

**TOWN OF LUNENBURG
BOARD OF ASSESSORS**

P.O. BOX 135

17 MAIN STREET

LUNENBURG, MA 01462

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JAN 09 2013

**LUNENBURG TOWN
CLERK OFFICE**

Minutes from the Board of Assessors meeting held: December 4, 2012

The meeting opened at 6:00 pm.

Present: Chris Comeau, Chairman, Board Members: Louis J. Franco & Matthew J. Papini, Sr., Regional Assessor, Harald Scheid, and Louise Paquette, Administrative Assistant.

Board reviewed and approved abatements, expense vouchers, commitments, warrants, and minutes from the meeting held on November 13, 2012.

Louise presented 4 statutory exemption applications. The Board reviewed and approved all 4 applications totally \$6,594.85. The Board reviewed and approved 12 Tax Work-Off exemptions in the amount of \$7,970.00.

Harald reviewed, presented and made recommendations on the remaining six Chapter applications which were tabled last month. The applications in question had issues regarding late filing date, no evidence of supporting documentation verifying income for Chapter 61 A (Agricultural/Horticultural), and expired Forest Management Plans. BOA reviewed the applications and voted to approve four of the applications and made note that the classifications will NOT be approved in the next fiscal year if the owners do not comply with all application deadlines and procedures.

The remaining two application decisions are as followed:

The Board reviewed an application regarding property at 305 Flat Hill Road. Harald stated that the application failed to show evidence that the 19.04 acres classified as Chapter 61 A (part of the 97.04 acres) is actively participating in haying as indicated as the use for this property. The property owner did not certify that the property is being leased during the period to which this application applies. Owner stated on FY14 application that income receipts or "proper supports" will be filed with next year's application (which will be a FY2015 application). Harald reported that the remaining 78 acres is under a Chapter 61 Forest Management Plan and stated that the plan was recertified in June 2008 and is good through plan period Sept. 2018. The Board reviewed the application and voted to remove the 19.04 acres classified under Agricultural/Horticultural and approved the remaining 78 acres classified under the Forest Management Plan. Harald will send notification of the Boards' decision.

The remaining application was filed on October 4th for property located at 400 Howard St. The total acreage of this property is 147.002 acres and excluded from the Chapter 61 A Lien is a 4.5 acre parcel. The Chapter 61A classification is on 142.002 acres. Harald stated that the property is under Forest Management and the property previously supported a 25 acre chicken farm. In reviewing the application, he noted that the Forest Management Plan expired in March of this year and that the farm is no longer in operation. He also stated that the BOA is in receipt of a letter received 12/03/2012 from the property owner's attorney declaring, "Notice of Intent to Sell Agricultural Land". Before the BOA discussion, Chris recused himself from the discussion and vote due to personally knowing the applicant. After review and discussion, the remaining Board Members voted to deny the application based on the information Harald presented. Harald will send a letter informing the property owner of the Boards' decision. Louise informed the Town Manager of the letter we received.

Harald reported that a rollback tax was collected on 1.58 acres/ portion of 137 Leominster-Shirley Rd. He presented a Partial Release Lien for property owned by Padula/Lunenburg, LLC. - Chapter 61A Agricultural/Horticultural land The property release is a portion of Assessor's Map 146, Parcel 7 fronting on Leominster-Shirley Rd, being approx. 2.5 acres out of 9.14 acres described in the lien, of which a .092 acres building site which had already been excluded from classification (1.58 acres being the actual land release). The lien was originally filed on Sept. 16, 2010 with the Worcester North Registry of Deeds. Board reviewed and signed the partial release. Louise will send to the Registry of Deeds for recording. Harald reported that the property owner did not return the FY14 application and does no longer wish to participate in the Chapter classification. The property will no longer be granted the Chapter exemption but the lien will remain on the remaining .76 acres for 1501 Rear Lancaster Ave. and 6.64 acres on 137 Leominster-Shirley Rd.

Harald gave an update regarding the 2009 PP abatement for Verizon. He presented a Memorandum that he sent on 11/27/2012 to the Town Manager, Accountant, and Tax Collector. (See attached)

Louise reported to the BOA that a letter was received and cc: to the Town Manager on 11/15/2012 from the Assessor's Office in Ashby. The letter is to notify the BOA that the Assessor's Office in Ashby wishes to withdrawn from the Cooperative Assessing program effective the end of Fiscal Year 2013. The letter states "that this will allow each town to structure its support contract individually, focusing on priorities and the immediate needs to help improve both the service and value obtained". Harald gave a brief explanation where Ashby is coming from. Chris shared the history of the formation of the Cooperative Program and expressed the benefits and importance of the "Regional/ Cooperative Program". Chris stated that he was not in favor of the discontinuance of the program but stated that each community has the right to withdrawn from the cooperative program. The Board recognized Ashby's withdrawal and requested that Louise contact the Administrative Assistant to inform her that they reluctantly accepted their decision. Louise reminded the Board that RRG's contract will end at the end of this Fiscal Year.

Harald gave a brief update regarding the tax billing process stating the proposed tax rate of \$17.30 still needs to be certified; the recap is to be completed by the Town Accountant. Harald spoke of the possibility that the rate may be delayed due to the borrowing of monies to cover the 2011 ice storm; Selectmen to meet on the issue tonight. Louise reported that the upgrade to a newer Munis version 9.3 has presented many problems as well as having less assistance in the billing process.

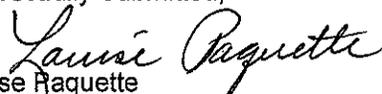
Department Head Budget Meeting with Town Manager Update: Harald will speak with David Manzello regarding this past Monday's meeting.

PP Property Periodical Update: Harald stated that he presently has one of the RRG staff identifying businesses in town. He stated that this staff member has been performing this task for other town and has been successful in generating an additional \$200,000. Chris wants the PP bids for proposal for the assessment project to go out as soon as possible and which require getting in touch with the Town Manager.

Louise reported that Cartographic Associates have yet to respond to a 11/26 email regarding the omission of the three reduced size replacement maps. The Board did not sign the 2013 Tax Map Maintenance Contract yet. Louise agreed to contact the company representative, Tim Fountain by phone.

The Board voted to meet on Tuesday, January 8, 2013 at 6:00pm. Meeting adjourned at 7:25 pm.

Respectfully Submitted,


Louise Raquette
Administrative Assistant
To the Board of Assessors

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**Board of Assessors
Town of Ashby**

895 Main Street, Box 3
Ashby, MA 01431
978-386-2427 x 15

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Oliver Mutch, Chairman
Melissa Coyle, Member

Charles Perna, Member
Harald Scheid, Regional Assessor

November 15, 2012

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LUNENBURG TOWN
CLERK OFFICE

Board of Assessors
Town of Lunenburg
17 Main Street, PO Box 135
Lunenburg, MA 01462

Re: Cooperative Assessing Program

Given Ashby and Lunenburg's unique needs to negotiate specific on-going assistance from our professional assessing contracts, the Ashby Board of Assessors has decided to withdraw from the Cooperative Assessing Program effective the end of Fiscal Year 2013.

This will allow each town to structure its support contract individually, focusing on priorities and immediate needs to help improve both the service and value obtained.

Regards,

Ashby Board of Assessors

cc: Lunenburg Town Manager, Kerry Speidel

Town of Lunenburg
Office of the Board of Assessors

PO Box 135 Lunenburg, MA 01462
978-582-4145

Christopher Comeau, Chairman
Matthew J. Papini, Sr., Member
Louis J. Franco, Member

Louise Paquette, Administrative Assessor
Harald M. Scheid, Regional Tax Assessor
David Manzello, Associate Assessor

November 27, 2012

MEMORANDUM

TO: Board of Assessors
Town Manager
Town Accountant
Tax Collector
FROM: Harald Scheid, Regional Assessor
RE: Verizon New England Abatement

Greetings:

Early in September assessors across the Commonwealth received notification from attorneys representing Verizon New England that the Massachusetts Appeals Court had reversed an Appellate Tax Board decision on the telecommunication company's fiscal year 2009 assessment. You might recall that several years ago, DOR reported to cities and towns substantial increases in telecom assessments relating to the taxation of poles, lines, and conduits over public ways. Apparently VNE had been taking advantage of a loophole in Mass law that they believed exempted such assets from taxation.

VNE appealed the DOR's assessment to the Appellate Tax Board. Remember, DOR reports the valuation of land-line telecommunication companies to local boards of assessors for billing, but abatements are filed directly with the ATB. The ATB ruled favorably on the DOR's assessment. Assessors believed that the appeal had reached a conclusion, but now we learn that the ATB's decision was overturned.

We were advised back in September to hold off on issuing abatements until a conference meeting of ATB magistrates, DOR representatives, and members of the assessing community could review options. That meeting was held on October 9th and concluded that communities should proceed to issue refunds.

Regretfully, I must recommend that we proceed with payment which presently stands at an abatement amount of \$44,154.74 and an estimated \$12,968.19 in interest through December 31, 2012. Though the assessors' overlay account for fiscal year 2009 is sufficient to cover the abatement, funds will have to be found to pay the accrued interest. Perhaps Karen Brochu can advise us on which account the interest portion of the refund can be paid.

Regretfully,



Harald M. Scheid, Regional Tax Assessor
Town of Lunenburg

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