

STOCKBRIDGE BOARD OF ASSESSORS

RECORD OF MEETING

Date – Tuesday, June 21st, 2022

Time – 9:00 a.m.

Location – Zoom Meeting and In-Person

Present - Michael Blay, Principal Assessor

Gary Pitney, Chairman

Douglas Goudey

Thomas Stokes

The Board discussed the following at their meeting:

Last Meeting Minutes – Reviewed the minutes and mentioned to the Board that there were a few carry over agenda items from the last meeting that will be discussed at this meeting.

Equalized Valuations for Fiscal Year 2022 – Informed the Board that the State has finalized the Fiscal Year 2022 Equalized Valuations for all cities and towns in Massachusetts. The valuations have been posted on the DLS Gateway. The numbers have been printed and informed the Board that I have them for them to review if they choose to.

DLS Updated with Current Assessor's Election Information – Informed the Board that I have updated the Assessor's Certification portion of newly elected or re-elected Assessors. Doug Goudey was re-elected in May so I updated the Gateway with his new certification date and Terri Iemolini certified the changes.

Form of Lists for 2nd Home Owner Study Due June 17th – Updated the Board that the Form 2HF Form of List for 2nd Home Owner's was due on June 17th. So far we are close to receiving 400 returns from a total of 700 that were mailed.

Income & Expense Statements Due on June 1st – The Income & Expense Statements that were sent to all Commercial, Industrial & Multi-family were due on June 1st. I informed the Board that we have received quite a few back and some are still coming in. We also received the one back from Hitchcock Hydro that will be sent to Roy Bishop for his appraisal for the Town of the Hydro-electric facility in Glendale.

Personal Property Inspections for Fiscal Year 2023 – Informed the Board that Personal Property business inspections are still underway by the company RRC for Fiscal Year 2023. Doug made it clear that these are inspections for Personal Property businesses, not for 2nd homes in which we sent the 2HF forms to. I also mentioned that RRC is also supposed to do the valuation itemization on their cloud software so the Assessor's office wouldn't have to enter it manually. I will double check this with RRC.

Update on FY2023 Valuation Certification – I updated the Board that I am about to start the Sales Analysis portion of the Fiscal Year 2023 valuation certification for the State. We discussed the method that takes place and the year of sales that is used. Informed the Board that I will be studying the calendar year 2021 sales and notified them that we had a record number to work with. That number being 86 sales.

Update on FY2023 Certification cont. – I went into further detail about the changes that are most likely going to happen to almost all styles of property for this revaluation. It is most definite that there will be major increases in valuations across the board due to the majority of sales selling for higher than the previous years assessment. I mentioned that in all the years I have been an Assessor in Town, we have never had this many sales to work with. Then we discussed the importance of making sure that the Town's tax rate is carefully looked at in this kind of situation when the real estate valuations are increasing. I stressed that it is important to make sure we can keep the tax rate as low as it possibly can go seeing that the valuations will be increasing. The Board agreed that we should pay close attention to that.

Update on FY2023 Berkshire Scenic Railway Museum Inc. (2 Depot St) Request for Tax Exempt Status – I informed the Board that I had talked to Donna Brewer from Miyares & Harrington about the request from Berkshire Scenic Railway Museum Incorporated to tax exempt their property at 2 Depot St.

Donna suggested that we send a set of questions to Berkshire Scenic Railway that address the concerns that the Board has with the exemption request. I mentioned that she talked about a recent Appellate Tax Board ruling in which a privately run gift shop in a museum was found to be taxable. I told the Board that I can try to find the ruling on such case as well for later review.

Doug and Tom discussed various scenarios about the request and whether or not the Board can tax exempt a building that will not be exclusively run as a museum and will it be open to the public with set hours. I mentioned to the Board that I didn't believe that they are under an exact deadline before July 1st to make a decision on this request. I mentioned that it is possible for Berkshire Scenic Railway to file an abatement application if the Board decides to leave the property as taxable. The Board agreed that we need further clarification on a whole set of issues relating to this request.

Questions of Comments from Zoom or Live Audience – There were no public participants for this Board Meeting.

Meeting adjourned at 10:55 a.m.
Michael T. Blay, Principal Assessor