



SELECTBOARD
TOWN OF WESTHAMPTON
TOWN HALL
1 SOUTH ROAD
WESTHAMPTON, MASSACHUSETTS 01027

Minutes of December 5, 2019

The meeting convened at 6:00 p.m.

Present from Selectboard were Phil Dowling, Maureen Dempsey, and Teri Anderson.

Present from Board of Assessors were Paul Nevins, Walter Morrey, and David Zagorski (Assessor Assistant).

Minutes were taken by Cheryl Provost.

The meeting was posted for 6:00 p.m., the Tax Classification Hearing was posted and published in the Gazette for 7:00 p.m.

David Zagorski submitted a written summary of the values of the tax classifications (attached). David explained the summary. The assessors recommend not splitting the tax rate. The anticipated single tax rate for FY20 is \$20.32/thousand (FY19 was 20.29).

David provided an update of the Assessor software. The state CAMA program will no longer be supported. The town agreed to convert to Tyler under the state contract for no start-up cost. Data was dropped into Tyler and David had entered the values into it. He was notified of issues with the software and was told he had to fix it. David contacted the state to consider sending third quarter preliminary bills and they suggested reentering the data into CAMA. David reentered the FY20 values into CAMA in order for the tax rate to be approved before sending third quarter tax bills. David and the Board of Assessors are unhappy with Tyler and are considering seeking funds to contract with another assessing software program such as Patriot or Vision. There is no anticipated startup date for Tyler and towns are running parallel systems creating extra work on the department. There is no obligation to remain with Tyler and with budget season coming it's an appropriate time to start the conversation of changing software. David estimates the cost would be up to \$10,000.00 to contract with one of the other software companies. He completed a conversion in another town which went much smoother than the conversion is here. Discussion ensued regarding the responsibility the state has to continue supporting CAMA for the municipalities that contracted with Tyler. The Assessors are to get cost estimates from Patriot and Vision and provide updates to the Selectboard. Discussion was held how the solar facility will affect the budget; it is not reflected in New Growth. Paul Nevins, Walter Morrey, and David Zagorski excused themselves from the meeting.

Phil reported that the Agreement between the Town and DiGiorgio & Sullivan with revisions is under review by Mark Sullivan and should be ready for Monday.

Phil reported that Treasurer Patty Cotton had discovered the Decommissioning Assurance Agreement for the "Sunrise On Montague" solar facility does provide what is to be done with the interest and that the town holds the security but receives none of the interest. She is required to provide quarterly financial reports of the account activity and interest to Sunrise On Montague. She disagrees with the method that the town does all the work holding the funds and filing reports but receives nothing in return.

She would like to see future solar decommissioning assurance agreements have different stipulations either by use of a bond or a share of the interest.

Handouts were provided of a draft Highway Superintendent job description and search schedule, and a draft contract between the Town and Miller's Petroleum Systems for the installation of the fuel storage tanks for the meeting of December 9. Teri brought attention to the Highway Superintendent search schedule and noted that the Personnel Policies & Procedures does not state the interview process needs to be completed before opening applications to the public. Point was acknowledged.

Phil spoke of the Green Communities portal and application process. He has been issued a username and password to log into the system. Cheryl has some experience on the system having used it to submit the application for the designation. Together, they can begin the process for fund application and user maintenance.

The Tax Classification Hearing opened at 7:00 p.m. by Phil Dowling.

Present from Selectboard were Phil Dowling, Maureen Dempsey, and Teri Anderson. Minutes were taken by Cheryl Provost.

The recommendations of the Assessors were reviewed. Phil opened discussion to floor, no comments.

Phil motioned to accept the Assessor recommendations and approve a single tax rate classification for Fiscal Year 2020. Second by Teri. Motion passed by roll vote of 3-yay, 0-nay.

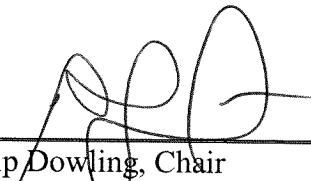
The Tax Classification Hearing closed and the open session resumed at 7:03 p.m.

Documents submitted:


-Fiscal Year 2020 Tax Classification Summary

Meeting adjourned at 7:03 p.m.

Approve:


Philip Dowling, Chair


Maureen Dempsey


Teri Anderson

FISCAL YEAR 2020 TAX CLASSIFICATION SUMMARY

Residential values for FY20: \$224,801,605
CIP values \$ 13,051,180
Total \$237,852,785

Residential values for FY19: \$218,215,520
CIP Values: \$ 12,796,683
Total: \$231,012,203

FY20 values increased approximately 3% for residential and 2% for CIP (3% overall)

ALLOCATION

It is recommended that there should be at least a 20-25% commercial base before considering a split rate. In Westhampton, 94% of the tax burden is borne by residential property owners and 6% is carried by all other classes of property.

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.

The Board of Assessors recommends a single tax rate for all classes of property

OPEN SPACE DISCOUNT

The town has no properties classified as Open Space.

RESIDENTIAL EXEMPTION

As Westhampton does not have a large number of vacation or non-owner occupied properties, 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.

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 2020 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