

**Selectboard
Meeting Minutes
December 5, 2023
Town Offices
Hybrid Session via Zoom
7:00 pm**

The open session of the Selectboard of the Town of Whately was called to order on December 5, 2023, at 7:03 pm by Chairperson Fred Baron. Also, present were Selectboard members Julie Waggoner and Joyce Palmer Fortune. Town Administrator Brian Domina, Administrative Assistant Jessica Murphy, Board of Assessor Chairperson Fred Orloski and Assessor Jenny Morrison were also present. Assistant Assessor Cynthia Herbert Ramirez was also present.

1. Fiscal Year 2024 Tax Classification Hearing: To accept public comment on whether Residential, Commercial, Industrial, Open Space, and Personal Property should be taxed with one rate for all property classes, or to use different tax rates for different property classes

Brian gave a brief overview of the 4 Tax Classification choices that were up for consideration by the Selectboard. These choices include single or split tax rate, open space discount, residential exemption, and small commercial exemptions.

Fred moves to open the public hearing session. Julie Seconds. All in favor.

Fred Orloski shared information comparing single and split tax rates for Residential and Commercial businesses located in Town, noting that in 2024 at average, residents would save \$64.76 quarterly if a split tax rate was adopted, while Commercial Industrial Properties (CIP) would pay \$961.20 more quarterly. Fred Orloski stated that he is not in favor of the split tax rate, expressing that the Town is not in need of profit from CIP's. Fred Orloski shared information comparing neighboring communities, split rate communities and the Route 5 corridor which showed in Fred's opinion that it doesn't make sense for Whately to adopt a split rate. Fred Orloski referenced tax incentives that are available to residential properties and noted that there are no such tax incentives for commercial/industrial properties.

Assistant Assessor Cynthia Herbert-Ramirez stated that during the Board of Assessors meeting, the Board recommended to not adopt an open space discount, nor a residential or commercial exemption. Cynthia noted that because there is no evidence that the change to a split rate tax would benefit the community, the Board of Assessors recommended voting to retain a single tax rate.

Richard Pitts, owner of Amherst Trucking questioned what kind of tax split would be applicable if a split rate was adopted. Fred Baron replied that it would depend on what the Board decides, but possibly 20%. Richard raised concerns that if the Town adopted the split rate, 64 CIP's that include small businesses like his, would be paying into that 20% instead of 932 residential and commercial properties at a single tax rate. Richard noted that with the increase in expenses, as well as property values, this would be detrimental to many small businesses. Fred Baron noted

that while he understands that small businesses should not have to be lumped into the same bracket as the larger businesses, state regulations mandate otherwise.

Paul Antaya, Finance Committee member and resident of 50 Weber Road stated that split tax rates do not work in small towns like Whately, noting that Northampton and Greenfield have recently voted to adopt the single tax rate. He stated that the Finance Committee recommended retaining the single tax rate.

Bill Korza, owner of Muffin's General Market at 28 State Road questioned how many businesses on State Road and Route 116 do not receive town services, so why is the Town looking to burden small businesses that have a very low impact on the Town.

JD Ross, resident of and owner of JDR Builders stated that not only does he already pay a lot of money to the Town in excise taxes, he also often donates to school fundraisers, and actively helps out within the Town. JD noted he feels like the Town would be turning its back on small business owners who are close-knit with the community if a split tax rate was adopted.

Joyce expressed that she empathizes with residents and small business owners' concerns, stating that the State unfortunately gives limited options in terms of tax rates, making decisions like these exceptionally difficult. Joyce noted that she appreciates the residents who came to discuss their opinions and concerns.

Joyce moves to close the public hearing portion of the meeting. Julie Seconds. All in favor.

2. Fiscal Year 2024 Tax Classification Vote: To vote on whether Residential, Commercial, Industrial, Open Space, and Personal Property should be taxed with one rate for all property classes, or to use different tax rates for different property classes.

Julie moves to retain a single tax rate. Joyce seconds. Roll call vote. Julie-yes, Joyce-yes, Fred-Abstain

Joyce moves to not adopt the open space discount. Julie seconded. Roll call vote: Julie-yes, Joyce-yes, Fred-yes

Joyce moves to retain no residential exemption. Julie seconded. Roll call vote: Julie-yes, Joyce-yes, Fred-yes

Joyce moves to retain no small commercial exemption. Julie seconded. Roll call vote: Julie-yes, Joyce-yes, Fred-yes

10. Items Not Anticipated

None

11. Adjourn

Motion to adjourn at 8:19 pm. Motion Seconded. All in Favor

Next Meetings:

December 21, 2023

Documents:

Assessors Information 2024

Chapter 4 - Property Tax Classification Module Topics & Objectives

Split Rate Tax Table 2024

Assessed Value by Class + Tax Rates Table

Assessed Value Gross Table