



**TOWN OF LUNENBURG
BOARD OF ASSESSORS
P.O. BOX 135
LUNENBURG, MA. 01462**

Minutes from the Board of Assessors meeting held: September 10, 2013

The meeting opened at 6:00 pm. Present: Chairman, Louis Franco, Board Members, Chris Comeau, & Matt Papini, Sr., Harald Scheid, Regional Assessor, and Louise Paquette, Administrative Assistant.

Board reviewed and approved minutes, current expense vouchers, abatements, warrants, commitments & payroll.

Louise presented (102) Statutory Exemption applications to the Board for review. After reviewing all the applications, the Board approved all the applications for exemptions totaling **\$58,594.00**. Louise noted that one V1 applicant sold her home on July 25th and she owned it on July 1, 2013; so she is entitled to receive a Veterans exemption. The exemption credit will need to be posted once the new owner pays the taxes in full; this will enable the applicant to rightfully receive the exemption refund.

Personal Property Project Update: Harald reported that there are approximately 41 remaining businesses to inspect. He also spoke of summer / second homes that are subject to a personal property tax. He explained that "Law" enforces taxes on second homes and the personal property tax is based on the contents or inventory of the home; a person's domicile (1st home) is exempt. Harald reported presently that the value of personal property is based on the inventory the tax payer reports on the annual form of list. He also reported that the Board has the option to choose a calculation method to value the contents of the home. The value can be a certain percentage of the value of the home. (i.e. 3-5% of the total value) After discussion the Board voted to utilize the calculation method of the home's value. A vote was taken to postpone the amount of the percentage until reviewing the summer / second home value report at the next meeting. Harald reported he hopes that the project will be completed by October.

Louise reported that two "new" Chapter 61 Forest Land FY 15 applications and Forest Management Plans were received. The Board voted to postpone the review of these applications until the next meeting. The Board however reviewed and approved a current Chapter 61 application and "renewal" Forest Management Plan for 78.27 acres located at 331 & 341 Mulpus Rd. The Management Plan began in 1982 and will be effective through 2023. Chairman, Louis Franco signed the recertification for the Chapter 61 / 61 A Forest Lands and Louise will mail Certificate to the property owner and to the Department of Conservation & Recreation.

Louise informed the Board that the office had received a phone call from Judith Aro regarding the status of her property and the roll-back tax. On June 11, 2013, the Aro's had requested a roll-back tax amount. Harald prepared the rollback figure along with 5% interest to be paid within 30 days for fiscal years: 2013, 2012, 2011, 2010 & 2009. Louise reported that she spoke with Judith on July 8th and she stated that they were waiting to hear from potential buyer before paying. Harald made a suggestion that he would call the Aro's and check on the status of the property. The Board agreed that this would be beneficial.

Harald will present a tax rate setting schedule for the next meeting. Louise will check to see if there are any plans for a Special Town Meeting.

Next meeting will be held on Tuesday, October 1, 2013 at 6pm.

Meeting adjourned at 7:04 pm.

Respectfully Submitted,


Louise Paquette
Administrative Assistant
Office of the Board of Assessors