



**Town of West Boylston  
Board of Assessors  
140 Worcester Street  
West Boylston, MA 01583  
774-261-4040**

Minutes of the Board of Assessors Meeting held on May 21, 2015.

**Members Present:** Brad Dunn, Jim Swalec, Diane Peterson, Sally Mitchell

Meeting brought to order at 6:03 P. M.

**The following documents were signed, Jim Swalec motioned to approve the below listed items, Brad Dunn seconded.**

1. Minutes for APRIL, BOA Meeting
2. 2015 Motor Vehicle Abatements for APRIL
3. 2014 Motor Vehicle Abatements for APRIL
4. 2003 Motor Vehicle Uncollectible Excises
5. 2015 CPA Abatements for APRIL

Update Board on Status of 3ABC Applications:

1. Still trying to confirm a meeting date with Holy Cross, to review their application for 3ABC.

2. Informed the BOA that the last communication I had received from Woodhaven was April 22 by email with copies of documents:

IRS tax return (not able to access using the passwords provided)

IRS determination letter (Jan 13, 2010), states recognition of non-profit in letter Jan 1968. Also states Woodhaven is NOT a private foundation within the section 509 (a), this is for donor contribution laws. Further states that beginning in the sixth taxable year and all succeeding years, Woodhaven must meet one of the public support tests under section 170(b) or section 509(a)(2) as reported on Schedule A of the Form 990. There is more on this letter but this is the summary.

And other forms which we reviewed previously.

The website does state that the camp was founded as a Christian camp, but the vision describes a loving, secure community in a natural environment that offers children a physically and emotionally safe place, developing self-confidence and respect, enhancing educational and physical skills. The camper participates in a traditional camp program.

Arts and Crafts, Drama, Camp Crafts/Outdoor cooking and survival skills, Sports, Adventure, Nature, Archery and Pool.

Busses make 9 stops in Auburn, Worcester, Millbury, Westboro, Shrewsbury, Marlboro/Northboro line, Clinton, Bolton, and Stow.

Fees:

9 weeks of Day Camp \$1790 to \$1950 depending on when you pay.

1<sup>st</sup> week \$240 to \$260, 2<sup>nd</sup> week \$230 to \$250, 3<sup>rd</sup> week \$220 to \$240.  
Leaders in Training program (14-15 yr olds) 4 week \$600, and 9 week \$1100  
Extra fees for bus and extended day.

Info on Religious and Charitable exemptions – Religious, a house of worship, used and occupied for religious services or instructions, and church activities. This is not what Woodhaven Camp Ground is. All property owned by a religious organization is taxable unless it qualifies as charitable. In which case, non-profit status is not sufficient, nor is exempt status for state or federal purposes. Its dominant purposes and activities must benefit the public at large. Its income and assets cannot be distributed to officers, directors, or shareholders. We do not know this as Woodhaven believes they do not need to file a Form PC or 990.

How many children attend this camp during the summer? Check with the Board of Health, must have some records as it needs to be inspected.

Preliminary bill file needs to be approve the first week of June. Using the FY15 value of \$1,326,300, the taxes would be \$24,324.34.

Could they reduce their taxes in future years by getting into Chapter 61B-open and natural? Yes, if they want to pursue that, they are not in this program now.

BOA upheld their vote of 3ABC denial of April 9, 2015.

3. Received the Form PC from the West Boylston Masonic Charity, BOA accepted and approved the application.

Schedule 58.8 for Goodell Development:

(Olde Century Farm Rd & Garside Drive) The Town voted in 2008 to Accept Ole Century Farm road and Garside Drive, due to an oversight did not change ownership. BOA approved the 58.8 request to the DOR.

Update BOA on DOR Revaluation:

Informed the BOA of meeting with a representative of the DOR to review directives.

Informed BOA we received a Personal Property ATB Case, the assessed value was a combination to 2 locations in West Boylston.

Motion by Brad Dunn and seconded by Jim Swalec to adjourn the meeting at 7.05 P.M.

The next BOA meeting is scheduled for June 11, 2015.

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Bradford Dunn

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James Swalec

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Rich Duguay