

**MINUTES OF THE BOARD OF ASSESSORS PUBLIC MEETING
TOWN OF CHARLEMONT**

February 13, 2012

Members Present:

Simon Dean, Chair
Sarah Reynolds
Jacqueline Cashin

The meeting was convened at 7:30 p.m.

1. The Board reviewed the minutes from their 1/23/12 meeting. On a motion by Dean and seconded by Reynolds, the minutes were approved as written.
2. The Board reviewed and signed the 2011 motor vehicle commitment #7 and 2012 #1.
3. The Board reviewed their monthly list of abatements for January, 2012.
4. The Board viewed record cards for properties which had been inspected for building permits.
5. The Board viewed a list of properties which have been inspected, to date which will count towards cyclical inspection. Millett explained that there were more than what showed on the list, as cyclical inspection started in 2008, before properties were tracked on the computer.
6. The Board signed a letter of introduction/explanation for Duane, who will be conducting cyclical inspections over the next few months.
7. The Board reviewed the deeds for January, 2012.
8. The Board reviewed the building construction report for January, 2012.
9. The Board reviewed a Forest Cutting Plan for the Meeks property on Maxwell Road.
10. The Board reviewed the sugar house on the Coli property to make sure that it was treated the same as the Dean's sugar house; it was noted that it was treated the same.
11. The Board reviewed a report from Valley Title Company regarding their research on an Owner Unknown parcel, of which Valley Title stated that the owner could not be determined. The Board directed their Secretary to ask Deb, of Valley Title to come in to discuss this with them at a Board meeting.
12. The Board reviewed the January, 2012 issue of The Beacon.
13. The Board discussed Cyclical Inspections. Millett noted that Duane notified her that he would be starting these inspections soon and that letters would go out to taxpayers asking them to please schedule an inspection.
14. Millett noted that after speaking with Duane and Alice, Assistant Assessor in Colrain, it was determined that construction on properties could be picked up, even without the issuance of a Certificate of Occupancy or approval, as Duane pointed out that oftentimes work can be 95% complete but the C.O. will be held up for something minor like a handrail, and that the DOR requires that this be picked up as part of new growth.
15. Millett gave the Board copies of an opinion with several supporting opinions received from DLS Law regarding the Farm Animal and Machinery Excise tax and the Town's voting to exempt this. The opinion stated that the exemption is only for the Farm Animal and Machinery Excise or personal property tax that would normally be assessed to those principally engaged in agriculture, and added that sugar houses do not fall under this exemption as they are neither farm animals nor farm machinery.
16. At 8:27 p.m., on a motion by Reynolds and seconded by Cashin, the Board voted unanimously to adjourn their meeting.

At 8:27 p.m., on a motion by Dean and seconded by Reynolds, the Board voted unanimously to adjourn the enter into Executive Session, with the intent of returning to open meeting afterwards, in order to deliberate on pending abatement and/or exemption applications.

Roll Call:

Voting yes: Dean, Reynolds, Cashin

Voting no: None

Motion passes unanimously.

The Board returned to open meeting at 9:25 p.m.

1. Personal Property and the Form of List were discussed. Dean stated that he has been asked by several contractors exactly what to claim on a Form of List, specifically are those that register a tool/equipment trailer in the State of Maine, and that pay a “non-excise” registration fee subject to a personal property tax? The Board consulted their Course 101 Assessment Administration book to see if they could determine this. Finding nothing specific on this, they directed their Secretary to contact DLS to inquire on it.
2. At 9:40 p.m., on a motion by Reynolds and seconded by Cashin, the Board voted unanimously to adjourn the meeting.

Respectfully Submitted,

Carlene Millett,
Assessor’s Secretary

List of Documents Viewed in Public Meeting of February 13, 2012*

1. Minutes from the meeting of 1/23/12.
2. 2011 motor vehicle commitment #7 and 2012 motor vehicle commitment #1
3. Monthly list of abetments for January, 2012
4. Record cards from properties inspected for building permits
5. List of properties inspected to date
6. Letter of introduction/explanation for Duane regarding cyclical inspections, 2/13/12
7. Record card for coli property with sugar house
8. Report from Valley Title Company regarding Owner Unknown parcel, 1/31/12
9. Opinion (emailed) from DLS Law regarding Farm Animal and Machinery Excise, 2/13/12
10. Several opinions regarding Farm Animal and Machinery Excise

***Documents not attached to minutes are stored in their respective file in the Assessor’s office.**