

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

Minutes from the Board of Assessors meeting held: December 8, 2015

The meeting opened at 5:45 pm. Present: Chairman, Louis Franco, Board Member, Richard Letarte, Regional Assessor Harald Scheid and Louise Paquette, Administrative Assistant. Board Member, Matt Papini, Sr., was not present.

Board reviewed and approved November 3, 2015 minutes, current expense vouchers, abatements, warrants, commitments & payroll.

Louise presented 10 Statutory Exemption applications to the BOA to review. After reviewing the applications, the Board voted to approve all 10 applications totaling \$5,750.00. Louise reported that the Veteran 22D application which was approved last month for taxes to be fully exempt is \$3,202.31.

Louise reported that 1396 Mass Ave (Parcel ID: 62-45 – 2.3 acres) is in the process of being sold formerly owned by Dorothy Cassidy and presently owned by Bank of America. Louise explained that Associate Assessor, Rebecca Boucher reviewed the property and stated that this parcel was split from "Mother" parcel 62-50 in 2006 by Plan 464/24. Since 2.3 acres was created as a single family dwelling for owner, there was no rollback tax paid; no rollback tax was necessary at the time of split. Louise explained that the "Mother" parcel has two liens on record that seemingly cover parcel in its entirety and that Rebecca suggested that the Forestry land tax lien on 65.74 acres of land be released in its entirety as the parcel currently is covered by a Chapter 61A Agricultural lien. She recommended that a partial release of 2.3 acres be removed from the Agricultural Chapter 61 A lien. The Board reviewed the two liens and voted to approve the recordings. Louise stated that she is waiting for the recording fees in the amount of \$150.00.

BOA signed all documentation regarding tax rate recapitulation. Louise reported that the tax rate of \$19.61 per thousand was certified on 11/25/2015 and the FY16 Actual Real Estate and Personal Property bills will be mailed on December 28, 2015. The Board reviewed and approved Personal Property and Real Estate tax bill warrants & commitments. She reported that Personal Property bills commitment is \$687,884.12 (FY15 was \$606,744.48) and FY16 Actual Real Estate bills commitment is \$22,836,359.07. (FY15 was \$20,397,163.82 - Tax rate for FY15 was \$18.32) The BOA reviewed and committed the Betterment and Special Assessments in the amount of \$638,749.51 to be added to the annual FY16 taxes. Louise stated that Kerry has added an insert to be mailed along with this year's 3rd and 4th quarter bills with information regarding the update of the Middle/High School Building Project and the tax impact. (see attached)

Harald reported receiving the FY17 Capitol Five Year Plan and stated that he submitted the completed form on 12/1/2015 to Kerry with no capitol requests proposed for the next five years.

Louise stated that the FY17 Personal Property Forms of List (approx. 480) will be mailed sometime in January. The BOA reviewed the Personal Property letter and suggested language that should encourage Property owners to be more accountable in returning the annual form. (see attached)

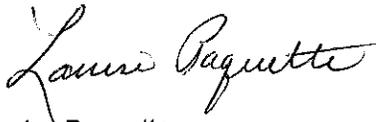
Harald reviewed with the BOA the pamphlet, "Town of Lunenburg Valuation and Tax Summary" for Fiscal Year 2016, which is available on the Town's website.

Commercial Inspections: Associate Rebecca Boucher will begin commercial inspections within the next couple of weeks. Louise stated that she has mailed some letters recently to commercial businesses requesting an appointment for a property data verification inspection. The letter explains that the Assessors need to update our property data on the parcel to reflect the recent building permit to construct, repair or renovate the improvements. Inspections are necessary to ensure the accuracy and fairness of the assessed value; and it verifies that with a thorough measure and inspection, it will enable us to uphold our goal of maintaining a correct and precise database.

The Board voted to meet next on Tuesday, January 5, 2016 at 5:45 pm.

Meeting adjourned at 7:25 pm.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Louise Paquette". The signature is written in black ink and is positioned above the printed name and title.

Louise Paquette
Administrative Assistant
Office of the Board of Assessors

Middle/High School Building Project Update, December 2015

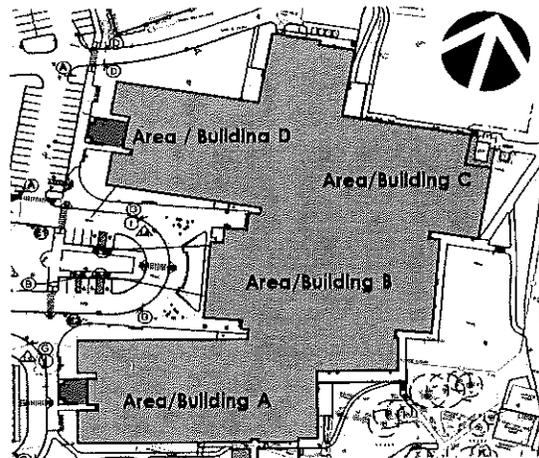
The school building construction is 65% complete with 100 to 120 workers on site on any given work day. To date the Town has received reimbursement in the amount of \$18,778,015 from the Massachusetts School Building Authority. Gas service has been turned on by the utility company. Temporary heat was connected and turned on for the building. Temperature monitoring is underway in areas/buildings A and D with areas/buildings B and C to follow. The switch from temporary to permanent power is complete. Flooring installation is expected to commence middle of November 2015. Painting, wall tile, lighting, acoustical ceiling tile ACT grid and mechanical, electrical and plumbing (MEP) installations are underway in areas/buildings A and D. Framing, drywall, taping, sanding, acoustical insulation and MEP rough-in installations are underway in areas/buildings B and C. Interior masonry installation is nearing completion. Stair and elevator shaft installations are underway throughout the entire building.

Exterior Envelope – The installation of window and curtainwall assemblies including vestibule areas are substantially complete and water tight. Roof top equipment is in place. Exterior masonry veneer installation is nearing substantial completion. Metal panel and curtainwall installations are ongoing with expected substantial completion in November, 2015. Building is now fully weathertight, with several temporary loading points to enable loading of materials and removal of waste.

In Area/Building A where the high school classrooms are located, drywall and paint installations are complete. Ceramic tile installation in bathrooms and corridors is substantially complete on both floors. Ceiling grid, tile, plumbing fixtures and pendant lighting installations are underway. Installations of fin tubes, duct drops, ceiling diffusers and sprinkler heads are substantially complete on both floors.

For Area/Building B where auditorium, music and art classes are located, rough in-wall inspections in art and music areas are complete with drywall installations underway. Drywall is installed in administration area and second floor classrooms in area/building "B" west with taping and painting underway. Installations of duct, sprinklers and electrical is underway at the auditorium. This work is performed above scaffolding platform.

In Area/Building C gym and locker rooms are located along with the boiler and main electrical rooms. Duct installation in locker room area, heat piping and domestic water piping installations are complete. Installation of interior brick for shower and toilet room walls is nearing completion. Remaining glazed block column enclosures are also complete.



In Area/Building D, where the middle school classrooms and cafeteria are located, the last of the framing and drywall in the cafeteria are underway along with the installation of kitchen walk-in cooling and freezing equipment. Installations of tile, ceiling grid, ceiling tile, fin tube, drywall priming and painting is underway in area/building "D" classroom wing.

The building project has its own website accessible from the District's website (www.lunenburgschools.net) and Facebook page -Lunenburg Middle/High School Building Project. The new school is scheduled to open in August, 2016. Students, parents/guardians, faculty and staff are engaged in a variety of ways planning for the transition to the new building and reconfigured district. An FAQ can be found at the School Department website. Additionally, a Reconfiguration Advisory has been appointed by the School Committee to respond to questions from alumni and the community and to assist with decommissioning and dedication ceremonies. Please contact the Superintendent's Office (978-582-4100 X 211) with any questions.

Update on Tax Impact: Your First Quarter and Second Quarter FY2016 Tax Bills already included an additional amount for the new Middle School/ High School Construction Project, so you should see little change in your Third Quarter and Fourth Quarter Tax Bills, assuming your home's Assessed Valuation remained approximately the same. The original estimate for tax increase for FY2016 for the Average Single Family Home for this project was \$351.26. The final amount is \$350.18.

The impact to your individual tax bill depends upon your property's Actual Assessed Valuation. The Average Assessed Valuation in Lunenburg for FY2016 is \$256,969.

The Town expects to borrow the remainder of the Town's share of the project costs, about an additional \$5M, in January 2016. The debt service costs for this additional amount should appear on your FY2017 Tax Bill.

Update from the Cable Advisory Committee

Your input is important to the future of Lunenburg's cable television system. The Cable Advisory Committee is in the process of preparing to negotiate a new license with Comcast. Your participation in a cable survey will provide us with valuable information for these negotiations. The Survey can be found online at <https://www.surveymonkey.com/r/KFXB7MW>, printed copies are available at Town Hall, the Senior Center and the Lunenburg Library. Surveys should be completed and returned by February 1, 2016.

Town of Lunenburg

Office of the Board of Assessors

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Louis J. Franco, Chairman
Matthew J. Papini, Sr., Member
Richard H. Letarte, Member



Harald Scheid, Regional Assessor
Rebecca A. Boucher, Associate Assessor
Louise Paquette, Administrative Assessor
Sheila Craigen, Assessing Clerk

January 1, 2016

FY 2017 FORM OF LIST

Dear Taxpayer:

Enclosed is a copy of a Form of List that must be completed and returned to the Board of Assessors by March 1, 2016. **Please read the instructions on page 2 of the form carefully.** Forms of list are not public record and can only be viewed by the Assessors.

The Form of List is simply a form on which businesses report their form of organization and list personal property subject to taxation by the Town of Lunenburg. Personal Property includes furniture, fixtures, equipment, and machinery used in the conduct of business. For second homes, personal property is the contents of the home not considered your primary domicile.

- If your business has closed or moved before January 1, 2016, please return the Form of List form back to us stating what has happened. Closed businesses need to file a *Statement of Discontinuance with the Town Clerk's office.* If you do not, we must assume that you are still in business and you will continue to be billed.
- If you have sold your summer home, please inform the Assessor's Office.
- If you have no personal property, please send the form back, signed, stating that.
- If you are incorporated with a manufacturing designation, please report this in section A.
- You can find the electronic version of the Form of List online at www.lunenburgma.gov on the Assessors Dept. webpage. You may attach additional sheets. Be sure to include a description of each item, quantity, the year acquired, and the original cost.

Failure to file the Form of List may result in the Assessors estimating the value of your personal property. Additionally, if you fail to file a Form of List annually with the Board of Assessors, you have no recourse to file for abatement.

The Assessors may visit your place of business to inspect what you have declared. If you have any questions, please feel free to contact this office at (978) 582-4145.

Sincerely,

Lunenburg Board of Assessors