

MINUTES
TOWN OF MONTAGUE ASSESSING DEPARTMENT
Second Floor - Montague Town Hall - 1 Avenue A Turners Falls, MA
June 29, 2022

A meeting of the Montague Board of Assessors was held on Wednesday, June 29, 2022. Assessors present: Chairman Ann Cenzano, Ann Fisk, and Karen Tonelli, Director of Assessing. The meeting was called to order 3:30 p.m.

Upon a motion made and seconded it was voted to accept the minutes of the previous meeting held on June 27, 2022 as printed. Upon a motion made and seconded it was voted to accept the minutes of the previous Executive session meeting held on June 27, 2022 as printed.

The closing relative to 500 Avenue A has been delayed therefore there is no proforma to sign.

After review the Board voted to deny the abatement applications filed by Kearsarge for real and personal property owned by them at various locations.

The Board reviewed the application by several entities owned by Robert O'Bear and took action as follows:

132 L Street: The comparable properties provided are not similar to the subject property because of the extensive renovations made to this building. After reviewing other apartment assessments, it was voted to adjust the assessment down to \$570,900.00 and an abatement in valuation of 37,000 was issued.

26-28 East Main Street: A correction was made to the number of baths. It was voted to issue an abatement to reduce the assessment to 831,900 and an abatement was issued.

38 East Main Street: A correction was made to the number of bedrooms in this building however that did not change the assessment. It was voted to deny the abatement application on this property.

The Board reviewed the applications submitted by (or on behalf of) Denise Pinardi for the following parcels:

Parcel 52-0-069: Parcel is located on West Chestnut Hill and contains 3.503 acres with a portion of the land subject to a Forest Management Plan. Annual taxes are \$1,427.14 for the Town and \$97.70 for the Fire District. An unpermitted building (stable) measuring 10 x 38 was discovered on the property and taxed for the first time in Fy2020. Taxpayer claims the building was put on the property in 2019 which is in contrast to the appraiser's statement that it was "sited" on the property in 2005. Pinardi states this structure has increased in value and is valued "almost the equally" as larger structure located on parcel 53-0-069. Both structures are valued from a table for yard items that applies a size adjustment to the base rate. Additionally, grade and condition affect the values. In this case, the smaller stable is in good condition while the larger stable is in fair condition as it is older.

Parcel 52-0-131: Parcel is located on West Chestnut Hill and contains 2.403 acres all of which is subject to a Forest Management Plan. This parcel abuts property owned by D. Pinardi. Annual taxes are \$8.89 for the Town and .40 for the Fire District. The assessment for this parcel is \$344 which is the value recommended by FVAC for land east of the Connecticut River for FY2022. Appraiser's opinion is that this parcel is unbuildable, has no development potential and its highest and best use is its current use. The Board disagrees. Appraiser offers 6 comparable properties of which one is located in Montague. The Board reviewed that sale and found that it was purchased by an abutter and has significant topography issues.

Parcel 52-0-118: Parcel is located on West Chestnut Hill Road and contains 31.5 acres all of which is subject to a Forest Management Plan. Parcel abuts other land owned by D. Pinardi and annual taxes are \$116.36 for the Town and \$5.18 for the Fire District. The assessment for this parcel is 4,505 which is land value recommended by FVAC for land east of the Connecticut River for FY2022. Appraiser's opinion of value is this parcel has no development potential, is landlocked and highest and best use is its current use. The Board disagrees with these limitations.

Parcel 52-0-081: Parcel is located on West Chestnut Hill Road and contains .5 acres all of which is subject to a Forest Management Plan. Parcel abuts other land owned by D. Pinardi and annual taxes are \$1.83 for the Town and .08 for the Fire District. The assessment for this parcel is 71.00 which is land value recommended by FVAC for land east of the Connecticut River for FY2022. Appraiser's opinion of value is this parcel has no development potential, is landlocked and highest and best use is its current use. The Board disagrees with these limitations.

The board reviewed the additional parcels listed as comparable to the Pinardi parcels:

45-0-025 – No such parcel exists. Parcel 45-0-25 contains 166.9 acres. Unclear as to which property is being referenced.

52-0-005 – This parcel was owned by the Commonwealth and no longer exists. It may have been combined with other state land. Land owned by the Commonwealth is assessed using a different land schedule.

52-0-012 – This parcel is owned by WD Cows and is subject to a Forest Management Plan. Special Assessment is per FVAC schedule. Land value is adjusted for access and topography.

53-0-048 – This parcel is owned by Halkyard . Land value is adjusted for access and topography.

25-0-06 – This parcel is owned by Gendron. Land value is adjusted for access and topography.

34-0-010 – This parcel is owned by Turners Falls Fire District. It is located in the Lake Pleasant area and it being valued per the land schedule for Lake Pleasant. These values are different than land value for Montague Center. The allegation that taxpayers are targeted due to their age is baseless, unsound and show overall ignorance of the land tables.

35-0-01 – This parcel is owned by Lagoy and is a single family residence with land subject to a Forest Management Plan. Land that is not covered under the plan is adjusted for topography and easement issues.

35-0-32 - This parcel is owned by Turners Falls Fire District. Land value is adjusted for access issues.

45-0-03 – This parcel is by the Susan Gage Tyler Rev Trust. Land value is adjusted for access issues.

45-0-10 – The parcel is owned by Davey and contains 13.1 acres that is under a Forest Management Plan. The land is valued in accordance with the FVAC schedule and has access influences applied. The Pinardi claim the assessors “target” elderly property owners. Generally, this office does not have access to age information unless the person is seeking an exemption. This claim is not true.

46-0-011 – The parcel is owned by Turners Fall Fire District. The \$300 increase is due to changes made to the land schedule unit price for this neighborhood and is not arbitrary. The unit change is applied to this section of the land scheduled uniformly.

46-0-042 – The parcel is owned by William Hunting and is under a Conservation Restriction which applies a 75% reduction on the land value.

46-0-055 – This parcel is owned by Lucius Cutting and is subject to a Forest Management Plan. Special Assessment is per FVAC schedule. Land value is adjusted for access issues.

46-0-057 - This parcel is owned by Lucius Cutting and is subject to a Forest Management Plan. Special Assessment is per FVAC schedule. Land value is adjusted for access issues

and water issues. The increases noted during the 2016 to 2017 time frame are in fact seen on other similar parcels (46-0-004 87.5 acres) and (46-0-056 58.7 acres).

46-0-059 – This parcel is owned by the Turners Falls Fire District and is valued from the land schedule with adjustment made due to access.

52-0-001 – This parcel is owned by Peura and is valued from the land schedule with adjustments applied due to access and easement issues.

Additional parcels listed appeared to be similar in terms of those reviewed therefore the board moved on to the additional documents provided which consisted of various emails, property cards, letters, portions of the Forest Management Plan some of which were already in the assessor's possession. The Board voted to deny the applications.

The meeting adjourned at 4:45 p.m.

Submitted by,
Karen M. Tonelli, M.A.A.

Approved:_____

List of Documents

FY22 Abatement applications
w/ supporting documentation