

**BOARD OF ASSESSORS' MINUTES  
COMMUNITY ROOM – POLICE STATION  
MONDAY – NOVEMBER 3, 2003**

**The meeting called the meeting to order at about 8:30 a.m.**

**Assessors Present:** James J. O'Connell, Scott C. Bush and Jonathan L. Fein  
**Also Present:** Assistant Assessor Robert P. Leclair

**Acceptance of Minutes**

The minutes of the October 14, 2003 meeting were accepted as presented.

**Public Comment/Correspondence**

None

**Excise**

The Assessors signed the October 2003 *Monthly List of Abatements, Motor Vehicle and Trailer Excise*: \$234.48 from the Levy of 2002 and \$3,733.68 from the Levy of 2003 for a monthly total of \$3,968.16.

**Abatements/Appellate Tax Board Hearings Decisions, Ect.**

- Statistics of all fiscal 2003 abatements were distributed. This contained information on who applied, Assessors' decisions and dates decided, amounts abated, etc. Also included was the percentage of abated and denied and number of appeals to the ATB. This information is used to process the OL-1 for the state. The OL-1 gives the DOR an indication of whether or not the amount of the overlay set aside each year for abatements and exemptions is reasonable.
- A letter from town counsel Dave Martel to attorney James Martin, counsel representing BayPath College was handed out. Dave explains in the letter that the November 19, 2003 hearing has been postponed until March, 2004 Also, BayPath is no longer willing to waive the conflict of interest with respect to Dave representing the town while his firm also represents them and consequently the town will need to retain new counsel for purposes of this case.

**Payment in Lieu of Taxes Program (PILOT) & Bay Path College**

Bob briefly discussed the results of his informal poll of assessors while attending the MAAO meeting at Jiminy Peak. Each town has a different arrangement with the various schools and exempt organizations in their town. The only consistency is that most organizations prefer to donate for a specific item rather than just a lump sum to the general fund. Donating for a fire truck or emergency vehicle came up several times.

**Town Meeting and Warrant**

Copies of the latest warrant were distributed and briefly reviewed. The Board does not have an article on the warrant.

**Tax Rate Setting Procedures**

- The Board signed the LA-4 and LA-13. These two forms have been sent electronically to the DOR Bureau of Local Assessment for review. The signed copies will follow after the DOR approves them. The LA-4 is a summary of property by state codes (101 Single Family, etc.) with fiscal 2004 aggregate assessed values. The LA-13 is a worksheet that shows changes in value for the property classes. These changes are the result of new construction, abatements and change in property classification such as a vacant lot (130) becoming improved with a single-family structure (101). The purpose of the LA-13 is to document allowable new growth that is added to last year's Levy along with 2.5% of the prior years Levy to arrive at the Levy Limit. (The final Levy Limit can be further adjusted by overrides or debt exclusions.)
- The Board was updated with the tax rate setting procedures through the mailing of IGR 03-401, IGR 03-402, and FY2004 Tax Rate Recap, Pro Forma Recap Instructions and Certain Supporting Forms prior to the meeting.

**Misc.**

- Bob reported that another letter was sent to the MAAO secretary asking that Scott be added to the mailing list and that both he and Jonathan have notices sent to their home addresses so that the information can be received more timely.
- One Clause 18 personal exemption (Age, Infirmary and Hardship) was reviewed and approved by the Board in the amount of \$500. The vote was unanimous.
- The October issue of City and Town was distributed. Jonathan asked that future editions be e-mailed to him.
- Bob was contacted by Linda Collina of the Longmeadow Council on Aging requesting that a representative of the Board speak about various personal exemptions available to residents of the town. Copies of the Wilbraham Senior News were distributed to the Assessors. Bob contacted the Wilbraham Assessors' Office to ask about their presentation. Jonathan indicated that he would be able to discuss state and federal income tax issues while Bob could discuss the various state sponsored exemptions such as the 41C Elderly, 37 Blind, etc. Bob will coordinate a time in January with the representative at the senior center.

**Adjournment**

The meeting was adjourned at about 9:30 a.m.

**Next Meeting: – Monday, November 17, 2003  
Community Room of the Police Station**

Respectfully Submitted,

Robert P. Leclair, CMA, RMA, MAA  
Assistant Assessor