MINUTES

Page 1

BOARD OF ASSESSORS

Date: 10/15/2013

Present:

Jude T. Cristo, Joe Coggans, George Valery, Sandy Genna

Absent:

The Board acted on the following:

- 1) The Board reviewed and voted to accept the Minutes of the 9/17/13 Meeting. 3-0
- 2) The Board signed invoices for MLS and Staples dues. 3-0
- 3) The Board reviewed and signed the following: Application by Jessica Belsito to place approximately 50 acres into 61A. 3-0
- 4) Board reviewed and discussed a letter sent by Sandy to A. Peterson regarding the removing 2+ acres from 61A. Sandy sent a letter on October 1, 2013 informing her that a procedural error was made in that the BOA, Conservation Commission and Planning had not been notified in accordance with state requirements. Sandy to send a follow up letter informing her that if she does not provide the necessary request to those note above, the board will not act on the request and the land will not be removed from 61A and therefore cannot be developed.
- 5) The Board reviewed, accepted and signed the September Exemption/Abatement report. 3-0
- 6) The Board voted 3-0 to schedule the Classification hearing for November 12th. The next BOA meeting is scheduled to the same evening.
- 7) Board was apprised that DOT has agreed to survey the boundary marker on Sutton Road for accuracy of town border.

8) Motion to adjourn and carried. Meeting adjourned at 6:30pm.

BOARD OF ASSESSORS

DATE: 10/29/2013

13 OCT 30 AM 9: 46
13 OCT 30 AM 9: 46

FISCAL YEAR 2014

Real Estate/Personal Property Report for the month of <u>SEPTEMBER 2013</u>

THERE WERE NO ABATEMENTS OR EXEMPTIONS IN THE MONTH OF SEPTEMBER

ROARD OF ASSESSORS

Jude T Cristo

Date: 10-15-2013

Joseph Coggang

U:\OVERLAY\ASSESSORS SIGNATURE PAGE MONTHLY REPORTS.doc

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SALE

10:53

Coupon No. 4049517727433573 Coupon No. 1835122861424993 CORVAIR CHAIR(Res# 615113) REWARDS NUMBER 4063590972 -4.32 -6.49 -10.81

Coupon No. 4049517727433573 Coupon No. 1835122861424993 Coupon No. 6585966372742892 033816200135 MOUSE PAD BLACK -0,37 -0.61 8.49N -0.25

Coupon No. 6585966372742892

SLIDE N BIND RPT C

Coupon No. 4049517727433573 Coupon No. 1835122861424993 Coupon No. 6585966372742892 012844158977 -0.14 -0.22 -0.364.99\

Caupan No. 6585966372742892 Coupon No. 4049517727433573 Coupon No. 1835122861424993 012844158915 MOUSE PAD GRAY 4,99N -0.14 -0.22 -0.36

Coupon No. 1835122861424993 Coupon No. 4049517727433573 Coupon No. 6585966372742892 012844158922 MOUSE PAD BLUE 4.99N -0.15 -0.20 -0.36 148.45

SUBTOTAL Tax Exempt Number 3600381093

Card Visa 8 [S] 5888XXXXXXXXXXXXX UZ1880

148.45

\$148.45

Auth No.: 051880

Coupon No. 1835122861424993 ***********STAPLES COUPONS REDEEM*******

\$5.00 STATEMENT Expiration Date: 02/28/14

Coupon No. 4049517727433573

\$7.50 STATEMENT Expiration Date: 02/28/14

Coupon No. 6585966372742892

~12.50

\$12.50 STATEMENT

Expiration Date: 01/31/14

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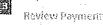
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Payment Processed Successfully

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A receipt for this transaction has been sent via email for your records.

Transaction Date/Time:

10/4/2013 7:44:01 AM

Payment Message:

APPROVED 121334

Account Number:

K0001458

Invoice Number:

4686858

Payment Made To:

MLS Property Information Network, Inc.

Name:

Sanders Genna

Address:

640 Scott Road Oakham MA 01068

Email Address:

sjgenna@yahoo.com

Payment Method:

Visa

Card Number

4294XXXXXXX8885

Payment Type:

Total Amount

\$126.00

675% = \$94.4°

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Now that you've paid your invoice, why not have one place to track all your paid invoices, as well as all your open invoices? Registering will provide you the following benefits:

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Review Invoice History

· Review Payment History

Schedule Automatic Payments

Pay With Previously Saved Payment Information

Continue



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FISCAL YEAR 2013

EXCISE report for the month SEPTEMBER 2013

BOARD OF ASSESSORS

fude T. Cristo

Reconciliation Report Writer Report - Motor Vehicle Excise

2011 Abatement From 9/1/2013 Through 9/30/2013

			10000							
Effective Date Account	Account	Location	Registration	Registration # Record Owner	Batch Name	Тах	Liens	Interest	Fees	Total
9/6/2013					The state of the s	***			- www.	
	1618	260 INTERSTATE NORTH PKY NW	56WY58	CAB EAST LLC	9 wk 1	\$141.56	\$0.00	\$0.00	\$0.00	\$141.56
	1625	260 INTERSTATE NORTH PKY NW	773BR4	CAB EAST LLC	9 wk 1	\$66.67	\$0,00	\$0.00	\$0.00	\$66.67
	1627	260 INTERSTATE NORTH PKY NW	469AR8	CAB EAST LLC	9 wk 1	\$86.67	\$0.00	\$0.00	\$0.00	\$86.67
Date Totals For:	9/6/2013					\$294.90	\$0.00	\$0.00	\$0.00	\$294.90
Report Totals					**************************************	\$294.90	\$0.00	\$0.00	\$0.00	\$294.90
Summary Totals										
			THE PERSON NAMED AND POST OFFICE AND POST OF THE PERSON NAMED AND POST OF	THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS O	THE PERSON NAMED OF THE PE	THE RESERVE TO STREET,				

Abatement	Тах	\$294.90	\$0.00
Grand Total:		\$294.90	\$0.00

\$0.00

Fees \$0.00

Meter Kennick 2012 Sept 2013

Reconciliation Report Writer Report - Motor Vehicle Excise

2012 Abatement From 9/1/2013 Through 9/30/2013

Effective Date Account 9/13/2013	ccount	Location	Registration	Registration # Record Owner	Batch Name	Tax	Liens	Interest	Fees	Total
: ا خب ا	1635	260 INTERSTATE NORTH PKY NW	7TE820	CAB EAST LLC	9 wk 2	\$82.90	\$0.00	\$0.00	\$0.00	\$82.90
! !	1639	260 INTERSTATE NORTH PKY NW	VTEB74	CAB EAST LLC	9 wk 2	\$264.58	\$0.00	\$0.00	\$0.00	\$264.58
Date Totals For: 9/13/2013	9/13/2013	44m/m/m			Termina de delter de descritor de de descritor de descrit	\$347.48	\$0.00	S0.00	\$0.00	\$347.40
Report Totals			***************************************	1700 - 1000 to 1700 - 1700 to 1700 - 1700 to 1	1	\$347.48	\$0.00	\$0.00	\$0.00	\$347.48
Summary Totals										

Transaction Type

Receivable Tax

Tax \$347.48 \$347.48

\$0.00 \$0.00

\$0.00 \$0.00

\$0.00 \$0.00

Abatement Grand Total:

Reconciliation Report Writer Report - Motor Vehicle Excise

2013 Abatement From 9/1/2013 Through 9/30/2013

-Motor Vehicle 2013 Sept 2013

Effective Date	e Account	Location	Registration #	# Record Owner	Batch Name	Tax	liens	Interest	Food	Total
9/6/2013		·						urei ear	rees	rotal
	5559	30 JUNIPER DR	964DZR	ANN MARIE JACK	9 wk 1	\$25.52	\$0.00	\$0.00	\$0.00	\$25.52
	5849	8 WOODLAND ST	14TC07	MICHAEL P KARLON	9 wk 1	\$22.08	\$0.00	\$0.00	\$0.00	\$22.08
	6029	29 SUTTON RD APT	837NF8	AMANDA L KINGSBURY	9 wk 1	\$33.34	\$0.00	\$0.00	\$0.00	\$33.34
	7969	7511 S ORIOLE BLVD # 203	35EV35	ROLAND E MITCHELL	9 wk 1	\$61.25	\$0.00	\$0,00	\$0.00	\$61.25
	11415	24 JFK DRIVE	747YYW	WILLIAM H TROY	9 wk 1	\$31.25	\$0.00	\$0.00	\$0.00	\$31.25
	12250	41 RIVELIN ST	9320PI	LESTER E ZAKRZEWSKI	9 wk 1	\$116.64	\$0.00	\$0.00	\$0.00	\$116.64
	13113	41 RIVELIN ST	476YFO	LESTER E ZAKRZEWSKI	9 wk 1	\$158.46	\$0.00	\$0.00	\$0.00	\$158.46
	14428	5 RHODES ST	888WF5	JANET L RAYMOND	9 wk 1	\$20.32	\$0.00	\$0.00	\$0.00	\$20.32
Date Totals For:	9/6/2013	WANTED THE PROPERTY OF THE PRO				\$468.86	\$0.00	00.00	\$0.00	\$468.86
9/13/2013		Marian						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	2384	13 MARION AVE	2249EJ	NICOLE L COONEY	9 wk 2	\$48.75	\$0.00	\$0.00	\$0,00	\$48.75
	3435	40 WEST MAIN STREET	19RM38	MARK J EDMOND	9 wk 2	\$36.47	\$0.00	\$0.00	\$0.00	\$36.47
	3436	40 WEST MAIN STREET	673BH0	MARK J EDMOND	9 wk 2	\$14.39	\$0.00	\$0,00	\$0.00	\$14.39
	3620	24 CEDAR AVE	VTLA97	ROSARIO C FALZONE	9 wk 2	\$19.18	\$0.00	\$0.00	\$0.00	\$19.18
	5368	215 WHEELOCK AVE	N66230	GERALDINE LOUISE HOOSE	9 wk 2	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00
	11384	82 ELM STREET	4020ZG	ROGER D TREMBLAY	9 wk 2	\$14.04	\$0.00	\$0.00	\$0.00	\$14.04
	11421	55 MCCRACKEN RD	625LJ8	ALINE DENISE TRYCHON	9 wk 2	\$52.08	\$0.00	\$0.00	\$0.00	\$52.08
	14103	5 KATHERINE ST	146WV3	MATHEW J BARBIERI	9 wk 2	\$19.28	\$0.00	\$0.00	\$0.00	\$19.28
	14104	5 KATHERINE ST	844WF5	MATHEW J BARBIERI	9 wk 2	\$15.11	\$0.00	\$0.00	\$0,00	\$15.11
	14	49 MCARTHUR DR	229NW5	SCOTT A DUVAL	9 wk 2	\$17.09	\$0.00	\$0.00	\$0.00	\$17.09
Date Totals For:	9/13/2013			**************************************		\$261.39	\$0.00	\$0.00	\$0.00	\$261.39
9/20/2013										

Boat Excise - 2013
September 2013-August 2014

3,93	0.00	4,872.00 0.00 4872.00	0.00	221.00 10.00 231.00	709.00 709.00	0.00	9/17/2013 Commitment 9/27/2013 Abate 9/30/2013 Abate 9/30/2013 Total
Balance 0.00	St	Warrant Intere	Refund		Collected Abated	a s	Date PKT# Total Sep-13

State Tax Form CL-1 Revised 9/2008

The Commonwealth of Massachusetts

Name of Oity or Town

Date Received
Application No.

Fiscal Year 2014/15 Application for

Initial Forest-- Agricultural or Horticultural -- Recreational Land Classification

INSTRUCTIONS CO. 1 1 11 11 11 11 11 11 11 11 11 11 11 1			3 —		
INSTRUCTIONS: Complete all sections that apply. Pl	ease print or type				
A. IDENTIFICATION. Complete this section fully.					
Name of Applicant(s): Belsito Jess Mailing Address: US Stowe Rd No. Street	Millbu	y Ma OI	527		
Property Covered by Application:	City/Town	l .	Zip Code		
Location Parcel Identification (Map-Block-Lot)	Deed Refere (Book & Page/Ç		Acres to be Classified		
Behind Gilbert 82/2/0	189601	38 51.240	51.240		
way	Class 7	16			
9					
B. TYPE OF CLASSIFICATION. Check the classification	on you are seekin	g and provide the required in	formation.		
FOREST Attach State Forester's Certificate and					
AGRICULTURAL or HORTICULTURAL					
1. Current use of land. List by classes established by the Farmland Valuation Advisory Commission, if applicable.					
Land Use by Class No. of Acres Specific Use, Crops Grown					
a. Vegetables, Tobacco, Sod and Nursery Cropland					
b. Dairy, Beef and Hay Cropland					
c. Orchards, Vineyards and Blueberries Cropland					
d. Cranberries					
e. Christmas Trees					
f. Productive Woodland (Attach copy of State Forester's Certificate and Approved Management Plan if initial application, or new/revised plan)					
g. Cropland Pasture, Permanent Pasture and Necessary and Related Land					
h. Contiguous Non-productive Land	32				
i. Other Agricultural or Horticultural (Specify)					
2. Statement of income in preceding year. Supporting documentation, including copies of your federal and state tax					
income returns, may be requested to verify your income.					
a. Gross sales from agricultural or horticultural use					
b. Amount received under MA or US Soil Conservation or Pollution Abatement Program\$					
Total (Provide a detailed description of the source of the			50 00		
3. Previous use of land. Was the land valued, assessed under c. 61A for the prior 2 fiscal years? Yes	d and taxed as cla No	ssified agricultural or horticu	Itural land		
If no, was the use of the land during the prior 2 fiscal years the	ne same as the curre	nt use described above? Yes	□ No □		
If no, describe in detail the use of the land during the prior 2	fiscal years		A		
If no, was your farm income during either of the prior 2 fiscal Yes No		amount reported above?			
If yes, list the income for the year \$	Fiscal year				

State Tax Form CL-1(61A)
Revised 9/2008

The Commonwealth of Massachusetts	
millong	
Name of City or Town	

Property Owner's Acknowledgement of Rights and Obligations under Classified Agricultural or Horticultural Land Program

This form must be submitted as part of your application for classification

İ		
1	Belsito Jessica	
	48 Stowe Rd	
	Millbury, MA 01527	
	Million y, with	

QUALIFICATIONS. I understand that property must consist of at least 5 contiguous acres of land under the same ownership and be "actively devoted" to agricultural or horticultural use in order to qualify for and retain classification as agricultural or horticultural land under Massachusetts General Laws Chapter 61A. Agricultural or horticultural use includes land used primarily and directly to raise animals or products derived from animals or to grow food for human or animal consumption, tobacco, plants, shrubs or forest products to sell in the regular course of business. For the land to be considered "actively devoted" to a farm use, it must have been farmed for the two fiscal years prior to the year of classification and must have produced a certain amount of sales, or have been used in a manner intended to produce that minimum amount of sales within a certain period of time. An equal amount of contiguous non-productive land may also qualify for classification. I understand that buildings and other structures located on the property, as well as the land on which a residence is located or regularly used for residential purposes, do not qualify for classification and will continue to be assessed a regular local property tax.

APPLICATIONS. I understand that for property to be classified as agricultural or horticultural land under Chapter 61A, I must submit a written application to the board of assessors of the city or town in which the land is located by October 1 of the year before the start of the fiscal year for which taxation as classified land is sought, unless the city or town is undergoing a revaluation for that fiscal year. (The fiscal year of cities and towns begins July 1 and ends the following June 30.) In that case, the application deadline is extended until 30 days after the date the actual tax bills for that year are mailed. The assessors must approve or disapprove my application for classification within 3 months of the date I filed it and, if they do not act within that time, the application will be considered approved. The assessors must notify me by certified mail whether my application has been approved or disapproved within 10 days of their decision. I understand that classification and taxation of the land as agricultural or horticultural land under Chapter 61A will begin the following July 1, which is the start of the next fiscal year.

I also understand that I will have to file a <u>separate application by October 1</u> (or the extended deadline if applicable) each <u>year</u> for classification of the land to continue into the next fiscal year. <u>I further understand that the land cannot be classified as agricultural or horticultural land for a fiscal year if I do not comply with all application deadlines and <u>procedures</u>.</u>

LIEN. I understand that once my application for classification has been approved, the board of assessors will record a statement at the Registry of Deeds indicating that the land has been classified as agricultural or horticultural land under Chapter 61A. That statement will constitute a lien on the land for all taxes due under Chapter 61A. I understand that I must pay all fees charged by the Registry for recording or releasing the lien.

ANNUAL TAXATION. I understand that I must pay an annual property tax to the city or town in which the classified land is located. The tax will be assessed on the use value of the land for agricultural or horticultural purposes, rather than fair market value based on the land's highest and best use as would be the case if the land were not classified. In determining the valuation of my land, the board of assessors will consider the range of agricultural land use values established by the Farmland Valuation Advisory Commission together with their knowledge, judgment and experience regarding farm land values. The commercial property tax rate for the fiscal year will be applied to that value, unless the city or town has accepted a local option to apply the open space property tax rate. The tax will be due in the same number of installments and at the same time as other local property tax payments are due in the city or town. Interest will be charged on any overdue taxes at the same rate applicable to overdue local property taxes.

MUNICIPAL OPTION TO PURCHASE. I understand that the city or town has an option to purchase any classified land whenever I plan to sell or convert it to a residential, commercial or industrial use during a fiscal year it is classified, or within 1 full fiscal year after it is removed from classification. I must notify by certified mail or hand delivery, the mayor and city council or the selectmen, assessors, planning board and conservation commission of the city or town of my intention to sell or convert the land to those uses and provide certain information regarding the intended sale or conversion. If I plan to sell the land, the city or town has the right to match a bona fide offer to purchase it. If I plan to convert it, the city or town has the right to purchase it at its fair market value, which is to be determined by an impartial appraisal. The city or town may also assign its option to a non-profit, conservation organization, the Commonwealth or any of its political subdivisions. I understand that I may not sell or convert the land until at least 120 days after I provide a notice that fully complies with the requirements of Chapter 61A or until I have been notified in writing that the option will not be exercised and the notice is recorded at the Registry of Deeds, whichever is earlier.

This option is not available to the city or town and the notice requirement does not apply if the agricultural or horticultural use is simply discontinued, or I plan to build a residence for my use, or the use of my spouse or my parents, grandparents, child, grandchild, brother or sister, the surviving spouse of any of those relatives, or an employee working full time in the agricultural or horticultural use of the land.

PENALTY TAX. I understand that I must pay one of two alternative penalty taxes whenever any of the land is no longer used for, or maintained in, a use or condition that would qualify the land for classification as agricultural or horticultural land under Chapter 61A, forest land under Chapter 61 or recreational land under Chapter 61B. Payment of a penalty tax applies in that case whether or not the land is subject to the purchase option and notice requirement. I must pay a roll-back tax for a 5 year period if the use of the land changes to a non-qualifying use or condition. If the change in use or condition occurs when the land is classified, the tax will be imposed for the current fiscal year and the 4 prior years. If the land is not classified at that time, the tax will be imposed for the 5 prior years. In either case, the tax will be the difference between the amount I would have paid in annual property taxes on the land if it had been taxed at its fair market value and the amount of the taxes I paid on the land under Chapter 61A during the same time. The roll-back tax also includes interest at the rate of 5% per year on each year's tax savings. A roll-back tax on any of my land in classification on July 1, 2006 (fiscal year 2007) will not include interest so long as the land continues to be owned by me, my spouse, parent, grandparent, child, grandchild, brother, sister or surviving spouse of any of those deceased relatives.

However, I must pay the alternative conveyance tax instead if the land is sold for or converted to a non-qualifying use within 10 years of the date I acquired it, or the earliest date of its uninterrupted agricultural or horticultural use by me, whichever is earlier, and the conveyance tax is greater than the roll-back tax that would be due. The conveyance tax will be equal to the conveyance tax rate applied to the sales price of the land, or if converted, to the fair market value of the land as determined by the assessors. The conveyance tax rate will be 10% if the land is sold or converted within the first year of ownership, 9% if sold or converted within the second year, and so on with the rate declining each year by one percentage point until it is 1% in the 10th year of ownership. After this 10 year period has expired, I will not be liable for any conveyance taxes, but will remain liable for roll-back taxes if there is a change to a non-qualifying use or condition of the land.

APPEALS AND ABATEMENTS. I understand that I may contest decisions made by the board of assessors to disapprove all or part of my application for classification by applying for a modification of the decision. I may also contest my annual property tax or any penalty tax assessed under Chapter 61A by applying for an abatement. Applications to modify a decision or abate a tax must be made in writing and must be filed with the assessors within 30 days of the date I am notified of the decision or tax. If I disagree with the assessors' decision, or the assessors do not act on my application, I may appeal to the Appellate Tax Board within 30 days of the date I am notified of the assessors' decision, or 3 months from the date my abatement application was filed, whichever is later. If the appeal concerns my annual property tax, I must have paid it to maintain the appeal. I further understand that the assessors cannot modify any decision or grant any abatement if I do not comply with all application deadlines and procedures.

I certify that I have examined this general statement of the requirements and obligations of Chapter 61A and acknowledge that it is my responsibility as an applicant for classification to fully understand and satisfy all requirements of Chapter 61A. I also certify that I will notify the board of assessors immediately in writing of any circumstances developing after this date that may cause a change in the use of the property from that described in my application for classification.

Joseph Bolden 9 23 (3 Date

If managed forest, a Does the land allo	ed in substantial andscaped or pastach copy of State Fow to a significal which natural restace Water pecies	lly a natural, wild sture condition or orester's Certificate ar nt extent the pres sources are preser Clean Ai Geologic Other (sp	managed forest cond Approved Managen ervation of wildlift ved: r Features	n? Yes ondition? nent Plan if	
If yes, indicate for Archery	or which recreat Picnicki Golfing Target S Skiing	ional activity: ng	Camping Hang gliding Hunting Swimming		Nature Study & Observation Non-commercial Youth Soccer Private Non-commercial Flying Horseback Riding Commercial Horseback Riding & Equine Boarding
How many peop Is the land open If no, to whom is	le use the land f to the general po its use restricte for horse racing,	d?	? ———— No 🗌	undertake	en in a stadium, gymnasium or
C. LESSEE CERTIFIC	CATION. If any 1	portion of proper	y is leased, the fol	llowing s	tatement must be signed by each lessed
property in that man	ner during the p	ase is being used period to which the essee	as described in thi	is applica lies.	tion and that I intend to use the Date
*					
D. SIGNATURE. All	owners must sig	gn here to comple	te the application.		
This application has be best of my knowledge	een prepared or and belief, it an re signed and at ultural or horticu	examined by me. d all accompanyi tached a Property	Under the pains ng documents and Owner's Acknow	and pena d stateme: vledgeme	alties of perjury, I declare that to the ints are true, correct and complete. ent of Rights and Obligations under tof this application.
If signed by agent, attacl	ı copy of written ı	uthorization to sig	n on behalf of taxpa	yer.	
	DISPOSIT	ΓΙΟΝ OF APPLIC	CATION (ASSESSO	ORS' USE	EONLY)
Ownership Min. Acres Use/Condition Gross Sales	All Part Deemed	GRANTED		Notice Se	
Cross states	All Part Deemed	DENIED	Date	RV	All My