

Board of Assessors
Minutes of Meeting
September 25, 2018

6:05 p.m.: Meeting came to order with Raymond Goff, Chairman; Thomas Barry, Vice Chairman; Donald Minney, Clerk; and John Whelihan, Director of Assessments present.

Roy Bishop from Bishop & Associates was also in attendance

Documents Used: FY19 Income approach / 99 Front St (243-11)

Signatures:

• Schedule of Bills Payable:	\$146.24
• FY18 Community Preservation Surcharge (CPA) Report	\$242,169.95
• Warrant & Commitment; 2018 Motor Vehicle Excise	\$65,150.06
• Warrant & Commitment; 2018 Motor Vehicle Excise	\$2,300.00
• Warrant & Commitment; 2018 Motor Vehicle Excise	\$142.50
• Monthly List of Abatements; 2018 MVE	\$1,513.94
• Monthly List of Abatements; 2018 MVE	\$405.63
• Monthly List of Abatements; 2018 MVE	\$922.38

Mr. Bishop gave the Board an overview of the valuation process concerning the 83 unit assisted living facility at the former state school property. The property is being assessed in fiscal year 2019. Approximately half the units are designated for low-income tenants. Mr. Bishop developed an income approach to value based upon the property owner's income & expense projections. Using that data, Mr. Bishop estimated a fair market value at around 4 million. Discussion involved the types of expenses involved in operating an assisted living facility.

The FY19 preliminary assessment was 6.7 million. There is a mortgage on the property for over 9 million dollars. The Northampton Assessors recently settled an Appellate Tax Board appeal with Belchertown Heights at 4.4 million. The Board agreed to meet with the owners of the facility on October 3. Mr. Barry will represent the Board at the meeting.

The Board thanked Mr. Bishop for meeting with them and reviewing the project's valuation.

6:30 p.m.: Mr. Bishop left the meeting.

Discussion/Decision:

- Mr. Barry made the motion to accept the minutes of the Regular Session and Executive Session meetings of September 11, 2018. Mr. Goff seconded. The motion passed 2-0 with Mr. Minney abstaining.

- The Board approved Mr. Whelihan’s request to allow staff members to attend the Massachusetts Association of Assessing Officers (MAAO) Fall Conference in October.
- The cover letter that accompanied the Chapter 61A applications provided examples on what constitutes an “agriculture income”. For whatever reason, the town’s agricultural committee didn’t appreciate the guidance provided in the cover letter. Mr. Whelihan stated that the staff advises applicants on ways to meet the income threshold for Chapter 61A. If there’s ample documentation provided with an application, the Board generally has an easier time with the review process. Mr. Goff stated that the agricultural committee can always attend a Board meeting to seek clarification regarding Chapter 61A income verification. The Board would like more information placed on the town website regarding Chapter Land.

The Board discussed the type’s documentation Chapter 61A applicants should be enclosing with their applications. Due to applicants operating their farming operations in different fashions, the Board is unlikely to receive standardized receipts. Mr. Whelihan recommends that each application be reviewed on its merits.

- Mr. Barry stated that he contacted the MAAO’s legislative committee regarding assessment issues that the legislature should address. The MAAO employs a lobbyist that works on behalf of the association. The biggest issue facing local assessors is the taxation of commercial solar projects. The association is hoping that the law is amended to clarify that commercial solar power can be taxed on the local level.
- The Board would next meet on October 9 at 6:00 p.m.

7:10 p.m. Mr. Goff made the motion to adjourn their regular meeting and move into Executive Session to discuss FY19 exemption 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.

Goff	Yes
Minney	Yes
Barry	Yes

Respectfully submitted,

Donald Minney
Clerk

Board of Assessors
 Minutes of Executive Session
 September 25, 2018

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

The Board approved the following FY19 exemption applications. All votes were unanimous at 3-0.

NAME	PROPERTY ADDRESS	PARCEL ID	EXEMPTION
Burgen, Paulette	594 George Hannum Road	242-1	Cl. 17D
Dalton, Wilma	255 Franklin Street	269-60	Cl. 17D
Malek, Joan	111 Daniel Shays Highway #18	237-57.018	Cl. 17D
Mellin, Jean	33 Lloyd Avenue	238-102	Cl. 17D
Johnson, Dale	244 Franklin Street	269-17	Cl. 22
Lipscomb, Michael	652 Bay Road	228-34	Cl. 22
May, Charles	270 Franklin Street	269-13	Cl. 22
Zych, Richard	534 North Washington Street	268-18	Cl. 22 <i>NEW</i>
Johnson, Ralph	539 Michael Sears Road	276-54	Cl. 22A
Lamacchia, Cynthia	44 Bay Road	107-56	Cl. 22D <i>Prev. 22E</i>
Hunt, Charles	331 Bay Road	105-74	Cl. 22E
Kittredge, Patricia	197 Old Enfield Road	232-112.01	Cl. 22E
McGurk, Christopher	5 Brandywine Drive	232-44	Cl. 22E
Zglobicki, Emily	314 South Liberty Street	281-7	Cl. 41C + CPA

7:25 p.m.: Motion to adjourn

Respectfully submitted,

Donald Minney
 Clerk