

**NORTHFIELD BOARD OF ASSESSORS JOINT MEETING MINUTES WITH THE
NORTHFIELD SELECTBOARD FY2024 TAX CLASSIFICATION HEARING
69 MAIN ST., NORTHFIELD MA 01360
DECEMBER 5, 2023, 6 PM**

BOARD MEMBERS PRESENT: Robert MacEwen, Alice Lord, and Bethany Walker

SELECTBOARD MEMBERS PRESENT: Alexander Meisner, Chair; Bernard Boudreau, Vice Chair; Barbara "Bee" Jacque, Heath Cummings, and Sarah Kerns

ALSO PRESENT: Andrea Llamas, Town Administrator; Sandra Wood, Town Secretary; Tyler Bourbeau, BNCTV.

- **6:00 pm** Tax Classification Hearing with the Selectboard
 - Motion by Lord, seconded by Walker the Board of Assessors voted to call to order.
 - Motion by Meisner, seconded by Kerns the Select Board voted to open the public classification hearing to discuss the allocation of the local property tax levy among the property classes for fiscal year 2024. Roll call vote: Meisner yes, Kerns yes, Boudreau yes, Cummings yes and Jacque yes.
 - Walker gave an overview of how tax classification is approached, regulations of the Bureau of Accounts, Division of Local Services and Department of Revenue (DOR) on the town's submission of a Tax Rate Recapitulation Sheet (Recap) which is the municipality's budget plan for the fiscal year, including anticipated and actual revenue other than property taxes. The difference between expenditures and revenue from is raised through property taxes. The difference is the tax levy.
 - Before the tax rate is set the municipality determines the maximum amount it can levy under Proposition 2 1/2; establish final values for all taxable real and personal property; decide its property tax policy.
 - Assessors value taxable real and personal property and classify it as: residential, commercial, industrial, and personal property.
 - Every 5 years the Assessors have the proposed values reviewed and certified by DOR.
 - A public hearing is held with the Select Board to determine the classification of commercial, industrial, and personal property. Historically, Northfield has held a single tax rate.
 - Upon submission to the DOR the approval can take up to a week. Tax bills need to go out by December 31.
 - The estimated single tax rate is \$13.58 per thousand.
 - There were no written letters received nor comments for or against from those in the audience on the classification of a single tax rate. The excess levy capacity is \$1,333,463.05 which is the difference between the maximum levy allowed at \$10,344,206 and the levy of \$9,010,743.
 - Llamas explained the levy limit is the maximum that can be spent without an override of proposition 2 1/2.
 - Motion by Jacque, seconded by Cummings the Select Board voted to adopt a uniform tax rate, otherwise known as a single tax rate for all classification for the fiscal year 2024.
 - Motion by Meisner, seconded by Kerns the Select Board voted to close the hearing at 6:15pm. On a roll call vote Jacque yes, Meisner yes, Boudreau yes, Cummings yes, and Kerns yes.
 - Walker and Lord voted to adjourn the Assessors portion of the meeting.

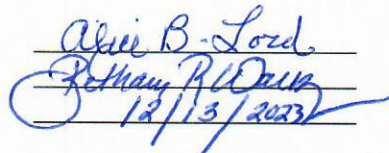
*A motion was made by Walker, seconded by Lord, and **VOTED** unanimously to adjourn the Board of Assessors portion of the Tax Classification Hearing*

Meeting adjourned at 6:15 pm

Submitted by:

Bethany Walker, clerk

Approved by:


12/13/2023