

Board of Assessors  
Minutes of Meeting  
April 10, 2018

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

Incoming Correspondence:

- Massachusetts Association of Assessing Officers (MAAO) Election Ballot
- Recommended FY19 chapter land values from the Farmland Valuation Advisory Commission

Signatures:

- Schedule of Bills Payable: \$330.89
- Monthly List of Abatements, 2018 MVE \$890.74
- Monthly List of Abatements, 2018 MVE \$83.75
- Monthly List of Abatements, 2018 MVE \$2,787.52
- Apportionment; FY18 real estate (216-141)

6:15: Appointment with Kirk Stephens of 630 George Hannum Rd.

Mr. Stephens met with the Board regarding his application for Farm Animal Excise (FAE) classification for his farm machinery and equipment (MGL 59, Sec 8A). He currently boards horses on his property and hays the fields. He received a State grant to upgrade his facility and is considering selling the development rights of his land through an agricultural preservation restriction (APR).

Mr. Minney and Mr. Barry inquired about the amount of time Mr. Stephens spends on his farm. Mr. Stephens stated that he's basically retired and did not renew the construction supervisor's license he's had since 1986. He stated that boarding horses is the best method to earn an agricultural income in today's market.

6:28 p.m.: Mr. Stephens thanked the Board and left the meeting

The Board questioned the amount of time Mr. Stephens actually spent on his farming operation. Mr. Barry had concerns about setting a precedent regarding retired property owners that spend nominal amounts of time running their farms. Discussion arose over the general qualifications of someone "principally engaged" in agriculture. Mr. Minney stated that the amount of time spent farming is generally more relevant than income one may receive from other sources. The Board agreed that if circumstances change, taxpayers with machinery/equipment classified as FAE could have items reclassified as personal property.

The Board voted 3-0 to classify Mr. Stephen's machinery/equipment as farm animal excise (FAE) for FY19.

Old Business:

- Mr. Whelihan’s professional designation was certified for another three years by the Massachusetts Association of Assessing Officers (MAAO).
- Mr. Barry stated that the office should have been aware that CAI Technologies, the assessors mapping consultant, had the ability to e-mail the staff a single PDF file containing all the maps. As previously discussed, all municipal offices now have the ability to download an entire set of maps or a single map. Mr. Whelihan apologized for the confusion.

Discussion/Decision:

- The Board reviewed a memo regarding the town’s marijuana bylaw proposal. Mr. Whelihan would like assurances that development proposals involving medical marijuana contain some form of tax revenue. The Board stated that since the town hasn’t approved any policies pertaining to medical or retail marijuana, it’s unclear if the industry would locate in Belchertown.
- The Board reviewed the FY19 recommended chapter values from the Farmland Valuation Advisory Commission (FCAC). Some of the acreage prices increased from 2018. Mr. Minney didn’t agree with the increase to the acreage prices.

Mr. Goff made the motion to adopt the “average” soil ratings as determined by the FCAC. Mr. Barry seconded. The motion passed 2-1 with Mr. Minney voting no.

- Mr. Barry made the motion to approve the minutes of the March 27, 2018 meeting. Mr. Minney seconded. The motion passed 3-0
- **The next Board meetings will be held on May 1 & May 15 @ 6:00 p.m.**

7:10 p.m.: Mr. Minney made the motion to move into Executive Session to discuss FY18 exemption applications and FY18 abatement applications under Purpose 7 of MGL Ch 30A, s. 21(a) to comply with or act under the authority of MGL Ch 59, s. 60 with respect to confidentiality, and not reconvene in Regular Session. Mr. Barry seconded the motion.

Minney	Yes
Goff	Yes
Barry	Yes

Respectfully submitted,

Thomas Barry  
Clerk



Board of Assessors  
 Minutes of Executive Session  
 April 10, 2018

7:10 p.m.: Meeting came to order with Donald Minney, Chairman; Raymond Goff, Vice Chairman; Thomas Barry, Clerk; and John Whelihan, Director of Assessments present.

The Board approved the following FY18 exemption applications. All votes were unanimous @ 3-0.

NAME	PROPERTY ADDRESS	PARCEL ID	EXEMPTION
Whidden, Elizabeth.	400 Stebbins Street	105-90	Cl. 17D
Coxe, Kelly	251 Stebbins Street	240-53.04	Cl. 22 <i>NEW</i>
McMorrow, Patrick	31 Gold Street	207-1	Cl. 22 <i>NEW</i>
Paradiso, Martha	38 North Main Street	243-39	Cl. 41C + CPA

- The Board vote 3-0 to deny a FY18 Clause 22E Veterans Exemption for Scott McCallister. Mr. McCallister does not meet the ownership requirements.

The Board voted upon the following FY18 abatement. All votes were unanimous at 3-0.

Applicant	Map & Lot	Decision
Lokemema Enterprises	110-37	abate parcel to 340,600 based upon projected lease/sale information.
Lokemema Enterprises	110-38	abate parcel to 388,200 based upon projected lease/sale information.

Note: Lokemema Enterprises is the lessee of the building. They pay all taxes for both properties.

Trilogy Leasing LLC	per property	Abate value of stock in trade to 6,030 per original cost
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7:40 p.m.: Motion to adjourn

Respectfully submitted,

Thomas Barry  
Clerk