

**TOWN OF LUNENBURG
BOARD OF ASSESSORS**

P.O. BOX 135

17 MAIN STREET

LUNENBURG, MA 01462

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FEB 16 2011

**LUNENBURG TOWN
CLERK OFFICE**

Minutes from the Board of Assessors meeting held: November 16, 2010

The meeting opened at 6:00 pm.

Present: Chris Comeau, Chairman; Board Member, Louis J. Franco, Regional Assessor Harald Scheid and Louise Paquette, Administrative Assistant. Not present: Board Member, Matthew J. Papini, Sr.,

Board reviewed and approved abatements, expense vouchers, commitments, warrants, and minutes from the meeting held on October 5, 2010.

Louise presented 31 statutory exemption applications. The Board reviewed and approved 29 applications totaling \$14,390.00 and 2 applications were denied. Board also approved 15 Tax Work -Off Program abatements totaling \$10,500.

The Board signed (2) Chapter 61 A Land Tax Lien Certificates for recording the properties of Matthew Woodward of 64 Arbor St. and Andrea Schnepf of 74 Highland St; which were approved last month.

Harald informed the Board that he will be attending this evening's Selectmen's meeting for the Classification of Properties hearing. Louise informed the Board that the Public Hearing notice was advertised in the Lunenburg Ledger on November 3, 2010. He explained to the Board that all communities are required by law to meet annually to determine whether the town should adopt a uniform tax rate or post separate rates for commercial and residential properties. He explained that Lunenburg has chosen in the past to keep the tax rate the same for both. He stated that if taxes on commercial properties were hiked by 20%, residential properties would only see a 1% decline. Harald presented a spreadsheet which he prepared for tonight's hearing. (See attached) He stated that we are seeing an overall 10.5% decrease in property values in FY11 and estimates the tax rate to be approx. \$16.16 per thousand. After hearing Harald's presentation, the Board voted in favor of adopting the uniform tax rate for both commercial and residential properties. Harald explained that the Board of Selectman have the deciding vote and will vote after hearing his presentation and recommendations.

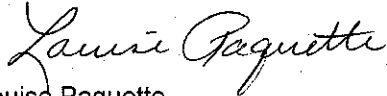
Harald explained the process used in the tax recap process and rate setting. He gave a synopsis of the required revenue tax forms that are needed to be submitted and certified by the Department of Revenue: Assessment Classification Report, LA-4, LA13 (Growth report), LA-15 (reval report occurring every 3 years for recertification), Interim Year Adjustment Report, Classification Tax Allocation Report etc. The Board reviewed and signed the Interim Year Adjustment Report that stated that they agree the valuation adjustments result in fair and equitable assessments both within and between all classes of property. Also that sufficient documentation has been developed to support all valuation adjustments and that the documents will be retained for 5 years. The Classification /Assessment report FY2011 was also reviewed and signed. Harald reported that he estimates new growth (new construction) to be approx. \$188,732. He explained that as result of the 2008 ice storm, there was a significant amount of new growth. This

growth was due to the replacement of inventory by Unitil and Comcast. However, Harald reported that approximately \$37,000 of the proposed new growth (Emerald Place Development) was reduced by the DOR. The approvals and certifications by the DOR will be discussed further at the next meeting.

Louise reminded the Board of the Special Town Meeting which will be held on Tuesday, November 30, 2010 at 8 pm. Louise presented the Special Town Meeting Warrant which there are 14 articles. There are no articles submitted by the BOA on this warrant.

The Board voted to meet on December 7, 2010 at 6:00pm. Meeting adjourned at 7:05 pm.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Louise Paquette".

Louise Paquette
Administrative Assistant
To the Board of Assessors

Tax Rate Options

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	R & O %
Residential	1,000,004,500	89.7442%	89.7442%
Open Space	-	0.0000%	89.7442%
Commercial	64,514,700	5.7898%	
Industrial	21,614,900	1.9398%	CIP %
Personal Prop	28,148,789	2.5262%	10.2558%
Total	1,114,282,889	100.0000%	

CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption

LEVY

18,006.811 Estimated Levy
16.16 Single Tax Rate

CIP Shift	Res Factor	Share Percentages					Levy Amounts					Estimated Tax Rates						
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1	100.0000	89.7442	0.0000	5.7898	1.9398	2.5262	100.0000	16,160,072	0	1,042,558	349,297	454,884	18,006,811	16.16	16.16	16.16	16.16	16.16
1.01	99.8857	89.6417	0.0000	5.8477	1.9592	2.5514	100.0000	16,141,605	0	1,052,983	352,790	459,433	18,006,811	16.14	16.32	16.32	16.32	16.32
1.02	99.7714	89.5391	0.0000	5.9056	1.9786	2.5767	100.0000	16,123,138	0	1,063,409	356,283	463,982	18,006,811	16.12	16.48	16.48	16.48	16.48
1.03	99.6572	89.4365	0.0000	5.9635	1.9980	2.6020	100.0000	16,104,670	0	1,073,834	359,776	468,531	18,006,811	16.10	16.64	16.64	16.64	16.64
1.04	99.5429	89.3340	0.0000	6.0214	2.0174	2.6272	100.0000	16,086,203	0	1,084,260	363,269	473,080	18,006,811	16.09	16.81	16.81	16.81	16.81
1.05	99.4286	89.2314	0.0000	6.0793	2.0368	2.6525	100.0000	16,067,735	0	1,094,685	366,762	477,629	18,006,811	16.07	16.97	16.97	16.97	16.97
1.06	99.3143	89.1289	0.0000	6.1372	2.0562	2.6778	100.0000	16,049,268	0	1,105,111	370,255	482,177	18,006,811	16.05	17.13	17.13	17.13	17.13
1.07	99.2001	89.0263	0.0000	6.1951	2.0756	2.7030	100.0000	16,030,801	0	1,115,537	373,748	486,726	18,006,811	16.03	17.29	17.29	17.29	17.29
1.08	99.0858	88.9238	0.0000	6.2530	2.0950	2.7283	100.0000	16,012,333	0	1,125,962	377,241	491,275	18,006,811	16.01	17.45	17.45	17.45	17.45
1.09	98.9715	88.8212	0.0000	6.3109	2.1144	2.7535	100.0000	15,993,866	0	1,136,388	380,733	495,824	18,006,811	15.99	17.61	17.61	17.61	17.61
1.10	98.8572	88.7186	0.0000	6.3688	2.1338	2.7788	100.0000	15,975,398	0	1,146,813	384,226	500,373	18,006,811	15.98	17.78	17.78	17.78	17.78
1.11	98.7429	88.6161	0.0000	6.4267	2.1532	2.8041	100.0000	15,956,931	0	1,157,239	387,719	504,922	18,006,811	15.96	17.94	17.94	17.94	17.94
1.12	98.6287	88.5135	0.0000	6.4846	2.1726	2.8293	100.0000	15,938,464	0	1,167,664	391,212	509,471	18,006,811	15.94	18.10	18.10	18.10	18.10
1.13	98.5144	88.4110	0.0000	6.5425	2.1920	2.8546	100.0000	15,919,996	0	1,178,090	394,705	514,019	18,006,811	15.92	18.26	18.26	18.26	18.26
1.14	98.4001	88.3084	0.0000	6.6004	2.2114	2.8798	100.0000	15,901,529	0	1,188,516	398,198	518,568	18,006,811	15.90	18.42	18.42	18.42	18.42
1.15	98.2858	88.2059	0.0000	6.6583	2.2308	2.9051	100.0000	15,883,061	0	1,198,941	401,691	523,117	18,006,811	15.88	18.58	18.58	18.58	18.58

CIP Shift	Res Factor	Share Percentages					Levy Amounts					Estimated Tax Rates						
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.16	98.1716	88.1033	0.0000	6.7162	2.2502	2.9304	100.0000	15,864,594	0	1,209,367	405,184	527,666	18,006,811	15.86	18.75	18.75	18.75	18.75
1.17	98.0573	88.0007	0.0000	6.7741	2.2696	2.9556	100.0000	15,846,127	0	1,219,792	408,677	532,215	18,006,811	15.85	18.91	18.91	18.91	18.91
1.18	97.9430	87.8982	0.0000	6.8320	2.2890	2.9809	100.0000	15,827,659	0	1,230,218	412,170	536,764	18,006,811	15.83	19.07	19.07	19.07	19.07
1.19	97.8287	87.7956	0.0000	6.8899	2.3084	3.0062	100.0000	15,809,192	0	1,240,643	415,663	541,312	18,006,811	15.81	19.23	19.23	19.23	19.23
1.20	97.7144	87.6931	0.0000	6.9478	2.3278	3.0314	100.0000	15,790,725	0	1,251,069	419,156	545,861	18,006,811	15.79	19.39	19.39	19.39	19.39
1.21	97.6002	87.5905	0.0000	7.0057	2.3472	3.0567	100.0000	15,772,257	0	1,261,495	422,649	550,410	18,006,811	15.77	19.55	19.55	19.55	19.55
1.22	97.4859	87.4879	0.0000	7.0636	2.3666	3.0819	100.0000	15,753,790	0	1,271,920	426,142	554,959	18,006,811	15.75	19.72	19.72	19.72	19.72
1.23	97.3716	87.3854	0.0000	7.1214	2.3860	3.1072	100.0000	15,735,322	0	1,282,346	429,635	559,508	18,006,811	15.74	19.88	19.88	19.88	19.88
1.24	97.2573	87.2828	0.0000	7.1793	2.4054	3.1325	100.0000	15,716,855	0	1,292,771	433,128	564,057	18,006,811	15.72	20.04	20.04	20.04	20.04
1.25	97.1431	87.1803	0.0000	7.2372	2.4248	3.1577	100.0000	15,698,388	0	1,303,197	436,621	568,606	18,006,811	15.70	20.20	20.20	20.20	20.20
1.26	97.0288	87.0777	0.0000	7.2951	2.4442	3.1830	100.0000	15,679,920	0	1,313,622	440,114	573,154	18,006,811	15.68	20.36	20.36	20.36	20.36
1.27	96.9145	86.9752	0.0000	7.3530	2.4636	3.2082	100.0000	15,661,453	0	1,324,048	443,607	577,703	18,006,811	15.66	20.52	20.52	20.52	20.52
1.28	96.8002	86.8726	0.0000	7.4109	2.4829	3.2335	100.0000	15,642,985	0	1,334,474	447,100	582,252	18,006,811	15.64	20.68	20.68	20.68	20.68
1.29	96.6859	86.7700	0.0000	7.4688	2.5023	3.2588	100.0000	15,624,518	0	1,344,899	450,593	586,801	18,006,811	15.62	20.85	20.85	20.85	20.85
1.30	96.5717	86.6675	0.0000	7.5267	2.5217	3.2840	100.0000	15,606,051	0	1,355,325	454,086	591,350	18,006,811	15.61	21.01	21.01	21.01	21.01
1.31	96.4574	86.5649	0.0000	7.5846	2.5411	3.3093	100.0000	15,587,583	0	1,365,750	457,579	595,899	18,006,811	15.59	21.17	21.17	21.17	21.17
1.32	96.3431	86.4624	0.0000	7.6425	2.5605	3.3346	100.0000	15,569,116	0	1,376,176	461,072	600,447	18,006,811	15.57	21.33	21.33	21.33	21.33
1.33	96.2288	86.3598	0.0000	7.7004	2.5799	3.3598	100.0000	15,550,649	0	1,386,602	464,565	604,996	18,006,811	15.55	21.49	21.49	21.49	21.49
1.34	96.1146	86.2573	0.0000	7.7583	2.5993	3.3851	100.0000	15,532,181	0	1,397,027	468,058	609,545	18,006,811	15.53	21.65	21.65	21.65	21.65
1.35	96.0003	86.1547	0.0000	7.8162	2.6187	3.4103	100.0000	15,513,714	0	1,407,453	471,551	614,094	18,006,811	15.51	21.82	21.82	21.82	21.82
1.36	95.8860	86.0521	0.0000	7.8741	2.6381	3.4356	100.0000	15,495,246	0	1,417,878	475,044	618,643	18,006,811	15.50	21.98	21.98	21.98	21.98
1.37	95.7717	85.9496	0.0000	7.9320	2.6575	3.4609	100.0000	15,476,779	0	1,428,304	478,537	623,192	18,006,811	15.48	22.14	22.14	22.14	22.14
1.38	95.6574	85.8470	0.0000	7.9899	2.6769	3.4861	100.0000	15,458,312	0	1,438,729	482,030	627,740	18,006,811	15.46	22.30	22.30	22.30	22.30
1.39	95.5432	85.7445	0.0000	8.0478	2.6963	3.5114	100.0000	15,439,844	0	1,449,155	485,523	632,289	18,006,811	15.44	22.46	22.46	22.46	22.46
1.40	95.4289	85.6419	0.0000	8.1057	2.7157	3.5367	100.0000	15,421,377	0	1,459,581	489,015	636,838	18,006,811	15.42	22.62	22.62	22.62	22.62
1.41	95.3146	85.5394	0.0000	8.1636	2.7351	3.5619	100.0000	15,402,909	0	1,470,006	492,508	641,387	18,006,811	15.40	22.79	22.79	22.79	22.79
1.42	95.2003	85.4368	0.0000	8.2215	2.7545	3.5872	100.0000	15,384,442	0	1,480,432	496,001	645,936	18,006,811	15.38	22.95	22.95	22.95	22.95
1.43	95.0861	85.3342	0.0000	8.2794	2.7739	3.6124	100.0000	15,365,975	0	1,490,857	499,494	650,485	18,006,811	15.37	23.11	23.11	23.11	23.11
1.44	94.9718	85.2317	0.0000	8.3373	2.7933	3.6377	100.0000	15,347,507	0	1,501,283	502,987	655,034	18,006,811	15.35	23.27	23.27	23.27	23.27
1.45	94.8575	85.1291	0.0000	8.3952	2.8127	3.6630	100.0000	15,329,040	0	1,511,708	506,480	659,582	18,006,811	15.33	23.43	23.43	23.43	23.43
1.46	94.7432	85.0266	0.0000	8.4531	2.8321	3.6882	100.0000	15,310,572	0	1,522,134	509,973	664,131	18,006,811	15.31	23.59	23.59	23.59	23.59
1.47	94.6289	84.9240	0.0000	8.5110	2.8515	3.7135	100.0000	15,292,105	0	1,532,560	513,466	668,680	18,006,811	15.29	23.76	23.76	23.76	23.76
1.48	94.5147	84.8214	0.0000	8.5689	2.8709	3.7387	100.0000	15,273,638	0	1,542,985	516,959	673,229	18,006,811	15.27	23.92	23.92	23.92	23.92
1.49	94.4004	84.7189	0.0000	8.6268	2.8903	3.7640	100.0000	15,255,170	0	1,553,411	520,452	677,778	18,006,811	15.26	24.08	24.08	24.08	24.08
1.50	94.2861	84.6163	0.0000	8.6847	2.9097	3.7893	100.0000	15,236,703	0	1,563,836	523,945	682,327	18,006,811	15.24	24.24	24.24	24.24	24.24

LUNENBURG BOARD OF ASSESSORS MEETING NOTICE

November 16, 2010 - 6:00 PM – Lunenburg Assessors' Office
17 Main Street

AGENDA

- Review and approval of expense vouchers, commitments, abatements, payroll and minutes

AGENDA

- Review Exemption Applications
- Chapter Accounts
- Tax Rate Setting Calendar
- Classification Hearing – November 16, 2010
- Special Town Meeting – November 30, 2010

Work in Progress

- Report by Assessor / *classification*

OPEN DISCUSSION

RECEIVED
NOV 16 2010
BY: *[Signature]*