

**STOCKBRIDGE SELECT BOARD MEETING MINUTES**  
**Thursday, November 17, 2022**  
**6:30 p.m.**  
**ZOOM MEETING - TOWN OFFICES, 50 MAIN STREET**

**Present:**

Patrick White, Chuck Cardillo, Jamie Minacci and Mike Canales

**Call to Order:**

Patrick called the meeting to order and noted that this was the Tax Classification Hearing.

Patrick made a motion to open the Tax Classification Hearing. Chuck seconded; Aye Patrick, Aye Chuck, Aye Jamie.

Principal Assessor, Michael Blay presented the Fiscal Year 2023 Tax Classification to the Board of Selectmen.

Mike said the recommendations from the Board of Assessors was to keep a Residential Factor of 1.00 which would keep a single tax rate. He explained to the Board that it wouldn't make sense to shift the burden to the CIP (Commercial, Industrial & Personal Property) because it only makes up less than 10% of the total tax levy. By keeping a single tax rate, it would result in a rate of \$8.14 which is a decrease of \$1.24. He explained the options that the Selectmen have.

Mike then presented the Board with an overview of the Residential Tax Exemption (RTE) and what the maximum of 20% would do to the tax rate. If adopted, the Residential Exemption may be up to thirty five percent of the average assessed value of all Residential Properties. A RTE applies to every residential property which is the principal residence of a taxpayer. It does not apply to accessory land incidental to residential use, second homes or to residential property not occupied by its owner, including rental properties. The RTE may not reduce the taxable value of the property to less than 10% of its fair and full market value. Mike further explained the calculation process at 20% and 35%.

He then presented the Board with an overview of the Small Commercial Exemption and how it would only apply to the owner of the property, not the business itself. Adopting a Small Commercial Exemption increases the commercial and industrial tax rates.

Mike Canales had statistics on the impact of the new rate against the new values and reviewed local receipts. Mike Blay said that on average there are

1200 parcels that should be at or below what they paid last year; an average of at or below a fourteen-dollar change.

Property owners had questions concerning the Residential Tax Exemption and a few other questions relating to Real estate; PILOT programs, personal property tax, etc. Mike Canales helped with these questions and the questions relating to any finance concerns. RTEs are revenue neutral, it does not increase additional revenue to the Town but just shifts some of the burden to second home owners. Some were in favor of the RTE while others were against it and felt that it divides the community. The Board closed the evidentiary portion of the hearing and deliberated both pro and against. Jamie made a motion to end the deliberations. Chuck seconded.

Patrick made a motion that they do a residential tax factor of one. Chuck seconded. Aye Patrick, Aye Chuck, Aye Jamie.

The Board took no action on a Residential Tax Exemption. The Board took no action on a small commercial exemption. Aye Patrick, Aye Chuck, Aye Jamie.

**Adjournment:**

With no further business, Chuck adjourned the meeting.

Please see <https://ctsbtv.org/government-channel-1303/> to view the full meeting.