

MINUTES
TOWN OF MONTAGUE ASSESSING DEPARTMENT
Second Floor - Montague Town Hall - 1 Avenue A Turners Falls, MA
April 19, 2022

A meeting of the Montague Board of Assessors was held on Tuesday, April 19, 2022. Assessors present: Chairman Paul Emery, Ann Cenzano, Ann Fisk, and Karen Tonelli, Director of Assessing. The meeting was called to order at approximately 3:30 p.m.

A person from MCTV notified the chairman that they received a request to record the meeting for cable television.

Upon a motion made and seconded it was voted to accept the minutes of the previous meeting as printed. Upon a motion made and seconded it was voted to accept the minutes of the previous Executive session meeting as printed.

Kim Williams and Nick Waynelovich, co-owners of Ja'Duke came before the board to discuss their FY2022 assessment on parcel 17-0-055 (the newly constructed theater). The current valuation is \$2,264,600 however due to a TIF agreement the taxable value is equal to \$1,605,170.00. The TIF results in a tax savings of \$19,624.65.

Kim Williams opinion of value for the parcel is 1,500,000. Both Kim and Nick emphasized that it was well known the new building would be considered "educational" and is used for children's programs and shows. Ms. Williams provided the Board with documentation that included the floor plan of the building, site plan information, interior and exterior photos, costs from Marshall & Swift and six sales comps. Of the six comps Kim relied most on 27 Industrial Blvd which sold in February of 2017 for \$1,710,000 and has a square footage of 37,089. This building was built in 1982, was home to the old Hallmark Photography School and contains an auditorium. Kim indicated that she currently operates nine (9) pre-school classrooms - (5) five of which are in the new building. Nick stated that they have 110 pre-school children per day and they also have 330 children per week enrolled in dancing and singing classes. Additionally, the theater is rented out to other parties for contests and other events. Karen brought up the income approach to value and asked if they would be willing to provide it now as they have failed to do so thus far. Both Kim and Nick responded that they feel this information is personal and has nothing to do with the building. Kim suggested that the classroom space should be assessed similar to the older classroom building space. She suggested the classroom area in the new building is approximately 40' x 40'. The assessors indicated they would take this information under advisement and make a decision at their next meeting.

The Board signed the Settlement Agreement re: Tusinski v Montague.

The Board approved the Chapter Fy2023 application submitted by Ed Stone after receiving input from the DOR on the timeliness of the filing.

Motor Vehicle excise recommitments were issued for years 2006 – 2014 totaling \$1,006.98 per request of the Tax Collector.

Monthly summary of abatements/exemption issued in the month of March were signed by the Board.

At 4:10 p.m. a Motion was made by Chairman Emery to enter into Executive Session under purposes 7 & 9 to discuss and/or take action on pending litigation and abatement applications. Chairman Emery stated that we will not return to open session. Roll call was taken: Emery Yes Cenzano Yes Fisk Yes.

Regular session meeting adjourned at 4:10 p.m.

Respectfully submitted,

Karen M. Tonelli, M.A.A.

Approved:_____

List of Documents

JaDuke Inc application and documents

MVE Recommitments and Warrants

Monthly summaries March, 2022