

Town of Ayer

Board of Assessors

Wednesday, May 17, 2023 at 2:00 p.m.

Remote Participation Open Session Amended Meeting Agenda

Due to 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 Imcquade@ayer.ma.us or 978-772-8220 ext. 140 prior to the meeting.

- 1. Call to Order
- 2. Approve Agenda
- 3. Approval of 04/06/2023 Minutes
- 4. Approval of the Motor Vehicle and Trailer Abatement Report for April and May
- 5. Approval of the March Assessing Department Report
- 6. Approval of the Motor Vehicle Commitment #2 of 2023
- 7. Town Meeting Approval of Patriot Properties Conversion Software
- 8. Update on Preliminary Bills FY2024
- 9. Old Business
- 10. New Business
- 11. Adjournment

BOARD OF ASSESSORS

April 6,2023

Minutes of Assessors Meeting

Remote participation Open Session Meeting

The meeting was called to order at 2:05pm. Chairman Laggis, Member Wood, Assessing Administrator, Lynda McQuade and Assessing Department Assistant, Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for April 6, 2023. A motion to approve the agenda as approved in a 2-0. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye.

The Board of Assessors reviewed the February 2023 Motor Vehicle & Trailer Excise Abatement Report. In February, the Assessing Department Assistant processed 4 abatements totaling \$530.55. A motion to approve and sign the report was made by Member Wood seconded by Chairman Laggis. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye.

There were no issues of old business.

There were no issues of new business.

At 2:21 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. Motion passes by a vote of 2-0. Vote; Nick Laggis: Aye Vote; Ruth Maxant: Aye. James Wood: Aye.

At 2:41 the Board reconvened into Open session.

The next scheduled Board of Assessors meeting is scheduled for May 17th at 2:00pm.

Respectfully submitted,

Clerk

jag



REPORT OF POSTED MV ABATEMENTS

FOR 04/06/2023 TO 04/30/2023		VEHICLE CYCLE	ABATEMENT	
YEAR COMM BILL REGISTRANT	REASON	YEAR MAKE DATE	EXCISE TAX DATE	CERT # AMOUNT STATUS
2023 001 452 BARRY, VERONICA NICOLLE 2023 001 1392 CONDON, DANIEL ROBERT 2023 001 1815 DIPIETRO, VALERIE ANN 2023 001 2575 GALANTE, ANDERSON ALVES 2023 001 2662 GERVAIS INC 2023 001 2672 GERVAIS INC 2023 001 2672 GERVAIS INC 2023 001 3238 HONDA LEASE TRUST 2023 001 3719 KILCOMMINS, MAUREEN L 2023 001 3736 KING, SPENCER D 2023 001 4707 MEACHAM, THOMAS ALAN 2023 001 5176 NEKONGO, EMMANUEL E 2023 001 5176 NEKONGO, EMMANUEL E 2023 001 7061 TOYOTA LEASE TRUST 2023 001 7659 WIND, KRISTIE ANN 2023 002 7841 BUCHANAN, RYAN K	MV11 MV11	2016 HOND 02/27/23 2008 HOND 02/27/23 2017 LEXS 02/27/23 2018 LNDR 02/27/23 2018 FORD 02/27/23 2020 FORD 02/27/23 2019 FORD 02/27/23 2020 HOND 02/27/23 2020 HOND 02/27/23 2020 HOND 02/27/23 2019 FORD 02/27/23 2017 HYUN 02/27/23 2015 JEEP 02/27/23 2015 JEEP 02/27/23 2015 JEEP 02/27/23 2012 FORD 02/27/23 2012 FORD 02/27/23 2012 FORD 02/27/23 20100 CHEV 05/22/23	$\begin{array}{c} 46.60 & 04/26/23\\ 84.53 & 04/18/23\\ 111.05 & 04/26/23\\ 136.75 & 04/19/23\\ 230.22 & 04/10/23\\ 230.22 & 04/10/23\\ 240.06 & 04/26/23\\ 83.60 & 04/26/23\\ 83.60 & 04/26/23\\ 83.75 & 04/07/23\\ 47.38 & 04/21/23\\ 35.01 & 04/27/23\\ 92.63 & 04/10/23\\ 71.56 & 04/10/23\\ 57.08 & 04/19/23\\ 0.00 & 04/27/23\\ \end{array}$	15731 -31.04 POSTED 15629 -70.46 POSTED 15736 -74.01 POSTED 15728 -113.99 POSTED 15726 -153.46 POSTED 15725 -153.46 POSTED 15733 -160.02 POSTED 15732 -83.60 POSTED 15730 -31.58 POSTED 15739 -26.25 POSTED 15724 -69.42 POSTED 15729 -57.08 POSTED 15729 -57.08 POSTED 15729 -57.08 POSTED
16 ABATEMENTS		CYCLE TOTALS	1,630.64	-1,312.53
16 ABATEMENTS		REPORT TOTALS	1,630.64	-1,312.53
SIGNED THIS (DAY) OF _		(MONTH),	_ (YEAR).	

BOARD OF ASSESSORS OF TOWN OF AYER

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REPORT OF POSTED MV ABATEMENTS

FOR 05/0	1/2023 то 05/17/2023	C. LEW LAND	VEHICLE	CYCLE	ABATEMENT		
YEAR COMM	BILL REGISTRANT	REASON			EXCISE TAX DATE	CERT #	AMOUNT STATUS
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BOARD OF ASSESSORS OF TOWN OF AYER

BOARD OF ASSESSORS MONTHLY REPORT March 2023

- February 2023 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- February 2023 building permits were incorporated into the Assessing Department database.
- Assessing Department staff continued new construction property inspections relating to FY23 building permit activity. Assessing Administrator is continuing to develop FY2024 growth.
- The Board of Assessors approved 11 Motor Vehicle & Trailer Excise abatements totaling \$861.28.
- Assessing Department staff prepared FY2023 Residential and Commercial Real Estate, Personal Property, CPA and Water and Sewer Tax Warrant and Commitments.
- Board of Assessors Approved the 13 Real Estate Abatements for FY2023 totaling \$130,339.16.
- Board of Assessors approved the settlements for the 3 ATB case hearings (400 Groton Road, 13 Winthrop Avenue and Winthrop Avenue Rear).
- Assessing Department staff finalized the Statutory Exemptions for FY2023.
- **4** Proposed Board of Assessors Meeting is scheduled for May 17, 2023.

COMMITMENT 2, 2023

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 **One Hundred Thirty Four Thousand Nine Hundred Thirty Seven dollars and Seventy One cents** (\$134,937.71).

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 17th day of May 2023

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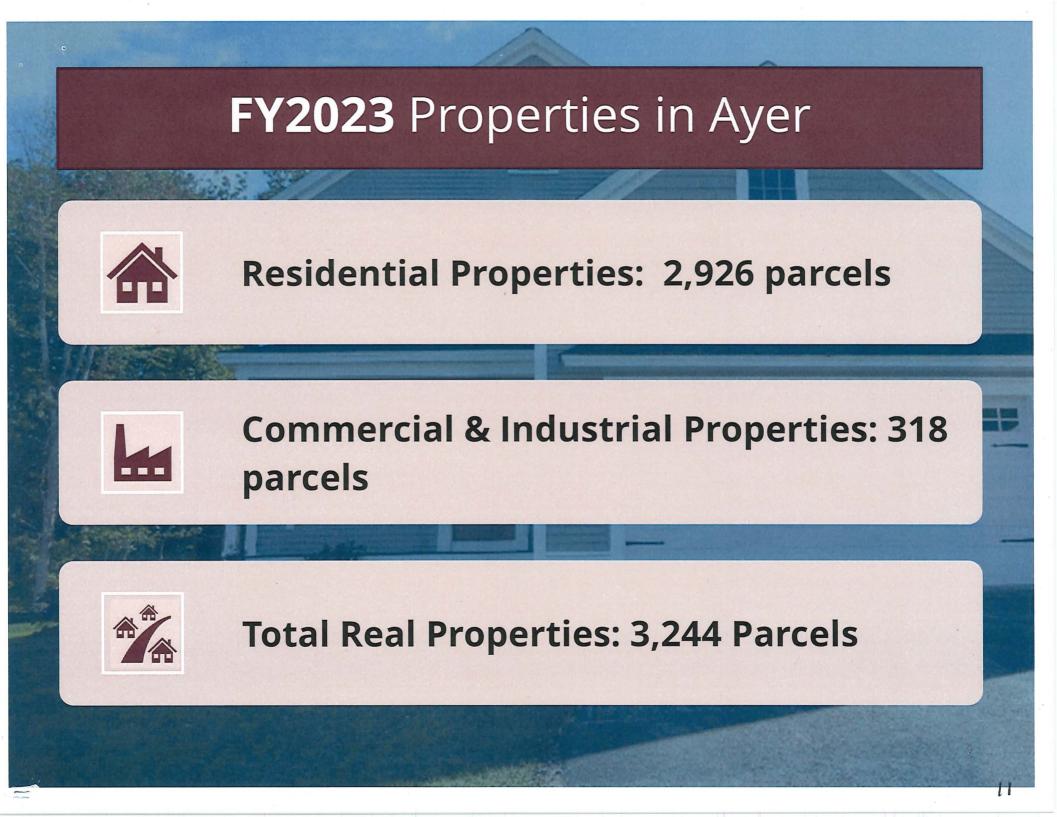
THIS FORM APPROVED BY THE DEPARTMENT OF REVENUE

/19/2023 08:31 81mqu	TOWN OF 2 COMMITME						P mmace
YEAR: 2023 CO	OMMITMENT: 2	BILL DATE: 05	5/22/2023 TAX	COLLECTOR	: BARBARA T	IERNEY	
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TOWN OF AYER

Conversion to Assesspro AP5/Patriot Properties April 24, 2023



Benefits of Conversion to Assesspro AP5-Patriot Properties

Widely used by other communities in Massachusetts.

Provides all years of real estate valuation in one database.

Allows entry of information easily and assigns multiple parcel activities in one task.

Will eliminate redundancy of entry of information in multiple fields.

Assesspro property card is more easily understandable for public use.



 $P_{\text{roperty}} \, R_{\text{evenue}} \, O_{\text{ptimization}}$

AssessPro

Patriot Properties AssessPro

Easy to read, easy to use and highly configurable to your specific business needs, AssessPro continues to be the CAMA system of choice for customers that want a suite of tools that consistently delivers better results. AssessPro lets staff focus on data quality and analysis and not on tedious tasks.

Navigation: Along with tabs to enter and review detailed data, .4sxestPro provides a simplified summary screen that is the primary navigation tool to access all of your most critical information and incorporates true application integration to launch <u>sketches, imagery and GIS</u> – all neatly linked together right on the Record Card.

Filter: AssessPro utilizes a powerful filtering system that provides the user with the ability to focus in on any property subset. The filter contains nearly every field in the database and

	is very simple to operate. Results filter the desktop.
	reports, analyses, and export to Excel in a click.

Unique Database Structure: One of the key features is the multiyear processing capabilities. Users can start any vear's work at any time and changes will automatically be valid in all future years. No merging or double data entry. Each year has its own color scheme to make it clear to staff what year they are in. The database design is highly efficient NOT duplicating data that does not change year to year.

AssessPro is built openly, which allows for a wide variety of third party applications to be tightly integrated and easily updated over time.

From CAMA to Collections - Your Source for Reliable Solutions



www.PatriotProperties.com

- Multi-Year handling, work can be performed for all future years
- Enable the land records and finance teams to work together in a streamlined and cohesive manner
- Readily configurable to assist in streamlining your business processes
- Integrated Sketching and Geospatial tools that graphically extend the (CAMA) functions



Workflow – AssessPro has a variety of tools available to meet all of the requirements for workflow. Customizable for tracking, reporting and notifications on data development, includes user settings for viewing, not viewing editing and reporting data across the system.

Assessment Notices – AssessPro meets all of your needs for processing assessment notices for Annual Requirements, Supplemental Requirements and integration.

Auditing – In addition to a variety of routine audit reports that are included with the system setup, our implementation team assists in generating and training on custom audit reporting.

Valuation – AssessPro provides industry leading tools for the full valuation of all property types by any of the three methods of valuation: Cost, Sales Comparison, and Income as well as other methods for a total of 16 valuation options. The application provides the User with the ability to accurately reflect fair market value and then adjust that value for special use considerations, exemptions, and property class assessments and to finally set main and district tax rates against the value to produce atax bill.

Analysis -The advanced suite of Analytical Tools provided in our system are developed to vastly improve the way you defensibly do the business of Mass Appraisal. Many versions of the same parcel can be saved in the analysis database to have characteristic sets concurrent with the time of sale. *Assess***Pro's** tools are highly customizable to suit your business needs regardless of the requirement. SketchPro - AssessPro's sketching toolset, SketchPro, is a highly functional drawing toolset that provides a fully integrated relationship with (CAMA), GIS, GPS, imagery and even voice recognition. All areas drawn include all related assessing factors which are tied directly to (CAMA) for all calculations.

One of the most significant benefits realized by our customers who have implemented the Patriot Property Revenue Optimization suite is in the ownership and reliability confidence that comes from full access to all aspects of your software and your data.





Your Source for Reliable Solutions

With hundreds of installations across North America, Patriot has been continually growing over our 36 years of unparalleled service to Local Governments. Patriot prides itself in our phenomenal support and vast experience in the design, conversion, setup, installation and training. Patriot is fully committed to meeting your goals and our references can attest to Patriot's track record of being <u>ottime and on budget</u>—with high marks for ongoing client satisfaction. Please call or go to our website for more information.

PATRIOT PROPERTIES: 123 Pleasant Street, Marblehead, MA 01945

800.527.9991

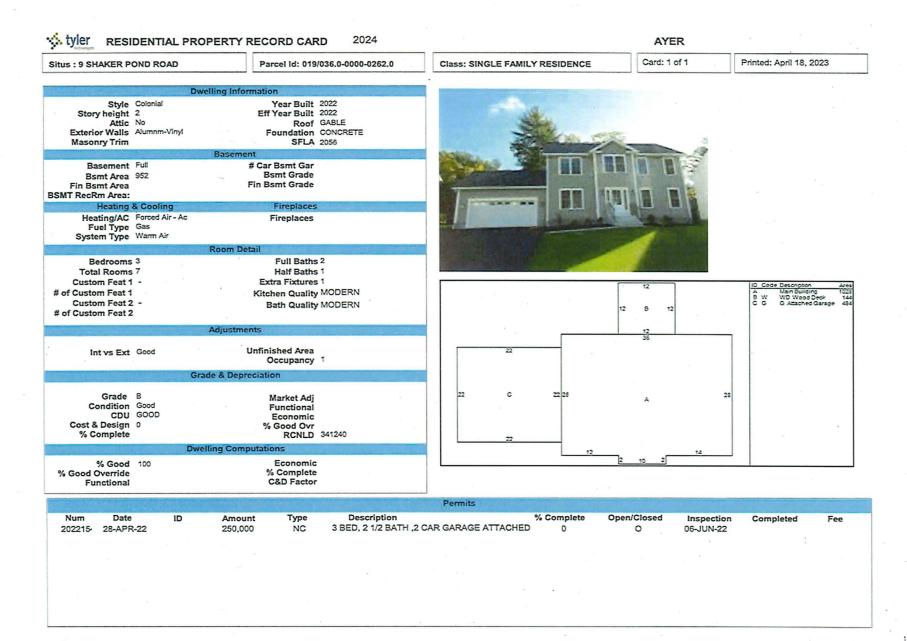
www.PatriotProperties.com



CURRENT PROPERTY RECORD CARD-PAGE 1

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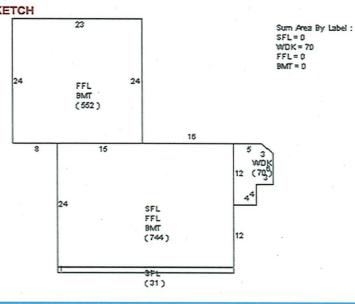


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PATRIOT PROPERTY RECORD - PAGE 2

EXTERIOR INFORMATION	BATH FE					MENT					SK
Type: 6 - COLONIAL	Full Ba 2	Ratin	GOOD		2018	FOR S	ALE,	WALKC	UT BMT		
Sty Ht 2 - 2	A Bath:	Ratin			1.1						
(Liv) Units 1 Total: 1	3/4 Bat	Ratin			1						
Foundatio 1 - CONCRETE	A 3QBt	Ratin			1						
Frame: 1 - WOOD	1/2 Bat	Ratin			1						
Prime Wa 29 - CONC BOAR	AHBth	Ratin									_
Sec Wall: 9	6 OthrFix	Ratin			-	DENT					_
Roof Stru 1 - GABLE	OTHER F	EATUR	RES					Line 1		# Unit 1	
Roof Cov 1 - ASPHALT SH	Kits: 1		VERY O	50		FY LR	DR	KFR	RR BR FI	BHBLO	2
Color: BLUE	A Kits:	Ratin			Othe		1	-		in the second se	-1
View / De	Frol: 1	Ratin	AVERA	GE	Upp						-1
GENERAL INFORMATION	WSFlu	Ratin	and the second second second second		Lvl 2 Lvl 1		in to				
Grade: C+ - AVERAGE(+)	CONDO I	NEORI	MATION	V	Low						-
Year Bit 1970 Eff Yr Bit	Location:			· _	Total	RMs:	8	BR 4	Bath 2	н	
Alt LUC Alt %:	Total Unit				Total	T divis.		UIL 4	Dutit	10000	-
Jurisdict Fact .	Floor:				REM	ODEL	ING	RES	BREAK	DOWN	
Const Mod:	% Own:				Exte			-	and the second se	BRS FL	
Lump Sum Adj	Name:				Inter	ior:		1	8	4	-
NTERIOR INFORMATION	DEPREC	ATION			Addit						
Avg Ht/FL STD	Phys Con C	SD - G	bod	25. %	Kitch	en:					
Prim Int 1 - DRYWALL	Functiona			96	Bat	ths:					
	& Economic			%	Plum	bin					
Partition: T - TYPICAL	Special:			%	Elect	tric:			Totals		-
Prim Floo 3 - HARDWOOD	Override:			%				1	_	4	
Sec Floor 5 - LINO/VIN 29	1/0	Tota	al: 2	5.2 %	Gene	eral			•	4	
Bsmnt Fir 12 - CONCRETE	CALC SU	MMAR	Y	C	OMPA	RABI	ES	ALES			
Bsmnt Ga 2	Basic \$ /	SQ: 10	5.00	Rate	-	arcel ID			ate	Sale Pric	e
Electric: 3 - TYPICAL	Size.	Adj.: 1.0	828585				1				
Insulation: 2 - TYPICAL			099999					1			
Int vs Ext: S		SQ: 114									
Heat Fuel 2 - GAS	Other Feat			-						-	
Heat Typ 3 - FORCED H/W	Grade Fa	ctor: 1.1	7	-	-						
# Heat Sy 1	Neighborho			-			1				
% Heated % AC: 0	LUC Fa			Wt	Av\$/S		Av	Rat	Ind.\	/ 298400	.00
Solar HW NO Central V NO		otal: 47		, lt	iris. Fa	ctor:		B	efore De	150,48	
	Deprecia			-	ocial Fe				al/Su Ne		- 1
% Com % Sprinkl	Deprecia	001.111	9403			satur iu					



IMAGE

SUB A	REA								SUB	ARE	ADETA	IL		
Code	Descripti	ion	Area -	- SQ	Rate	- AV	Undep	r Value	Sub	%		%	-	#
BMT	BASEMEN	T .	1	1,296	2	3.890	-	30,956	Area	Usbl	Descrip	Туре	Qu	Ten
FFL	1ST FLOOP	R	1	1,296	11	4.840	1	48,829	BMT	100	RRM	20	A	1
SFL	2ND FLOO	R		775	11	4.840		88,999				1		1
WDK	WOOD DE	CK		70	1	8.000		1,260						
			1											
Net	Sketched	Area:	3,437	:		Total:	2	70,044	1			+		
Size A	2071	Gros	ss Ar		3437	FinA	Ar	2071	1	1.			1	1

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PEC	FEATURE	S/	YAI	RD IT	EMS										PARCEL ID	09-094-0	00
	Description					Qual	Con	Year	Unit Price	D/	Dep	LUC	Fact	NB F			Juris, Value
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More			1	Total	Yard Item				Total Spec	ial F	eatue			-		Total:	

AssessPro Patriot Properties, Inc



SUMMARY

- Current database is cumbersome to both the accessors office for data entry and the public for interpretation of data
- Will be a considerable effort to make the transition effort to upgrade the database by the assessing office, but the benefits outweigh the cons.
- Assessors office will need to check the quality of the database after transfer and review 3,244 records.
- Keep old database active until transfer and quality check for new database are complete.
- End result is to provide a quality database with ease of use and eliminate extra steps in data entry.
- Public will easily be able to access and understand property record card.

AYER TOWN HALL



Any questions? Contact Imcquade@ayer.ma.us Thank You! Ayer Board of Assessors

12-3-1 74

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MASSACHUSETTS DEPARTMENT OF REVENUE **DIVISION OF LOCAL SERVICES**

Ayer TOWN

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Tax Rate Submission Summary Report

Shows last form statuses - Fiscal Year 2024

Form Name	Last Community Ac	tion Last DLS Action	
OMITTED REVISED FORM	NONE	NONE	
LA-3 CERTIFICATION	NONE	NONE	
LA-3 INTERIM YEAR ADJ	FORM SUBMIT; Lynda McQuade; 05/15/2023 09:21	NONE	
BLA-LA4	NONE	NONE	
BLA-LA13	NONE	NONE	
BLA-LA13A	NONE	NONE	
BLA-LA15	FORM SUBMIT; Lynda McQuade; 05/15/2023 09:21	NONE	
BLA-LA5	NONE	NONE	
BOA A-1	NONE	NONE	
BOA-A2,1ST FUND	NONE	NONE	
BOA-A2,2ND FUND	NONE	NONE	
BOA-A2,3RD FUND	NONE	NONE	
BOA-A2,4TH FUND	NONE	NONE	
BOA-A2,5TH FUND	NONE	NONE	
BOA-A2,6TH FUND	NONE	NONE	
BOA-A2,7TH FUND	NONE	NONE	
BOA-A2,8TH FUND	NONE	NONE	
BOA-A2,9TH FUND	NONE	NONE	
BOA-A2,10TH FUND	NONE	NONE	
BOA-A2,11TH FUND	NONE	NONE	
BOA-A2,12TH FUND	NONE	NONE	
BOA-A2,13TH FUND	NONE	NONE	
BOA-A2,14TH FUND	NONE	NONE	
BOA A4	NONE	NONE	
BOA B-1	NONE	NONE	
BOA B-2	NONE	NONE	
BOA DE-1	NONE	NONE	
BOA OL-1	NONE	NONE	
TAX TITLE	NONE	NONE	
LEVY LIMIT	NONE	NONE	

MASSACHUSETTS DEPARTMENT OF REVENUE DIVISION OF LOCAL SERVICES

Ayer

TOWN

Tax Rate Submission Summary Report

Shows last form statuses - Fiscal Year 2024

Form Name	Last Communi	ty Action Last DLS Action
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

Ayer

TOWN

Interim Year Adjustment Report

Fiscal Year 2024

Sales Ratio Study Time Period 1/5/2021 through 12/30/2022

Non Time-Trended Sales

Class Analyzed	101	102	103, 109	104	105	111-112	130-132	300's	400's					
FY 2023 # of Parcels	1,712	598	34	210	47	70	227	191	103					
ASR Statistics: Sale Prices/ FY 2024 Assessed Values														
Total # of Sales > \$1,000	88	41	1	40	7	19	27	13	8					
# Arms-Length Sales	74	38	0	14	6	9	1	5	1					
% AL Sales/Parcels	4.32%	6.35%	0.00%	6.67%	12.77%	12.86%	0.44%	2.62%	0.97%					
Median ASR*	0.93	0.93	0.00	0.90	0.97	0.92	0.96	0.96	0.96					
C O D*	6.03	5.68	0.00	8.09	8.00	6.91	0.00	5.39	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 s		Rent schedules		Vacancy rates				
		Land values	i reca	Building costs librated		Depreciated tables				
Other adjustments (explain):										
Signatures										
Board of Assessors										
						s result in fair and equitable assessme on adjustments and will be retained for				

Lynda McQuade, Assessing Administrator , Ayer , Imcquade@ayer.ma.us 978-772-8220 | 5/15/2023 9:14 AM

No documents have been uploaded.

Documents