

**Selectboard  
Meeting Minutes  
November 21, 2022  
Town Offices  
Hybrid Session Via Zoom  
6:00 pm**

The open session of the Selectboard of the Town of Whately was called to order on November 21, 2022, at 6:03 pm by the Chairperson, Joyce Palmer-Fortune via Zoom. Also present were Selectboard members Fred Baron and Julie Waggoner. Present were Town Administrator Brian Domina, Assistant Town Administrator Hannah Davis via Zoom, and Administrative Assistant Amy Lavallee. Assessors Fred Orloski, Melanie Chorak, and Cathleen Grady via Zoom.

**1. Tax Classification Public Hearing (Fiscal Year 2023): To solicit input from taxpayers on how the local property tax should be allocated among the five property classes for Fiscal Year 2023.**

Joyce Palmer-Fortune opened the hearing to public comment.

Brian Domina reviewed and explained the 4 Tax Classification choices, single or split tax rate, open space discount, residential exemption, and small commercial exemptions, that were up for consideration by the Selectboard.

Amy Lavallee read a letter from James D. Ross dated November 20, 2022, an email from Dan Denehy dated November 15, 2022. Both of the aforementioned letters encouraged the Board to adopt a single tax rate. Amy Lavallee read an email from the Board of Assessors' chairperson, dated November 17, 2022, recommending the adoption of a single tax rate and no discounts or exemptions.

Fred Baron discussed with the Assessors their recommendations stated in the email and whether their recommendation could be seen as valid because of a procedural violation.

Fred Orloski (Board of Assessors Chairperson) stated that looking at the numbers of commercial properties versus residential properties there is an average 80/20 split-80% of taxes comes from residential units versus 20% commercial/industrial units in Whately. He stated that this is typical of many communities that have a split tax rate. Last year they had a 5-year reevaluation and found that the CIPs increased the same percent as residential at roughly 12.5%. This year residential properties increased 5% and CIPs increased 14%. Last year the Assessors hired a firm as mandated by the state to evaluate assessments. He stated that we have a number of possible future commercial properties including the Dimaio lot and Exit 35 lots and he thinks if we increase the tax on CIPs that may change. He stated that Greenfield just voted for a single tax rate. He also stated

that in 2018 there was an economic development study done by the state and it identified Whately for future commercial development and thinks a split tax will deter future businesses.

Cathleen Grady (Board of Assessors) stated that she concurs with Fred Orloski and that she feels the single tax rate is the right thing to do at this time.

Bill Korza, owner of Muffin's General Market at 28 State Road questioned why the Town was looking at a split tax rate decision and questioned if the Town's tax revenues are down. Fred Baron explained that the Town holds a hearing and decides every year as mandated by the State of Massachusetts. He questioned how many businesses are on State Road and Route 116 that do not receive town services. Fred Baron explained that taxation is determined by value not location. Mr. Korza questioned what kind of impact businesses have on the town considering they do not impact schools or services.

Paul Antaya, resident 50 Weber Road stated that Whately has had a single tax rate as long as he can remember and is comparable to surrounding towns. He states that he feels the current system is working and that he is not aware of any financial issues with the Town. He stated that CIPs pay for everything and that an increase will pass the costs onto consumers adding to inflation.

Bob Klinger, owner of Klinger Engineering at 10 Sandy Lane stated that he agrees with the letter from James Ross and echoes everyone else in that he does not agree with a split tax.

Skip Goodridge, owner of Underground Supply at 82 State Road stated that as a resident he benefits either way and he thinks the Town should encourage an increase in growth without increasing the town's expenses such as in schools and such.

Dennis Lavalley, owner of L&L Fence at 85 State Road stated that he agrees with what everyone else has said and states that with the pandemic, inflation, and lack of hiring it has been difficult for business and he thinks the Town should have a single tax rate.

Gary Kloc, owner of Tom's Hot Dogs at 61 State Road stated that if business costs increase and taxes increase it will burden businesses.

Stephen Kloc via Zoom, owner of Whately Inn at 193 Chestnut Plain Road stated that he is not a resident but owns houses here and questions how the Town could consider increasing the burden on local businesses.

Joyce closed the public hearing portion of the meeting at 6:58 pm.

2. **Tax Classification Vote (Fiscal Year 2023): To discuss and vote to allocate the local property among the five property classes for Fiscal Year 2023.**

Fred Baron stated that he believes the Town should adopt a split tax rate due to the handful of very large CIP properties in town. He stated that they make up 30-35% of the town's tax revenue. He understands that small businesses should not have to be lumped into the same bracket as the larger businesses but because of state regulations they are. He stated the 700 plus households in Whately deserve the estimated \$265 tax break (assuming a 20% shift) should the town adopt the split rate. He stated that he does not believe an increase would affect future businesses as evidenced by the 1/3 off Massachusetts towns with this rate. He stated that Whately is a farm town, not a business town and that the key part of Whately is its residents and farmers, not its businesses.

Julie Waggoner stated that she wishes she had more information from the Assessors on the numbers to make a more informed decision. The Board discussed possibly reactivating the tax working group for next year.

Joyce Palmer-Fortune stated that she is disappointed with the lack of information from the Assessors, and she wishes the State wouldn't tie their hands at the local level.

Joyce made a motion to NOT adopt the residential exemption, open space discount and small business exemption and to keep the tax rate uniform across the classes of property. Joyce stated that she hopes to get better information and more cooperation from the Assessors next year. Motion seconded. Roll call vote: Fred-no, Julie-yes, Joyce-yes. Motion passes 2 in favor 1 against.

3. **Items Not Anticipated**

None

4. **Adjourn**

Motion to adjourn at 7:34 pm. Motion seconded. All in favor. Fred-yes, Joyce-yes, Julie-yes.

**Next Meetings: November 29, 2022, and December 13, 2022**

**Documents**

Letter to Selectboard from James Ross, November 20, 2022

Email to Brian Domina from Dan Denehy, RE: Public comment for 11-21-22 tax classification hearing, November 15, 2022

Email to Brian Domina from Frederick Orloski, RE: Follow Up-Re: Tax Classification Hearing

on November 21, 2022, at 6:00pm & request for information, November 17, 2022  
Chart, Property Assessments FY21 & FY22

Power Point, Tax Classification Hearing, Fiscal Year 20223, November 21, 2022

Department of Unemployment Assistance-Board of Assessors Report 8/14/2019

CIP Property Listing, Town of Whately, 11/15/2022

Comparison Worksheet-Single Rate vs Split Rate FY23

FY23 Options Table

Massachusetts Department of Revenue LA4 Comparison Report-Fiscal Year 2023

Town of Whately Notice of Classification Public Hearing