

**BOARD OF ASSESSORS**

**MEETING: HAMILTON BOARD OF ASSESSORS**  
**DATE of MEETING December 4, 2023 Monday - 6:30 PM**  
**ATTENDING: Steve Ozahowski, Chris Campbell, Todd Laramie, Jane Dooley**

Chair Steve Ozahowski called the meeting to order at 6:30 p.m.

The Board reviewed, approved and signed the October 30, 2023 meeting minutes. Steve Ozahowski moved. Chris Campbell seconded the motion. Vote: Unanimous.

The Board reviewed and signed the November 2023 motor vehicle excise tax abatements.

The Board reviewed and signed motor vehicle excise tax commitment #6 for 2023.

The Board reviewed and signed a 2013 motor vehicle excise tax rescind of abatement.

The Board reviewed and signed FY2025 Chapter land Notice of Action letters.

The Board reviewed a new FY2025 Chapter land application for 61B.

The Board reviewed and signed a real estate tax deferral application for FY2025.

The Board signed FY2024 exemption spreadsheet.

Old/New Business

Habitat for Humanity is not receiving any money from cell tower on their land. American Tower has a ground lease and according to Tower's lawyer and contract all rent money goes to former owner Nancy Ahern (\$21,492 annually). BOA confirmed that Habitat will be tax exempt for FY2023 and subsequent fiscal years. Discussion ensued on need for Assessors to carve out fenced land surrounding cell tower and that improvement to land and antennas can be taxed as personal property. Habitat for Humanity as the land owner would seek tax payment from Nancy Ahern who receives revenue from cell tower according to agreement and confirmation from American Tower and Habitat. Discussion was also on a cap rate of 10 times earnings of \$20,000 a year that Ahern receives.

25 Gardner St: Jeff Allsopp had a survey done on property which he plans to purchase in January. The surveys shows the lot is 63.5 acres versus 57.52 acres. Wants to know if he has to refile chapter application. Tom Sears filed and currently owns.

862 Bay Road: Crate rollback and release lien. Been in 61A since November 2020.

At 7:00 p.m. the BOA adjourned the meeting and joined the Selectboard for the FY2024 Tax Classification hearing. Chris Campbell moved. Steve Ozahowski seconded. Vote: Unanimous.

Respectfully submitted by Jane Dooley, Assistant Assessor, as approved at 1.9.2024 meeting.

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