's finances.

- Mr. Barry made the motion to place a warrant article on the May 13, 2019 Annual Town Meeting to increase the Clause 41C exemption amount to \$1,000 through Chapter 184, Section 51 of the Acts of 2002. Mr. Minney seconded. The motion passed 2-0.
- Mr. Barry made the motion to modify MGL Chapter 59, Section 5, (54) and establish the minimum personal property value subject to taxation at \$6,000. Mr. Minney seconded. The motion passed 2-0.

Mr. Whelihan will prepare the warrant articles for the Selectmen's Office.

- The Board denied a 2018 motor vehicle abatement application for John Conkey. The license plate was not cancelled until December 2018.
- The Board discussed the new permitting program the town is looking to implement. The program should streamline the permitting and inspection process by allowing municipal departments to interact during all phases of the permitting process.

Discussion arose over the Assessors Office notifying the Building Department in writing when construction activity is discovered without the necessary permits. Discussion arose over the office's efforts in performing field work. Mr. Whelihan will consult with Assistant Assessor Zach Bombard regarding this matter.

- Mr. Whelihan will research terms and conditions regarding the town's current in-lieu of tax payments. Mr. Whelihan surmised that the payments are the result of prior legislation and federal guidelines.
- The Board would next meet on February 19<sup>th</sup> & 26<sup>th</sup> at 5:30 p.m.

Old Business:

- The ATB cases with John Conkey & Sons Logging and Ken Conkey Logging were heard on February 4<sup>th</sup>. The Judge will likely render his decision in a couple of months.

7:45 p.m.: Motion to adjourn

Respectfully submitted,

Donald Minney  
Clerk

