

**Bill Cosel
40 McCarty Road
Tyringham, MA 01264**

June 5, 2019

Select Board
Town of Tyringham
Tyringham, MA 01264

Dear Jim, Matt, and Mike

I write this letter from a taxpayer perspective not as an assessor.

I'm attaching a letter from Assessors office concerning Tyringham Volunteer Fire Co, Inc. and their recent application for real estate tax exemption as a charity – forms such as State Tax Form 1-B-3 and State Tax form 3ABC and other documents they are required to file annually in order not to be taxed.

The TVFC has not complied with these required annual filing as a charity for many years. They have been taking steps with the State to file as a charity but have had no luck so far. Reviewing criteria, I'm not sure they will pass a bona fide charity test by the State but we'll see. But, why should they bother? The expense of filing all these annual forms could be eliminated. There is a solution. The Town and TVFC could strike a deal and the Town then assume ownership of the TVFC. They would be fully exempt.

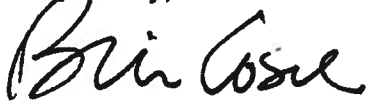
It's inconceivable that our Volunteer Fire Company should be taxed at all. Their efforts for independence and tax exemption appear to be a means to keep an arms length from our local Town government. What's the point? For who's benefit? Whatever the reasons, the Board of Assessors must follow Mass General Laws Chapter 59 section 5 and tax them.

Times have changed. Many have expressed concerns that the current relationship between TVFC and the Town may be out of date. The history shows a large exodus of firemen seriously depleting their membership. New recruits are hard to come by. It's almost impossible to find time for State mandated training. Many professionals look to regionalization as a means to maintain fire protection. If that's the case, does the TVFC plan to expand their building(s)? Is that the right step facing changes and an uncertain future? What does the Town think? What does TVFC think? What do taxpayers think?

We value their services. We are grateful there are enough able, generous folks to volunteer and be trained. We want and need fire protection. The TVFC benefits Tyringham as a public service just as important to the town as other public services such as the police and road crew. They put themselves in harm's way for us. And, the current relationship with Town and Taxpayers is to pay rent to house Town owned trucks and over 50K a year for Fire and Emergency services.

And now that they're being taxed, that expense will get passed onto the taxpayers. The Town virtually owns the land under the firehouse and pavilion. We all *are* stakeholders after all. Is it time for the Town to get involved, ask questions and plan with them for the future?

Respectfully,

A handwritten signature in black ink, appearing to read "Bill Cosel". The signature is fluid and cursive, with the first name "Bill" and last name "Cosel" clearly distinguishable.

Bill Cosel