

## **Charlemont Board of Assessors Meeting Minutes**

Date: July 23, 2008

Present: Carol A. Rice, Michael E. Kane and Andrea Santos

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The meeting was convened at: 6:30 p.m.

The Board reviewed and approved the minutes of the Assessors' meetings on May 7, May 14, May 28, June 11, June 25, July 9 and July 16, 2008.

The Board asked during the previous meeting to find out whether a property was condemned by the Board of Health. It had not been condemned and therefore valuation on the property remained the same as back taxes were owed from fiscal years 2007 & 2008.

Three submitted Excise Abatement applications were denied for non-payment of taxes due and letters of explanation were sent to the parties. One submitted Excise Abatement application was denied because the information on the application did not match the information on the RMV record. Two submitted Excise Abatement applications were approved in the amounts of \$52.50 & \$93.33. Excise Abatement certificates #1202-1207 were signed by the Board and mailed to the respective taxpayer. Abatement certificate #1206 was a granted motor vehicle veteran exemption in the amount of \$378.78. A reimbursement request of the Veteran's exemption was reviewed by the Board and submitted to the Department of Revenue. A monthly list for excise abatements for June of 2005 in the amount of \$32.50 and for June 2008 in the amount of \$114.17 were voted on and signed by the Board to be submitted to the Tax Collector.

Setting a policy for a Hardship clause (18a) was discussed by the Board and tabled for the next meeting after more research is done on the subject. Next meeting a policy for a Hardship clause will be drafted concerning the exemption component of 18a. A letter to a homeowner regarding a recent revaluation of his property was signed by the Chairman. The COMP report was reviewed by all Assessors. An Administrative Abatement in the amount of \$441.70 was granted to a tax exempt property. The monthly list of Real Estate abatements for June 2008 in the amount of \$1333.81 was voted on and signed by the Board to be submitted to the Tax Collector. A letter to a utility company requesting more information on a parcel they claim is assessed incorrectly was signed by the Chairman.

A tax payer came in at 7:25 p.m. to request an Excise Abatement on his vehicle. The Assessors provided him with an application, which he filled out, and it will be voted on during the next meeting.

A monthly list of Personal Property abatements for June 2008 in the amount of \$58.68 was voted on and signed by the Board to be submitted to the Tax Collector. Ms. Hathaway submitted a statement about old Personal Property bills that were uncollectible and the lack of enforcement available for collection. The Assessors researched the exact definition of "uncollectible" under Chapter 59, Section 71 of Municipal Law. Some of the bills Ms. Hathaway submitted were deemed uncollectible by definition, others were not. For those that were deemed still collectible, research was done into the means of collection besides Small Claims Court. The Assessors found that under Chapter 60, Section 93 the Tax Collector could use "taking" in collection of back taxes and the Assessors informed Ms. Hathaway of the results of their research. The Assessors also found under Chapter 40, Section 57 that towns can vote in the non-issuance of permits and licenses to individuals that are at least one year delinquent in their taxes. The Assessors drafted a letter to the Selectmen suggesting the creation of a

bylaw that would enable more enforcement in the collection of personal property taxes to be voted on during Town Meeting. The Assessors requested that the Tax Collector is contacted regarding over due tax bills before any approved abatements are awarded refund checks.

According to the Department of Revenue, individuals that are interested in Chapter 61 are to be given copies of the City and Town newsletter that detailed changes to the law, as brochures are not yet completed. The Assessors' office received the Cherry Sheets for Fiscal Year 2009. The Assessors' office received a letter from the Registry of Deeds stating that Tax Maps for all towns will be available on-line. Ms. Stegner informed the Board that a technical specialist from the Department of Revenue came in to do CAMA training and was available for additional training on Wednesdays. The Board voted for training for Ms. Stegner on every second Wednesday. Ms. Stegner brought the issue of her job title up to the Board and suggested that it be changed from "Secretary" to "Office Manager" to reflect the scope of the job. The Board voted to review the idea at Ms. Stegner's next performance review. The idea was brought up for the office to start receiving the daily addition of The Recorder. Ms. Stegner is going to be looking into the cost. The Assessors will be taking pictures of properties in Charlemont sometime in the near future and there will be an announcement in the newspapers declaring their intentions to do so. The Assessors and Ms. Stegner will be attending The Franklin County Assessors Association meeting and dinner on August 14, 2008.

All publications and advertisements were reviewed and filed. One of the newsletters discussed the taxation of solar panels and the Board is going to ask their consultant about the issue.

The meeting was adjourned at: 8:45 p.m.

The next meeting will be held August 13, 2008

Respectfully submitted,

Bree Stegner

Secretary