

**CHARLEMONT BOARD OF ASSESSORS
NOVEMBER 21, 2016 MEETING MINUTES**

Members Present: Karen LaClair, Chair, Jacqueline Cashin, Anthony Ostroski.

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

1. Secretary Hayden presented the Board with tax rate shift worksheets showing the effects on the tax rate with a split and single tax rate, as well as if they levied below the limit or to the limit. She explained that this year, the excess levy capacity was only \$67,109, and that if they levied to capacity, the town could utilize the additional funds. She noted the effect on the tax rate would be an increase of \$.49 over levying below their limit and \$1.09 over last year's tax rate. Discussion ensued as to what the funds could be used for and what the effect on the average tax bill would be. In light of last year's tax rate hike and the fact that property values had increased, yet their revenues did not offset the increase enough to reduce the tax rate, the Board felt it best to not increase the tax rate any more than necessary. On a motion by LaClair and seconded by Ostroski, the Board voted unanimously to levy below their capacity again this year.
2. After reviewing the worksheets, the Board weighed the effect of a tax rate shift on residential and commercial, industrial and personal properties and decided that the benefit to the residential property accounts did not outweigh the negative impact to commercial, industrial and personal property accounts and noted that Charlemont's commercial tax base is still not large enough to support a split tax rate. On a motion by LaClair and seconded by Ostroski, the Board voted unanimously to again recommend a single tax rate.
3. The Board reviewed page 3 of the Tax Rate Recap sheet; Local Receipts Not Allocated. In reviewing the estimated receipts for Fiscal Year 2017, as entered by their Accountant the Board questioned a few of his entries, wondering why he projected higher receipts on a couple accounts and significantly lower on others. Hayden noted she would ask the Accountant about them.
4. The Board reviewed the minutes from their 10/19/16 meeting. On a motion by LaClair and seconded by Ostroski, the Board voted unanimously to approve the minutes as written.
5. At 7:20 p.m. on a motion by Cashin and seconded by LaClair, the Board voted unanimously to adjourn their meeting and join the Select Board for the Tax Rate Classification Hearing.

The Board met with the Select Board for the tax rate classification hearing at 7:20 p.m.

1. The Board distributed worksheets, showing the effects of both a single and a split tax rate and levying to the limit vs. levying below the limit. Hayden explained that the Board discussed levying to their limit this year, but in the end decided against it as it would increase the tax rate by \$1.09 over last year, and the Board was not in favor of another tax rate increase. The Board of Selectmen concurred with this.
2. It was further explained that the Assessors were again recommending a single tax rate this year as the benefit to the residential property accounts did not outweigh the negative impact to commercial, industrial and personal property accounts and Charlemont's commercial tax base is still not large enough to support a split tax rate. The Select Board agreed and it was unanimously voted by the Board of Selectmen to accept the Assessor's recommendation of a single tax rate for Fiscal Year 2017.

The Tax rate hearing was concluded at 7:38 p.m.

Respectfully Submitted,

Carlene Hayden;
Assessor's Secretary

List of Documents Viewed in Public Meeting of November 21, 2016*

1. Tax rate shift worksheets depicting single & split tax rates and levying to the limit vs. levying below
2. Tax Rate Recap page 3-Local receipts Not Allocated
3. Minutes from Assessor's meeting of 10/19/16

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