



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

Minutes from the Board of Assessors meeting held: November 5, 2013

The meeting opened at 6:15 pm. Present: Chairman, Louis Franco, Board Members, Christopher Comeau & Matt Papini, Sr., Regional Assessor Harald Scheid, and Louise Paquette, Administrative Assistant.

Board reviewed and approved October 1, 2013 minutes, current expense vouchers, abatements, warrants, commitments & payroll.

Louise presented (25) Statutory Exemption applications to the Board for review. After reviewing all the applications, the Board approved (23) applications for exemptions totally \$11,894.00. Two applications were denied: V1 Veterans exemption application – applicant no longer domicile in Lunenburg and Blind exemption application due to eligibility requirements. (Certificate of Legal Blindness dated after July 1st)

Louise reported that she was made aware that the Secretary of the Commonwealth had updated the Veteran's Laws and Benefits last May 2013. In the revision under M.G.L. ch. 59, s.5, clause 22D, the total exemption is granted yearly so long as the spouse does not remarry. Prior to this date, the exemption allowed a full exemption from taxes for five years and a reduction of taxes up to \$2,500.00 per year thereafter. 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. Board reviewed and granted two Clause 22D applications; (both have been granted since FY 2010). Louise will inform the 22D applicants of this revision.

Harald presented one "new" Chapter 61 Forest Land FY 15 application and Forest Management Plans to the Board for review and approval. The Board voted to grant the Chapter 61 application for 48 Beal Street, Map 58, Parcel 66. The property will 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 Lien and BOA signed and the document was notarized.

Chapter Accounts: Board reviewed FY15 applications along with supporting documentation provided by Chapter 61A applicants (Agriculture/Horticulture) and applications submitted by applicants classified in Chapter 61(Forest) & 61B (Recreation). The Board voted to approve the following:

- 61A – 25 applications / 30 properties
- 61B – 32 applications / 41 properties
- 61 – 9 applications / 13 properties

The Board voted to deny (2) applications (one 61A & one 61B) for failure to submit applications by the statutory deadline of October 1, 2013. Louise informed the Board that reminders of the deadlines were sent, but received no response. Commencing with fiscal year 2015, the properties will be reclassified, valued and taxed as residential land. Harald will notify the applicants of the Boards' decision.

Board discussed and voted to continue the requirement of verification for farm income. All owners presently classified under Chapter 61 A Agriculture / Horticulture must submit a copy of their federal and state income tax returns. Stepped up scrutiny of land receiving preferential tax treatment under Chapter 61A program comes in response to criticism that some property owners are not actively engaged in farming, yet receiving tax subsidies.

The Board reviewed Chapter 61A applications for properties that are identified as agricultural lands under the State's Agricultural Preservation Program. Harald informed the Board that these applicants are not required to provide supports for the property. Harald explained that these "farms" are restricted land strictly for agricultural use and have permanent deed restrictions and revitalize the agricultural industry making land more affordable to farmers and their operations more financially secure.

The Board voted to table decisions on two Chapter 61A applications received by: Lunenburg Realty LLC, 35 Leominster Rd & Central MA Garden Center, Inc., 621 Chase Rd. The Board is seeking additional documentation & information. Harald will contact the property owners and report back at the next meeting.

Harald spoke with the Board regarding the Classification Hearing which will be held on November 12th. Louise stated that the hearing notification was published in the Lunenburg Ledger on November 1, 2013. Harald stated that he will recommend maintaining the present single tax rate for commercial, industrial and residential properties. He said on the average a \$10 increase in commercial taxes would only levy approximately \$1.00 of relief for the average homeowner. He stated that tax rates will most likely increase from \$17.30 to \$17.99 per thousand for Fiscal 14 and the Department of Revenue should be approving the rate sometime within the next week or so. Harald reported that the LA-4 & LA-13 (New Growth) were submitted to DOR on 10/21/13 and we are waiting approval.

Next meeting will be held on Tuesday, December 3, 2013 at 6 pm.

Meeting adjourned at 8:00 pm.

Respectfully Submitted,



Louise Paquette
Administrative Assistant
Office of the Board of Assessors