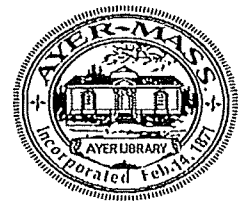


3:10pm
RECEIVED
AUG 15 2022
TOWN OF AYER
TOWN CLERK



Town of Ayer
Board of Assessors
Wednesday August 31, 2022@ 2:00pm
Remote Participation Open Session Meeting Agenda

Due to the ongoing COVID-19 Pandemic, in accordance with Chapter 22 of the Acts of 2022, 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. Reorganization of the Board of Assessors
4. Approval of 6/28/2022 Minutes
5. Approval of FY2023 Preliminary Tax Bill Warrant & Commitment
6. Approval of 2022 MV Commitments and Warrants #3 and #4
7. Approval of June & July 2022 Assessing Department Report
8. Interim Year Adjustments
9. Old Business
10. New Business
11. Adjournment

BOARD OF ASSESSORS**June 28, 2022****Minutes of Assessors Meeting**

The meeting was called to order at 2:05pm. Nick Laggis, Jim Wood, Ruth Maxant, Assessing Administrator Thomas Hogan and Assessing Department Assistant Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for June 28, 2022. A motion to approve the agenda as written was made by Nick Laggis, seconded by Jim Wood approved by a 3-0 vote.

The Board of Assessors voted for the reorganization of the Board of Assessors. Mr. Jim Wood nominated that Mr. Nick Laggis be nominated to be Chairman of the Board of Assessors. A motion was made to accept the nomination by Ms. Ruth Maxant and approved in a 3-0 vote. Chairman Laggis nominated Ms. Ruth Maxant to be Clerk for the Board of Assessors. A motion was made to second the vote by Jim Wood and the vote passed in a 3-0 vote. Chairman Laggis nominated Mr. Jim Wood to be the Member for the Board of Assessors. The motion was seconded passed in a 3-0 vote.

The Board of Assessors read the minutes for May 4, 2022. A motion to approve the minutes as amended was made by Member Wood seconded by Chairman Laggis and approved by a 3-0 vote.

The Assessing Administrator updated the Board on the status of FY2023 Preliminary Tax Bills. He explained that the formula used for the preliminary tax calculation is identical to the approach used in prior tax years. Each taxpayer's total preliminary tax is calculated at $\frac{1}{2}$ of the previous year's net tax due increased 2.5%. A motion was made by Member Wood to approve this formula, seconded by Clerk Maxant and approved by a 3-0 vote.

The Board of Assessors reviewed the FY2023 Equalized Valuations.

The Board of Assessors reviewed the FY2023 DLS Gateway submissions of the Omitted and Revised Assessment report and the LA-13 Amended Tax Base Levy Growth report. A motion to approve the report was made by Chairman Laggis seconded by Member Wood and approved by a 3-0 vote.

The Board of Assessors reviewed the May 2022 Motor Vehicle & Trailer Excise Abatement Report. In May, the Assessing Department Assistant processed 25 abatements totaling \$3,296.18. A motion to approve and sign the report was made by Member Wood seconded by Clerk Maxant and approved by a vote of 3-0.

The Board of Assessors reviewed the Assessing Department Report for the month of May. A motion to approve the reports as written was made by Clerk Maxant seconded by Member Wood and approved by a 3-0 vote.

Old Business:

There were no items of old business.

New Business:

The Board of Assessors discussed the Gateway, using town email and the need for taking Course 101 online.

At 2:40 pm, the Board reconvened into Open Session.

The next scheduled Board of Assessors meeting is to be determined.

A motion to adjourn at 2:40pm was made by Member Wood, seconded by Clerk Maxant approved by a vote of 3-0.

Respectfully submitted,

Clerk

jag

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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 **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **Two Million Two Hundred Three Thousand dollars Three Hundred Ninety-Six dollars and Sixty-Five cents (\$2,203,396.65)**, which is the whole amount to all persons known to us to be liable to taxation on 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 **31st day of August 2022**

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

06/14/2022 10:59
248choga

TOWN OF AYER
PRELIMINARY TAX COMMITMENT BOOK

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PERSONAL PROPERTY FOR FISCAL 2023 TAX YEAR 07/01/2022 TO 06/30/2023

FIRST HALF ONLY - LAST YEAR'S TAX

REPORT TOTALS

TOTAL PROPERTIES	250
TOTAL PRELIM TAX	2,203,396.65

CHARGE TOTALS

COUNT	CHARGE	PRELIM TAX
250	PP TAX	2,203,396.65
TOTAL PRELIM TAX		2,203,396.65

** END OF REPORT - Generated by Tom Hogan **

6

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 COMMERCIAL REAL ESTATE as therein set forth, with interest, the sum total of such list being **Eleven Million Six Hundred Sixty-Seven Thousand Six Hundred Fourteen dollars and Thirty Two cents (\$11,667,614.32)**, which is the whole amount to all persons known to us to be liable to taxation on COMMERCIAL 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 **31st day of August 2022**

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



06/14/2022 10:34
248thoga

TOWN OF AYER
PRELIMINARY TAX COMMITMENT BOOK

P 813
txprecom

REAL ESTATE FOR FISCAL 2023 TAX YEAR 07/01/2022 TO 06/30/2023

FIRST HALF ONLY - LAST YEAR'S TAX

REPORT TOTALS

TOTAL PROPERTIES	3,247
TOTAL PRELIM TAX	11,667,614.32

CHARGE TOTALS

COUNT	CHARGE	PRELIM TAX
353	COMMERCIAL	4,335,607.39
3,233	CPA SURCHA	339,057.88
2,950	RESIDENTIA	6,992,938.57
1	ROLLBACK T	10.48
TOTAL PRELIM TAX		11,667,614.32

** END OF REPORT - Generated by Tom Hogan **

7

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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 **Seventy-Two Thousand Three Hundred Sixteen Dollars and Ninety-Nine cents (\$72,316.99)**.

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 **31st day of August 2022**

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

08/09/2022 10:19
248thoga

TOWN OF AYER
COMMITMENT LIST

P 34
mmacom1t

YEAR: 2022 COMMITMENT: 3 BILL DATE: 08/10/2022 TAX COLLECTOR: BARBARA TIERNEY

LICENSE	REG	CUSTOMER	REGISTRANT	VEHICLE YEAR MAKE	BILL #	VALUATION	EXCISE TAX
				COMMITMENT TOTAL:	374	3,800,522.50	72,316.99
				TOTAL EXEMPTS :	0	.00	.00
				FINAL TOTAL :	374	3,800,522.50	72,316.99

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 **Forty Thousand Nine Hundred Eighty Seven Dollars and Seventy-Three cents (\$40,987.73)**.

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 **31st day of August 2022**

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

08/09/2022 11:56
248thoga

TOWN OF AYER
COMMITMENT LIST

P 23
mmacomlt

YEAR: 2022 COMMITMENT: 4 BILL DATE: 08/10/2022 TAX COLLECTOR: BARBARA TIERNEY

LICENSE	REG	CUSTOMER	REGISTRANT	VEHICLE YEAR MAKE	BILL #	VALUATION	EXCISE TAX
				COMMITMENT TOTAL:	250	2,710,111.60	40,987.73
				TOTAL EXEMPTS :	0	.00	.00
				FINAL TOTAL :	250	2,710,111.60	40,987.73

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

BOARD OF ASSESSORS OF AYER

BOARD OF ASSESSORS
MONTHLY REPORT
June 2022

- ✦ May 2022 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- ✦ May 2022 building permits were incorporated into the Assessing Department database.
- ✦ Assessing Department staff continued new construction property inspections relating to FY23 building permit activity.
- ✦ FY23 Centrally Valued Telephone & Telegraph Company Valuations were issued by the Division of Local Services (DLS).
- ✦ The Board of Assessors approved 25 Motor Vehicle & Trailer Excise abatements totaling \$3,296.18.
- ✦ The Assessing Administrator submitted the FY23 Omitted and Revised Assessment Report and the FY23 Amended Tax Base Levy Growth Report to the Division of Local Services (DLS).
- ✦ Assessing Department staff completed work on FY23 Preliminary Real & Personal Property tax bills
- ✦ FY23 Preliminary Real & Personal Property tax bills were mailed on June 30th.
- ✦ Lynda McQuade was appointed as the new Assessing Administrator.
- ✦ Nick Laggis was voted Chairman of the Board of Assessors. Ruth Maxant-Schulz was voted Clerk.

BOARD OF ASSESSORS

MONTHLY REPORT

July 2022

- ✚ June 2022 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- ✚ June 2022 building permits were incorporated into the Assessing Department database.
- ✚ Assessing Department staff continued new construction property inspections relating to FY23 building permit activity.
- ✚ The Board of Assessors approved 16 Motor Vehicle & Trailer Excise abatements totaling \$8,896.72.
- ✚ The Assessing Administrator is working on the Interim year adjustments and plans to submit the FY2023 LA3 report in Gateway on August 9, 2023.
- ✚ The Assessing Administrator is working on new FY2023 growth.
- ✚ RRC will start personal property cyclical inspections on August 1, 2022 .
- ✚ Lynda McQuade started on July 6th as the new Assessing Administrator.
- ✚ Upcoming Board of Assessors Meeting is scheduled for Wednesday, August 31, 2022.

Tax Rate Submission Summary Report
Shows last form statuses - Fiscal Year 2023

Form Name	Last Community Action	Last DLS Action
OMMITTED REVISED FORM	FORM SUBMIT; Thomas S. Hogan; 06/15/2022 10:19	NONE
A-3 CERTIFICATION	NONE	NONE
A-3 INTERIM YEAR ADJ	FORM SUBMIT; Lynda McQuade; 08/09/2022 16:11	FORM APPROVED; Rebecca Boucher; 08/15/2022 08:08
LA-LA4	FORM ENTERED; Lynda McQuade; 08/16/2022 09:09	NONE
LA-LA13	NONE	NONE
LA-LA13A	FORM SUBMIT; Thomas S. Hogan; 06/15/2022 10:22	FORM APPROVED; Rebecca Boucher; 06/15/2022 14:42
LA-LA15	FORM SUBMIT; Lynda McQuade; 08/09/2022 16:12	FORM APPROVED; Rebecca Boucher; 08/15/2022 08:08
LA-LA5	NONE	NONE
OA A-1	NONE	NONE
OA-A2,1ST FUND	NONE	NONE
OA-A2,2ND FUND	NONE	NONE
OA-A2,3RD FUND	NONE	NONE
OA-A2,4TH FUND	NONE	NONE
OA-A2,5TH FUND	NONE	NONE
OA-A2,6TH FUND	NONE	NONE
OA-A2,7TH FUND	NONE	NONE
OA-A2,8TH FUND	NONE	NONE
OA-A2,9TH FUND	NONE	NONE
OA-A2,10TH FUND	NONE	NONE
OA-A2,11TH FUND	NONE	NONE
OA-A2,12TH FUND	NONE	NONE
OA-A2,13TH FUND	NONE	NONE
OA-A2,14TH FUND	NONE	NONE
OA A4	NONE	NONE
OA B-1	NONE	NONE
OA B-2	NONE	NONE
OA DE-1	NONE	NONE

Tax Rate Submission Summary Report
Shows last form statuses - Fiscal Year 2023

Form Name	Last Community Action	Last DLS Action
BOA OL-1	NONE	NONE
TAX TITLE	NONE	NONE
LEVY LIMIT	NONE	NONE
BOA LETTER IN LIEU OF BALANCE SHEET	NONE	NONE
PRO FORMA RECAP	NONE	NONE
TAX RATE RECAP	NONE	NONE
TAX RATE	NONE	NONE
VOTES - DEBT EXCLUSION	NONE	NONE
VOTES - OVERRIDE	NONE	NONE
VOTES - UNDERRIDE	NONE	NONE
VOTES - STABILIZATION FUND	NONE	NONE
VOTES - CAPITAL EXCLUSION	NONE	NONE

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ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2022
Fiscal Year 2023

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	1,712	764,975,300				
102	598	171,609,900				
MISC 103,109	34	20,498,900				
104	210	67,493,800				
105	47	16,493,800				
111-125	70	63,657,070				
130-32,106	229	13,757,600				
200-231	0		0			
300-393	191			128,979,300		
400-442	103				176,355,900	
450-452	0					0
CH 61 LAND	4	3	0	26,599		
CH 61A LAND	2	7	0	29,091		
CH 61B LAND	1	7	0	134,872		
012-043	28	10,639,273	0	9,706,465	126,700	
501	109					13,307,390
502	127					12,368,890
503	2					25,500
504	4					122,968,000
505	6					4,668,700
506	0					0
508	3					835,430
550-552	1					681,670
TOTALS	3,498	1,129,125,643	0	138,876,327	176,482,600	154,855,580
Real and Personal Property Total Value						1,599,340,150
Exempt Parcel Count & Value					136	191,050,970

For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Signatures

Board of Assessors

Lynda McQuade, Assessing Administrator , Ayer , lmcquade@ayer.ma.us 978-772-8220 | 8/16/2022 9:04 AM

17

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2022

Fiscal Year 2023

Comments

No comments to display.

Documents

No documents have been uploaded.

LA4 Comparison Report - Fiscal Year 2023

18
1

Small PP Exemption:	0	Certification Year:	2022
Billing Cycle:	Quarterly	BLA Advisor:	Rebecca Boucher
Chapter 653:	Yes		

Property Type	Description	FY 2022 Parcel Count	FY 2022 Assessed Value	FY 2023 Parcel Count	FY 2023 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
101	Single Family	1,686	674,079,900	1,712	764,975,300	26	1.5%	90,895,400	13.5%
102	Condominiums	578	152,476,200	598	171,609,900	20	3.5%	19,133,700	12.5%
MISC 103,109	Miscellaneous Residential	35	19,145,200	34	20,498,900	-1	-2.9%	1,353,700	7.1%
104	Two - Family	211	63,362,700	210	67,493,800	-1	-0.5%	4,131,100	6.5%
105	Three - Family	46	15,644,100	47	16,493,800	1	2.2%	849,700	5.4%
111-125	Apartment	72	60,586,000	70	63,657,070	-2	-2.8%	3,071,070	5.1%
130-32,106	Vacant / Accessory Land	232	14,749,800	229	13,757,600	-3	-1.3%	-992,200	-6.7%
200-231	Open Space	0	0	0	0	0		0	
300-393	Commercial	193	123,095,600	191	128,979,300	-2	-1.0%	5,883,700	4.8%
400-442	Industrial	103	167,292,600	103	176,355,900	0		9,063,300	5.4%
450-452	Industrial Power Plant	0	0	0	0	0		0	
CH 61 LAND	Forest	4	26,400	4	26,599	0		199	0.8%
CH 61A LAND	Agriculture	2	27,600	2	29,091	0		1,491	5.4%
CH 61B LAND	Recreational	1	117,200	1	134,872	2	33.3%	17,672	15.1%
012-043	Multi-use - Residential	28	9,826,300	28	10,639,273	0		812,973	8.3%
012-043	Multi-use - Open Space	0	0	0	0	0		0	
012-043	Multi-use - Commercial	0	9,049,300	0	9,706,465	0		657,165	7.3%
012-043	Multi-use - Industrial	0	126,700	0	126,700	0		0	
501	Individuals / Partnerships / Associations / Trusts / LLC	112	13,339,010	109	13,307,390	-3	-2.7%	-31,620	-0.2%
502	Corporations	125	11,771,980	127	12,368,890	2	1.6%	596,910	5.1%
503	Manufacturing	2	25,500	2	25,500	0		0	
504	Public Utilities	4	120,385,300	4	122,968,000	0		2,582,700	2.1%
505	Centrally Valued Telephone	5	4,754,200	6	4,668,700	1	20.0%	-85,500	-1.8%

LA4 Comparison Report - Fiscal Year 2023

Property Type	Description	FY 2022 Parcel Count	FY 2022 Assessed Value	FY 2023 Parcel Count	FY 2023 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
506	Centrally Valued Pipelines	0	0	0	0	0		0	
508	Wireless Telephone	3	1,088,170	3	835,430	0		-252,740	-23.2%
550-552	Electric Generating Plant	2	1,021,500	1	681,670	-1	-50.0%	-339,830	-33.3%
EXEMPT VALUE	Exempt Property	135	176,036,000	136	191,050,970	1	0.7%	15,014,970	8.5%

LA4 Comparison Report - Fiscal Year 2023

Small PP Exemption:	0	Certification Year:	2022
Billing Cycle:	Quarterly	BLA Advisor:	Rebecca Boucher
Chapter 653:	Yes		

Property Type	Description	FY 2022 Parcel Count	FY 2022 Assessed Value	FY 2023 Final Parcel Count	FY 2023 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
Total Class 1	TOTAL RESIDENTIAL	2,888	1,009,870,200	2,928	1,129,125,643	40	1.4%	119,255,443	11.8%
Total Class 2	TOTAL OPEN SPACE	0	0	0	0	0		0	
Total Class 3	TOTAL COMMERCIAL	215	132,316,100	215	138,876,327	0		6,560,227	5.0%
Total Class 4	TOTAL INDUSTRIAL	103	167,419,300	103	176,482,600	0		9,063,300	5.4%
Total Class 5	TOTAL PERSONAL PROPERTY	253	152,385,660	252	154,855,580	-1	-0.4%	2,469,920	1.6%
Total Taxable	TOTAL REAL & PERSONAL	3,459	1,461,991,260	3,498	1,599,340,150	39	1.1%	137,348,890	9.4%

LA4 Reviewer:		Approval Date:	
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Edits :
 LA4002 | Residential Class values changed more than 10% from previous year

Comments
 No comments to display.

Documents
 No documents have been uploaded.

**Interim Year Adjustment Report
 Fiscal Year 2023**

Sales Ratio Study Time Period 1/10/2020 through 12/30/2021

Non Time-Trended Sales

Class Analyzed	101	102	103, 109	104	105	111-112	130-132	300's	400's
FY 2022 # of Parcels	1,686	578	35	211	46	72	232	193	103
ASR Statistics: Sale Prices/ FY 2023 Assessed Values									
Total # of Sales > \$1,000	109	65	3	48	10	16	4	11	4
# Arms-Length Sales	85	49	1	22	6	5	1	7	0
% AL Sales/Parcels	5.04%	8.48%	2.86%	10.43%	13.04%	6.94%	0.43%	3.63%	0.00%
Median ASR*	0.94	0.95	0.99	0.98	0.96	0.93	0.93	0.98	0.00
C O D*	7.94	3.94	0.00	10.57	6.60	5.74	0.00	10.28	0.00

* Statistical Study results must conform to requirements as outlined in the "Certification Standards".

Commercial & Industrial

- Have properties been adjusted? Yes No
- If adjusted, did you change:
- Capitalization rates
 - Rent schedules
 - Vacancy rates
 - Land values
 - Building costs recalibrated
 - Depreciated tables

Other adjustments (explain):

Signatures

Board of Assessors

We, the undersigned, have reviewed all classes of property and agree that the valuation adjustments result in fair and equitable assessments both within and between all classes of property. Sufficient documentation has been developed to support all valuation adjustments and will be retained for 5 years.

Lynda McQuade, Assessing Administrator, Ayer, lmcquade@ayer.ma.us 978-772-8220 | 8/8/2022 3:28 PM

Documents

No documents have been uploaded.

FOR 06/01/2022 TO 06/30/2022

YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR	VEHICLE MAKE	VEHICLE CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS	
2022	001	49	ADAMS, JENNIFER L	MV11	2006	FORD	02/28/22	60.58	06/21/22	15325	-30.29	POSTED	
2022	001	480	BECHARA, BADWI MAURICE	MV11	2004	MNNI	02/28/22	41.10	06/02/22	15294	-36.10	POSTED	
2022	001	488	BECKER, DOUGLAS RICHARD	MV11	2018	TOYT	02/28/22	65.91	06/23/22	15338	-49.44	POSTED	
2022	001	732	BRANCH, EDDIE L	MV05	2017	FORD	02/28/22	101.59	06/06/22	15297	-101.59	POSTED	
2022	001	733	BRANCH, EDDIE L	MV05	2009	ACUR	02/28/22	124.75	06/06/22	15298	-124.75	POSTED	
2022	001	1102	CASTILLO, ALBA MARITZA	MV11	2004	NISS	02/28/22	67.38	06/28/22	15342	-39.46	POSTED	
2022	001	1102	CASTILLO, ALBA MARITZA	MV11	2004	NISS	02/28/22	27.92	06/28/22	15343	39.46	POSTED	
2022	001	1102	CASTILLO, ALBA MARITZA	MV11	2004	NISS	02/28/22	67.38	06/28/22	15346	-50.52	POSTED	
2022	001	1175	CERTIFIED AL COMPANY	MV11	2019	JEEP	02/28/22	255.91	06/13/22	15307	-191.92	POSTED	
2022	001	1402	CONNELL, MICHAEL J	MV06	2014	DODG	02/28/22	49.73	06/21/22	15324	-49.73	POSTED	
2022	001	1538	CU LEASING CORP	MV11	2018	JEEP	02/28/22	101.24	06/28/22	15341	-50.60	POSTED	
2022	001	1665	DAVIS, JAMES AO	MV11	1999	TOYT	02/28/22	54.70	06/13/22	15309	-49.70	POSTED	
2022	001	1844	DOHERTY, JOHN M	MV11	2015	INFI	02/28/22	104.50	06/27/22	15340	-95.79	POSTED	
2022	001	1893	DONOVAN-KRANZ, EILEEN MARY	MV11	2004	HOND	02/28/22	66.00	06/15/22	15319	-38.50	POSTED	
2022	001	1894	DONOVAN-KRANZ, EILEEN MARY	MV11	2002	TOYT	02/28/22	47.43	06/15/22	15318	-39.53	POSTED	
2022	001	2496	FORD, RODNEY A	MV11	2018	CHEV	02/28/22	84.44	06/03/22	15295	-70.36	POSTED	
2022	001	2908	GUTHRIE, JACQUELYN ANN	MV11	2003	MERZ	02/28/22	214.98	06/15/22	15317	-107.49	POSTED	
2022	001	3177	HOLLY, MICHAEL P	MV11	2010	BMW	02/28/22	87.13	06/01/22	15293	-50.83	POSTED	
2022	001	3200	HONDA LEASE TRUST	MV11	2019	HOND	02/28/22	147.63	06/06/22	15301	-123.03	POSTED	
2022	001	3211	HONDA LEASE TRUST	MV11	2020	HOND	02/28/22	208.20	06/13/22	15312	-138.30	POSTED	
2022	001	3220	HONDA LEASE TRUST	MV11	2019	HOND	02/28/22	179.06	06/13/22	15310	-119.38	POSTED	
2022	001	3238	HONDA LEASE TRUST	MV11	2018	HOND	02/28/22	53.10	06/13/22	15313	-30.95	POSTED	
2022	001	4297	MADDOX, MARION	MV11	2015	JEEP	02/28/22	79.73	06/24/22	15339	-73.09	POSTED	
2022	001	4370	MALLARI, DIVINA VALENCIA	MV05	2015	HOND	02/28/22	58.30	06/06/22	15299	-29.15	POSTED	
2022	001	5077	NGUYEN, ROBBIE VAN	MV11	2014	HOND	02/28/22	17.50	06/07/22	15302	-8.75	POSTED	
2022	001	5618	POST, LINDA R	MV06	2015	KIA	02/28/22	45.98	06/01/22	15292	-45.98	POSTED	
2022	001	5701	QUINTILIANI, HELEN GAYE	MV11	2011	MAZD	02/28/22	49.98	06/15/22	15316	-49.98	POSTED	
2022	001	5714	RAFFAELLO, ROBERT A	MV11	2019	FORD	02/28/22	192.88	06/08/22	15304	-192.88	POSTED	
2022	001	5714	RAFFAELLO, ROBERT A	MV11	2019	FORD	02/28/22	0.00	06/08/22	15305	192.88	POSTED	
2022	001	5714	RAFFAELLO, ROBERT A	MV11	2019	FORD	02/28/22	192.88	06/08/22	15306	-192.88	POSTED	
2022	001	6351	SHULTZ, CLIFFORD JAMES	MV11	2017	NISS	02/28/22	78.43	06/06/22	15296	-70.35	POSTED	
2022	001	6427	SKOCZYLAS, DAVID W	MV15	2005	CHEV	02/28/22	69.80	06/21/22	15323	-58.16	POSTED	
2022	001	6427	SKOCZYLAS, DAVID W	MV15	2005	CHEV	02/28/22	11.64	06/21/22	15326	58.16	POSTED	
2022	001	6429	SKOCZYLAS, RICHARD WAYNE	MV11	2012	TOYT	02/28/22	56.25	06/21/22	15328	-46.87	POSTED	
2022	001	6928	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	122.48	06/22/22	15334	-61.24	POSTED	
2022	001	6928	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	61.24	06/22/22	15335	61.24	POSTED	
2022	001	6928	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	122.48	06/22/22	15336	-91.85	POSTED	
2022	001	6929	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	254.25	06/21/22	15329	-254.25	POSTED	
2022	001	6947	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	184.22	06/22/22	15332	-138.17	POSTED	
2022	001	6954	TOYOTA LEASE TRUST	MV11	2018	TOYT	02/28/22	67.25	06/22/22	15333	-67.25	POSTED	
2022	001	6968	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	254.25	06/22/22	15331	-211.91	POSTED	
2022	001	6987	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	179.38	06/22/22	15337	-134.53	POSTED	
2022	001	6988	TOYOTA LEASE TRUST	MV11	2019	TOYT	02/28/22	179.38	06/22/22	15330	-134.53	POSTED	
2022	002	8129	VIZLYTICS INC	MV06	2022	BMW	04/21/22	1,388.25	06/16/22	15320	-1,388.25	POSTED	
44 ABATEMENTS					CYCLE TOTALS			5,877.21				-4,486.59	
44 ABATEMENTS					REPORT TOTALS			5,877.21				-4,486.59	

08/29/2022 09:28
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TOWN OF AYER
REPORT OF POSTED MV ABATEMENTS

P 2
mmarptab

FOR 06/01/2022 TO 06/30/2022

YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
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SIGNED THIS _____ (DAY) OF _____ (MONTH), _____ (YEAR).

BOARD OF ASSESSORS OF TOWN OF AYER

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FOR 07/01/2022 TO 07/31/2022

YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
2021	002	8445	SCHILLER, HENRY THOMAS	MV11	2021 TOYT	06/03/21	1,226.93	07/11/22	15356	-817.97	POSTED
1 ABATEMENTS					CYCLE TOTALS		1,226.93			-817.97	
2022	001	385	BAEZ, CARLOS A	MV14	2018 JEEP	02/28/22	7,231.25	07/28/22	15363	-7,231.25	POSTED
2022	001	910	C DONELL HOMES INC	MV11	2007 FORD	02/28/22	58.15	07/12/22	15359	-53.15	POSTED
2022	001	2394	FINANCIAL SERVIC, ES VEHICLE	MV11	2018 BMW	02/28/22	92.25	07/01/22	15348	-46.45	POSTED
2022	001	3545	JP MORGAN CHASE BANK NA	06	2019 SUBA	02/28/22	177.78	07/08/22	15351	-177.78	POSTED
2022	001	3545	JP MORGAN CHASE BANK NA	06	2019 SUBA	02/28/22	0.00	07/08/22	15353	177.78	POSTED
2022	001	4388	MARBLE, DAVID W	MV15	2012 TOYT	02/28/22	56.25	07/27/22	15362	-37.49	POSTED
2022	001	4746	MILLS, KENDYL E	MV11	2017 GMC	02/28/22	95.41	07/08/22	15355	-79.51	POSTED
2022	001	5485	PETROWICZ, MICHAEL D	MV11	2012 CHEV	02/28/22	54.98	07/11/22	15358	-45.82	POSTED
2022	001	5770	RAZDOBUDOVA, EKATERINA A	MV11	2010 TOYT	02/28/22	55.00	07/11/22	15357	-32.10	POSTED
2022	001	6080	RUSSO, LAURA MARIE	MV11	2004 CHEV	02/28/22	74.43	07/01/22	15347	-49.63	POSTED
2022	001	6160	SANTOLUCITO, JOYANNA J	MV11	2018 NISS	02/28/22	80.38	07/07/22	15350	-66.98	POSTED
2022	001	6977	TOYOTA LEASE TRUST	MV11	2019 TOYT	02/28/22	229.91	07/20/22	15361	-191.59	POSTED
2022	001	7587	WOODWARD, ASHLEY N	MV05	2016 KIA	02/28/22	39.75	07/28/22	15364	-19.89	POSTED
2022	002	7832	FLEMING, MARIA E	MV12	2019 SUBA	04/21/22	177.78	07/08/22	15352	-177.78	POSTED
2022	002	7993	NSUBUGA, MUUSA M	MV15	2012 TOYT	04/21/22	47.11	07/19/22	15360	-47.11	POSTED
15 ABATEMENTS					CYCLE TOTALS		8,470.43			-8,078.75	
16 ABATEMENTS					REPORT TOTALS		9,697.36			-8,896.72	

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

BOARD OF ASSESSORS OF TOWN OF AYER

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