

Board of Assessors Minutes
Wednesday, October 21, 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 September 16, 2020 and found them to be in order as to form and content and moved they be approved. Ms. Ghedini seconded. Roll call vote: Mr. Johnston, Yes, Ms. Ghedini, Yes, Mr. Grudgen, Yes. Motion passes 3-0.

Administrative:

Warrants: The board reviewed the following warrant 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.

- FY 2021 Boat Excise Commitment #1 in the amount of \$2,746.00

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 (September) (2018-\$73.75; 2019 \$73.75; 2020-\$3,880.14)
- LA-3 Sales Report (September):Mr. Grudgen stated a previous discussion noting the increase in sale prices with Mr. Johnston stating sale prices are up. Chairman Grudgen stated there are a lot of low ASR which correlates with the high sales. There were two sales on the same property which appears to be family related sales.
- Building Permit Report (September): Ms. Bishop noted there were three new dwellings bringing the total new dwelling count to twenty-one new homes year to date. Also noted the usual insulation, roofing and solar permits.
- Notice to Accounting (September)

Director's Report:

Exemption Applications: As of Monday, October 19, 2020, we began accepting the FY21 annual exemption applications for those who qualify for Senior, Blind and Veteran's Exemptions. Exemption applications was sent to all taxpayers who received an exemption in FY20. Taxpayers have the ability to send their application along with any required documentation by mail, or use the black or red drop box outside of town hall. If additional assistance is needed, the taxpayer can schedule a time for a member of the Assessors staff to meet them outside, masks required! We have had a wonderful response to the way we are assisting the taxpayers.

FY21 Valuations: The Department of Revenue approved our LA-3 Sales, LA-4 Classification Report, LA-13 Growth Report and LA-15 Interim Adjustment Report on October 1, 2020. The next step is completing the Tax Recap to have the FY21 Tax Rate approved. This will require various departments input. In order for the Tax Classification Hearing to proceed which we are tentatively planning for November 10, 2020, we must know the excess levy capacity to provide to the Town Council for signatures.

Income & Expense Penalty Guidelines: The Board of Assessors adopted an Income and Expense Penalty guideline back in March of 2015. I would like to revise one area of this adopted guideline to delete the language "Accountable Mail" and replace it with "USPS". The

decision to use this method of mailing the Income and Expense form was to be able to verify the taxpayer was sent a form. It was also to promote a better return of I & E Forms. Unfortunately, it just was an added cost to mail the forms and has not proven to have a better return rate. Attached is a document showing the two areas in need of updating along with adding the date we revised the guidelines. The board endorsed these changes.

The approved FY21 valuations can be obtained on the Assessor's webpage of the Town website under News Flash. Chairman Grudgen stated for the public the FY21 assessment are approved and available but the FY21 tax rate has not been set as of yet.

FY2022 Chapter 61B Applications: FY2022 Chapter 61B Applications: The Board of Assessors reviewed eight Chapter 61B applications and found all to be compliant with the requirements. The BOA approved the following applications by roll call vote:

| Parcel | Location | Owner | Acres | Chapter | BOA Action by Roll call vote: |
|----------|--------------------|----------------|--------|---------|-------------------------------|
| 43-20-0 | 243 Pease Rd | Marble | 12.62 | 61B | Granted 3-0 |
| 43-33-0 | 526 Prospect St | Bliss | 13.95 | 61B | Granted 3-0 |
| 58-40-0 | 380 Porter Rd | Fisk | 27.13 | 61B | Granted 3-0 |
| 58-40A-0 | 360 Porter Rd | Fisk | 16.63 | 61B | Granted 3-0 |
| 67-11-B | 60 Pease Rd | Zimmerman | 7.0 | 61B | Granted 3-0 |
| 69-12-0 | 105 Somersville Rd | Meadow Holding | 107.65 | 61B | Granted 3-0 |
| 72-10A-0 | Markham Rd | Burney | 30 | 61B | Granted 3-0 |
| 81-1-0 | 56 Somersville Rd | Seligman | 19.35 | 61B | Granted 3-0 |

FY21 Tax Classification Packet: Ms. Bishop prepared and the Board of Assessors reviewed the FY21 Tax Classification Hearing Packet. Ms. Bishop stated she has a disclaimer that this does not represent the actual tax rate. The levy capacity used was mirrored from the Town Manager and the Financial Oversight Committee recommendations to Town Council. At this point there is approximately \$1.4 million in excess levy capacity which will help keep the taxation down for this fiscal year. Ms. Bishop stated any text in red will have to be edited if for any reason there are changes. Ms. Bishop stated to the best of her knowledge this hearing will take place November 10, 2020 at 6:10 p.m. Ms. Bishop stated the possible scenario of a split tax rate is projected based on the excess levy capacity and are not set in stone. Ms. Bishop gave a brief overview of the small residential and commercial exemptions. Chairman Grudgen inquired if free cash has been certified as of yet. Ms. Bishop stated due to COVID there have been some exceptions where the prior years free cash can still be used. Free cash falls under the accounting department and they are working on that along with many other areas.

Chairman Grudgen asked if we are able to share the proposed tax rate with the public? Ms. Bishop stated the packet is part of open session, again with a disclaimer the proposed tax rate of \$21.06 is not set in stone and until the final RECAP is complete and the DOR/BOA approves the tax rate this is still a moving target. Chairman Grudgen stated it is a very small increase with personal property helping out too. Ms. Bishop stating the increase in valuations brought the tax rate per thousand down along with the additional new growth from new construction. The assessors agreed the presentation looked good. Ms. Bishop stated she has had conversations with the Municipal Finance Director who is confident the RECAP will be finalize in the near future and is aware of the deadline for the final numbers.

Mr. Grudgen made a motion to go into executive session at 4:55 p.m. to review a FY2022 Chapter 61A applications, a CF Abatement Application 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 5:05 p.m. to record our votes as follows:

FY2022 Chapter 61A Applications: The Board of Assessors reviewed fourteen Chapter 61A applications and found all to be compliant with the requirements. The BOA approved the following applications by roll call vote:

| Parcel | Location | Owner | Acres | Chapter | BOA Action |
|----------|--------------------|-------------|-------|---------|------------------|
| 32-32-0 | Pease Rd | Pearson | 5.78 | 61A | 3-0 vote Granted |
| 32-42-0 | Pease Rd | Pearson | 59.07 | 61A | 3-0 vote Granted |
| 32-39-0 | Pease Rd | Pearson | 45.20 | 61A | 3-0 vote Granted |
| 36-7-0 | 160 Mapleshade Av | OBrien | 3.92 | 61A | 3-0 vote Granted |
| 36-7A-0 | Mapleshade Av | OBrien | 25.42 | 61A | 3-0 vote Granted |
| 66-33-0 | 540 Somers Rd | Bellarose | 12.48 | 61A | 3-0 vote Granted |
| 72-10A-0 | Markham Rd | Burney | 64 | 61A | 3-0 vote Granted |
| 77-60-0 | 135 Parker St | Turnberg | 8.60 | 61A | 3-0 vote Granted |
| 78-1-0 | 16 Meadowbrook Rd | Bilton | 11 | 61A | 3-0 vote Granted |
| 78-13-0 | 96 Parker St | Burney | 19.35 | 61A | 3-0 vote Granted |
| 79-6A-1 | 583 Parker St | Bailey Prop | 26.92 | 61A | 3-0 vote Granted |
| 79-22-0 | 141 Meadowbrook Rd | Burney | 31.89 | 61A | 3-0 vote Granted |
| 91-1-B | Parker St | Burney | 32.97 | 61A | 3-0 vote Granted |
| 91-1-B1 | Parker St | Burney | .611 | 61A | 3-0 vote Granted |

The next scheduled meeting of the Board of Assessors will tentatively be held on November 10, 2020 at 6:10 p.m. exclusively for the Tax Classification Hearing. The next regular scheduled meeting will be Wednesday, November 18, 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 5:20 p.m.

Respectfully Submitted,

J.W. Johnston
Clerk of the Board

Documents Reviewed: Minutes; Boat Warrant; MVE Abatement Report; LA-3 Sales Report; Building Permit Report; Notice to Accounting; Directors Report; FY2022 Chapter 61B Applications, Tax Classification Hearing Packet, CF Application, FY2022 Chapter 61A Applications and FY2019 & FY2020 ATB updates.