

Executive Session Minutes
Town of Montague Assessors' Department
1 Avenue A (2nd Floor), Turners Falls, MA
November 12, 2013

Members Present: Paul Emery, Teresa Miner

Betty Waidlich Absent due to desire to recuse herself from the discussion and subsequent vote

Staff Present: Barbara Miller, Director of Assessing

Meeting convened 3:30 p.m.

- Abatement

- **Parcel Id 18-0-05, 98 West Mineral Rd** – Mr. and Mrs. Carson attended the meeting to discuss the valuation of the property in advance of the Appellate Tax Board hearing on November 19, 2013. Significant discussion revolving around Mass. General Law Chapters 61, 61A and 61B and whether Conservation Restricted land can be assessed at Chapter Land valuation without the owner applying for classification and signing the Rights and Obligations form. Ms. Miller explained that there are provisions in the law governing Agricultural Preservation Restrictions but there are no provisions for this valuation within MGL governing Conservation Restrictions. Ms. Miller and the board members reviewed the appraisal prepared by O'Connor Real Estate Assoc., Inc. Page 1, 2 and all sale comps were copied for later review. Ms. Miller showed Mr. and Mrs. Carson the Conservation Restricted land sales in Montague and Deerfield with an average per acre value of nearly five thousand dollars per acre; substantially higher than the appraisers sale comps from Ashfield, Hawley and Gill which based on the appraisers adjustments for portions not in CR etc had an average per acre value of \$630.

Ms. Miller and Mr. Carson discussed in detail the number of acres which could qualify for Chapter 61A: 70.1 ac woodland, 17 ac hay and 7.9 as pasture land. Mrs. Carson expressed that the conservation restricted land could never be converted to another use and therefore many of the requirements on the Rights and Obligations form were moot. Ms. Miller agreed but confirmed the form must be signed as well as the application completed and a lien filed at the Franklin County Registry of Deeds in order for the property to be classified as Chapter 61A and the appropriate discount applied to the valuation of the land. The Carson's agreed and would return to do the paperwork the next afternoon for Fiscal Year 2014.

Motion made by Ms. Miner to have Ms. Miller calculate the value of the property as if it were classified as Chapter 61A and to grant an abatement equal to one half the savings. Second by Mr. Emery. Vote unanimous.

Meeting Adjourned 5:20 p.m.

Respectfully submitted,



Barbara Miller
Director of Assessing

Minutes approved



OK to release. Ann M. Cerzaro