



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

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APR 13 2020

LUNENBURG TOWN  
CLERK OFFICE

Minutes from the Board of Assessors meeting held: February 11, 2020

The meeting opened at 5:00 pm. Present: Chairman, Richard Letarte, Board Members, Louis Franco, Rena Swezey, Associate Assessor, Joshua Gendron, and Louise Paquette, Administrative Assessor.

Board reviewed and approved current expense vouchers, payroll, abatements, warrants, commitments and January 14, 2020 minutes.

**FY 21 Sewer Privilege Orders:**

1. 10 Whiting St – 071-037 / Amount Committed: \$11,551.47

**Statutory Exemptions:** Four (4) applications reviewed and granted. Total Exemptions \$2,482.00

**Motor Vehicle Excise Tax** – Louise reported that she has received the file from Kelley & Ryan and the bills will be issued on February 20, 2020. Louise explained that the bills will be created using the new Registry of Motor Vehicle Atlas software program.

Committed amounts as follows:  
2019-07 – 113 Bills = \$3,911.47  
2019-08 – 213 Bills = \$9,585.33  
2020-01 – 12,253 Bills = \$1,492,274.08

**Abatement Applications:** Assessor's Office has received twenty-two (22) abatement applications which consist of two (2) Personal Property and twenty (20) Real Estate applications.

Joshua presented five (5) Real Estate abatement applications and one (1) Personal Property application to the BOA for review. One (1) Personal Property application was granted due to administrative error in billing and five (5) RE applications were denied due to incomplete filing. Abatement granted as follows:

Name and Address	Account ID / Bill #	Personal Property	Real Estate	Total Abated
O'Brien, Joseph J. 183 Island Rd.	500250 – Bill # 78	\$104.55		\$104.55

**Caucus Date:** Lou Franco's 3 year term will be coming to an end, and is not seeking re-election. Louise announced that the date of the Caucus is Monday, March 16<sup>th</sup> (7pm) at the Turkey Hill Elementary School and encouraged Board Members to see if they can spread the word in hopes to fill the vacancy.

**Town Meeting Date:** Saturday, May 2<sup>nd</sup>, Lunenburg Junior / High School Auditorium

**Town Election:** Saturday, May 16<sup>th</sup>, TC Passios Building

**Report by Assessor:** Josh gave an update of the RE Assessment Software stating that it has been quite a challenging process. He believes that the corrections / adjustments in the new software that needs to be done will not be completed by the time the DOR conducts their desktop review. At this time dual entry of all data is being entered in both the CSC CAMA System and the new Tyler iasWorld system.

He stated that this process will most likely continue in the months to come. To his knowledge, he stated that there hasn't been one town that has successfully completed the DOR desktop review. The department has requested dual monitors to be able to work side by side in both systems.

**FY2021 New Growth Estimate:** Town Manager along with Finance Director had requested an estimate of the FY2021 New Growth. Josh stated that he and Harald Scheid met with the Town Manager and Building Inspector to review FY21 growth. To their estimate, he reported that growth figures are down in comparison to other years; estimating New Growth revenue at approx. \$214,000. (See attachment)

**Inspections / Periodical & Building Permits:** Rich inquired about the inspection reports which he had requested in the previous two (2) meetings. Josh stated that the building permit inspections will most likely be conducted beginning in March. He stated that Dan Crowley (RRG) will be transitioning into Lunenburg in the near future to assist with inspections. Board expressed the need to know how many yearly periodical inspections (out of the 5,140 properties) have been conducted since the last DOR certification date. Josh stated that Harald would need to provide the report regarding the periodical inspections. Rich requested again, that these reports be provided at the next meeting.

Board voted to meet on Wednesday, March 4, 2020 at 4:00 pm. Rich stated that he will not be in attendance.

Meeting adjourned 6:45pm.

Respectfully Submitted,



Louise Paquette  
Administrative Assessor  
Office of the Board of Assessor

# Board of Assessors

Lunenburg Massachusetts

Fiscal Year 21 New Growth Estimate

Prepared: January, 2020

FY20 Tax Rate 18.12

## Prior Year New Growth Valuation Abstract (5 Years)

Growth Category (SUC)	2016	2017	2018	2019	2020
Single Family (101)	9,456,600	10,597,300	10,237,000	6,218,500	4,255,700
Condominiums (102)	5,718,000	4,144,100	4,333,100	0	786,100
2 & 3 Family (104/105)	2,700	83,500	0	0	
Apartments (111-125)	0	3,257,600	186,500	7,578,520	2,670,300
Vacant Land (130-132, 106)	1,810,500	2,703,600	811,700	649,300	844,300
Other Residential	18,500	289,800	232,100	29,100	745,959
Commercial (300's)	474,600	758,100	3,386,600	2,802,500	170,600
Industrial (400's)	0	72,600	116,900	1,771,600	1,704,500
Personal Property (500's)	2,216,481	2,976,411	4,795,020	4,937,100	8,428,030
TOTAL NEW VALUATION	19,696,381	24,883,011	24,098,920	23,986,590	19,605,489
TOTAL GROWTH REVENUE	360,856	487,955	481,496	472,536	366,231

### Unusual Growth Explained

FY20-3 condos, 12 lots and a new industrial bldg. on Pioneer Dr, PP-\$4M Gas & electric, and several new businesses. FY19/20 all apartments complete.

## Accounts by State Use Code and Fiscal Year

Growth Category (SUC)	2016	2017	2018	2019	2020
Single Family (101)	3,472	3,486	3,514	3,530	3,543
Condominiums (102)	439	431	435	435	438
2 & 3 Family (104/105)	92	95	92	92	93
Apartments (111-125)	8	9	5	5	5
Vacant Land (130-132, 106)	490	500	479	473	464
Other Residential	165	163	168	170	170
Commercial (300's)	132	134	133	131	132
Industrial (400's)	30	30	29	29	31
Personal Property (500's)	193	223	269	271	264
TOTALS	5,021	5,071	5,124	5,136	5,140

**\*Anticipated and Unusual New Residential Housing Developments - Average single family house growth with typical additions, outbuildings, etc. 4 starts from prior year to be finished plus 12 new home permits, estimate below. Per building inspector, no new permits or projects have been discussed over the past 6 months.**

Estimated additional new growth valuation: \$ 3,600,000

**\*Anticipated and Unusual New Subdivisions - Large development on Howard Street proposed and still being discussed, no growth from this anticipated for FY21. Appears it will be a phased development over 4-5 years. Typical lot splits 6-10 a year, estimated 6 new lots @ \$60,000 per lot valuation.**

Estimated additional new growth valuation: \$ 360,000

**\*Anticipated and Unusual New Commercial & Industrial Developments – Convenience store/gas, estimated valuation at \$1M. No new commercial/industrial construction per building department.**

Estimated additional new growth valuation: \$ 1,000,000

**\*Anticipated and Unusual New Personal Property – No utility expansion known, typical increases for utility, wireless, etc.**

Estimated additional new growth valuation: \$ 4,000,000

**\*Anticipated Tax Increment Financing (TIF) Related Growth - No TIF's**

**\*Anticipated Additional Growth Valuation from New Solar Developments – Settlers Solar is a definite to be connected to the Grid/994 Northfield Rd (\$40,600) valuation \$2,240,618 . The Borrego projects on 190 Electric Ave has potential to be online, caution for this as new growth (\$22,410)/may be half year pro-rata new revenue and NG for FY22. Electric Ave Land will be new growth-\$229,900 (\$4,149).**

Estimated additional new growth valuation: \$ \$2,470,518

**\* Revised or Omitted Growth Valuation from Prior Fiscal Year – 994 Northfield Rd, valuation error. Revised bill be issued and will add to LA13A for revised growth. Solar land for Settlers Solar project.**

Estimated additional new growth valuation: \$ 366,975

**Tabulation of Estimated New Growth for Fiscal Year 21**

<b>Growth Category (SUC)</b>	<b>Estimate Valuation</b>	<b>Tax Rate</b>	<b>Growth Revenues</b>
Single Family (regular growth)	\$3,600,000	\$18.12	\$65,232
Condominiums (regular growth)			
2 & 3 Family (regular growth)			
Apartments (111-125 regular growth)			
New Housing Developments			
Vacant Land (130-132, 106)	\$ 360,000	\$18.12	\$ 6,523
Other Residential			
New Subdivisions (land only)			
Commercial (300's)	\$1,000,000	\$18.12	\$18,120
Industrial (400's)	\$ 229,900	\$18.12	\$ 4,149
Commercial/Industrial (new projects)			
Personal Property (500's)			
Additional Personal Property Growth	\$4,000,000 avg	\$18.12	\$72,480
TIF Related Growth			
New Solar Projects	\$ 2,240,618	\$18.12	\$40,600
Revised or Omitted Growth	\$ 366,975	\$18.68	\$ 6,855
<b>TOTAL</b>	<b>\$11,797,493</b>		<b>\$214,000</b>

**Summary**

Based on best estimates the Assessors' Office projects new growth revenue for Fiscal Year 21 of \$214,000