

Board of Assessors Minutes
Wednesday, August 9, 2023 at 4:30 p.m.
Conference Room, 382 North Main St, Suite 205, East Longmeadow, MA

Present: Marilyn Ghedini, Assessor; Lucianne Giguere, Assessor; Diane Bishop, Director of Assessing; Keri-Ann Wenzel, Assistant Assessor

Martin Grudgen, Chairman, arrived at 4:45PM

Ms. Ghedini called the meeting to order at 4:30 p.m. Ms. Ghedini stated in accordance with M.G. Laws Chapter 30A, Section 20, this meeting is being by recorded ELCAT and our office.

Meeting Minutes: Ms. Ghedini reviewed the minutes from June 28, 2023 and found them to be in order and moved they be accepted. Ms. Giguere seconded. Motion passes 2-0.

Administrative:

Warrants: The board reviewed and signed the following warrants:

- 2023 Motor Vehicle Excise Commitment #4 -\$101,143.19

Reports: The board reviewed and signed the following monthly reports:

- Motor Vehicle Excise Abatement Report for June (2020, 2021, 2022 & 2023) - \$9,173.60
- Motor Vehicle Excise Abatement Report for July (2021 & 2023) - \$2,326.39
- FY22 Real Estate Abatement Report for July - \$2,970.45 + CPA - \$29.70
- FY23 Real Estate Abatement Report for July - \$7,525.76 + CPA - \$75.22
- FY24 Preliminary Real Estate Abatement Report for July - \$8,952.96 + CPA - \$89.53
- Accounting Notice for the month of July - \$23,729,419.57
- LA-3 Sales Report for the month of June & July: Ms. Ghedini noted there were a lot of transfers in the two months. Ms. Bishop stated the ratios are low for the month of June and July. This shows sales are much higher than the current assessments which were raised significantly from the previous year. The assessors discussed a sale which may or may not be arm's length sales.
- BP Report for the month of June & July: Ms. Bishop stated in the month of July there is one new commercial property in the center of town to be constructed. Chairman Grudgen did share that it was the highest land sale in Western Massachusetts. Ms. Bishop stated this parcel contains .50 acre and sold for \$3,000,000. The building currently on the property will be demolished.
- Director Update
 1. Building Permits: As of Friday, August 4, 2023, the building permit data entry was completed with the exception of some follow up inspections. Our data collector left door hangers on any property that required an interior inspection. Residents are encouraged to follow up with our office within the next two weeks for an interior inspection in order to determine if the building permit has been completed or a follow-up visit is needed.
 2. Personal Property Inspections: The new business personal property inspections were completed. Approximately 20-22 new accounts were created. The asset data entry will take place within the next two weeks.
 3. Annual Chapterland Application Notices: MA General Laws covering Chapter 61, 61A & 61B application deadline has been changed from October 1st to December 1st. All property owners currently classified under Chapter 61, 61A & 61B have been sent a letter to inform them of the change in deadline and informed them we will continue to send our reminder postcard, now in mid-October. The applications, acknowledgment forms and maps will be available in the office for our forest, agricultural and recreation. There are approximately 28 properties classified under Chapterland.
 4. Annual UMASS Summer School: This August 7-11th the MAAO Summer School will take place at UMASS. Melissa will be attending for the week, taking IAAO Course 101 covering sales and cost approach to value.
 5. New Assistant Assessor: Keri-Ann Wenzel has accepted the position of Assistant Assessor and began her new duties on August 1st. Welcome back Keri-Ann!

Board of Assessors Meeting
August 9, 2023

6. What's New in Municipal Law Seminar: This seminar will be held on Thursday, September 28, 2023 at the Log Cabin in Holyoke. The general session reviews new legislation and recent court decisions. The afternoon session will have breakout sessions with one of interest covering assessing administration. The Director will plan on attending this seminar.
7. Relocation of Assessors Office: As a reminder, the Assessor's office has relocated to 382 North Main Street Suite 205. The Assessing staff would like to stress to residents, the Assessor's office is responsible for and handles such items as valuations, abatements, exemptions. If you need assistance with an assessing item, we are now located at 382 North Main Street.

Collectors Office is still located at 60 Center Square.

Authorization to Abate: Ms. Bishop stated, past practice has allowed excise abatements to be processed providing all documentation is presented to help expedite the abatement process for the taxpayers. The recent new appointment to the board and a new employee, the assessors have again-authorized the current assessing staff to process fully documented Motor Vehicle Excise abatement.

FY24 Valuations- Preliminary Stats: Ms. Bishop began reviewing the 2022 single family home sales for FY24 values. There were approximately 207 single family home sales. In FY2023, the overall assessment to sales ratios was certified at 97%. The current assessment to sale ratio has dropped down to 87%. There were approximately 16 condominium sales in 2022 with the current assessment to sale ratio at 83%. Ms. Bishop also reviewed the sales and the ASR's for first 6 months, noting this data is not used in the analysis but to see the direction the market is going in. The single family assessment to sale ratio was 86% and the condos remained at 83%. Ms. Bishop recommends the values increase 10% for FY2024 to bring the assessment to sale ratio back to 97%. For condos, if trying to keep consistency, that should go up even more but we have the ability to have a 5% differential from the major class. The Board discussed at length regarding styles, age and location. Chairman Grudgen shared that the assessors review market sales, arms-length sales, and this is what the market is showing. Chairman Grudgen asked about land sales. Ms. Bishop shared there were 2 land sales in 2022. Ms. Bishop is looking for the guidance of where the Board wants her to begin working. The Board will review and follow up individually with the Director within the next 2 weeks.

Ms. Bishop shared several years ago a property owner had concerns about specific condos in her complex would not sell as well as others because the bedrooms were on the second floor. A 10% functional obsolescence was applied to eight townhouse style condominiums. Ms. Bishop reviewed 2022 sales, and found a 10% functional obsolescence appears to be more than the sales support. Ms. Bishop recommends based on recent sales, the functional obsolescence be changed to a minimum of 5%. The board discussed in depth the difference between condos and single family homes. The Board would like to review prior to making a decision. Ms. Bishop requested the boards input while we are starting to set values.

Reorganization of the Board of Assessors: Chairman Grudgen nominated Ms. Ghedini as the clerk of the board and she accepted. Ms. Ghedini nominated Mr. Grudgen as the chairman of the board and he accepted. Motion voted 3-0.

Chairman Grudgen made a motion to go into executive session at 5:22 p.m. to review a Motor Vehicle & Boat Excise Abatements, Real Estate Abatement, ATB-Update only to return to open session to record any votes if warranted and adjourn. The following roll call was taken. Ms. Giguere, Yes; Ms. Ghedini, Yes; Mr. Grudgen, Yes. Motion passes 3-0

The board returned to open session at 6:12 p.m.

The next meeting of the Board of Assessors will be on Wednesday, September 13, 2023 at 4:30 p.m.

Board of Assessors Meeting
August 9, 2023

Chairman Grudgen made a motion to adjourn at 6:12 pm. Ms. Ghedini seconded. Motion passed 3-0.

Respectfully Submitted,

Marilyn Ghedini
Assessor

Documents Reviewed: Minutes; Warrants (1); MVE & Boat Abatement Report (2); Real Estate Abatement Report (3); Notice to Accounting (1); LA-3 Sales Report, June & July; Building Permit Report, June & July; Director's Update; FY24 Preliminary Valuation documents (2); Real Estate Abatement Applications (1)