

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

**March 24, 2014**

**Members Present:** Sarah Reynolds; Chair, Jacqueline Cashin. Also present were Henry Eggert and Rick Kean, Hawley Assessors and Pam Wilder.

The meeting was convened at 7:00 p.m.

1. The Board reviewed the minutes from their meeting of 3/10/14. On a motion by Cashin and seconded by Reynolds, the Board voted unanimously to approve the minutes as written.
2. Mr. Eggert and Mr. Kean, Hawley Assessors attended the meeting to discuss the valuation of the solar field at Berkshire East. Eggert explained that Berkshire East is leasing the property to All Earth, with the agreement that the electricity generated is used to power the ski resort and All Earth sells any excess. The Board explained to Eggert and Kean that the way renewable energy works is that if it is used to power the property it sits on, it is exempt for 20 years, and their understanding is any excess generated can be taxed. Eggert noted that when he asked for documentation showing how much the excess is, he was told to contact All Earth. It was then discussed that the monthly statements from the electric company should show what percent of electricity, if any was being sold back to the grid. Eggert asked if the Charlemont Assessors had been pursuing this with the turbine, and they stated that they had not, because they were unable to obtain clear information from the DOR as to how to pursue this. Both Boards of Assessors agreed to pursue this further and report back with their findings.
3. Discussion then followed regarding the taxation of the zipline and ski lift machinery and equipment located in each town. Reynolds explained that the DOR had advised them to measure this in feet and tax accordingly. It was agreed that with the Charlemont and Hawley town line now established that they should be able to fairly easily determine the amount in feet of the equipment located within each town. Members of each Board agreed to plan a time to meet and determine this. The Board thanked the Hawley Assessors for coming.
4. Determining that Pam Wilder was still interested in a position on the Board of Assessors, on a motion by Reynolds and seconded by Cashin, the Board unanimously voted to recommend Ms. Wilder as a member of the Board of Assessors. The Board asked their Secretary to request an appointment with the Board of Selectmen to recommend Wilder be appointed to the Board. Wilder noted she has taken her papers out to run for election in May.
5. The Board reviewed the deeds for February, 2014, noting to Wilder that they received a monthly report of property transfers from the Registry of Deeds so they could update new property owners. Likewise, they explained that the monthly building construction reports notified them of new construction throughout the year.
6. The Board reviewed and signed the following motor vehicle excise warrants:
  - a. 2013 commitment #7A
  - b. 2014 commitment #1A
  - c. 2014 commitment #2
7. The Board reviewed and discussed a letter to a property owner regarding a change to the acreage, which noted that the property being in Chapter 61, the owner had the option to enroll the additional acres. On a motion by Reynolds and seconded by Cashin, the Board signed the letter. The Board explained to Wilder that at times, surveys on properties will often result in a change in acreage or will split or combine property, and that these changes need to be updated on their maps and in their database each year.
8. The Board reviewed and discussed the Town's first set of interrogatories and request for production of documents received from Town Counsel regarding the Shea Land Court case. The Board briefly explained the nature of the case to Wilder. It was noted that no action is required by the Board; these were just the Board's copies.
9. Millett explained that while reviewing the recent map changes, questions arose as to the configuration of the parcels of the Hawlemont School and surrounding parcels, and that the mapper noted the parcel dimensions did not match the deeds. Upon a review of the deeds, Millett found that the dimensions and parcel numbers did appear to be incorrect, and showed the Board a sketch of what she felt the parcels should look like according to the deeds. Reynolds said she would take the deeds and sketch and compare them to information she had gathered for research on these properties for the Park and Recreation Commission.

At 7:52 p.m., on a motion by Reynolds and seconded by Cashin, the Board voted unanimously to adjourn. The Board explained to Wilder that they needed to enter Executive Session to review sensitive information that was not open to the public, and that for this portion of the meeting, she would need to leave. They explained that they would then return to open meeting to discuss any questions she had.

At 7:52 p.m., on a motion by Reynolds and seconded by Cashin, the Board voted unanimously to enter into Executive Session with the intent to return to open meeting afterwards, in order to deliberate on pending abatement and/or exemption applications.

**Roll Call:**

Voting yes: Reynolds, Cashin

Voting no: None

Motion passes unanimously.

At 7:57 p.m. the Board returned to open meeting.

10. The Board explained the Assessor's Course 101 to Wilder and showed her the book used. It was suggested that she ask Cunningham if he still had his book so that she could review it. They noted that this was a general overview of assessing, and that they also had the Department of Revenue's Division of Local Services for questions or issues not covered in the book. The Board also gave Wilder an overview of the Recap Sheet, the budget and the Gateway website used for setting the tax rate.
11. The Board showed the Assessor's tax maps to Wilder, noting that their maps were now in GIS and that these were available on their Town Website.
12. The Board reviewed one of the new 11x17 maps received from Sewall and noted that the parcel numbers and acreages were very tiny and difficult to read. They directed Millett to ask Sewall if they could make these in black lettering, instead of color to make them stand out more.
13. At 8:29 p.m., on a motion by Cashin and seconded by Reynolds, the Board voted unanimously to adjourn.

Respectfully Submitted,

Carlene Millett,  
Assessor's Secretary

**List of Documents Viewed in Public Meeting of March 24, 2014\***

1. Minutes from meeting of 3/10/14
2. Deeds for February, 2014
3. Motor vehicle excise warrants for:
  - a. 2013 commitment #7A,
  - b. 2014 commitment #1A
  - c. 2014 commitment #2
4. Letter to Cynthia Healy regarding acreage change, dated 3/24/14
5. Town of Charlemont's First Set of Interrogatories to Defendants, dated 3/18/14
6. Town of Charlemont's First Request for Production of Documents to Defendants, dated 3/18/14
7. Assessor's Tax Map 19, parcels 84, 85 & 85.1
8. 2010 Assessment Administration Course Handbook (Course 101)
9. 2014 Assessor's Map 5, plotted by Sewall Company 3/20/14

**\*Documents are stored in their respective files in the Assessor's office.**