

**Board of Assessors Minutes**  
**Wednesday, September 16, 2020 at 4:30 p.m.**  
**East Longmeadow, MA – via-Zoom Webinar**

**Present:** Martin Grudgen, Chairman; Marilyn Ghedini, Assessor; J. William Johnston, Clerk of the Board and Diane L. Bishop, Director of Assessing

Mr. Grudgen called the meeting to order at 4:30 p.m. Chairman Grudgen stated this meeting is being recorded on Zoom and is live-streaming on Facebook and will be on ELCAT's YouTube 01028.

**Meeting Minutes:** Mr. Johnston reviewed the minutes from the meeting of August 19, 2020 and found them to be in order as to form and content and moved they be approved. Mr. Grudgen seconded. Roll call vote: Mr. Johnston, Yes, Ms. Ghedini, Yes, Mr. Grudgen, Yes. Motion passes 3-0.

**Administrative:**

**Warrants:** The board reviewed the following warrants and Chairman Grudgen made a motion to approve by roll call vote: Mr. Johnston, Yes, Ms. Ghedini, Yes, Mr. Grudgen, Yes. Motion passes 3-0.

- 2020 Motor Vehicle Excise Commitment #5 in the amount of \$77,969.32
- 2020 Motor Vehicle Excise Commitment #21 in the amount of \$155.89

**Reports:** The board reviewed the following monthly reports and Chairman Grudgen made a motion to approve by roll call vote for each report which requires signatures: Mr. Johnston, Yes, Ms. Ghedini, Yes, Mr. Grudgen, Yes. Motion passes 3-0.

- Monthly Motor Vehicle Abatement Report (August) (2020-\$4,700.89)
- LA-3 Sales Report (August): Mr. Grudgen stated the sales were all over the place this time. Ms. Bishop stated two sales on the LA-3 should be coded out due to the sale including additional improvements. Mr. Grudgen stated a lot of building and a lot of sales including sales over \$500,000 with Ms. Ghedini agreeing.
- BP Report (August): Ms. Bishop noted there were two new dwellings bringing the total new dwelling count to nineteen new homes year to date with constructions booming in East Longmeadow right now.
- FY2020 Motor Vehicle Excise Exemption Reimbursement Report in the amount of \$2,192.52

**Director's Report:**

- FY21 Exemption applications are being mailed to any resident who received an exemption in fiscal year 2020. Due to the pandemic and closure of town hall to the public, we will be accepting the applications a little earlier this year on Monday, October 19, 2020 to avoid heavy traffic outside Town Hall and in parking lot on November 2<sup>nd</sup> when the 2<sup>nd</sup> quarter tax bills are due. We have sent information regarding different methods of returning the applications such as mail, drop in lock box or curbside pick-up if needed. Social distancing and masks required for any interaction in person outside of town office. Ms. Bishop stated the deadline for Exemption application is April 1, 2020.
- Full staffing as of September 21, 2020: Ms. Bishop reported we will be back to full office coverage as of September 21<sup>st</sup> and look forward to welcoming back Nicole.
- Excise Tax Bills: Commitment 5 was received with an anticipated 580 excise bills to be mailed September 25<sup>th</sup> and due October 26<sup>th</sup>. This commitment generally has newly registered vehicles.
- FY21 Sales Analysis: Although this subject will be discussed in detail shortly, I have been working on the Sales Analysis for the past two months in preparation for the assessors to determine the direction the assessment will move for FY21. It will come as no surprise to the Assessors the sales market was strong in 2019 and continues to be strong in 2020.

- FY21 Valuations: Mr. Grudgen stated the FY21 values are reflective of January 1, 2020. Mr. Grudgen stated he was in the office with Diane to review this information and we are looking at an increase of 3% for all residential properties inclusive of condos. The depreciation table will be updated to pick up the new homes recently built but also allows for older homes to depreciate based on age. Ms. Bishop explained any home built in 1968 up to current year will see a small depreciation change. Home built prior to 1968 are at the maximum depreciation based on the economic life of a home. The only change an older home would see regarding the depreciation would be if the overall condition of the older home changed. Ms. Bishop noted there are a handful of homes that have continued to deteriorate due to lack of maintenance. There are many homes built prior to 1967 that are in exceptionally good condition due to maintenance and a great deal of remodeling.

Mr. Grudgen asked about the commercial and industrial properties and if there will be a valuation change. Ms. Bishop stated we had approximately 10 sales of which three may have been arms length sales. There was no indication of a valuation change at this point in time. Ms. Bishop also stated the board will have to consider our C & I properties are also valued on an income approach to value; although COVID was not here on our January 1, 2020 assessment date, we may find we will have some issues in the upcoming fiscal years valuation. Mr. Grudgen and the board members agreed there would be no increase in C & I values.

Lastly, Mr. Grudgen asked about personal property. Ms. Bishop stated the personal property depreciation was updated also which means as an asset becomes older the value of the asset is reduced. Most assets are on a 7 year depreciation schedule retaining a residual value of 30%. The exception to this would be high tech assets which are on a 5 year schedule retaining a 20% residual value.

Mr. Grudgen asked if we should be voting on this or should we wait for more information. Ms. Bishop stated all the analysis was performed in the Sales Analysis side of Vision to ensure the sales meet the DOR/DLS requirement and the Board of Assessors approve the 3% increase in residential before finalizing them in the current database. Upon BOA approval I will begin the update and be able to populate the necessary forms for your review and signatures prior to submitting to DOR. Ms. Bishop assumes the Board would like to review an Old to New Report for all real and personal properties prior to signing off.

Mr. Grudgen stated for public information the residential values will be increasing approximately 3% based on sales with both Ms. Ghedini and Mr. Johnston agreeing. It was agreed Ms. Bishop will send the board member an Old to New spreadsheet, along with the LA-3, LA-4, LA-13 and LA-15 for their review based on their decision this evening. The board members individually will come in to sign off on these reports prior to submission.

Mr. Grudgen made a motion to accept 3% residential increase, no change in C & I values and update of the depreciation tables with each board member to go to the office to sign the documents for submission. Ms. Ghedini seconded. Motion passed 3-0. The following roll call was taken. Mr. Johnston, Yes, Ms. Ghedini, Yes, Mr. Grudgen, Yes.

Mr. Grudgen made a motion to go into executive session at 4:57 p.m. to review a Motor Vehicle Excise Abatement, CF Abatement Applications and ATB Updates to return to open session to record our votes and adjourn. The following roll call was taken. Mr. Johnston, Yes, Ms. Ghedini, Yes, Mr. Grudgen, Yes.

The board returned to open session at 5:25 p.m. to record our votes as follows:

Vote of the Board of Assessors:

A Roll Call vote was taken of the Board of Assessors for a Motor Vehicle Abatement application put before them:

#	Year	Bill #	Name	Ab / Ex	Vote /Date	BOA Action	Roll Call Vote
1	2020	16705	Haraty	Abatement	9/16/20	Denied	3-0

The next scheduled meeting of the Board of Assessors will be Wednesday, October 21, 2020 at 4:30 p.m. via Zoom.

Mr. Grudgen made a motion to adjourn. Mr. Johnston seconded. The following roll call was taken. Mr. Johnston, Yes, Ms. Ghedini, Yes, Mr. Grudgen, Yes. Motion passed 3-0.

Meeting adjourned at 5:25 p.m.

Respectfully Submitted,

J.W. Johnston  
Clerk of the Board

Documents Reviewed: Minutes; Warrants (2); MVE Abatement Report; LA-3 Sales Report; Building Permit Report; MVE Reimbursement Report; Directors Report; MVE Abatement Application; CF Applications and ATB update.