



Board of Assessors
Town Hall
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Billerica, Massachusetts 01821

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MINUTES
BOARD OF ASSESSORS MEETING
August 10, 2018
1:30 PM

Meeting was called to order at 1:30 PM. Present were Principal/Chief Assessor and Chairman Richard Scanlon, Associate Assessor Kathy Matos and Associate Assessor John Speidel at this meeting.

FIRST ORDER OF BUSINESS – Acceptance of Minutes from the Last Meeting – The Board voted 3-0 to approve the Minutes of its April 20, 2018 meeting as motioned by Ms. Matos and seconded by Mr. Speidel.

SECOND ORDER OF BUSINESS – Consideration of Fiscal Year 2018 Real Estate Revised & Omitted Abatement Applications – The Board deliberated on 1 abatement application located at 12 Minton Road. The Board reviewed a written recommendation from Appraiser/Asst. Assessor Ken DerBoghossian on the merits of this abatement application. A minor value reduction was recommended due to minor data issues. As recommended, the Board voted 3-0 upon motion by Ms. Matos and second by Mr. Speidel to grant abatement. The abatement certificate reflecting the Board's action in this regard is public record and is available upon request at the Board of Assessors office.

THIRD ORDER OF BUSINESS - Consideration of Avaya Personal Property Bankruptcy Settlement/Abatement - The Board deliberated on a federal bankruptcy settlement as presented by Mr. Scanlon. The Board was presented with documentation outlining the settlement regarding Fiscal Year 2017 and 2018 Personal Property taxes owed to the Town. Discussion ensued regarding the details of this settlement. Mr. Scanlon recommended that the Board approve this settlement proposal. Even though there is a large and unanticipated abatement, the Town will collect about fifty cents (\$0.50) on the dollar (\$1.00), which a larger than usual federal bankruptcy settlement amount. After consideration, the Board voted 3-0 upon motion by Ms. Matos and second by Mr. Speidel to grant abatement for Fiscal Year 2018. The abatement certificate reflecting the Board's action in this regard is public record and is available upon request at the Board of Assessors office.

FOURTH ORDER OF BUSINESS – Reconsideration of Fiscal Year 2018 Denial of Real Estate Abatement Application for 19 Kenmar Drive, Parcel ID: 69-76-6 – Mr. Scanlon presented an email from the property owner requesting that the Board reconsider its position in this matter after a lower value was agreed upon for the Fiscal Year 2019 value. The Board deliberated on

this matter briefly and reconfirmed its denial by voting 3-0 as motioned by Ms. Matos and seconded by Mr. Speidel. Mr. Scanlon stated that he would inform the property owner via email of the Board's decision.

FIFTH ORDER OF BUSINESS – Discussion on Classification of Land as Open Space – Mr. Scanlon stated that he added this agenda item to have a discussion with the Board on this issue since he had received an inquiry about Billerica adopting the Open Space Discount (OSD) and a new tax rate for Open Space (Class 2) to encourage property owners to not develop their land. Mr. Scanlon and Mr. Speidel informed the Board about the OSD in which the Assessors would create criteria and then identify parcels in Town to be classified as Open Space. Mr. Scanlon stated that the Board has historically not classified any land as Open Space for several reasons. First, most large tracts of land left in Town are owned by government (federal, state or municipal), or are privately owned, but already in a tax restriction under MGL Chapter 61 (Forest Land), 61A (Agricultural) or 61B (Recreation). Secondly, if classified by the Board and the OSD was adopted by the Board of Selectmen, the tax discount would shift to all other residential property owners in Town. Finally, Mr. Speidel stated that he had experience with the OSD when he worked in the Town of Bedford. He said that the MA DOR “frowns” on each adoption since it creates confusion with the adoption of a 4th tax rate. After consideration, the Board voted 3-0 to not classify any land in Town of Billerica as Open Space as motioned by Ms. Matos and seconded by Mr. Speidel.

SIXTH ORDER OF BUSINESS – Discussion on FY2018 Statutory Tax Exemption Application for 28 Montbatten Road, Parcel ID: 54-63-0 – The Board deliberated on the above subject agenda item by reviewing the tax exemption application and by notes from the Assessors' clerical staff. Mr. Scanlon explained that the applicant was new for this year and did not want to include her co-owner's daughter's financial information. It is a requirement for all owners to divulge all financial information in order to receive a tax exemption. After consideration, the Board voted 3-0 upon motion by Ms. Matos and second by Mr. Speidel to deny this tax exemption application. The denial form reflecting the Board's action in this regard is public record and is available upon request at the Board of Assessors office.

SEVENTH ORDER OF BUSINESS – Consideration of State Tax Form 38 – 60A-7, 2018 Collector's Schedule of Uncollected Motor Vehicle and Trailer Excises – The Board voted 3-0 as motioned by Ms. Matos and seconded by Mr. Speidel to abate these Motor Vehicle Excise taxes as requested by the Asst. Tax Collector due to the vehicle owner's death.

EIGHTH ORDER OF BUSINESS – Consideration of 2017 & 2018 Motor Vehicle Excise Abatement Application for Phillip M Kannaly, 63 Queensland Road – The Board deliberated on the above subject agenda item by reviewing a written abatement application and notes from the Assessors' clerical staff. The vehicle owner was incarcerated while his plates stayed active and were not cancelled until February, 2018. Cancelling the plates is a requirement in order to receive abatement for motor vehicle excise tax. After consideration, the Board voted 3-0 upon motion by Ms. Matos and second by Mr. Speidel to grant abatement for Fiscal Year 2018. The abatement certificate reflecting the Board's action in this regard is public record and is available upon request at the Board of Assessors office.

NINTH ORDER OF BUSINESS – Discussion of Fiscal Year 2019 Real Estate Valuation of 11 Alpine St – Home Purchased by Habitat for Humanity for Greater Lowell for Affordable

Housing – Mr. Scanlon informed the Board that he had been contacted by the Executive Director of Habitat for Humanity of Greater Lowell since they had recently purchased 11 Alpine Street and had filed a 3ABC form to qualify for tax exemption. This 3ABC form had been filed months past the March 1st deadline. Discussion ensued regarding a tax exemption in this case. Mr. Scanlon informed the Board that, while it was too late to consider a 3ABC form for Fiscal Year 2019, an abatement application filing for this property for Fiscal Year 2019 (in January, 2019) is likely. The Board did not vote or take any formal action on this agenda item.

TENTH ORDER OF BUSINESS – Discussion on 12-Step Education Program of New England, Inc. 3ABC Form and Form PC for Fiscal Year 2019 – Mr. Scanlon informed the Board that he had been contacted by Brad Sullivan, a Financial Consultant working on behalf of the owner of this property at 305 Boston Road. Mr. Sullivan was charged with correcting the filing problems that this ownership has encountered with the 3ABC and Form PC. He was also aware that the property had been taxed in full for Fiscal Year 2019 and had its tax exemption status revoked due to a lack of filing and/or incomplete filings. Discussion ensued regarding a future tax exemption in this case. Mr. Scanlon informed the Board that, while it was too late to consider a 3ABC form for Fiscal Year 2019, an abatement application filing for this property for Fiscal Year 2019 (in January, 2019) is also likely. The Board did not vote or take any formal action on this agenda item.

ELEVENTH ORDER OF BUSINESS – Update on Appellate Tax Board Hearings in Negotiation – Mr. Scanlon informed the Board that negotiations were continuing on several large Appellate Tax Board appeals, but they had slowed down to some extent due to summer vacations. The Board briefly discussed updates on negotiations for appeals of National Grid’s Personal Property values, 300 Concord Road, 28 Sterling Road, 55 Middlesex Turnpike, 41 Alexander Road and 331 Treble Cove Road. Mr. Scanlon stated that he would have further updates ready and possible settlement offers for the Board at its next meeting. The Board did not vote or take any formal action on this agenda item.

TWELFTH ORDER OF BUSINESS – No further business – Ms. Matos motioned to adjourn the meeting – Seconded by Mr. Speidel and approved 3-0.