

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

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FEB 16 2011

**LUNENBURG TOWN
CLERK OFFICE**

Minutes from the Board of Assessors meeting held: September 14, 2010

The meeting opened at 6:00 pm.

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

Board reviewed and approved abatements, expense vouchers, commitments, warrants, payroll and minutes from the meeting held on August 3rd.

Harald informed the Board that the Town Manager has approved and signed the RRG contract which began on 7/01/2010 - to be in effect for three years. He did not have the contract available for the Board to sign. Harald told the Board that Ashby is onboard and is waiting for the Chairperson to sign the contract. Louise stated that she submitted the invoice to Ashby, has submitted the purchase requisitions and has received the approved purchase orders. The process of submitting the actual invoices for July, Aug & Sept. will be submitted upon receiving monies from Ashby and the receipt of a signed contract.

Louise reported that she had attended the Open Meeting Law & Conflict of Interest Forum on August 5th. She explained the new law requirements regarding the notices and posting of meetings: the notices & agenda's must be posted visible to the public at all hours in or on the municipal building and requires 48 hours in advance of meeting excluding Saturday, Sundays and legal holidays. Louise informed the Board that all listing of topics that the chair reasonably anticipates will need to be included on the agenda to be posted by Thursday, prior to the regular Tuesday evening's meeting. Louise will continue to e-mail the agenda ahead of time for review. Louise also handed out copies of the materials that were available at this forum.

Louise presented approx. 93 statutory exemption applications. She stated that there has been an increase of applications requested this year; last year at this time there were 78. In September 2008, there were 63 received & approved. The Board reviewed and approved 91 applications; totally \$51,410.00. Two applications were denied. Louise stated that only one deferral application (elderly financial hardship) has been requested so far.

The Board reviewed and approved a FY 12 Chapter Forest Land Application (220 Kilburn St.) along with the Forest Management Plan for Kilburn Street Realty Trust, Peter E. Knox, and Trustee. The property is presently recorded as Chapter 61B/ Recreational Land. The Board signed the release of the Recreational Lien and signed the Forest Land Tax Lien effective as of Jan. 1, 2011 for the Fiscal Year beginning July 1, 2011. Also reviewed and approved was the Amended Chapter 61A - Agricultural / Horticultural Land Tax Lien for Padula / Lunenburg, LLC. Louise explained that there was a new deed recorded in this "new" name on July 6, 2010. Presently, the properties located at 137 Leominster-Shirley Rd & 1501 Rear Lancaster Ave. are recorded in the name of Alden J. Bianchi, Trust of Padula Shirley Road Realty Trust. (same owner)

Chapter land renewal applications were mailed on August 31st, (approx. 71) – to be returned by Oct. 1st.

Louise was informed today by Kerry that they received a letter from the DOR informing the Town that at this time the community lacks a majority of qualified assessors to classify property. Louise stated that she was not in receipt of this letter dated August 13, 2010. The basic training Course 101 will be offered in October in Springfield during the daytime. The Board discussed the class and Matt & Louis do not feel they could attend this at this time due to the time which it is offered. The option of completing the computer based training tutorial, Classification of Workshop as outlined by the DOR was discussed. Matt & Louis agreed that at this time, they wish to complete this on-line Training & Seminar and will follow through to receive the Certificate of Completion. Matt & Louis expressed that they will do this as soon as possible. The completion of this "workshop" will qualify them to classify property and sign documents. Harald told them they will still need to attend Course 101 and Louise will inform them when the course will take place.

Regarding Overlay Releases: Harald spoke about the Municipal Relief Act and their recommendations regarding the overlay accounts. He believes that "new" laws may change the process in the management of the overlay accounts... monies may be set up in one account and not in separate years - awaiting on decision from the DOR. Harald stated that he plans on attending the Municipal Law Seminar which will take place this month.

Harald spoke about the process of assessment finalization and the tax rate schedule. He explained what affects property values & assessments. Some of the topics covered where: new growth, additions, land divisions, condos, building permits, etc. He stated that there has been a 5-6% decline in values in the years of 2008-2009. Harald is ready to start the recap process and stated that he hopes all values should be completed by Thanksgiving. He explained to the Board that every year the Special Town meeting holds up setting the fiscal year tax rate.

Chris spoke about the money that has been allocated for the periodic inspections for Personal Property. (\$15,000 was accepted and voted on at the May 2010 town meeting) Harald stated that the next certification will require a full audit by the DOR for PP inventory and will take place, he believes, within the next year or two. Recertification is every 9 years. For actual Billing in FY 10, there were 430 PP accounts with a value of \$22,985,525.00 – total taxes committed \$326,394.39. Due to the lengthy process of the maintenances of the PP accounts, Harald explained that some communities have voted at Town Meeting to exempt up to a certain threshold e.g. \$2,000 in value. This is something the Board will explore at another time.

Harald spoke briefly on boat excise tax and suggested that this topic will need to be discussed at the next meeting. Louise will add it to October's agenda. .

The Board will meet on October 5, 2010 at 6:00pm. Meeting adjourned at 7:05 pm.

Respectfully Submitted,



Louise Paquette
Administrative Assessing Assistant



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AUG 16 2010

SELECTMEN'S OFFICE

August 13, 2010

Board of Assessors
Town of Lunenburg
P. O. Box 135 17 Main Street
Lunenburg, MA 01462

Re: Warning - Not Qualified to Classify Property

The Division of Local Services' records indicate that your community lacks a majority of qualified assessors to classify property. To establish an annual municipal tax rate the majority of the board of assessors must be qualified to classify property. This minimum requirement is established by MGL 59 §2A (c) and is satisfied by attendance at the Division's Classification Workshop.

The basic training course for assessors, Department of Revenue Course 101, includes the Classification Workshop. The next Course 101 offered by the DOR will begin in October, comprising of one day per week for three weeks and is planned for the Springfield area. If a board member cannot attend the Course 101, there is an alternative teaching method available for the Classification Workshop portion only. Assessors have the option of completing the computer based training tutorial, Classification Workshop for Windows, available for downloading in the Training & Seminars section at our website www.mass.gov/dls. Once completed, the tutorial will instruct you to print out a certificate of completion in the "Print Me" file. This certificate must be faxed to Debra Joyce at 617-660-7041.

If you believe our records are incorrect or if you have questions please call Debra at 508-792-7300, extension 22315. Failure of the majority of the board of assessors to be qualified to classify property will place your municipality's tax rate setting process in jeopardy.

Sincerely yours,

Marilyn H. Browne

Marilyn H. Browne, Chief
Bureau of Local Assessment

MHB:dmj
cc: Board of Selectmen
DOR, Bureau of Accounts