

**TOWN OF SHEFFIELD
BOARD OF ASSESSORS
May 27, 2020 – 4:00 PM
Meeting Location: Virtual Meeting**

Board Members Present: Tammy L. Blackwell, Chairman
Lou Levine

Others present: none

Chairman Blackwell called the meeting to order at 4:00 PM.

Monthly Abatement Lists

The Board signed Monthly Abatement lists for:

Motor Vehicle Excise – February 2020 – levy of 2018	\$ 63.75
Motor Vehicle Excise – March 2020 – levy of 2019	\$583.85
Motor Vehicle Excise – March 2020 – levy of 2020	\$4,695.64
Motor Vehicle Excise – April 2020 – levy of 2019	\$121.37
Motor Vehicle Excise – April 2020 – levy of 2020	\$1,969.04
Real Estate – month of May 2020	\$5,097.40
Personal Property – month of May 2020	\$654.36
Exemptions – month of May 2020	\$400.00

Commitments/Warrants

The Board signed the following Commitments/Warrants:

2019 Motor Vehicle Excise Commitment No. 60 in the amount of \$ 2,063.34
2019 Motor Vehicle Excise Commitment No. 61 in the amount of \$ 80.00
2020 Commitment No. 2 in the amount of \$ 52,953.17
2020 Commitment No. 3 in the amount of \$ 16,982.03

Chapter 61B

The Board executed the Recreational Tax Lien for Stockwell Nominee Trust.

Abatements and Exemptions

The Board reviewed the personal property abatement application no. 20-06. Business not started on January 1, building under renovation and licensed in September 2019. L. Levine made a motion, seconded by T. Blackwell, to grant the value adjustment of \$ 44,600.00.

The Board reviewed the personal property abatement application no. 20-11. Computer equipment value adjustment. L. Levine made a motion, seconded by T. Blackwell, to grant the value adjustment of \$ 2,140.00.

The Board reviewed the real estate abatement no. 20-07. An inspection reflected an unfinished basement adjustment. L. Levine motioned, seconded by T. Blackwell, to grant the value adjustment of \$ 15,300.

The Board reviewed the real estate abatement no. 20-15. Value adjustment due to sale. L. Levine motioned, seconded by T. Blackwell, to grant the value adjustment of \$ 28,400.

The Board reviewed the real estate abatement no. 20-16. Value adjustment due to wetlands and sale. L. Levine motioned, seconded by T. Blackwell, to grant the value adjustment of \$ 47,500.

The Board reviewed the real estate abatement no. 20-20. Removal of barn in 2018. L. Levine motioned, seconded by T. Blackwell, to grant the value adjustment of \$ 5,000.

The Board reviewed the real estate abatement no. 20-17. A review of comparable properties warranted a disproportionate assessment adjustment. L. Levine motioned, seconded by T. Blackwell, to grant the value adjustment of \$ 267,900.

The Board reviewed the real estate abatement no. 20-21. Increase in value due to new garage and Chapter 61A classification which begins in FY2021. L. Levine motioned, seconded by T. Blackwell, to deny the request.

The Board reviewed the real estate abatement no. 20-08. Inspection required. Applicant in Austria and unable to return to United States due to COVID Virus. L. Levine motioned, seconded by T. Blackwell, to hold the application pending contact with the property owner.

Chairman Blackwell adjourned the meeting at 4:35 PM.

Respectfully submitted:
Tammy L. Blackwell, MAA

Documents reviewed at this meeting:

Abatement Application spreadsheet

Chapter 61B Recreational Tax Lien

Monthly Abatements Lists for Motor Vehicle Excise, Real Estate, Personal Property and Statutory Exemption