

Clerk

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

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LUNENBURG TOWN  
CLERK OFFICE

Minutes from the Board of Assessors meeting held: May 3, 2011.

The meeting opened at 6:00 pm.

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

Louise reminded the BOA that the Town Meeting will be held this Sat., May 7, 2011 at the HS at 9 am. The election will be held May 21, 2011. Louis Franco is the only candidate running in the election for the BOA.

BOA is in receipt of 5 ABC applications (Religious & Charitable Organizations) seeking property tax exemptions. Harald presented all the applications and the Board voted unanimously in favor of granting a full exemption for all but one of the applications. The Board reviewed the application for the United Parish Assembly, Inc., located at 39 Main Street. BOA reviewed and discussed the guidelines of the DOR: Taxpayers Guide to Local Property Exemptions For Religious and Charitable Organizations to determine if it meets the specific eligibility criteria and qualifications. Under M.G.L. c.59 s.5., Clauses 10 & 11, it states that the religious organization exemption is impacted if "any part of the property regularly leased or occupied for any purposes is taxable". Statute M.G.L. c.59, s. 5, Clause 3, states that, "all other real property owned by a charitable organization is taxable. This includes property (a) leased to individuals and non-taxable entities, (b) occupied or used for non-charitable purposes", etc.

After reviewing the application, Harald informed the Board that the United Parish leases the lower level of the property to a "for profit" child daycare center. Chris informed the Board that the daycare center which is leased by a private person, occupies the property five full days a week. With much discussion, the Board voted that the property does not qualify for a full tax exemption. Motion was made to grant a partial exemption and Board voted unanimously in favor to grant a partial exemption. Harald will notify all the organizations in writing of the Assessors' decisions.

BOA reviewed and signed Commitment /Warrant for FY 2011 RE Supplemental Billing. Louise informed the Board that the bills will be mailed on Friday, May 6<sup>th</sup>. The 15 property bills compiled by RRG, warranted an additional tax due to the fact that there was a 50% or more increase when comparing additional value to total valuation of land /bldg. of prior bill. The total supplemental tax amount is \$23,634.77. Louise stated she informed Kerry of the additional commitment amount.

Harald spoke briefly on the growth updates on Emerald Place and Lunenburg Village. Emerald Place continues to develop; they are presently moving forward in building more "garden style condo-apartments". To our knowledge, there have not been any properties sold. Harald stated that they are offering them leased to own. To date, Lunenburg Village ( Whalom area) has yet to break ground but all the foundation permits have been pulled.

Louise reported that she has electronically submitted the final Statutory Exemption report to the state. The Board reviewed and signed the "hard" copy and will be filed. Total exemptions reported to the state are \$95,611.76 which includes two tax deferrals. Louise stated that the report does not take into account the tax work off program which totaled: \$10,500.00 in exemptions.

Harald informed the Board that two applications seeking Recreational Land Tax Classifications were received after October 1, 2010. He explained to the Board that the cutoff date for receipt of applications for FY12 was prior to Oct. 1, 2010. Therefore, the applications may not be acted upon for the next fiscal year. He suggested to the Board that a letter be sent to the parties explaining that the applications may be held under their (the Applicant) direction for the next filing deadline which is Oct. 1, 2011. At that time, than a vote may be taken for possible land classification in fiscal year 2013. The Board agreed to have Harald contact the applicants with this information and further request a response from them.

Next meeting is slated for Tuesday, June 7th at 6:00 pm. Meeting adjourned at 7:06pm.

Respectfully Submitted,

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

Louise Paquette  
Administrative Assistant  
To the Board of Assessors