

MINUTES OF A MEETING
MONTAGUE BOARD OF ASSESSORS

Montague Town Hall - 1 Avenue A Turners Falls, MA

June 26, 2023

A meeting of the Montague Board of Assessors was held on June 26, 2023. The meeting was held in person and was available to the public via Zoom. Present (in person) were Chairperson Ann Cenzano, Assessors Ann Fisk, Rebecca Sabelawski and Karen Tonelli. Atty. Sam Lovejoy, David and Chris Pinardi were also present. Denise Pinardi and Peter Pinardi attended the meeting via Zoom.

The meeting was called to order at 11:02 a.m. The Chair announced that the meeting was being recorded. Motion was made and seconded to accept the minutes from the previous meeting (2 sets). Ann Cenzano indicated her willingness to continue to serve as Chair of the Board. A motion was made and seconded to vote Ann Cenzano as Chairperson.

Ann Fisk asked to revisit the minutes. The spelling of Bob Obear's name should be corrected. The apostrophe has been removed.

The Assessors reviewed and signed MVE#3 for 2023, Recommitments for older MVEs and the FY24 Preliminary Warrants for Real and Personal for the Town and the Districts.

Karen informed the board of the reserve fund transfer request that had been made to the FinCom for additional funds necessary due to recent ATB hearings.

The board signed monthly summaries of abatements/exemptions issued in April and May. The Board also signed new Chapter liens for Charles Lang and Ms. Mirapei.

Karen asked Atty. Lovejoy if he wished to address the board and he declined.

David Pinardi spoke regarding his mother's abatements on four (4) separate parcels of land she owns on West Chestnut Hill Rd. Mr. Pinardi indicated that he had streamlined the abatements this year (as compared to last year) so as to make it clear what his concerns are. He indicated that three lots needed to be joined to be a building lot. The first lot to be discussed was identified as parcel 081 - .5 acres assessed for \$61,900. He said the value does not seem to be based on "real world values".

Ann Cenzano asked for an extension of time for the Board to act on the abatements. David Pinardi agreed to an additional 30 days. The Chair also explained that if the taxpayer does not agree with the assessment, they can go to the Appellate Tax Board.

The Board asked that each parcel be discussed separately. David Pinardi stated that Parcel 118 is landlocked and is assessed at 4,612/acre. He referenced a Comp which is parcel 45-0-4. He stated that comp is roughly the same size but a little bigger, however, his mother's lot is assessed at 4 times the comp

amount. He wishes to stay focused on special land values. Karen clarify that the special land value is the chapter value. David responded that he has an email regarding the definition of special land value and asked the board if they would like to see it. Chairman Cenzano responded that all information would be helpful in making a decision. At this point Peter Pinardi made a statement using vulgar language. David Pinardi stated that the landowner cannot understand the land values. Karen responded that there is a land schedule that land values are based on and that the land schedule has prime lots and excess lots. David Pinardi said that the abutting parcel is the best comp and that value is \$11,274/acre vs. the Pinardi parcels if all three were put together are \$34,262 per acre. He demanded to see data that supports the numbers that have been "entered" and indicated that the "state" is looking to take this on. David Pinardi stated that he can go through each parcel but if the Assessors are not here to give him information as to how they get to the assessments, then "we are just running thru parcels". He also stated that he reduced the amount of paperwork sent with the abatement (as opposed to last year) and he is only concerned about special assessments. Rebecca thanked him for simplifying and stated she did need to understand this better. The Board will deliberate this issue at their next meeting.

Reviewed comparable properties for 4 Woodland Dr. The Board voted to adjust assessment by \$35,000.00.

Kearsarge District abatement – voted to deny -- Districts cannot enter into PILOTS.

The Board discussed 41K Street which was a former church and is in the process of being renovated into a residence. The taxpayer's opinion of value is 167,000 and she indicates that much of the square footage of the building is "unfinished". However, it is more accurate to state that this area is unused rather than unfinished. Several churches have sold recently and were reviewed by the Board. The board did not agree with the taxpayer's opinion of value of \$167,000. Rebecca questioned using sales outside of town. Karen explained that this was sometimes acceptable considering the specific characteristics of this building (a church). After reviewing sales of three churches the abatement was denied.

At approximately 12:00 p.m. a Motion was made and seconded to go into Executive Session as posted on the agenda. Roll Call vote made as follows: Chairperson Ann Cenzano "aye", Ann Fisk "aye" and Rebecca Sabelawski "aye". Chairperson Cenzano stated the reasons for entering Executive Session, stated that an open session would have a detrimental effect on the town and indicated that the Board would not be returning to open session.

The regular session meeting adjourned at approx. 12:00 noon.

Sam Lovejoy suggested that in the future we should consider adjourning an open session. He also stated that the assessors have the authority to follow the same laws for the town as for districts.

Submitted by,

Karen M. Tonelli, M.A.A.

List of Documents

MVE warrants

Real and Personal Warrants for FY24

FinCom Request for Reserve Transfer

Various Abatements and supporting documents

Assessors Map (Pinardi Parcels)