

MINUTES

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BOARD OF ASSESSORS

Date: 1/23/2018

Present: Jude T. Cristo, George Valery, Joe Coggans, Jean Moroski Start time 4:30pm

Absent:

The Board acted on the following:

- 1) The Board reviewed and signed Minutes for the 12/12/2017 Meeting. Voted 3-0
- 2) Notice of Commitment and Warrant for Supplemental FY 2018 Real Estate Tax:
not complete for this meeting
- 3) Abatement and Exemption Reports for Real Estate for the month of December:
not complete for this meeting.
- 4) Abatement Report for Motor Vehicle Excise for the month of December:
not complete for this meeting.
- 5) The Board reviewed and signed the Release of Classified Land Tax Lien for the property
at 13 Stone Rd.: the roll- back tax was paid.
- 6) The Board reviewed the bill signed by Joe for:
MAAO Course 2 that Jean will attend.
- 7) The Board reviewed and granted the following Abatement Applications:
33 Upton St. total loss due to fire, house demolished. 3-0
58 A-F West St. total loss due to fire, house to be demolished. 3-0
Personal Property: Millbury Towne Consignment, taxed inventory that is exempt. 3-0
- 8) The Board reviewed the information regarding the local option that allows new growth to
be assessed up until June 30 instead of January 1 for the Fiscal year beginning on July 1.
The Board voted 3-0 to move forward and notify the Town Manager of their decision.
- 9) No Exemption Applications were reviewed at this meeting.

- 8) Motion to adjourn, Meeting closed at 4:55

MILLBURY, MASS.
18 FEB -7 AM 9:22
RECEIVED
TOWN CLERK

BOARD OF ASSESSORS

[Handwritten signature]

DATE: 2/26/2018 gm

The Commonwealth of Massachusetts

Millbury

Name of City or Town

Office of the Board of Assessors

Release of Classified Forest-Agricultural or Horticultural-Recreational Land Tax Lien

All rights upon the real property described below under a statement filed for record/registration on January 1, 2011, with the Worcester Registry of Deeds, Book 46996 Page 106, Document Number _____, Certificate of Title Number _____ are hereby released.

That statement was filed to establish a lien for real property classified as forest agricultural or horticultural recreational land under the provisions of General Laws Chapter 61 61A 61B .

DESCRIPTION OF PROPERTY

(The description must be sufficiently accurate to identify the property. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given.)

The parcel of land located at 13 Stone Road, Millbury Ma. and consists of 8.92 acres of land as shown on Plan Book 825 Plan 10

The parcel is also described by a deed recorded at the Worcester County Registry of Deeds,

in Book 42577 Page 98, and shown as Assessors Map 66, Parcel 26

Allaire Donald G. Kathy P.

Name of Owner(s)

January 23, 2018
Date

[Signature]
[Signature]
[Signature]
Board of Assessors

The Commonwealth of Massachusetts

Worcester

ss.

On this 23rd day of January, 2018, before me, the undersigned notary public, personally appeared Jude T. Cristo, Joseph J. Coggans, George R. Valery, as Board of Assessors for the city/town of Millbury, proved to me through satisfactory evidence of identification, which were in person, to be the persons whose names are signed on the preceding document in my presence, and acknowledged to me that they signed it voluntarily for its stated purpose.

[Signature]
Notary Public

My commission expires April 20, 2018

MAAO Course 2 - Cost Approach to Value - Auburn February 2018

Main Registration - Badge Name: Jean

Fee Type: MAAO Crs 2 - February 16, 17, 23, 24 & March 3, 2018 - Auburn

Copy for meeting 1-23-18

\$275.00 1 \$275.00

Event

Current Purchases Amount	\$275.00
Taxes	\$0.00
Shipping	\$0.00
Current Purchases Total	\$275.00

Purchased By

Mrs. Jean Moroski
 Customer ID: 5370050
 (Organization: Millbury)
 (508) 865-4732
jmoroski@townofmillbury.net

Payment

Total:	\$275.00
Payment:	\$0.00
Balance:	\$275.00
Payment Method:	Mail My Check

J. Poggans
Jean Moroski
JRM
G.R. Valley

NOVEMBER 2017 SALES

DATE	MBLU	GRANTOR/SELLER	GRANTEE/BUYER	ST#	STREET NAME	STATE	VAL	SALE	FY
						USE	CODE	PRICE	VALUE
11/1/2017	45_142A	WILKINSON BRIAN C	HAMILTON PLACE CAPITAL LLC	26	HAMILTON ST	102		127,300	144,600
11/2/2017	17_46	GILMORE STEPHEN R	SHEEHAN JAMES S, JR	21	ROLLIE SHEPARD DR	101		410,000	348,400
11/2/2017	5_84	HAYR LLC	STEPHAN LINDSEY	52	WESTVIEW AVE	101		447,656	18,600
11/3/2017	71_63	KIBBE RANDY	GRAY ADAM J	20	HERRICKS LN	101		340,000	283,500
11/6/2017	23_94	KEENAN PETER F JR TRST	MERRILL KELLY D	12	WILSON RD	101		163,500	173,800
11/7/2017	70C_151	MAHER KATHLEEN J TRUSTEE OF	MISIEWICZ THOMAS J	151	HORNE WAY	102		330,000	319,800
11/8/2017	30_27	MARANDA LOUISE	MAXWELL ROBERT A	131	MILLBURY AVE	101		288,900	214,700
11/9/2017	5_83	HAYR LLC	PADILLA LUIS	50	WESTVIEW AVE	101		379,315	18,420
11/10/2017	36_35	STIMPSON GEORGE R	COLON ERVING	206	MAIN ST	101		246,000	227,800
11/16/2017	16_171	HANRATTY JAY P	FRASIER CORY W	15	WHEELLOCK AVE	101		330,000	274,000
11/16/2017	54_80	AGUSTO ANTONIO A	WAGNER E PAULA	43	MAPLE ST	101		160,000	184,100
11/17/2017	70_82	COMOLLI CONSTR& DEVELOPMENT IN	HUYNH KHUONG	90	WEST MAIN ST	104		336,000	271,000
11/21/2017	72_71	TPR HOMES LLC	WAIRE JAMES S.	15	MOORE DR	101		406,560	23,300
11/22/2017	6_170	SULMONIA ROBERT J & MARY E	SULMONIA ROBERT J JR	14	ACKERMAN RD	104	A	85,000	207,400
11/22/2017	6_171	SULMONIA ROBERT J & MARY E	SULMONIA ROBERT J JR	14	ACKERMAN RD	106	A	85,000	9,700
11/22/2017	79_9	MILLER RODNEY K TRUSTEE OF	MOSSO RHONDA L	16	SUTTON RD	104	U	150,000	178,100
11/22/2017	94_71	RODGERS RACHEL	ABDOLRAHIM YASMIN	48	DOLAN RD	101	I	301,125	430,500
11/27/2017	70_107	BICKFORD TERRY	29 A-B BURBANK STREET REALTY	T29	BURBANK ST	104	U	100,000	202,700
11/29/2017	5_81	HAYR LLC	JENKINS ANDREW R	46	WESTVIEW AVE	101		390,705	18,420
11/30/2017	C16_48	PELLEGRINI MARILYN	NOWAK ROBERT	48	TIFFANY CIRCLE	102	H	173,000	151,700
11/30/2017	2_28	KNOWLTON ELWYN	VSTF MAT, LLC	13	ELLENWOOD RD	101	U	70,000	185,300
11/30/2017	15_75	PROF-2013-S3 LEGAL TITLE TRST	PERKINS DAVID W	11	BENTON ST	101	V	125,000	184,700
11/30/2017	26_6	JACHIMCZYK MICHAEL	PERKINS DAVID	9	HAWTHORNE ST	101	O	82,650	234,500
11/30/2017	47_49	PENA JESUS	DELIA ERNEST	19	BRANEY RD	101		263,500	247,700
11/30/2017	79C_35	STRATFORD VILLAGE LLC	IRWIN JOHN W	3	STRATFORD VILLAGE DR	102		375,000	0

DECEMBER 2017 SALES

DATE	MBLU	GRANTOR/SELLER	GRANTEE/BUYER	ST#	STREET NAME	STATE USE	VAL CODE	SALE PRICE	FY18 VALUE
12/4/2017	6C_11	NEWBY DAVID W	LYNCH MAUREEN T	11	OAKES CIR	102		303,000	242,300
12/7/2017	6_131	JAMES ERNEST A	FISHER CAROLYN	9	RAYMOND ST	101		225,000	206,500
12/7/2017	28_6	MYERS ALFRED W	VALIANT ENTERPRISES LLC	266	MAIN ST	391	V	750,000	33,600
12/7/2017	28_7	MYERS ALFRED W	VALIENT ENTERPRISES LLC	0	MAIN ST	390	V	750,000	103,200
12/7/2017	79C_4S	STRATFORD VILLAGE LLC	GEETHA RANGA SWAMI	4	STRATFORD VILLAGE DR	102		309,900	0
12/8/2017	79_77	BUCCINI PAUL R	BOULANGER JOSEPH	5	BIRCHWOOD DR	101		314,000	268,100
12/11/2017	70C_193	ADLEY EDWARD	GARTIN ANTHONY	193	HORNE WAY	102		299,000	297,300
12/11/2017	72_73	TPR HOMES LLC	CUDMORE JOHN	2	MOORE DR	101		407,453	22,400
12/14/2017	6_11	SOUTHBRIDGE RE LLC	STAKUS CHARLES J III	179	WHEELLOCK AVE	101		260,000	193,900
12/14/2017	46_103	ROY DENNIS C	CLARK KERRI L	20	RIVERLIN ST	101		229,000	169,200
12/15/2017	23_58	ELLIS JESSE A JR & ERIC P	MURRAY DON JUAN	33	MANOR RD	101		325,000	250,800
12/15/2017	42_6	DEBATT JANET E	DIROBERTO DANIEL J	53	DWINELL RD	101		541,000	581,800
12/18/2017	70C_180	HALM PATRICK E	MOORE JOHN F	180	HORNE WAY	102	H	334,900	319,800
12/19/2017	5_79	HAYR LLC	BHATHTHIWALA GAURANG J	42	WESTVIEW AVE	101		432,510	18,420
12/21/2017	5_45	MCINERNEY DONALD T LE	COUTURE AMANDA LEIGH	18	SHIRLEY AVE	101		248,000	209,100
12/21/2017	53_133	TREMBLAY ROGER D	LIBERTAS REALTY LLC	84	ELM ST	31	H	235,000	145,700
12/22/2017	68_10	ELLIOTT MARIE A	DUBOIS DAWN MARIE	49	CARLETON RD	101		617,500	409,500
12/27/2017	63_63	MORGAN SUSAN D	KELLEHER JOHN M	64	SO MAIN ST	101		265,000	206,300
12/28/2017	72_1	BUCKLEY CHRISTINA M	RUTTER'S BROOK LLC	5	TORREY LN	101	S	134,000	185,100
12/28/2017	5_80	HAYR LLC	MORIN-HAFFORD BONNIE L	44	WESTVIEW AVE	101		351,550	18,420
12/28/2017	79C_1S	STRATFORD VILLAGE LLC	JACHIMCZYK MICHAEL	1	STRATFORD VILLAGE DR	102		319,900	0
12/29/2017	9_55	OAK POND LLC	PAKACHOAG ACRES DAY CARE CENTER	308	MILLBURY AVE	130	V	400,000	61,900
12/29/2017	9_56	OAK POND LLC	PAKACHOAG ACRES DAY CARE CENTER	308	MILLBURY AVE	130	V	400,000	77,300
12/29/2017	79_2A	DAIGNEAULT RICK	DAIGNEAULT MATHEAU T	1	BUD ROW AVE	101	A	155,000	142,100
12/29/2017	30_188	FEDERAL NATIONAL MORTGAGE	IRONSIDES REAL ESTATE LLC	11	GOVER RD	101	L	100,000	240,000
12/29/2017	5_86	HAYR LLC	RAYMOND KITTY	57	WESTVIEW AVE	101		410,090	18,930



Informational GUIDELINE Release

Commissioner Stephen W. Kidder
Deputy Commissioner Edward J. Collins, Jr.

Bureau of Local Assessment
Informational Guideline Release (IGR) No. 90-401 ✓
March 1990

ASSESSMENT OF NEW CONSTRUCTION

Section 40 of Chapter 653 of the Acts of 1989
(Amending G.L. Ch. 59 §2A(a))

This Informational Guideline Release informs local officials about a new local option law that permits new construction or other physical additions to real property occurring by June thirtieth to be valued and assessed for the fiscal year beginning on July first.

Topical Index Key:

Assessment Administration
and Standards

Distribution:

Assessors
Mayors/Selectmen
City/Town Managers/Exec. Secys.
Finance Directors
Finance Committees
City/Town Councils
City Solicitors/Town Counsels



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

STEPHEN W. KIDDER
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

BUREAU OF LOCAL ASSESSMENT

INFORMATIONAL GUIDELINE
RELEASE NO. 90-401

ISSUED: March 1990

ASSESSMENT OF NEW CONSTRUCTION

Section 40 of Chapter 653 of the Acts of 1989
(Amending G.L. Ch. 59 §2A(a))

SUMMARY:

This legislation allows cities and towns that accept its provisions to assess new buildings, structures, or other physical improvements added to real property between January second and June thirtieth for the fiscal year beginning on July first. As a result, new construction or improvements built on the parcel during the first six months of the year will now be reflected in the assessed valuation of the parcel a fiscal year earlier. However, the statute does not change the January first assessment date. The taxable unit, ownership and value of real estate parcels will still be determined as of January first.

The assessment of personal property is not effected by this legislation.

The purpose of this legislation is to reduce the delay that now occurs between the construction and taxation of new buildings and other improvements to real estate.

GUIDELINES:

A. LOCAL ACCEPTANCE

1. Vote of Legislative Body

Only cities and towns that have accepted this legislation may assess new construction or improvements built by June thirtieth immediately in the next fiscal year. Acceptance requires a majority vote of town meeting, town council or city council.

BUREAU OF LOCAL ASSESSMENT

Kenneth A. Stein, Chief

(617)727-2300

2. Effective Date

The statute will be effective for fiscal year 1991 in cities and towns that accept it before July 1, 1990, unless another fiscal year is specifically designated in the acceptance vote. The statute will not be effective until FY92 in any city or town that accepts its provisions on or after July 1, 1990.

3. Notice of Acceptance

If a community accepts the statute, the city or town clerk should notify the Bureau of Local Assessment by submitting a "Notification of Acceptance" (Attached).

B. ASSESSMENT OF REAL ESTATE

In a community that accepts the statute, the assessment of real estate parcels will be based on the buildings, structures and other physical improvements that are part of the parcel on June thirtieth instead of those that are part of the parcel on January first. Therefore, assessors should adjust their schedules and procedures for reviewing new construction and demolitions so that property record cards reflect the buildings, structures or other physical improvements that are part of each parcel of real property on June thirtieth, as well as their physical condition and utility on that date.

1. New Construction, Additions and Alterations

If a parcel has been the subject of any construction activity, during the first six months of the year, the new buildings, additions, renovations or other physical improvements existing on June thirtieth will now be assessed and taxed a fiscal year earlier.

Example. A property consisted of vacant land as of January 1, 1989. In the fall of 1989, construction of a new single family house begins. As of January 1, 1990, the foundation has been completed. Work resumes in the spring and on June 30, 1990, the house is 75% complete.

In cities and towns that accept the statute, the land and partially completed house existing on the land on June 30, 1990 would be assessed and taxed for FY91. In cities and towns that do not accept the statute, the land and foundation only would be assessed and taxed for FY91.

2. Destruction or Damage

If any buildings, structures or other physical improvements on a parcel have been removed, destroyed or damaged during the the first six months of the year, those improvements are to be assessed and taxed based on their physical characteristics and condition on June thirtieth.

Example No. 1. A property consisted of land and a single family home as of January 1, 1990. On June 1, 1990, the house is partially damaged by a fire and as of June 30, 1990, no repairs have been made.

In cities and towns that accept the statute, the land and partially damaged house would be assessed and taxed for FY91. In cities and towns that do not accept the statute, the land and undamaged house would continue to be assessed and taxed for FY91.

Example No. 2. The same facts as above except that the house is completely destroyed by the fire. In the spring, the parcel is cleared and construction of a replacement house begins. As of June 30, 1990, the replacement house is 50% complete.

In cities and towns that accept the statute, the land and the partially completed replacement house existing on the property on June 30, 1990 will be assessed and taxed for FY91. In cities and towns that do not accept the statute, the land and the original house existing on the property on January 1, 1990 would be assessed and taxed for FY91.

C. VALUATION

Once the assessors in communities accepting the statute have determined the buildings, structures or other physical improvements to be assessed for the year, they will appraise them as of January first. The fair market value of all taxable real property is to be determined as of January first. All valuation schedules should continue to reflect market conditions as of January first. In addition, any changes in zoning, availability of municipal and utility services or other factors relevant to the value of a particular parcel must still occur by January first to be reflected in the assessed valuation of the property for the fiscal year. Any value increases or decreases attributable to changes in market conditions or other factors will not be reflected until the following year's assessment.

Example. Taxpayer A owns a vacant lot that was subdivided and provided with all necessary utilities several years ago. As of January 1, 1990, the lot was still vacant, but a new single family house is constructed on the parcel during the spring and is complete as of June 30, 1990. The assessors determine that the value of the land and house as of January 1, 1990 would be \$200,000. In May 1990, a significant nuisance developed near the property which adversely affects its value.

Since the change in the market conditions for this type of property did not occur by January 1, 1990, the assessors in communities accepting the statute will continue to assess the property at \$200,000 for FY91. Any decrease in value attributable to the change in market conditions will be reflected in the FY92 assessed valuation of the parcel.

D. TAXABLE PARCEL

Real estate taxes will continue to be assessed annually as of January first for the fiscal year that begins on the next July first. Therefore, the taxable unit or parcel, ownership and usage classification of real estate parcels will still be determined as of January first.

1. Taxable Unit or Parcel

The assessors will continue to determine what constitutes the taxable unit or parcel, as well as its ownership, as of January first. This means that any changes in the taxable unit occurring because of land splits and subdivisions or conversion to condominium units must still occur by January first to be reflected in the assessment roll for the fiscal year. In addition, any increase in value attributable to those types of changes in the legal status of the property will be reflected in the next fiscal year's valuation and assessment.

Example No. 1. On January 1, 1989, Developer A owned a 10 acre parcel of vacant land. On February 1, 1990, the planning board approved a subdivision plan for the property, which was recorded at the Registry of Deeds on March 1, 1990. The plan divided the property into 5 lots. As of June 30, 1990, the entire 10 acres remained vacant.

The approval and recording of the subdivision plan affects the legal status of the property, but does not constitute a physical addition to the real estate. Therefore, since the change in taxable unit made by the subdivision plan did not occur before January 1, 1990, the assessors in communities accepting the statute would continue to assess the property as a single 10 acre parcel to Developer A for FY91. Moreover, any increase in the value of the parcel attributable to the subdivision would not be included in the FY91 assessed valuation of the parcel. In FY92, the assessors would assess the property as 5 separate parcels and any increased value due to the subdivision of the property would be reflected in the assessed valuation of those 5 parcels.

Example No. 2. The same facts as above except that Developer A sold one of the lots to Taxpayer B on April 1, 1990 and immediately began constructing a single family house on the lot. As of June 30, 1990, the house was 50% complete.

As in the example above, the assessors in communities accepting the statute would continue to assess the property as a single 10 acre parcel to Developer A in FY91 and any increase in the land value attributable to the subdivision could not be included in the FY91 assessed valuation of the parcel. However, because the construction activity has resulted in a physical addition to the real estate, the value of the partially constructed house would be included in the FY91 assessed valuation of the parcel.

2. Usage Classification

The assessors will continue to determine the usage classification of real property as residential, open space, commercial or industrial property as of January first. This means that any changes in the use of property actually existing on January first must still occur by that date to be reflected in the assessment for the fiscal year.

However, if property has been the subject of construction activity or other change in physical characteristics or condition during the first six months of the year, the assessors would determine its usage classification as if the changes in the property had occurred by January first. The use of the property on June thirtieth will be deemed to be the use on January first.

Example. A property consisted of land and a single family home as of January 1, 1990. The property owner, a doctor, built an addition onto the house during the spring and began using it as his office on June 1, 1990.

In cities and towns that accept the statute, the property will be classified for FY91 as if the addition existed on January 1, 1990. This means that the new addition will be classified as commercial and the rest of the property will continue to be classified as residential. In cities and towns that do not accept the statute, the new addition would not be assessed for FY91 and therefore, the entire parcel would continue to be classified as residential.

E. LEVY LIMIT INCREASE FOR TAX BASE GROWTH

The legislation does not change the criteria for determining and calculating the amount of increase permitted in the annual levy limit for allowable tax base growth under Proposition 2 1/2. However, acceptance of the statute will result in certain allowable tax base growth for construction activity becoming part of the community's levy limit base a year earlier. Those types of tax base growth are: (1) new dwelling units, (2) increases of at least 50% for residential property, and (3) increases of at least \$100,000 or 50% for commercial or industrial property.

Assessors in communities accepting the statute should develop procedures for tracking allowable tax base growth to ensure it is reported in the proper fiscal year, particularly for those parcels that may qualify for more than one fiscal year. For example, if a parcel has been subdivided and had a house built upon it during the first six months of 1990, the growth due to the construction activity would be allowable in FY91, while the growth attributable to the subdivision would be allowable in FY92.

(City/Town)

NOTIFICATION OF ACCEPTANCE

Chapter 653, Section 40 of the Acts of 1989

(Assessment of New Construction)

The Commissioner of Revenue is hereby notified that

_____, by action of the _____ on
(city/town) (governmental body)

_____, has accepted the provisions of Chapter 653
§40 of the Acts of 1989, to commence with fiscal year _____.

(City/Town Clerk)

(Date)

PLEASE ATTACH A CERTIFIED COPY OF THE VOTE AND SUBMIT TO:

Bureau of Local Assessment
Division of Local Services
200 Portland Street
Boston MA 02114-1715