



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

Minutes from the Board of Assessors meeting held: October 1, 2013

The meeting opened at 6:07 pm. Present: Chairman, Louis Franco, Board Member, Matt Papini, Sr., Harald Scheid, Regional Assessor, and Louise Paquette, Administrative Assistant. Member, Christopher Comeau not present.

Board reviewed and approved 9/10/2013 minutes, current expense vouchers, abatements, warrants, commitments & payroll.

Louise presented (15) Statutory Exemption applications to the Board for review. After reviewing all the applications, the Board approved all the applications for exemptions totally **\$9,750.00**.

Louise informed the Board that a Clause 22D Veteran Application was received. Along with the application, the applicant provided documentation from the Dept. of Veterans Affairs determining that the cause of death of her husband was "Service Connected". The records reflect that the Veteran is of the Vietnam Era and served in the Air Force from March 1, 1967 to February 26, 1971. After reviewing the VA Decision Documentation, Death Certificate, Discharge Papers, and Marriage Certificate, the Board voted to approve the Clause 22 Veteran application. This entitles the applicant to receive full tax exemption for five years. (Clause 22D exemption applies to the surviving spouse of a soldier, sailor or member of the National guard "whose death occurred as a proximate result of an injury sustained or disease contracted in a combat zone, or who are missing in action with a presumptive finding of death as a result of combat as members of the armed forces of the United States. This exemption allows full exemption from taxes for five years and a reduction of taxes up to \$2,500.00 per year thereafter) The exemption will be granted for the time period of FY15, 16, 17, 18 & 19; the exemption amount thereafter will be reduced up to \$2,500.00 per year. Board will provide a letter to notify the applicant of their decision.

Harald presented two "new" Chapter 61 Forest Land FY 15 applications and Forest Management Plans to the Board for review and approval. The Board voted to grant both applications to be classified as Forest Land commencing January 1, 2014 for fiscal year beginning July 1, 2014. Harald provided the Classified Chapter 61 Forest Land Tax Liens and BOA signed and the document was notarized. The properties are as follows:

550 Townsend Harbor Rd. - Map 28, Parcel 7 - 28.6 acres to be classified  
500 Townsend Harbor Rd. - Map 28, Parcel 5 - 29.61 acres to be classified

Chairman Louis Franco signed the Certificates to be mailed to the Department of Conservation & Recreation and to the property owners. The Certification is in effect from January 1, 2014 to December 31, 2013. Louise will notify the applicants of the Boards' decision and will contact them requesting the \$75.00 recording fees.

Harald informed the Board that a certified letter along with a Chapter 61 A application was received on Sept. 30<sup>th</sup> from an Attorney representing Richard Bursch, Trustee for LTN Realty Trust. (Lakeview Nurseries). The owner of the property is seeking to classify three parcels ( 093-072, 093-067, 093-068) under Chapter 61A. The Attorney requested that the Board review the application and process the application. The BOA reviewed the maps and other documentation and questioned the amount of acreage that would be "actively devoted" to Agriculture & Horticulture. The parcels in question together contain approx. 5.19 acres. Louis Franco made a motion, seconded by Matthew Papini to direct Harald to compose a letter in response to the application. A letter was drafted stating that in order to establish whether the property owner meets the minimum 5 acre threshold for Chapter 61 classification, the owner will need to provide a detailed plan showing the areas used exclusively for cultivation of agricultural products. This would include greenhouse and outdoor garden areas. Non-qualifying land would include retail and residential areas, the cell tower site, parking lots, driveways and land not under active cultivation. Along with the letter, a copy of the Department Of Revenues' guidelines in qualifying acreage will be included.

Louise informed the Board that Chapter applications were due back today, October 1<sup>st</sup>. On Sept. 16, 2013 a second letter was mailed to thirty "Chapter Land" owners as a reminder of the deadline. She stated that seventy-one applications were mailed out in August. Louise reported that four applications were yet to be returned and that two of the properties may be classified under APR. ( Agricultural Preservation Program) Harald explained that this program is a voluntary "State" program that offers a non-development alternative to farmland owners for their agricultural lands who are faced with a decision regarding future use and deposition of their farms. The program offers farmers a payment up to the difference between the "fair market value" and the "fair market agricultural value" of their farmland in exchange for a permanent deed restriction, which precludes any use of the property that will have a negative impact on its agricultural viability. Harald stated that these properties are classified under the Chapter 61A as a procedure because "our" software system enables the adjustment of the land values when "identified" as Chapter Land. The Board discussed the "tardiness" of the Chapter Land applications and voted to not approve applications not received by the deadline date of October 1, 2013. (Land cannot be classified for a fiscal year if the owner fails to comply with all application deadlines and procedures.) Harald explained that if a city or town, is undergoing a revaluation for that fiscal year, the application deadline is extended until 30 days after the date the annual year's tax bills are mailed. He also explained that if the Board does not act upon a 61A (Agricultural / Horticultural) application within 90 days then the application is deemed allowed and for Chapter 61B (Recreational) if no action in three months the application is disallowed. Louise reported that all 61 A applicants were reminded that they would be required to provide verification of their farm income. She stated that a couple of the applicants failed to do this. The Board decided to review each individual application and take a final vote on them at the next meeting.

Harald reported that Justine Lapierre from RRG continues to work on the Personal Property project and has created a spreadsheet for "second home" values. Harald stated that it appears conclusive that when you compare the values of the contents reported by the homeowner and 3% of the value of the home, the valuation method appears to be in line. She reported that approx. only five properties exceed the Personal Property \$2,500.00 ceiling value for billing purposes. (May 5, 2012 the Town voted to accept minimum fair cash value of \$2,500.00 for personal property accounts to be taxed) Board agreed with the findings and approved the valuation method for second homes.

Harald informed the Board that he submitted the FY15 Five Year Capitol Plan report and that he does not anticipate any purchases that may exceed \$10,000.00. Harald stated that according to the Town Manager, a Special Town Meeting will be scheduled after the New Year so we should be on "track" with the tax rate assessment finalization and tax rate setting schedule. He stated that he will be in touch with all departments.

Next meeting will be held on Tuesday, November 5, 2013 at 6pm.

Meeting adjourned at 7:24 pm.

Respectfully Submitted,



Louise Paquette  
Administrative Assistant  
Office of the Board of Assessors