



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

Minutes from the Board of Assessors meeting held: December 2, 2014

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

Board reviewed and approved November 4, 2014 minutes, current expense vouchers, abatements, warrants, commitments & payroll.

Louise presented 4 Statutory Exemption applications to the BOA to review. After reviewing the applications, the Board voted to approve all 4 applications totaling \$1,950.38. Louise reported that there will be four approved Veteran 22 D exemptions (for full real estate amounts) to be applied to the tax bills.

Harald reported that the Tax Work - Off program reimbursement to the participants will be processed differently this year. Karen Brochu, Accountant stated that according to the IRS, any resident who participates in the program must be treated as an employee of the Town and issued a W-2 at year end. Any monies earned are subject to Federal tax, Medicare tax and OBRA retirement. It would then be the net pay that is credited to the tax bill. This year, the Tax Work-Off Committee voted to allow an exemption up \$1,000.00. Karen instructed that all residents who participate in the FY 2015 Tax Work-Off program come and see Payroll Director, Nancy Forest so that the proper paperwork can be completed. When all work is completed and the amounts earned have been calculated, the participant will need to send that information to Nancy as well so it can be processed as part of payroll. As soon as the net amounts are calculated, individual reported amounts will be forwarded to the Collectors' office to be applied to each participant's tax bill. The Board reviewed and approved eleven Tax Work-Off exemptions totally \$9,917.50. (This amount will be reported on the State Reimbursement Overlay report).

BOA voted to table the remaining Chapter applications until the next meeting.

Louise reported that the Sentinel and Enterprise published the "Public Disclosure Notice of Fiscal Year 2015 Valuations" on November 7, 2014. She also stated that the Public Hearing Notice regarding Tax Classification was published in the Lunenburg Ledger on November 21, 2014. Harald reported that on November 18, 2014 we received Notification of Certification for assessed values of real & personal property. He also stated that the LA-4 was approved on December 2, 2014.

Harald reported on and provided handouts regarding FY 2015 Tax Classification Hearing which will be held tonight before the Board of Selectmen. He explained that this classification hearing is to determine the percentage of the Town's property tax levy to be borne by each major property class. This responsibility and procedures are described in Chapter 40, Section 56 of Mass General Laws. (See attachment) He explained that once the BOS vote of the percentage of local tax for each class, then the FY15 tax rate can be set pending the approval of the DOR. After the discussion relating to Lunenburg's relatively small commercial and industrial base (approx. 10 %); the BOA voted to maintain a single tax rate for all 4 property classes. Harald reported the proposed maximum allowable tax levy of \$21,205,099

which the BOA reviewed and signed the document for the DOR. Based on an anticipated vote from the BOS to maintain a single tax rate, the BOA calculated a tax rate of \$18.27 needed to raise the tax levy. The BOA also reviewed and approved three Assessment Adjustments on the LA-10 List.

Harald spoke with the BOA regarding future RRG staff changes. He explained that David Manzello will no longer continue to provide services to Lunenburg; he will be taking over the "reins" in Marlboro due to the his Colleague, Brad Dunn resigning from RRG. Harald reported that he plans to introduce Associate Assessor, George Bourgault, within the next couple of weeks. George has been with RRG for several years, servicing the towns of Lincoln, Hubbardston and Lincoln.

The Board voted to meet next on Tuesday, January 6, 2015 at 5:45 pm.

Meeting adjourned at 6:45 pm.

Respectfully Submitted,

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

Louise Paquette  
Administrative Assistant  
Office of the Board of Assessors