## BOARD OF ASSESSORS FY2025 TAX CLASSIFICATION HEARING

MEETING: HAMILTON BOARD OF ASSESSORS meeting jointly with SELECT BOARD

DATE of MEETING December 2, 2024 Tuesday - 7:00 PM

ATTENDING: Steve Ozahowski, Joe Shaktman, Chris Campbell, Jane Dooley

Chair Steve Ozahowski called the meeting to order at 7:26 p.m.

The Board of Assessors met jointly with the Select board for the FY2025 Tax Classification hearing.

Steve Ozahowski gave the presentation which outlined the following classification options including: open space discount, residential and small commercial exemptions.

He explained that these options do not apply to the Town:

- Since Hamilton does not have land classified as open space,
- The residential exemption is adopted in communities where there are a high percentage of second homes which is not the case in Hamilton,
- And that Hamilton lacks the diversity of commercial/industrial properties necessary for effective implementation of this exemption.

The Select Board (Chair Caroline Beaulieu, William Wilson, and Rosemary Kennedy) then voted to adopt a residential factor of 1 which results in a single, uniform tax rate for all classes of property: residential, commercial/industrial and personal property.

The Select Board also voted to approve the tax rate of \$15.65 per \$1,000 for FY2025.

At 7:42 p.m. the BOA adjourned the meeting. Joe Shaktman moved. Chris Campbell seconded the motion. Vote: Unanimous.

Respectfully submitted by Jane Dooley, Assistant Assessor, as approved at 12.10. 2024 meeting.

---BOARD OF ASSESSORS