

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

July 23, 2012

Members Present:

Jacqueline Cashin, Chair
Sarah Reynolds

Members Absent

Simon Dean

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

1. The Board reviewed the minutes from their 7/9/12 meeting. On a motion by Cashin and seconded by Reynolds, the minutes were unanimously approved as written.
2. The Board reviewed and signed the warrant for 2012 motor vehicle commitment #4.
3. The Board reviewed and signed the monthly list of abatements for July, 2012.
4. The Board reviewed a bill schedule to the Post Office for postage stamps. On a motion by Reynolds and seconded by Cashin, the bill schedule was approved for payment.
5. The Board reviewed the building construction report for June, 2012.
6. The Board reviewed a letter from the Fire Chief in response to their letter regarding 2023 River View Road. It was noted that Chief Hall stated that the address in their 911 book for Linda Wagner is 2023 Route 2, and that they have no record of 2023 River View Road. Reynolds will contact Joe Barbieri to find out what is needed to correct their files to match those of the 911 records, and to eliminate further confusion for Ms. Wagner. Cashin agreed to notify Ms. Wagner of their findings.
7. The Board discussed the issue of how to properly assess decks and sheds which go with owners of campers at campgrounds. Millett explained that in sitting with Mike Quinlivan from the DOR to assist her with this, it was found that in order to remove them from the individual camper personal property files and then enter them onto the real estate record of the campground owners, each shed, deck or outbuilding would need to be assessed for age, grade, condition, then entered with the measurement and identified with which camper owner/site number it belongs to. It was noted that this would not only be a cumbersome and time consuming task, but that Quinlivan noted that there is a usefulness factor which can be applied to these outbuildings in that they are situated on the property for the sole purpose of the camper, and serve no use for the owner of the campground owner. Discussion ensued as to the fact that the outbuildings were already set up in the computer and identified with which camper/site they go with, and that it was more practical to leave them as such. On a motion by Reynolds and seconded by Cashin, the Board voted unanimously to continue to assess decks and outbuildings as personal property, with the respective camper/site that they go with.
8. Millett noted that several owners of campers have been calling stating that they have removed their camper from the campground and were asking about getting an abatement. Millett noted that while she could find no General Laws on this, that the Assessment Administration Law Procedures and Valuation book (Course 101) states that taxes are assessed as of January 1, before the fiscal year begins, is a fixed liability for the entire year and is not affected by later changes. Millett further noted that she had contacted the Assessor's Office in Otis, who informed her that they allow abatements if the camper is removed because it was felt that if denied, it would just be appealed to the Appellate Tax Board (ATB). Millett explained that specifically, a camper owner had stated that they had sold the camper in the beginning of the year and therefore should not have to pay tax for the entire year on a camper they no longer owned. After some discussion, the Board decided that if the camper owner submitted documentation to prove they no longer owned it, a pro-rated abatement could be allowed.

At 7:55 p.m., on a motion by Reynolds and seconded by Cashin, the Board voted unanimously to adjourn the meeting.

At 7:55 p.m., on a motion by Cashin and seconded by Reynolds, the Board voted unanimously to enter into Executive Session with the intent of not returning to open meeting afterwards, in order to deliberate on pending abatement and/or exemption applications.

Roll Call:

Voting yes: Cashin, Reynolds

Voting no: None

Motion passes unanimously.

Respectfully Submitted,

Carlene Millett,
Assessor's Secretary

List of Documents Viewed in Public Meeting of July 23, 2012*

1. Minutes from the meeting of 7/9/12.
2. Monthly list of real, personal property and motor vehicle abatements for July, 2012
3. Letter from Fire Chief, dated 7/13/12.
4. Bill schedule for postage, dated 7/23/12.
5. Building construction report for June, 2012.

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