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FEB 09 2024

TOWN OF AYER
TOWN CLERK

11:30 am

Town of Ayer
Board of Assessors

Wednesday, February 28, 2024 at 1:00 p.m.
Remote Participation Open Session Meeting Agenda

Due to ongoing COVID-19 Pandemic, in accordance with Chapter 22 of the Acts of 2023, suspending certain provisions of the Open Meeting Law (OML), public bodies otherwise governed by the OML are temporarily relieved from the requirement that meetings be held in public places, open and physically accessible to the public, so long as measures are taken to ensure public access to the bodies' deliberations "through adequate, alternative means." This meeting will be live on Zoom. The public may participate remotely by joining Zoom (Meeting ID# 848 4771 7828) or by calling 929-205-6099. For additional information about remote participation, please contact Lynda McQuade, Assessing Administrator at lmcquade@ayer.ma.us or 978-772-8220 ext. 140 prior to the meeting.

1. Call to Order
2. Approve Agenda
3. Approval of 01/17/2024 Minutes
4. Approval of the Motor Vehicle and Trailer Abatement Report for January
5. Approval Motor Vehicle Commitment #7 of 2023 and #1 of 2024
6. Approval of the January Assessing Department Report
7. Approval of the FY2024 Revised Bills Commitment
8. Resignation of Assessing Administrator
9. Old and New Business
10. Executive Session Pursuant to G.L. c30A, sec. 21 (a)
*Exemption #7 FY2024 Applications for Abatement/Exemption pursuant to G.L. .59, sec. 60 and G.L. c.214, sec. 1B, (19) application(s) for abatements
11. Adjournment

BOARD OF ASSESSORS

MONTHLY REPORT

January 2024

- ✚ January 2024 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- ✚ January 2024 building permits were incorporated into the Assessing Department database.
- ✚ Assessing Department staff continued new construction property inspections relating to FY24 building permit activity.
- ✚ The Board of Assessors approved 8 Motor Vehicle & Trailer Excise abatements totaling \$1,172.20.
- ✚ The Assessing Administrator prepared Motor Vehicle Excise Tax Commitments, Commitment #7 of 2023 and Commitment #1 for 2024.
- ✚ Assessing Administrator completed 10 revised bills and completed the FY2024 Revised Bill Commitment totaling \$114,254.67.
- ✚ Assessing Staff mailed Forms of List to businesses.
- ✚ Assessing Staff processed 3 Abutter's List for January.
- ✚ Proposed Board of Assessors Meeting is tentatively scheduled for February 28, 2024.

BOARD OF ASSESSORS

January 17, 2024

Minutes of Assessors Meeting

Remote participation Open Session Meeting

The meeting was called to order at 2:04pm. Chairman Laggis, Member Wood, Clerk Maxant-Schulz, Assessing Administrator, Lynda McQuade and Assessing Department Assistant, Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for November 29, 2023. A motion to approve the agenda was made by Member Wood, seconded by Chairman Laggis and approved in a 2-0. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye.

The Board of Assessors read the minutes for November 29, 2023. A motion to approve the minutes as amended was made by Member Wood, seconded by Clerk Maxant-Schulz and approved in a 3-0. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye; Vote: Ruth Maxant-Schulz: Aye.

The Board of Assessors reviewed the November and December 2023 Motor Vehicle & Trailer Excise Abatement report. The Assessing Department Assistant processed 3 abatements totaling \$343.33 for November and processed 1 abatement totaling \$15.18 in December. A motion to approve and sign the report was made by Member Wood, seconded by Chairman Laggis and approved in a 2-0 vote. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye.

The Board of Assessors reviewed the Assessing Department reports for the months of November and December. A motion to approve the reports was made by Member Wood, seconded by Clerk Maxant-Schulz and approved in a 3-0. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye; Vote: Ruth Maxant-Schulz: Aye.

The Board of Assessors was presented with a Warrant and Commitment for their approval. One Commitment number 6 for FY2023 for Motor Vehicle and Trailer was prepared. There were 292 bills totaling \$26,974.17. A motion to approve the Warrant and Commitment was made by Member Wood, seconded by Clerk Maxant-Schulz and approved in a 3-0. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye; Vote: Ruth Maxant-Schulz: Aye.

The Board of Assessors discussed the FY2024 Classification hearing held on December 5, 2023. Assessing Administrator Lynda McQuade reported to the Board that Ayer's FY2024 tax rates of \$12.25 for residential and \$27.38 for commercial\industrial\personal were certified by the Department of Revenue. There were no votes to adopt the Open space Discount, the Residential Exemption, and the Small Commercial Exemption.

Old Business:

The Assessors Department prepared one Abutters list.

New Business:

The Board of Assessors was presented with Warrants and Commitments for their approval. The FY24 Real Estate Tax Warrant and Commitment is \$15,268,736.99, the FY24 Community Preservation Act Surcharge Warrant and Commitment is \$729,570.52, the FY24 Commercial Real Estate is \$9,050,272.89. The Personal Property Tax Warrant and Commitment for \$4,256,218.60. The FY24 Water and Sewer Lien Warrant and Commitment for \$83,010,.50 Motion passes by a vote of 3-0. Vote; Nick Laggis: Aye Vote; Ruth Maxant: Aye. Vote; James Wood: Aye.

There were no issues of old business.

At 2:27 pm, pursuant to G.L. c. 30A, sec. 21 (a)(7) G.L.c.59, sec.60 and G.L.c.214 sec. 1B, in connection with consideration and action on applications for abatements sec.1B, Chairman Laggis called for a vote to go into Executive Session with Open Session to reconvene at the conclusion of the Executive Session. The purpose of this meeting is to approve the Executive minutes from October 17, 2023. Motion passes by a vote of 3-0. Vote; Nick Laggis: Aye Vote; Ruth Maxant: Aye. Vote; James Wood: Aye.

At 3:03pm the Board of Assessors adjourned.

The next scheduled Board of Assessors meeting is scheduled for March 28th at 1:00 pm.

Respectfully submitted,

Clerk

jag

REPORT OF POSTED MV ABATEMENTS

FOR 01/01/2024 TO 01/31/2024

YEAR	COMM	BILL REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
2023	001	1426 COOKE, TREVOR JOHN	MV05	2022 NISS	02/27/23	465.60	01/08/24	44865	-271.60	POSTED
2023	001	3374 HYUNDAI LEASE TITLING TRUST	MV05	2022 HYUN	02/27/23	408.00	01/11/24	44867	-408.00	POSTED
2023	001	5147 NASHOBA VALLEY EXPRESS CO INC	MV15	2004 FRHT	02/27/23	269.45	01/16/24	44868	-22.46	POSTED
2023	001	7057 TOYOTA LEASE TRUST	MV11	2021 MAZD	02/27/23	318.60	01/29/24	44872	-185.85	POSTED
2023	001	7073 TOYOTA LEASE TRUST	MV11	2021 MAZD	02/27/23	284.10	01/29/24	44873	-189.44	POSTED
2023	001	7083 TOYOTA LEASE TRUST	MV11	2019 TOYT	02/27/23	71.75	01/29/24	44870	-11.96	POSTED
2023	001	7083 TOYOTA LEASE TRUST	MV11	2019 TOYT	02/27/23	59.79	01/29/24	44878	11.96	POSTED
2023	001	7110 TOYOTA LEASE TRUST	MV11	2020 LEXS	02/27/23	284.69	01/29/24	44871	-94.85	POSTED
8 ABATEMENTS				CYCLE TOTALS		2,161.98			-1,172.20	
8 ABATEMENTS				REPORT TOTALS		2,161.98			-1,172.20	

SIGNED THIS _____ (DAY) OF _____ (MONTH), _____ (YEAR).

BOARD OF ASSESSORS OF TOWN OF AYER

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02/08/2024 13:56
2481mqu

TOWN OF AYER
COMMITMENT LIST

P 16
mmacomlt

YEAR: 2023 COMMITMENT: 7 BILL DATE: 02/27/2024 TAX COLLECTOR: BARBARA TIERNEY

LICENSE	REG	CUSTOMER	REGISTRANT	VEHICLE YEAR MAKE	BILL #	VALUATION	EXCISE TAX
				COMMITMENT TOTAL:	167	2,297,426.47	6,735.04
				TOTAL EXEMPTS :	0	.00	.00
				FINAL TOTAL :	167	2,297,426.47	6,735.04

SIGNED THIS _____ (DAY) OF _____ (MONTH), _____ (YEAR).
BOARD OF ASSESSORS OF AYER

THE COMMONWEALTH OF MASSACHUSETTS

Town of AYER

OFFICE OF THE BOARD OF ASSESSORS

To **Barbara Tierney**, Collector of Taxes for **Ayer** in the County of **Middlesex**,

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **Six Thousand Seven Hundred Thirty Five dollars and Four cents (\$6,735.04)**.

And you are to pay over said excises and interest to **Barbara Tierney, Treasurer of Ayer**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your excise list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said excise in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this **28th day of February 2024**

..... } BOARD OF ASSESSORS
..... }
..... } OF AYER

02/13/2024 09:32
248ngood

TOWN OF AYER
COMMITMENT LIST

P 662
mmacomlt

YEAR: 2024 COMMITMENT: 1 BILL DATE: 02/27/2024 TAX COLLECTOR: BARBARA TIERNEY

LICENSE	REG	CUSTOMER	REGISTRANT	VEHICLE YEAR MAKE	BILL #	VALUATION	EXCISE TAX
				COMMITMENT TOTAL:	7,563	38,827,170.35	974,661.38
				TOTAL EXEMPTS :	0	.00	.00
				FINAL TOTAL :	7,563	38,827,170.35	974,661.38

SIGNED THIS _____ (DAY) OF _____ (MONTH), _____ (YEAR).

BOARD OF ASSESSORS OF AYER

THE COMMONWEALTH OF MASSACHUSETTS

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And you are to pay over said excises and interest to **Barbara Tierney, Treasurer of Ayer**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your excise list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said excise in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this **28th day of February 2024**

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BOARD OF ASSESSORS

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Lynda McQuade

From: Patricia MacNeil <pmacneil@kirkwooddirect.com>
Sent: Thursday, January 25, 2024 2:19 PM
To: Barbara Tierney; Natalie Goodwin; Lynda McQuade
Subject: LIVE DATA AyerMA RE Actual Revised Bills Totals

Good afternoon,

Below are the totals for your 3rd and 4th quarter file(s) for the revised bills. Please let me know if these are approved so I can create the PDFs for you.

Bills In File 10
Bills Pulled 0
~~Bills Mail 10~~

Total Real Estate Tax \$110,926.84

Total CPA \$3,327.83

Total Special Assessments \$0.00

Total Abatement \$0.00

Total Tax \$114,254.67

Total Preliminary Tax \$0.00

Total Payments \$3,102.50

Total Past Dues (\$3,102.50)

Total Interest \$0.00

Total Fees \$0.00

Total Q3 Installment \$57,127.33

Total Q4 Installment \$57,127.34

Total of Q3 Total Dues \$54,024.83

Total of Q4 Total Dues \$57,127.34

Q3 Bill Date 1/31/2024

Q4 Bill Date 4/1/2024

Q3 Due Date 5/1/2024

Q4 Due Date 5/1/2024

Payments Made After Date 1/20/2023

Abatement Date 5/1/2024

*Patricia MacNeil
Municipal Project Manager/Data Specialist
Kirkwood Direct
904 Main Street
Wilmington, MA 01887
pmacneil@kirkwooddirect.com*

THE COMMONWEALTH OF MASSACHUSETTS

Town of AYER

OFFICE OF THE BOARD OF ASSESSORS

To **Barbara Tierney**, Collector of Taxes for Ayer in the County of **Middlesex**,

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you the amount of the tax assessed to each person on **RESIDENTIAL REAL ESTATE** as therein set forth, with interest, the sum total of such list being **One Hundred Fourteen Thousand Two Hundred Fifty Four dollars and Sixty Seven cents (\$114,254.67)**, which is the whole amount to all persons known to us to be liable to taxation on **Residential Real Estate** situated in Ayer, for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **Barbara Tierney, Treasurer of Ayer**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which the tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 28th day of February 2024

..... } BOARD OF ASSESSORS
..... } OF AYER
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