

Middlefield Board of Assessors Meeting

Thursday March 29, 2018

Open Meeting

Board Members Present: Laura Lafreniere, Chair; Tamarin Laurel, Secretary

[also attending: none]

Meeting called to order at 2:35pm

New Business: Recap of Assessors' seminar Tamarin attended in the morning (3/29). Utility valuation expert (Skip) George E Sansoucy LLC (GES) presentation showed case law is now allowing Fair Cash Valuation (FCV) on utilities, rather than the Book Value given to Assessors in response to 38D and 38F requests. Assessing the utilities (electric, gas, water, cable TV, Cellular, and renewables) by FCV typically gives towns 1.3-1.5 times the taxable value as the current Book Value in 504 coded property. GES is proposing a 4-WMass-Counties regional effort to build this higher value model, correcting for many problems in calculations of utility New Growth, CWIP, CIAC, non-reported values, and land easements. Commitment of participation from a minimum of 32 municipalities in the 4 counties is needed. The model will take 5 years to fully implement, and will then be automated for annual data updates directly by utilities. Officials of the 4 WMa counties need to discuss if participation costs should be based on flat fee for all size towns, or sliding scale based on population, or EQV, or current value of use 504 property. Williamstown Town Manager Jason Hoch wishes to encourage the cooperation needed to get this project underway because he feels towns are leaving a lot of taxable value on the table. (JHoch@WilliamstownMa.gov)

Mail: Note requesting wording for additional article for Annual Town Meeting to offer change in age eligibility. Wrote:

Article ____: To see if the Town will lower the present age limit of 70 to age 65 for the eligibility to apply for Senior Tax Exemption, or take any other action.

Review Annual Report Draft: Made edits. Could add Excise Tax generated to match information given in previous years' reports, if time before submission deadline.

Executive Session: Motion made at 3:40pm by Chair to convene Executive Session under Purpose No. 3 to discuss litigation currently pending with the Appellate Tax Board (Baker vs. Middlefield Board of Assessors). Roll call vote: Laura – yes, Tamarin – yes.

Meeting adjourned at 4:55pm without returning to open session.

Respectfully submitted,

Tamarin Laurel