



TOWN HALL | 39 SOUTH STREET | HINSDALE, MA | 01235 | 413-655-2300

BOARD of ASSESSORS MINUTES / January 11, 2017

A meeting of the Board of Assessors took place on January 11, 2017 and was called to order at approximately 4pm. Present were Chairman Peter Persoff and Dick Roussin. Also present was David Zagorski, Assistant Assessor. Assessor Neil Barrocas absent.

The minutes of January 17, 2017 were approved as written.

Bill schedule of \$666.00 approved.

Peter informed the board that Ron Jones called him at his residence to talk about his personal property. Peter advised Mr. Jones that he come to a meeting.

Board reviewed and signed letter to the Select Board regarding their reasons for converting to Vision.

Assessors granted an abatement for John Kearney, 56 Ridge View Rd.

Meeting adjourned at 4:45pm.

Submitted by David Zagorski



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BOARD of ASSESSORS MINUTES / February 22, 2017

A meeting of the Board of Assessors took place on February 22, 2017 and was called to order at approximately 6:36pm. Present were Chairman Peter Persoff and Assessors Neil Barrocas and Dick Roussin. Also present was David Zagorski, Assistant Assessor.

The minutes of February 7, 2017 were approved as written.

Assessors signed motor vehicle excise warrant and commitment #1, levy of 2017 totaling \$257,593.75.

Board approved motor vehicle excise abatements for the following:

Levy 2016 totalling \$369.68

Levy 2017 totalling \$930.73

The monthly list of real estate abatements for the Accountant was signed.

A notice of filing with the Appellate Tax Board for Cheri Rodhouse was received.

Assessors denied abatements for David Duquette and David & Sharon Nealon.

A motion was made that future letters requesting a property inspection to abatement applicants should be sent registered mail. Seconded. Vote unanimous.

It was noted that the Wednesday meetings should be posted as the third Wednesday after the first Tuesday of the month.

Meeting adjourned at 7:16pm.

Submitted by David Zagorski



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BOARD of ASSESSORS MINUTES / March 22, 2017

A meeting of the Board of Assessors took place on March 22, 2017 and was called to order at approximately 6:30pm. Present were: Chairman Peter Persoff and Assessors Neil Barrocas and Dick Roussin. Also present was David Zagorski, Assistant Assessor.

The minutes of March 7, 2017 were approved as written.

Board met with Viv Mason to discuss the assessor's page on the town website. Ms. Mason explained that the website is being redesigned, but was happy to put up anything the board had in mind. The board expressed their desire to put up a notice regarding Personal Property and cyclical inspections, as well as several forms such as abatement forms and exemption applications. A list of content will be compiled and given to Ms. Mason.

Bill schedule of \$417.37 was approved.

Assessors reviewed and signed the annual agreement for mapping services with CAI Technologies.

Board approved motor vehicle excise abatements for the month of March, levy 2017 totaling \$2,483.64.

Assessors reviewed and approved the FY2018 budget. A concern was discussed regarding the payment for the Vision program, why it was submitted as a separate article and not under the regular expenses. *Update: As the payment to Vision is a non-recurring expense over \$5,000 it needs to be submitted separately from the regular budget.

An option to pay for the Vision conversion costs by releasing funds from excess levy capacity was discussed.

Harry Hume's property on Ashmere Lake was discussed. David found a letter from Karen Tonelli to Mr. Hume dated March 11, 2013 asking to inspect his property. It was also discovered that the property hadn't been assessed until FY2014 and if the house burned down 10 years ago as Mr. Hume states, he should have informed Ms. Tonelli at the time of her letter or filed for an abatement. As the taxpayers on Ashmere Lake are only assessed for building value (the state owns the land), the tax collector would not be able to do a tax taking on the Hume property. The board recommends that the tax collector submit it as uncollectible.

Meeting adjourned at 7:40pm.

Submitted by David Zagorski



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BOARD of ASSESSORS MINUTES / April 4, 2017

A meeting of the Board of Assessors took place on April 4, 2017 and was called to order at approximately 9:30am. Present were: Chairman Peter Persoff and Assessors Neil Barrocas and Dick Roussin. Also present was David Zagorski, Assistant Assessor.

The minutes of March 22, 2017 were approved as written.

Board approved the following motor vehicle excise commitments:

- #2, levy 2017 totaling \$18,837.08.
- #10, levy 2017 totaling \$1,840.00
- #10, levy 2016 totaling \$239.06

Assessors discussed setting a minimum assessment limit for personal property. As the personal property would still need to be kept track of, despite being under a given assessment limit, the board feels it isn't worth setting one.

Board voted to release the following amounts, totaling \$13,200.00, from excess overlay. The purpose of these funds is to be used for the assessors' software conversion to Vision.

- \$1,000.00 from FY2012
- \$2,500.00 from FY2013
- \$3,000.00 from FY2015
- \$6,700.00 from FY2016

Board reviewed other assessor websites to get an idea as to how to present the Hinsdale assessors page. The links will be sent to Viv Mason to see if she could create something similar.

Meeting adjourned at 10:25am.

Submitted by David Zagorski



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BOARD of ASSESSORS MINUTES / May 2, 2017

A meeting of the Board of Assessors took place on May 2, 2017 and was called to order at approximately 6:30pm. Present were: Chairman Peter Persoff and Assessors Neil Barrocas and Dick Roussin. Also present was David Zagorski, Assistant Assessor.

The minutes of April 19, 2017 were approved as written.
Bill schedule of \$30.00 was approved.

Board received notice from Department of Revenue that a settlement had been reached for the central valuation of Verizon New England Inc. The total amount of abatement for the Town of Hinsdale is \$1,580.71 for fiscal years 2010 and 2011. Assessors signed the agreement.

Assessors signed the contracts with Vision Appraisal, contingent upon approval of conversion funds at Town Meeting on May 17th. David will hold onto the contracts until then.

Board received a request from Select Board asking the assessors to release an additional \$10,000 from the Overlay Surplus account. After a discussion, it was decided to take under advisement.

The assessors will meet on Tuesday, May 16th at 9:30am to discuss their plea for Vision Appraisal conversion funds at Annual Town Meeting.

Meeting adjourned at 10:52am.

Submitted by David Zagorski



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BOARD of ASSESSORS MINUTES / May 16, 2017

A meeting of the Board of Assessors took place on May 16, 2017 and was called to order at approximately 9:30am. Present were: Chairman Peter Persoff and Assessors Neil Barrocas and Dick Roussin. Also present was David Zagorski, Assistant Assessor.

The minutes of May 2, 2017 were approved as written.

Board signed the personal property abatements for Verizon Wireless, \$961.49 for fiscal year 2010 and \$619.22 for fiscal year 2011. The total amount of abatement is \$1,580.71.

Assessors signed Motor Vehicle Section 5 excise warrant and commitment for levy 2017 totaling \$626.25.

Board signed motor vehicle excise abatements for May, levy 2017, totaling \$275.31.

Assessors reviewed and discussed their request explanation for Vision Appraisal conversion funds at the Annual Town Meeting.

Meeting adjourned at 10:30am.

Submitted by David Zagorski



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Tax Classification Hearing / September 25, 2017

Select Board present –Harvey Drosehn, Richard Kardasen

Select Board remotely – Laurel Scialabba

Public & Board Members Present –Kathe Warden, Bob Graves, David Zagorski

Harvey Drosehn opened the meeting at 12noon and said Laurel Scialabba was attending remotely.

David Zagorski, Assistant Town Assessor presented the following:

FISCAL YEAR 2018 TAX CLASSIFICATION

Totals are as follows:

Class	Total Value FY18	% By Class
Residential	\$242,348,721	81.0402
Open Space	\$0	
Commercial	\$23,834,465	7.9698
Industrial	\$4,829,100	1.6148
PersProp	\$28,034,033	9.3752 (CIP 18.9595)
Total	\$296,214,615	

ALLOCATION

The town is allowed to shift the tax burden within set parameters. The commercial levy can increase by 50% as long as the residential levy is at least 65%.

The formula is based on percentages in each class. In Hinsdale, 81% of the tax burden is borne by residential property owners and 19% is carried by all other classes of property. The minimum residential factor is 88.3025% for this year. The residential factor determines the share of taxes each class of property will pay.

Using the maximum allowable residential shift, approximately 9% would be able to be shifted from residential to other all classes.

Shifting the tax burden does not increase revenue. It merely shifts the same burden to other taxpayers.

Chapter Land is considered commercial property. A shift would potentially nullify any tax savings.

It is recommended that there should be at least a 20-25% commercial base before considering a split rate.

OPEN SPACE DISCOUNT

Open Space is defined as land maintained in an open or natural condition which contributes significantly to the benefit and enjoyment of the public.

The town has no properties classified as Open Space.

RESIDENTIAL EXEMPTION

The Residential Exemption would allow up to 20% of the assessed value of residential, owner occupied properties to be exempt for tax purposes. Adopting a residential exemption increases the residential tax rate. The amount of the tax levy paid by the class remains the same, but because of the exempted valuation, it is distributed over less assessed value. This higher rate creates a shift within the class that reduces the taxes paid by homeowners with moderately valued properties. Those taxes are then paid by owners of rental properties, vacation homes and higher valued homes.

As Hinsdale does not have a large number of vacation or non-owner occupied properties (182), it is not recommended to vote for a residential exemption.

SMALL COMMERCIAL EXEMPTION

The Small Commercial Exemption allows for up to 10% of the value of commercial parcels to be exempt from taxation if the business has an annual average of less than 10 employees and the value of the property is less than one million dollars. If the property has more than one business, each must meet the requirements.

This exemption shifts the burden from the smaller business to the larger. The benefit is to the property owner, not necessarily the business owner.

As there is no large commercial business in town (eg. big box store) it is not recommended to approve a small commercial exemption.

ASSESSOR RECOMMENDATIONS

For Fiscal Year 2018 the Board of Assessors recommends:

A Single Tax Rate for all classes of property

No Open Space Discount

No Residential Exemption

No Small Commercial Exemption

Rich asked if there was a separate assessment for view tax or lake front tax and David told him there wasn't one.

Rich makes a motion for a Single Tax Rate for all classes of property, Laurel seconds the motion

Harvey voted aye, Laurel voted aye Rich voted aye.

Rich makes a motion for No Open Space Discount, Laurel seconds the motion

Harvey voted aye, Laurel voted aye Rich voted aye.

Rich makes a motion for No Residential Exemption, Laurel seconds the motion

Harvey voted aye, Laurel voted aye Rich voted aye.

Rich makes a motion for No Small Commercial Exemption, Laurel seconds the motion

Harvey voted aye, Laurel voted aye Rich voted aye.

Meeting Adjournment

Harvey makes a motion to adjourn the meeting at 12:28, Rich seconds the motion and Harvey voted aye, Laurel voted aye Rich voted aye.

Respectfully submitted,
Katherine Warden