

Middlefield Board of Assessors Meeting
January 9, 2025
Open Meeting Minutes

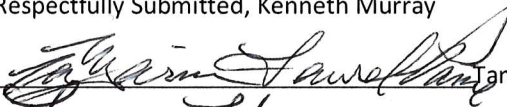
Board Members Present: Tamarin Laurel-Paine, Chair; Laura Lafreniere, Clerk; Kenneth Murray, member

- **Meeting Called to order:** 2:00 pm
- Reviewed and signed documents: 2024 6th excise commitment \$296.33, 2025
- Actual real estate commitment \$1,471,077.57, 2025 actual personal property commitment \$89,323.69
- Reviewed and signed chapter 61A application.
- Reviewed and signed minutes from 10/31/2024
- Filled out budget submission for fiscal 2026 for finance committee.
- Reviewed and approved annual town report submission.
- Discussed meeting frequency for 2025 calendar year and determined we would schedule meetings as needed.


Tamarin made motion to adjourn, Laura seconds. All agree.

Meeting adjourned 3:25 PM

Respectfully Submitted, Kenneth Murray


_____ Tamarin Laurel-Paine

Date 3/20/25


_____ Laura Lafreniere

Date 3/20/25


_____ Kenneth Murray

Date 3/20/2025

Board of Assessors Annual Report – 2024

÷ From Chair: Tamarin Laurel-Paine; Secretary: Ken Murray; Clerk & Member: Laura LaFreniere ÷

This past year:

Annual election in May 2023 resulted in re-election of Ken Murray for another 3-year term.

Valuations: Assessors do a yearly Sales Analysis Report of recent Real Estate sales to set property valuation tables globally for all land and house values. Real Estate sales prices have been pushing values higher ever since the pandemic. However, Assessors' analysis for FY24 showed valuations sufficient to meet DOR requirements, so the Board voted to make no global increase for FY24. The concern was that if the real estate bubble burst suddenly, our town response to any valuation drop would be slow because our sales reports capture 2 years of time, because we have under the 10 valid sales per year required for the report.

Remember that it is not your property valuation that makes a higher tax bill, because higher valuation should equal a lower tax rate. It is the amount of budget voted in Special and Annual Town Meetings that create the tax levy (aka the total taxes to raise by tax bills). **FY 2024** was:

Tax Levy 24 = \$1,545,384 / town valuation (in 1000s) ÷ 77,892.343 = \$19.84 FY24 Rate
[vs. Levy 23 = \$1,259,914 / town valuation (in 1000s) ÷ 76,127.709 = \$16.55 Tax Rate.]

The valuation increase of \$1,764,634 came only from New Growth of \$1,966,039 offset by losses in taxable base. None of it came from global cost table adjustments. The Levy increase of \$285,470 came from town budget votes, and resulted in the 19.9% tax hike from \$16.55 to \$19.84 for the same valuation of property.

New Growth / Expansion of Tax Base:

The state recognizes newly taxable items as new growth to the Town's tax base, but does not recognize any tax base losses as offsetting this indicator of the Town's ability to raise more taxes without just burdening the previous taxpayers further. Middlefield's New Growth figure averaged just under \$7,000/yr in additional tax dollars for 10 years prior to FY23. But 7,000 does not show the loss of taxbase from State or Nature Conservancy purchase of previously taxable land, nor loss of taxbase from enrollment in Chapter 61 programs, nor demolition of former residences. In the same 10-year period Middlefield went down from having 195 Single Family homes to 186, and down from 145 taxable land parcels to 140.

While other towns are experiencing growth in tax base from solar energy installations, Middlefield, with its single-phase electric service and distance from other infrastructure, is not. Other towns are seeing growth in taxable marijuana facilities, while Middlefield is not. State allowance of extra local tax on meals or accommodations does not help Middlefield. And production of new houses has been very slow. Land continues to be bought by state or non-profits.

The only significant new growth we've seen has been in utilities: the Comcast build-out, which is a one-time event, not a trend. And the increase in Eversource valuations 1-time bump to a higher value formula. But Verizon and non-comcast cable providers have reduced the value of their equipment in Middlefield since Comcast arrived. So even the "Personal Property" growth from utilities does not give a picture of tax base increase as a future trend.

BOA Budget request FY25	FY23 request	change	FY24 request final	FY24 change	FY25 request
10141.02 assessors expense	2600		2,600	-19.2%	2,100
10141.03 assessors clerk	7350	4.5%	7,680		15,000
10141.11 assessors salaries	10140	2.5%	10,395	3.0%	10,962
10141.12 > 15 multi-town appraisal pp	3400	-41.2%	2,000		2,000
10141.14 assessors tax map update	1100	15.5%	1,270		1,270
10141.77 CAMA software support	3750	1.3%	3,800	11.1%	4,220
10142.00 assessors revaluation	2760		2,700	37.0%	3,700
90102.95 GIS on town website	2400	16.7%	2,800		3,000
(^"hosting for website"					
Dept Total	33500	-0.8%	33,245	3.0%	42,252

FY26 account	change
01 141 5420 0000	
01 141 5120 0000	
01 141 5110 0000	
01 141 5315 0000	
01 141 5310 0000	
01 141 5312 0000	
01 141 5306 0000	
01 192 5306 1000	

FY26 request	FY25 at 1/2/25 spent YTD	alternatives
2,100	565	
15,000	half	
10,962	half	
2,000	2000	
1,270	0	
4,220	4219.05	
3,700	for spr25	
3,000	all	
42,252		

FY23>24 changes: Assessors saved money by finding a cheaper vendor on utility appraisal.
 FY24 notes: First calculated 2.5% cola on member salaries. Agreed to SB/FC higher cola 5% = 10,647
 Selectboard changed Clerk's pay from requested 4.5% raise to 10.4% raise.
 GIS bill increase not estimated high enough, notice of increase not received timely.
 Result: BOA request = level funded department budget. SB changes = 22.4% increase.

Vendor for CAMA software didn't supply notice of increase for FY24. Actual bill \$4,018.14 for FY24
 \$3,715 for 5 years from MassIT contract, then up 4% in FY23 > \$3,863.60, 4% in FY24 > 4018.14 >
 CAMA software 5%/year increase for FY25, pennies rounded up.

Note that acct # changed in expense report FY24 vs earlier vendor

10,962 x 2.5% cola rounded	11236.05 315/mo	same 25	\$300/mo	11,220
=ea/3	3,744.00	3,756.00	3,554.00	3,740.00
/by 12 mo	312.00	313.00	304.50	311.667
% increase	2.46%	2.79%	0.00%	-1.48%
				2.35%