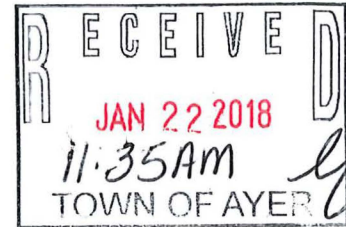


BOARD OF ASSESSORS

December 14, 2017

Minutes of Assessors Meeting



The meeting was called to order at 2:04pm. Clerk Cornellier, Member Callahan, Chairman Bresnahan, Assessing Administrator Thomas Hogan and Assessing Department Assistant Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for December 14, 2017. A motion to approve the agenda as written was made by Member Callahan, seconded by Clerk Cornellier and approved by a vote of 3 -0.

The Board of Assessors read the minutes of November 16, 2017. A motion to approve the minutes as amended was made by Member Callahan, seconded by Clerk Cornellier and approved by a vote of 3-0.

The Board of Assessors read the minutes of November 21, 2017. A motion to approve the minutes as amended was made by Member Callahan, seconded by Clerk Cornellier and approved by a vote of 3-0.

The Assessing Administrator informed that Ayer's FY2018 tax rates were approved by the Department of Revenue. The FY2018 residential rate is \$14.43 and commercial/industrial/personal property rate is \$31.00. A motion was made by Clerk Cornellier, seconded by Member Callahan and approved by a vote of 3-0 to approve and sign the FY2018 Tax Rate Recapitulation sheet.

The Assessing Administrator presented the Board of Assessors with Ayer's current hearing list from the State Appellate Tax Board.

The Assessing Administrator and Board of Assessors discussed the FY2019 Departmental Budget. Mr. Hogan explained to the Board that, per the Town Administrator's budget directive, the Assessing Department budget has been level funding for FY2019. A motion to approve and submit the budget request was made Clerk Cornellier and seconded by Member Callahan. The budget was approved in a 3-0 vote.

The Board of Assessors reviewed Commitment and Warrant Six of 2017 Motor Vehicle and Trailer Excise. There were 300 Bills totaling \$25,567.35 A motion was made by Clerk Cornellier to accept the warrant. The motion was seconded by Member Callahan to approve the warrant and commitment. The warrant was then signed.

The Board of Assessors reviewed the November 2017 Motor Vehicle Excise Abatement Report. There were 14 abatements posted totaling \$1,202.75. A motion to accept and sign the report was made by Clerk Cornellier, seconded by Member Callahan, and approved by a vote of 3-0.

The Assessing Department Report for the month of November was reviewed by the Board. A motion to approve the report was made by Clerk Cornellier, seconded by Member Callahan and approved by a vote of 3-0.

Old Business:

There were no issues of old business.

New Business:

Clerk Cornellier recused himself and left the meeting prior to commencement of the discussion regarding a FY2018 Clause 18 Financial Hardship Property Tax Exemption application filed by William J. Cornellier Jr. of 18 Coolidge Road due to a conflict of interest. Chairman Bresnahan and Member Callahan reviewed the application. A motion to reduce the taxes assessed on 18 Coolidge Road by 75 percent was made by Member Callahan, seconded and approved by a vote of 2-0. Clerk Cornellier rejoined the meeting after the vote.

The Assessing Administrator provided the Board with a memo from the Benefits & Payroll Manager listing 5 taxpayers who qualify for FY2018 tax bill reductions based upon their participation in the Senior Citizens Property Tax Work-Off Abatement Program. The 5 abatements totaled \$4,159.25. A motion was made by Clerk Cornellier to approve the 5 Senior Citizen tax abatements as presented. The motion was seconded by Member Callahan and approved in a 3-0 vote.

The next Board of Assessors meeting is scheduled for January 17, 2018 at 2:00pm.

A motion to adjourn at 3:50pm was made by Member Callahan, seconded by Clerk Cornellier and approved by a vote of 3-0.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Edward Cornellier", written over a horizontal line.

Clerk

jag

BOARD OF ASSESSORS

October 19, 2017

Minutes of Assessors Meeting

The meeting was called to order at 2:05pm. Chairman Bresnahan, Member Callahan, Assessing Administrator Thomas Hogan, Town Administrator Robert Pontbriand and Assessing Department Assistant Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for October 19, 2017. A motion to approve the agenda as written was made by Member Callahan, seconded by Chairman Bresnahan approved by a vote of 2 -0.

Clerk Cornellier joined the meeting in progress at 2:10pm.

The Board of Assessors read the minutes of September 20, 2017. A motion to approve the minutes as amended was made by Member Callahan, seconded by Clerk Cornellier and approved by a vote of 3-0.

Town Administrator Robert Pontbriand met with the Board of Assessors to discuss how the passing of the Special Town Meeting Warrant Articles would impact the operations of the Assessing Department.

The Board of Assessors reviewed a draft of the revised Assessing Department Assistant job description. A motion was made by Clerk Cornellier to accept the draft. The motion was seconded by Member Callahan and approved in a 3-0 vote.

The Board Assessors was presented with 1 Motor Vehicle and Trailer Excise Warrant and commitment for their approval. The Board reviewed Commitment 5 of 2017 in the amount of \$45,490.23. A motion to approve and sign the warrant and commitment was made by Clerk Cornellier, seconded by Member Callahan and approved in a 3-0 vote.

The Board of Assessors reviewed the September 2017 Motor Vehicle Excise Abatement Report. There were 17 abatements posted totaling \$1,294.82. A motion to accept and sign the report was made by Clerk Cornellier, seconded by Member Callahan, and approved by a vote of 3-0.

The Assessing Department Report for the month of September was reviewed by the Board. A motion to approve the September report was made by Clerk Cornellier, seconded by Member Callahan and approved by a vote of 3-0.

Old Business:

Assessing Administrator Hogan updated the Board on a September 13th meeting with Real Estate Research Consultant's (RRC) Brian Pelletier and National Grid's Tax Manager Paula Leaverton to discuss the valuation of the New England Hydro Transmission Company facility.

The Assessing Administrator presented the Board with a memo to the Town Administrator detailing the procedure for adjusting the property tax due on the two parcels (28-119 & 34-75) included in the recently approved Special Tax Agreement (STA). Mr. Hogan explained that the refunds will be charged to preliminary tax receipts and will not impact the FY2018 overlay account.

The Board of Assessors reviewed the Personal Property Tax Code Summary Report provided by Real Estate Research Consultants (RRC). The report shows that for FY2018, there will be 251 personal property accounts committed with a total valuation of \$133,627,860. A motion was made by Clerk Cornellier to accept the report. The motion was seconded by Member Callahan and approved in a 3-0 vote.

The FY2018 LA-15 Interim Year Adjustment Report was reviewed by the Board of Assessors. A motion was made by Clerk Cornellier to accept the report. The motion was seconded by Member Callahan and approved in a 3-0 vote.

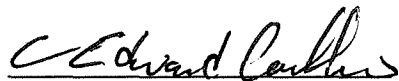
New Business:

There were no new issues of new business.

The next Board of Assessors meeting is scheduled for November 16, 2017 at 2:00pm.

A motion to adjourn at 3:50pm was made by Member Callahan, seconded by Clerk Cornellier and approved by a vote of 3-0.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Edward Callahan", written over a horizontal line.

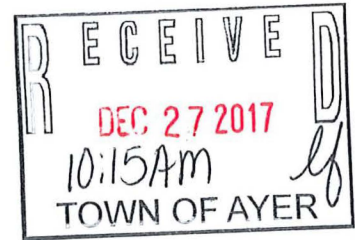
Clerk

jag

BOARD OF ASSESSORS

November 21, 2017

Minutes of Assessors Meeting



The Board of Assessors attended the FY2018 Public Hearing on Tax Classification held in the Selectmen's Meeting room at 7:30pm.

The meeting was called to order at 9:21pm in the Assessing Administrators office. Clerk Cornellier, Member Callahan and Assessing Administrator Thomas Hogan were present.

Assessing Administrator Thomas Hogan presented the Board with State Form LA-5, for their review, approval and signatures. Member Callahan made a motion to approve the LA-5 Form. The motion was seconded by Clerk Cornellier and was approved in a 3-0 vote.

A motion to adjourn at 9:23pm was made by Member Callahan, seconded by Clerk Cornellier and approved by a vote of 3-0.

Respectfully submitted,

C Edward Cornellier

Clerk

jag

BOARD OF ASSESSORS

August 16, 2017

Minutes of Assessors Meeting

RECEIVED
TOWN CLERK
TOWN OF AYER

2017 SEP 28 AM 9:17 *lf*

The meeting was called to order at 3:05pm. Chairman Bresnahan, Clerk Cornellier, Assessing Administrator Thomas Hogan and Assessing Department Assistant Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for August 16, 2017. A motion to approve the agenda as written was made by Clerk Cornellier, seconded by Chairman Bresnahan and approved by a vote of 2-0.

The Board of Assessors read the minutes of August 3, 2017. A motion to approve the minutes as amended was made by Clerk Cornellier, seconded by Chairman Bresnahan and approved by a vote of 2-0.

The Assessing Administrator presented the Board with a memo to Town Accountant Lisa Gabree authorizing the commitment of 7 Fiscal Year 2017 Supplemental Real Estate Tax Bills totaling \$15,402.18. A motion was made by Clerk Cornellier to accept the 7 FY2017 Supplemental Real Estate Tax Bills. The motion was seconded by Chairman Bresnahan and approved in a 2-0 vote.

The Assessing Administrator presented the Board with a draft memo to Town Administrator Robert Pontbriand detailing the Assessing Department's succession/contingency plan requested as part of the Master Plan update. A motion was made to approve the draft by Clerk Cornellier, seconded by Chairman Bresnahan and approved in a 2-0 vote.

The Assessing Administrator informed the Board of Assessors that Mark Witkin, attorney for the Apple Valley Continuing Care Center, secured client approval of a proposed settlement agreement relating to the FY2017 Appellate Tax Board appeal.

The Assessing Administrator presented the Board with the valuation exemption methodology included as part of a proposed Special Tax Agreement (STA) relating to the former John E. Cain facility at 14 Sandy Pond Road.

Old Business:

The Board reviewed a memo from Cathy Marques, Municipal and School IT Manager with the Executive Office of Technology Services and Security, detailing the expected schedule for converting 40 communities to Tyler Technologies' lasWorld Appraisal Solution.

New Business:

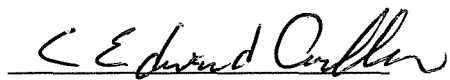
The Board of Assessors reviewed a letter from the Assessing Administrator to the Senior Deputy Commissioner of the Division of Local Services, requesting authority under Ch. 58 Sec. 8 to abate a FY2017 personal property tax bill issued to Scopro Rigging at 19 Westford Road. A motion was made by Clerk Cornellier to approve the submission of Ch. 58 Sec. 8 request. The motion was seconded by Chairman Bresnahan and approved in a 2-0 vote.

The Assessing Administrator notified the Board that Assessing Department Assistant Jacquelyn Guthrie will be attending the Massachusetts Association of Assessing Officers Clerk's meeting in Chelmsford on September 14th.

The next Board of Assessors meeting is scheduled for September 20, 2017 at 2:00pm.

A motion to adjourn at 3:50pm was made by Chairman Bresnahan, seconded by Clerk Cornellier and approved by a vote of 2-0.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Edward Cornellier", is written over a horizontal line.

Clerk

jag