

Board of Assessors Minutes
Wednesday, October 18, 2023 at 4:30 p.m.
Conference Room, 382 North Main St, Suite 205, East Longmeadow, MA

Present: Martin Grudgen, Chairman; Marilyn Ghedini, Assessor; Diane Bishop, Director of Assessing; Keri-Ann Wenzel, Assistant Assessor

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

Meeting Minutes: Ms. Ghedini reviewed the minutes from September 13, 2023 and found them to be in order and moved they be accepted. Chairman Grudgen made a motion to accept, Ms. Ghedini seconded. Motion passes 2-0.

Administrative:

Warrants: The board reviewed and signed the following warrant:

- FY2024 Boat Excise Commitment #1 -\$2,345.00

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

- Motor Vehicle Excise Abatement Report for September (2022 & 2023) - \$2,094.47
- Accounting Notice for the month of September - \$71,569.63
- LA-3 Sales Report for the month of September: Chairman Grudgen shared there were not many sales. Majority of the sales sold above assessed value. A couple of properties sold under the assessed value. Ms. Bishop stated some of the homes were remodeled and one property was classified under Chapterland.
- BP Report for the month of September: Ms. Bishop stated there is one new commercial building in September. There are currently five new constructions year to date. Chairman Grudgen stated there was one building permit for a repair for \$250,000 for flood damage.
- Director Update
 1. FY2024 Values Approved: The FY24 values and new growth were approved by DOR/DLS on September 15, 2023. The overall Real Estate and Personal Property assessments increased approximately 10% and the average single family property assessments increased approximately 9%. We are now working with the Finance team to pull together the information for the FY2024 Tax Classification Hearing. The Tax Classification Hearing is a joint meeting with the Town Council and the Board of Assessors and is scheduled for Tuesday, November 14, 2023.
 2. FY2024 MVE Reimbursement: The board signed the FY24 MVE Reimbursement for \$2,260.59 at their previous meeting. The reimbursement was submitted through Gateway. DOR reached out to our office, along with approximately 220 other communities, asking us to hold off on submitting until September of 2024 so the information will be received in the correct year. We will be able to submit three years of excise at that time.
 3. FY2024 Boat Commitment: The FY24 Boat excise tax bills were issued on September 29, 2023 and they are due no later November 28, 2023. It is the responsibility of the boat owner to file a Form of List by August 1st each year. An abatement might not be granted if our office does not receive the Form of List by October 31st and give a reasonable reason as to why they did not file in a timely manner. If the Form of List is not received the boat owner will be responsible for all the excise tax even if they get rid of the boat.
 4. What's New in Municipal Law Seminar: DOR shared information to assist our office on updates to municipal laws and current decisions on the ATB appeals. It was recommended by DLS to have an abatement deadline policy in each assessor's office. This policy would describe how an abatement application can be filed in a timely manner. Chairman Grudgen verified the due date is February 1st and asked what would happen if February 1st was on a weekend. Ms. Bishop replied the due date is February 1st and if the due date lands on a weekend, holiday or day in which the Municipal office is closed, the due date would be the next day the office is opened.

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Abatement Deadline Policy – The information in the Abatement Deadline Policy was taken from the Massachusetts General Law and the back of the abatement application. We have included in the policy hand delivery with the location of our office, USPS – post marked by February 1st at 4:00 p.m., (this is the only form of mail the Commissioner of Revenue recognizes for mail delivery). We will accept the applications through email according to MGL 110G, and in the lockbox at 60 Center Square. All must be received by February 1st at 4:00 p.m. Chairman Grudgen made a motion to accept the policy for filing timely real estate and personal property policy. Ms. Ghedini second. Motion passed 2-0.

Chairman Grudgen made a motion to go into executive session at 4:47 p.m. to review 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. Ghedini, Yes; Mr. Grudgen, Yes. Motion passes 2-0
The board returned to open session at 5:50 p.m.

The following list is the vote of the Board of Assessors on a Motor Vehicle application put before them. A motion was made by Chairman Grudgen and seconded by Ms. Ghedini. Motion passed 2-0.

YEAR	BILL #	NAME	BOA ACTION
2023	N/A	BRAMAN CHEMICAL ENTERPRISES	DENIED

Revised Crumbling Foundation Policy: The Board of Assessors revised the Crumbling Foundation depreciation schedule. The revision is due to recent home sales. The revised policy will be in effect for fiscal year 2024 for new crumbling foundations and will be in effect for current properties at the five year revisit period. The revised policy was voted 2-0 by the Board of Assessors.

The next meeting of the Board of Assessors will be on Wednesday, November 8, 2023 at 4:30 p.m.

Chairman Grudgen made a motion to adjourn at 5:50 pm. Ms. Ghedini seconded. Motion passed 2-0.

Respectfully Submitted,

Marilyn Ghedini
Assessor

Documents Reviewed: Minutes; Warrant; MVE & Boat Abatement Report; Accounting Notice; LA-3 Sales Report; Building Permit Report; Director's Update; Abatement Deadline Policy; MVE Abatement Application (1); Policy for Crumbling Foundations