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Board of Assessors Minutes of Meeting March 16, 2022

ZOOM CONFERENCE INFORMATION WAS POSTED IN THE MEETING AGENDA FOR THE PUBLIC TO JOIN.

Attendance: Assessors Norman Charest, Robert Makuch and Jason Barroso, Principal Assessor, Kelly McCormick and Associate Assessor, Jane Ferrentino. Jason Barroso joined the meeting remotely via ZOOM.

A motion was made to call the meeting to order at 10:02 AM. There were no calls from the public to join the meeting.

Correspondence:

- MAAO/IAAO Winter Courses Kelly informed the Board that the MAAO is offering a number of Winter Courses this year, including Course 201 which Jane will be attending.
- Kelly notified the Board that the MAAO Spring Conference will be held in person at the Babson Executive Conference Center in Wellesley, MA on Tuesday, April 26, 2022, at 8:30am.
- Warrant Articles Kelly provided the Board with a draft of the Warrant Articles for the Annual Town Meeting on May 9, 2022. She reviewed the 3 Articles submitted by our office. 1) To see if the Town will vote in favor of transferring out the remaining balance of the Assessor's Stabilization fund and closing out the account; 2) To see if the Town will vote in favor to raise and appropriate and/or transfer from available funds, a sum of money to fund the DOR mandated requirements; 3) To see if the Town will vote in favor of adopting a local option that will adjust the residency requirement for the Clause 22A-F Veteran Exemptions.
- Stipend Kelly informed the Board that the Town Administrator, Bob Markel, was looking
 for a template of a Warrant Article used by another community regarding the annual
 stipend for Assessors that have their certification. Kelly found one and has sent it over to
 Town Administrator. He plans to discuss the Warrant Article with the Board of Selectmen
 at their next meeting.
- Verizon New England Agreement FY2023-FY2027 Kelly handed out a copy of the Agreement made between Verizon New England and the Commissioner of Revenue of the Commonwealth of Massachusetts regarding the Central Valuation of Verizon New England for FY2023 FY2027. The agreement has been set out to all 351 cities and towns in Massachusetts and is contingent upon it being accepted by 80% of the municipalities. Kelly informed the Board that she had attended a pop-up meeting on March 14th that was organized by the Bureau of Local Assessment and the MAAO. The meeting was held via Zoom and presented by Christopher Wilcock, the Chief of the Bureau of Local Assessment. Kelly reviewed the information from the pop-up meeting, stating that the agreement is an agreement on the valuation methodology. There was a prior settlement agreement in place for FY2017 FY2022 and there were several parties working on these negotiations to

renew the settlement for another five years. The Commissioner of Revenue, Bureau of Local Assessment and Attorney General's Office were all involved. Mr. Wilcock explained that the state was able to retain all the work that had been done by the attorneys in the previous settlement (FY2017 – FY2022) and were able to improve in three areas.

- o The FTTP categories will alter the 16% functional obsolescence beginning in FY24, by a decrease of 1% per year for years 2 thru 5 (FY23 − 16%, FY24 − 15%, FY25 − 14%, FY26 − 13% & FY27 − 12%).
- The fiber from installation year 2020 on will be at 25% economic obsolescence, rather than 35% economic obsolescence, as it was before.
- o The Electric Generators will be at 16% for FY23, then go to 15% for FY24- FY27. Mr. Charest made a motion to accept the agreement by the Commonwealth of Revenue and Commonwealth of Massachusetts and Verizon for the Town of Hampden for Fiscal Years 2023 2027. Mr. Makuch seconded the motion. Roll call vote was taken on the motion. Mr. Charest − yes. Mr. Makuch − yes. Mr. Barroso − yes. Mr. Charest and Mr. Makuch signed the agreement and Jane will send them to the required recipients by certified mail this week.

New Business:

Crumbling Foundations - The Board has reviewed the information that Kelly had gathered and sent them on the crumbling foundation issue. The reviewed documents include the policy and the agreed upon depreciation schedule that is used in CT; the individual policies that were put in place by surrounding towns in MA that have been impacted by the issue; the Final Report of the Special Commission to study the financial and economic impacts of crumbling concrete foundations due to the presence of pyrrhotite; the proposed Senate Bill on Crumbling Foundations; and a Trinity Concrete Analysis. Kelly reviewed some of the requirements other municipalities have in place and noted certain criteria that is similar or different among communities. She also went over the depreciation schedule some communities are using which has five levels based on the level of degradation. The Board members would like to further discuss further before setting a policy or determining a depreciation schedule but were all in agreement that the level of degradation should be decided by a licensed Engineer, not the Assessors. Mr. Charest stated that the Building Department should also be involved in the process. The Board discussed some of the items they may require, such as an inspection by a structural engineer, a copy of a core sample, reports, pictures, etc. Once a policy is put in place, we can create forms to make available to homeowners with this issue. It will provide them with information on the abatement process and what they will be required. The Board asked Kelly to run a report in Vision to get a list of all the homes that were built during the time frame the concrete with pyrrhotite was used. This will give us a worst-case scenario of the number of properties in town that could be affected.

<u>Executive Session</u> — At approximately 11:05 AM, Mr. Makuch made a motion to enter into Executive Session to discuss FY2022 Real Estate Abatements. The Board will resume in Open Session. Roll call vote was taken on the motion. Mr. Charest — yes. Mr. Makuch — yes. Mr. Barroso — yes.

At approximately 12:40 PM, Mr. Charest made a motion to adjourn Executive Session and return to Open Session. Roll call vote was taken on the motion. Mr. Charest – yes. Mr. Makuch – yes. Mr. Barroso – yes.

Next Meeting:

Next board meeting will be determined at a later date. Meeting adjourned at 12:41 PM.

Respectfully Submitted, Jane Ferrentino Associate Assessor