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TOWN OF AYER  
TOWN CLERK  
[Signature]

**Town of Ayer  
Board of Assessors**

**Wednesday, November 29, 2023 at 2:00 p.m.**

**Remote Participation Open Session Meeting Agenda**

Due to ongoing COVID-19 Pandemic, in accordance with Chapter 2 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](mailto:lmcquade@ayer.ma.us) or 978-772-8220 ext. 140 prior to the meeting.

1. Call to Order
2. Approve Agenda
3. Approval of 10/17/2023 Minutes
4. Approval of the Motor Vehicle and Trailer Abatement Reports for October
5. Approval of the October Assessing Department Report
6. Update on FY2024 Classification Hearing on December 5, 2023 and Third and Fourth Quarter Billing
7. FY2024 Assessing Capital Request for Vision Appraisal Software
8. Old Business
9. New Business
10. Executive Session Pursuant to G.L. c30A, sec. 21 (a)
  - Exemption #7 FY2024 Applications for Abatement/Exemption pursuant to G.L. c.59, sec. 60
11. Adjournment

## BOARD OF ASSESSORS

October 17, 2023

### Minutes of Assessors Meeting

#### Remote participation Open Session Meeting

The meeting was called to order at 2:05pm. 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 October 17, 2023. A motion to approve the agenda was made by Member Wood, seconded by Clerk Maxant-Schutz and approved in a 3-0. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye; Vote: Ruth Maxant-Schulz: Aye.

The Board of Assessors read the minutes for September 6, 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 September 2023 Motor Vehicle & Trailer Excise Abatement report. The Assessing Department Assistant processed 26 abatements totaling \$1,754.95. A motion to approve and sign the report was made by Member Wood, seconded by Chairman Laggis and approved in a 3-0 vote. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye; Vote: Ruth Maxant-Schulz: Aye.

The Board of Assessors reviewed the Assessing Department report for the month of August. A motion to approve the report 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 two Warrants and Commitments for their approval. Motor Vehicle and Trailer Excise Commitment 5, 2023 totaling \$33,970.34. A motion to approve and sign the warrant and commitment was made by Clerk Maxant-Schultz, seconded by Member Wood and approved in a 3-0 vote. Vote: Ruth Maxant-Schulz: Aye; Vote: James Wood: Aye; Vote: Nick Laggis: Aye.

The Board of Assessors was also presented with Warrant and Commitment 8, 2022 for Motor Vehicle and Trailer Excise, totaling \$34.63. A motion to approve and sign the warrant and commitment was made by Clerk Maxant-Schulz, seconded by Member Wood and approved in a 3-0 vote. Vote: Ruth Maxant-Schulz: Aye; Vote: James Wood: Aye; Vote: Nick Laggis: Aye.

The Assessing Administer Lynda McQuade also asked the Board for authorization to stamp the Warrants and Commitments in their absence. A motion to approve the request to stamp the Warrants and Commitments was made by Clerk Maxant-Schulz, seconded by Member Wood and approved in a 3-0 vote. Vote: Ruth Maxant-Schulz: Aye; Vote: James Wood: Aye; Vote: Nick Laggis: Aye.

Old Business:

The Assessing office submitted 3 abutters lists since our last meeting. We are continuing to receive Chapter Land exemption applications. The deadline for Chapter Land Exemption Land applications has now been extended to December 1<sup>st</sup>.

The Assessing Administrator Lynda McQuade continues to work on inspections to finalize growth for the Town.

The Assessing Administrator Lynda McQuade Submitted growth on October 13<sup>th</sup> to the DOR. LA4, LA13 and all have been approved ahead of schedule.

The Assessing Administrator is currently preparing for the Classification hearing, the date is to be determined.

New Business:

Construction continues at Panther Place.

At 2:15 pm, pursuant to G.L. c. 30A, sec. 21 (a)(7) G.L.c.59, sec.60 and G.L.c.214 sec. 1B, to review and approve Executive minutes from September 6, 2023. 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 3-0. Vote; Nick Laggis: Aye Vote; Ruth Maxant: Schulz Aye. James Wood: Aye.

At 2:20pm the Board oof Assessors adjourned.

The next scheduled Board of Assessors meeting is scheduled for November 15 at 2:00pm.

Respectfully submitted,

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Clerk

jag

REPORT OF POSTED MV ABATEMENTS

FOR 10/01/2023 TO 10/31/2023												
YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR	VEHICLE MAKE	VEHICLE CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
2023	001	638	BOISSEAU, LAWRENCE JOSEPH	MV11	2008	HOND	02/27/23	55.98	10/11/23	44708	-18.62	POSTED
2023	001	1336	COLE, LARRY ALLEN	MV11	2007	GMC	02/27/23	70.95	10/03/23	44701	-23.59	POSTED
2023	001	1579	CURTIS, ROSEMARY CAROL	MV11	2019	MIT	02/27/23	39.61	10/10/23	44706	-34.61	POSTED
2023	001	2074	EISENHAUER, RANDALL A	MV11	1987	GMC	02/27/23	27.85	10/03/23	44704	-9.29	POSTED
2023	001	4338	MACKINNON, CONNIE L	MV11	1997	TOYT	02/27/23	35.45	10/03/23	44703	-11.77	POSTED
2023	001	4566	MAZZU, MICHAEL J	MV11	2007	LEXS	02/27/23	82.93	10/30/23	44712	-27.65	POSTED
2023	001	5908	REDFEARN, RACHEL EDEN	MV11	2015	TOYT	02/27/23	105.43	10/12/23	44709	-26.32	POSTED
2023	001	7077	TOYOTA LEASE TRUST	MV11	2020	TOYT	02/27/23	156.06	10/31/23	44713	-78.03	POSTED
2023	002	8130	SALMON, PETER A	MV15	2023	TOYT	05/22/23	1,008.45	10/06/23	44705	-336.13	POSTED
2023	002	8184	TOYOTA LEASE TRUST	MV11	2023	TOYT	05/22/23	1,144.69	10/03/23	44702	-381.57	POSTED
2023	004	8635	BONOLLO, MATTHEW RYAN	MV15	2018	AUDI	08/30/23	66.50	10/03/23	44700	-16.55	POSTED
2023	004	8781	KELLY, SANDRA MAE	MV01	2012	CADI	08/30/23	106.07	10/03/23	44699	-61.69	POSTED
2023	004	8942	WEINNER, SUN CHA	MV15	2010	CHEV	08/30/23	39.33	10/10/23	44707	-32.67	POSTED
13 ABATEMENTS					CYCLE TOTALS			2,939.30			-1,058.49	
13 ABATEMENTS					REPORT TOTALS			2,939.30			-1,058.49	

SIGNED THIS \_\_\_\_\_ (DAY) OF \_\_\_\_\_ (MONTH), \_\_\_\_\_ (YEAR).

BOARD OF ASSESSORS OF TOWN OF AYER

# BOARD OF ASSESSORS

## MONTHLY REPORT

### October 2023

- ✚ October 2023 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- ✚ October 2023 building permits were incorporated into the Assessing Department database.
- ✚ Assessing Department staff continued property inspections of sales relating to FY24 building permit activity. Assessing Administrator submitted the FY2024 growth.
- ✚ The Board of Assessors approved 13 Motor Vehicle & Trailer Excise abatements totaling \$1,058.49 in October.
- ✚ Assessing Department staff mailed the FY2024 Real Estate Exemption Applications.
- ✚ Assessing Department staff completed 2 Abutters Lists.
- ✚ Assessing Administrator submitted and received approval of the LA4 (Assessment/Classification Report) from the Department of Revenue on 10/16/2023 and LA13 (Tax Base Levy Growth) on 10/13/2023.
- ✚ Next Board of Assessors Meeting is scheduled for November 29, 2023.

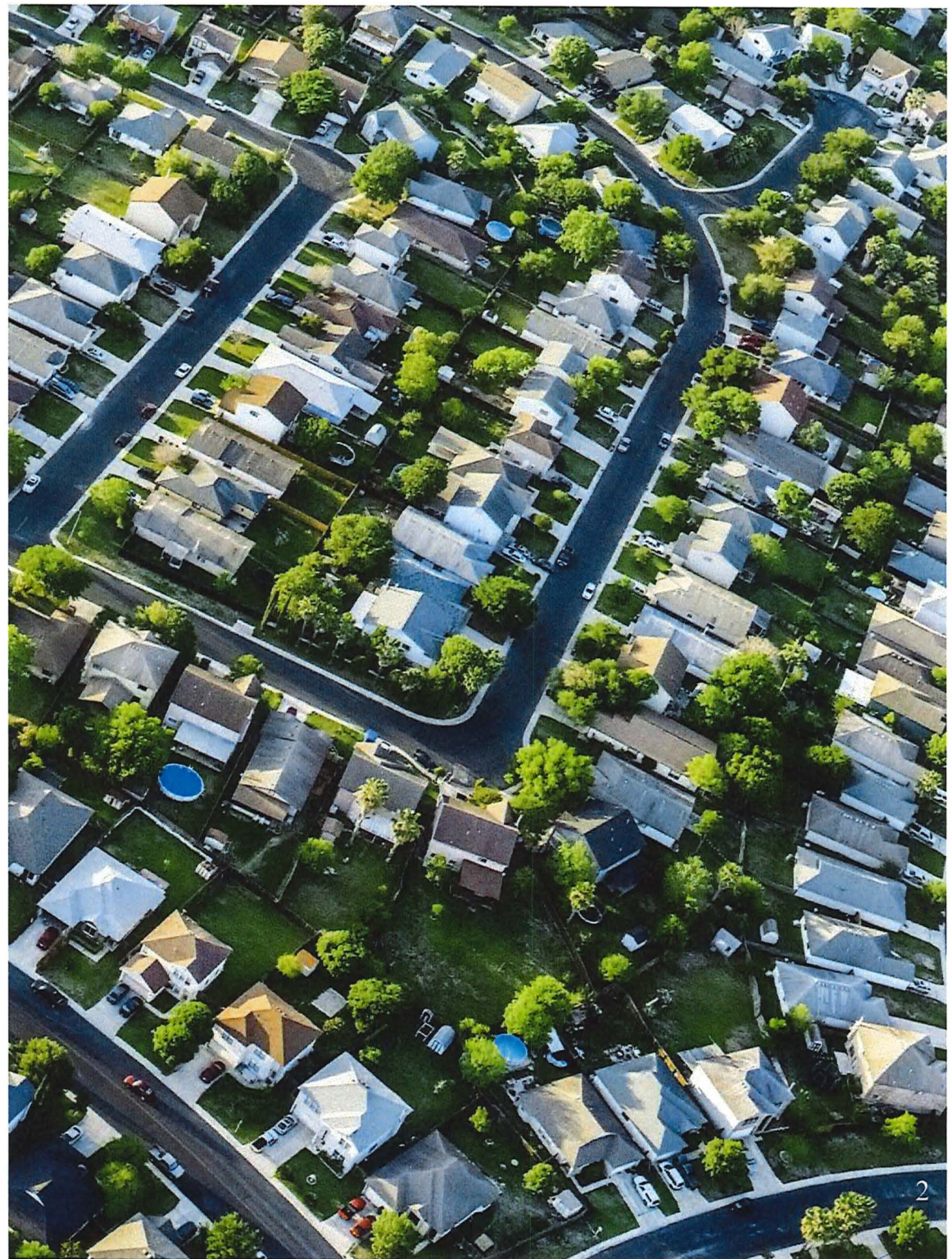


# TOWN OF AYER

FY2024 TAX CLASSIFICATION HEARING  
December 5, 2023

# FISCAL YEAR 2024 TAX CLASSIFICATION HEARING

- The purpose of our tax classification hearing this evening is to adopt a residential factor. I will be asking the Select Board to vote to determine a residential factor which will determine the percentage share of the tax burden to be allocated to each class of property
- There are 5 classes of property:
  - Residential
  - Open Space
  - Commercial
  - Industrial
  - Personal Property



# COMMONLY USED TERMS

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**NEW GROWTH:** Additions to the tax base from new constructions and property improvements. It allows the levy to be increased to cover additional services resulting from new construction.

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**TAX LEVY:** This is the dollar amount that our community raises through real and personal property taxes each fiscal year. The Tax Levy is the largest revenue source for most Massachusetts's communities that funds an annual town budget.

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**LEVY LIMIT CEILING:** Maximum dollar amount a town can raise in a fiscal year. (Prior years levy + 2 ½% + New Growth + Debt Exclusion).

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**EXCESS LEVY CAPACITY:** Difference between the levy and the levy limit.

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**DEBT EXCLUSION :** A temporary increase to the levy to pay for capital projects as voted.

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**CIP:** Class that includes Commercial, Industrial & Personal Property.

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**MINIMUM RESIDENTIAL FACTOR:** The factor represents the minimum percentage the Residential Class must pay.



# ROLE OF THE ASSESSORS

## Who Determines the Tax Rate?

- The role of the Board of Assessors is to value property for the purpose of equitable taxation based on Fair Market Value by what sales have taken place for the prior calendar year. FY24 was a review of the 2022 sales and the 2021 sales were utilized for classes that had limited sales. This review was in accordance with all guidelines established by the Massachusetts Department of Revenue.
- The Board of Assessors does not set the tax rate.
- The tax rate is determined each year as a result of the amount of money the town and the residents decide to spend at town meeting.
- **Residents who attend the Annual Town Meeting decide what services the town of Ayer provides. These decisions may impact the tax rates.**
- **As of a result the Residents of the Town of Ayer play a role of setting the tax rates.**

### Tax Rate Formula

Tax Levy/The Real & Personal Property Total Value = Proposed Tax Rate

# OPEN SPACE DISCOUNT

## ❖ What is Open Space?

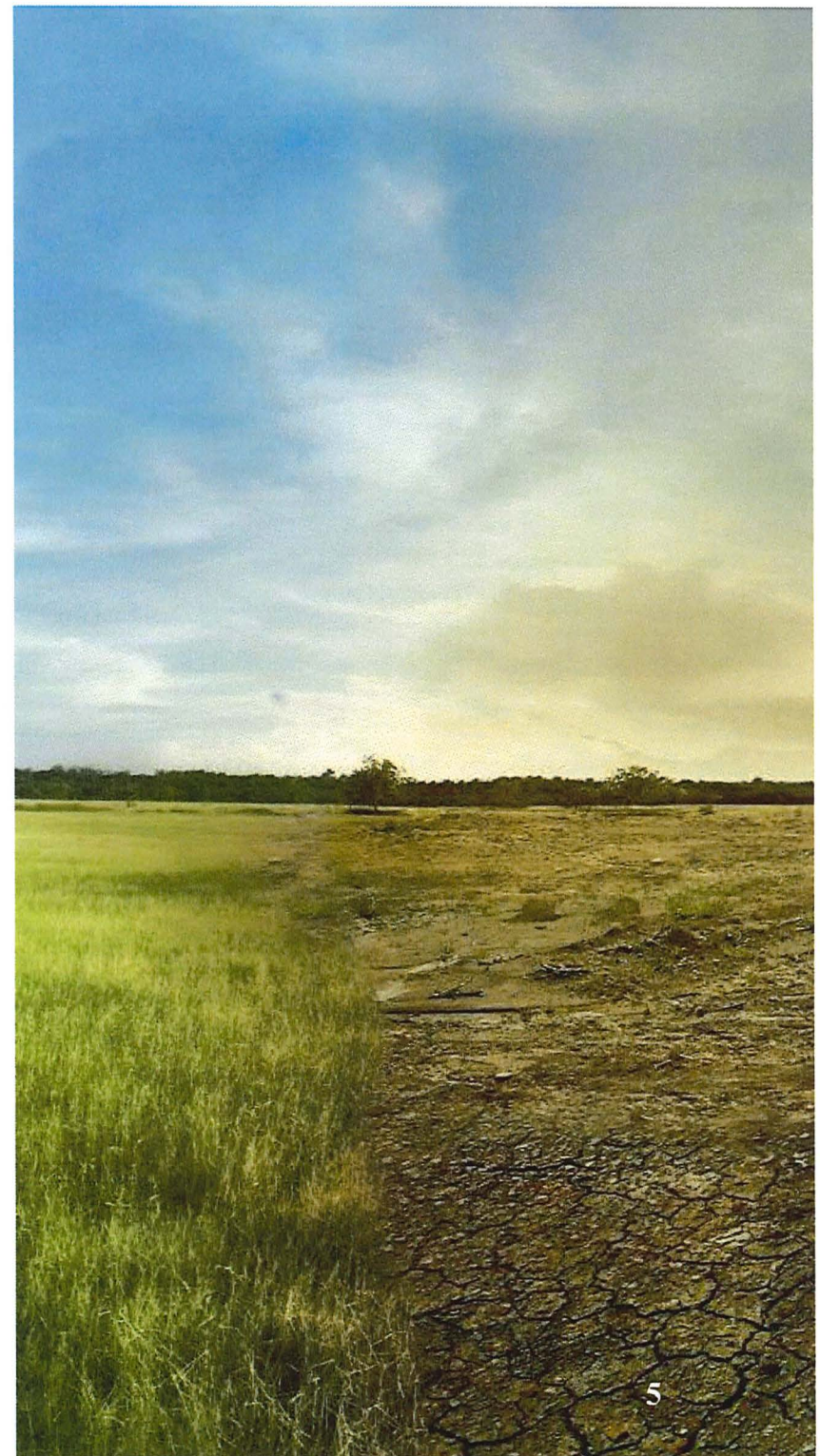
- Land maintained in an open or natural condition which contributes significantly to the benefit and enjoyment of the public.

## ❖ Exclusions:

- Land taxable under the provisions of chapter land.
- Land under a permanent conservation restriction.
- Land held for the production of income.

## ❖ Select Board:

- The Select Board may discount up to 25% of the open space percentage share of the tax levy.



# RESIDENTIAL EXEMPTION

- ❖ **What is a Residential Exemption?**
  - Applied to every residential property which is the principal residence of a taxpayer.
  - The exemption is subtracted from the assessed value of eligible parcels.
- ❖ **Exclusions:**
  - Accessory residential land & seasonal homes.
  - Non-owner-occupied residential property.
- ❖ **Select Board:**
  - The Select Board may adopt a discount of up to 35% of the average residential valuation.



# SMALL COMMERCIAL EXEMPTION

- ❖ **What is a Small Commercial Exemption?**
  - Designed to provide tax relief for small businesses.
  - The tax burden is shifted within the C&I class.
- ❖ **Qualifying criteria:**
  - Eligible properties must be included on the list provided annually to the Assessors by the Department of Labor and Workforce Development.
  - Qualifying properties must have a valuation of less than one million dollars and an average annual employment of 10 or fewer people.
- ❖ **Select Board:**
  - The Select Board may adopt an exemption of up to 10% of the value of eligible parcels.

# SMALL COMMERCIAL EXEMPTION (S.C.E.)

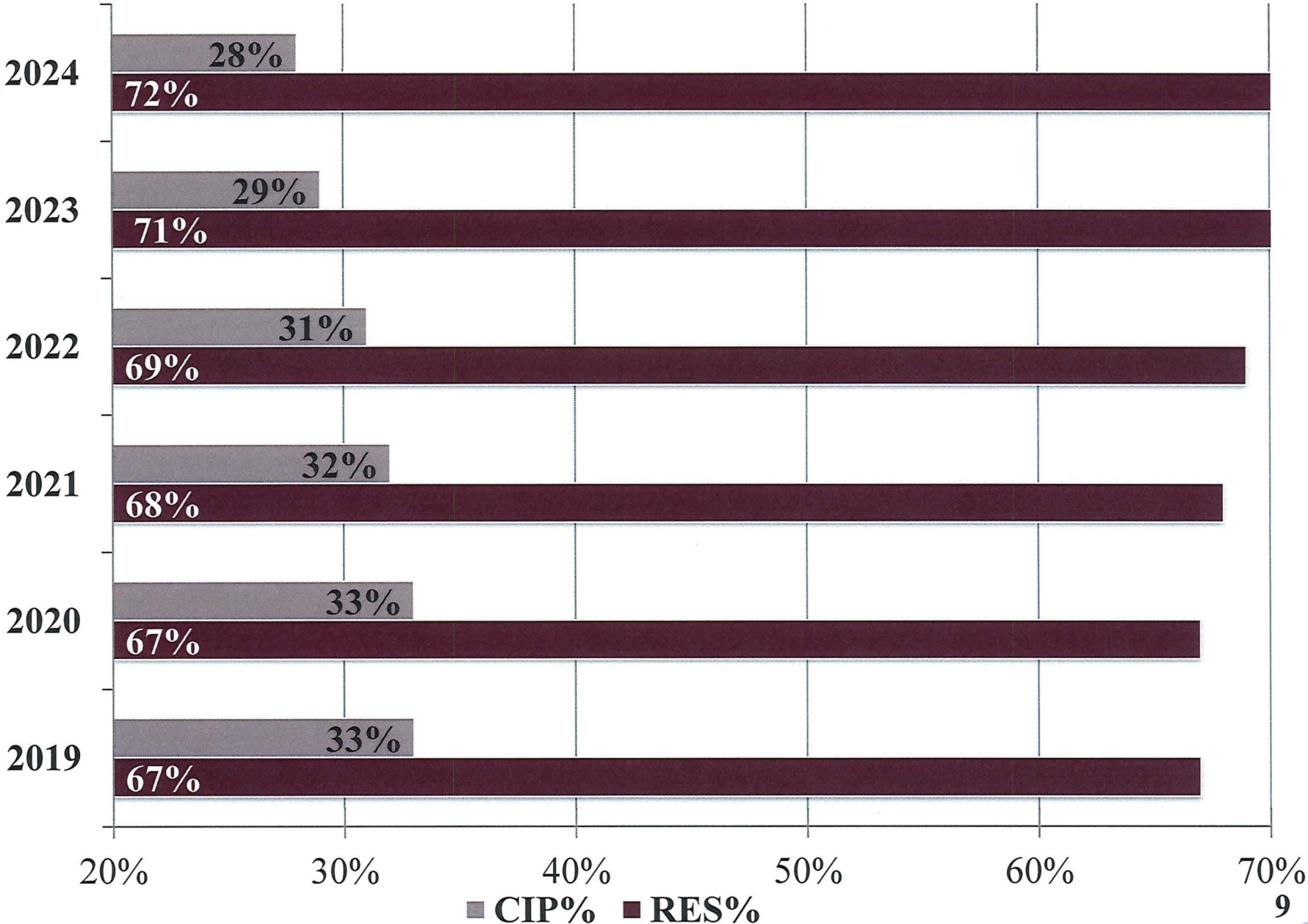
## Pros

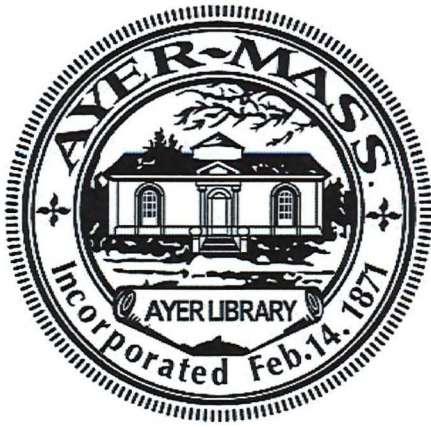
- Local adoption will provide a measure of tax relief to qualifying small businesses.

## Cons

- The S.C.E. will increase the CI tax rate.
- The S.C.E. does not provide broad based tax benefit to C&I taxpayers.
- Property taxes will increase on non-qualifying C&I properties.
- The tax benefit may be realized by the property owner & not the small business.
- Adoption of the S.C.E. for the current tax year may lead to a disruption in our tax billing cycle as well as stress the FY24 overlay account.

# VALUATION PERCENTAGES



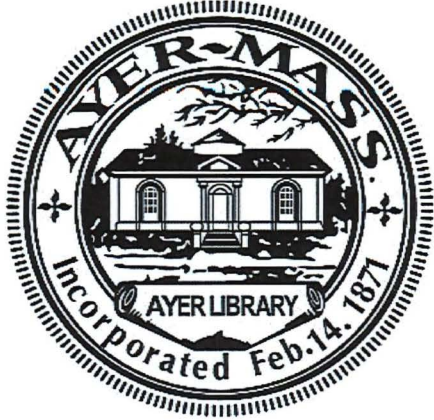


# FY2024 VALUATION SUMMARY

<u>Class</u>	<u>Valuation</u>	<u>Percent</u>	<u>% of Tot. Value</u>
Residential	1,246,426,912	71.9%	71.9%
Commercial	144,792,929	8.4%	
Industrial	185,750,200	10.7%	
Personal	<u>155,449,910</u>	<u>9.0%</u>	<u>28.1%</u>
Total Valuation	1,732,419,951	100%	100%

FY2023 Total Value 1,600,217,500  
 % Change **↑8.3%**


<u>Property Type</u>	<u>FY2024</u>	<u>FY2023</u>	<u>%</u>
Avg. Single Family Value	485,123	447,100	8.5%
Median Com/Ind Value	342,565	328,600	4.2%



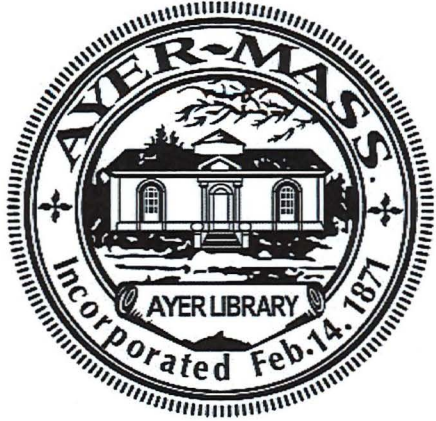
# FY2024 TAX LEVY SUMMARY

FY2023 Levy Limit	\$29,225,729 +
Increased 2.5%	\$730,643 +
FY2024 Growth	\$1,128,338 +
FY2024 Debt Exclusions	\$1,341,838 +
FY2024 Maximum Tax Levy	= \$32,426,548

FY2024 Maximum Tax Levy	\$32,426,548 -
FY2024 Actual Tax Levy Limit	\$31,084,710
Excess Levy Capacity	= \$1,341,838

TAX LEVY SUMMARY	
FY2024 Tax Levy	\$28,577,051 -
FY2023 Tax Levy	\$26,947,805
Change (\$)	= \$1,629,246
Levy Change (%)	6.0% 





# TAX LEVY 5 YEAR SUMMARY

FISCAL YEAR	LEVY	LEVY % CHG
2020	24,985,750	8.5%
2021	25,605,877	2.5%
2022	26,338,441	2.9%
2023	26,947,805	2.3%
2024	28,577,051	6.0%



# FY2024 SINGLE TAX RATE

FY2023 Tax Levy	<u>\$28,577,051</u>
FY2023 Valuation	$\$1,732,419,951 \times 1,000 = \$16.50$
Single Tax Rate 2024	\$16.50
Single Tax Rate 2023	\$16.88
% Change	-2.3%

# FY2023 CLASSIFICATION DATA

<u>Class</u>	<u>Valuation</u>	<u>%</u>	<u>Levy%</u>	<u>Tax Rate</u>
Residential	1,129,618,443	71.0%	51%	\$12.42
<u>CIP</u>	<u>470,599,057</u>	<u>29.0%</u>	<u>49%</u>	\$27.45
Totals:	1,600,217,500	100%	100%	

\* Single Tax  
Rate

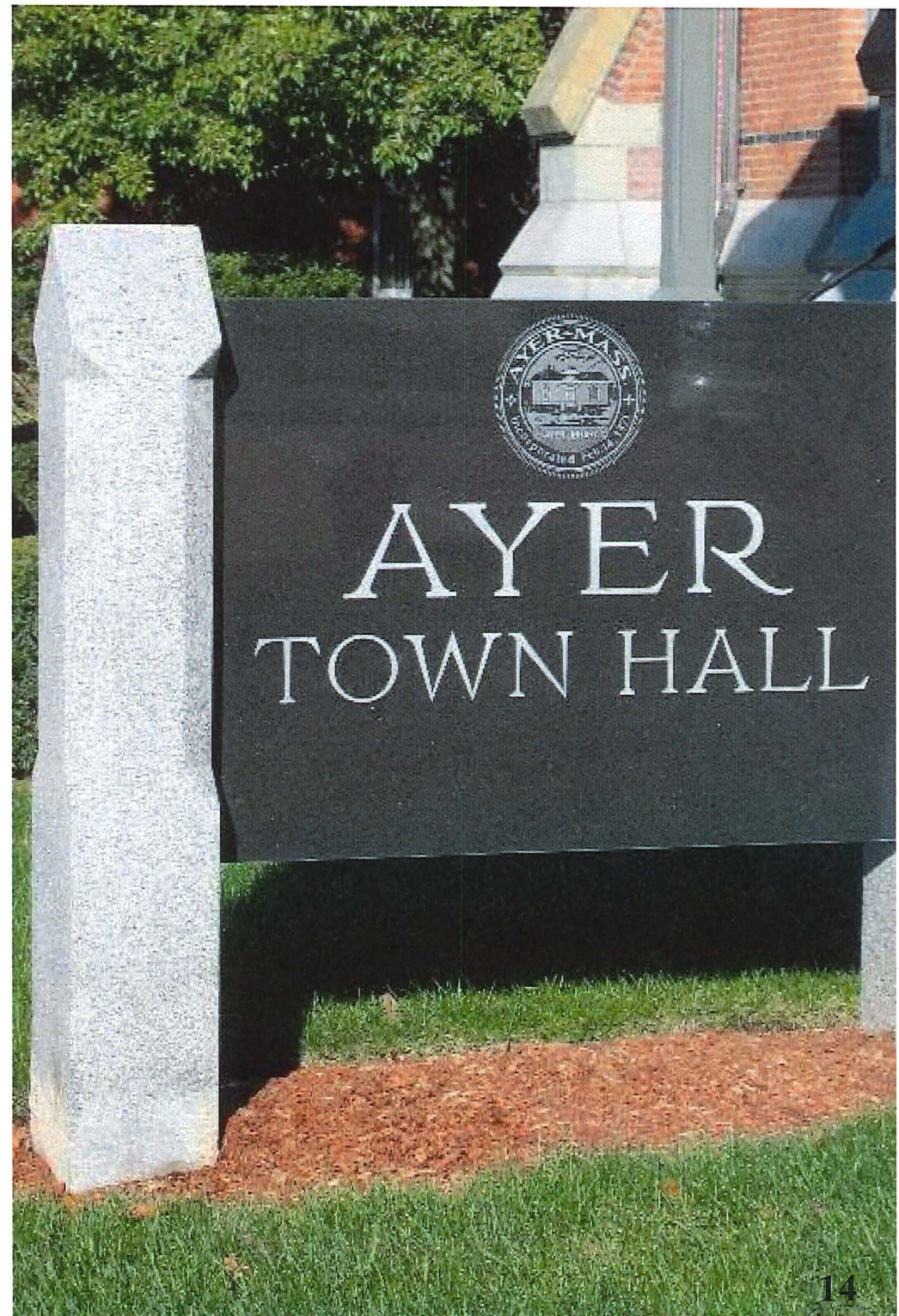
\$16.88

\* CIP Shift  
Factor

1.63

\* Res. Factor

0.7375 (S.B. vote 11/15/22)



# FY2024 ESTIMATED TAX RATES

CIP SHIFT FACTOR	RESID. FACTOR	CIP LEVY %	RESID. LEVY %	RESID. TAX RATE	CIP TAX RATE	AVG. RES. BILL \$ CHG	MED. C & I BILL \$ CHG	AVG. RES. BILL % CHG	MED. C & I BILL % CHG
1.00	1.0000	28.05%	71.95%	\$16.50	\$16.50	\$2,451.55	-\$3,367.75	44.1%	-37.3%
1.50	0.8050	42.08%	57.92%	\$13.28	\$24.74	\$889.45	-\$545.01	16.0%	-6.0%
1.55	0.7856	43.48%	56.52%	\$12.96	\$25.57	\$734.21	-\$260.68	13.2%	-2.9%
1.56	0.7817	43.76%	56.24%	\$12.89	\$25.73	\$700.25	-\$205.87	12.6%	-2.3%
1.57	0.7778	44.04%	55.96%	\$12.83	\$25.90	\$671.15	-\$147.64	12.1%	-1.6%
1.58	0.7739	44.32%	55.67%	\$12.77	\$26.06	\$642.04	-\$92.83	11.6%	-1.0%
1.59	0.7700	44.60%	55.39%	\$12.70	\$26.23	\$608.08	-\$34.59	11.0%	-0.4%
1.60	0.7661	44.88%	55.12%	\$12.64	\$26.39	\$578.97	\$20.22	10.4%	0.2%
1.61	0.7622	45.17%	54.84%	\$12.57	\$26.56	\$545.01	\$78.46	9.8%	0.9%
1.62	0.7583	45.44%	54.55%	\$12.51	\$26.72	\$515.91	\$133.27	9.3%	1.5%
1.63	0.7544	45.72%	54.27%	\$12.44	\$26.89	\$481.95	\$191.50	8.7%	2.1%
1.64	0.7505	46.01%	53.99%	\$12.38	\$27.05	\$452.84	\$246.31	8.2%	2.7%
1.65	0.7466	46.29%	53.71%	\$12.31	\$27.22	\$418.88	\$304.55	7.5%	3.4%
1.66	0.7427	46.57%	53.43%	\$12.25	\$27.38	\$389.77	\$359.36	7.0%	4.0%
1.67	0.7388	46.85%	53.15%	\$12.19	\$27.55	\$360.67	\$417.60	6.5%	4.6%
1.68	0.7349	47.13%	52.87%	\$12.12	\$27.71	\$326.71	\$472.41	5.9%	5.2%
1.69	0.7310	47.41%	52.59%	\$12.03	\$27.88	\$297.60	\$530.64	5.4%	5.9%
1.70	0.7271	47.69%	52.31%	\$11.99	\$28.04	\$263.64	\$585.45	4.7%	6.5%
1.75	0.7076	49.09%	50.91%	\$11.67	\$28.87	\$108.40	\$869.78	2.0%	9.6%

- FY2023 Residential factor was 0.7375/CIP shift of 1.63.
- Data above was based upon an average single family value of \$485,123 and median C & I value of \$342,565.
- All tax rates will change if the open space discount, the residential exemption and small commercial exemptions are chosen.

# FISCAL YEAR TAX RATE HISTORY

FISCAL YEAR	RESIDENTIAL TAX RATE	CIP TAX RATE
2024*	\$12.25	\$27.38
2023	\$12.42	\$27.42
2022	\$13.42	\$28.28
2021	\$14.14	\$29.17
2020	\$14.10	\$29.57

\*2024 Estimated/Proposed Split  
Tax Rates

# CHOOSE RESIDENTIAL FACTOR / CIP

## To determine tax share burden for property classes

### Hearing requirement choice:

- **Single Tax Rate** for all property classes
- **Split Tax Rate** : if chosen, a higher burden of tax amount shifts to commercial, industrial and personal property taxpayers (Class 3,4, and 5 respectively), less tax burden for residential taxpayers; Class 1 and 2.

### Other Community Options:

- **Small Commercial Exemption:** A small commercial business exemption is an option that can reduce tax burden for qualifying small businesses. (up to 10%)
- **Residential Exemption:** Reduces the tax burden for domicile property owners; adds more tax burden to other residential property owners. (up to 35%)
- **Open Space discount:** Allows a discount of up to 25% of open space percentage share of the tax levy.



Any questions? Contact [Imcquade@ayer.ma.us](mailto:Imcquade@ayer.ma.us)  
Thank You! Ayer Board of Assessors

 **VISION**  
GOVERNMENT SOLUTIONS

August 17, 2023

Lynda McQuade  
Assessing  
Town of Ayer  
1 Main Street  
Ayer, MA 01432

Dear Ms. McQuade:

Vision Government Solutions is pleased to provide a proposal for the installation of our Computer Assisted Mass Appraisal software, *Appraisal Vision™*, as well as related conversion services. Below please find the price to convert your present Tyler CAMA system to our v8 *Appraisal Vision™* CAMA software.

The price to convert your data, install the software and provide training is as follows:

Appraisal Vision v8 CAMA Implementation *	\$40,920
Data Conversion of Assessment Information**	Included
Training (2 Days)	Included
Installation	Included
Software Subscription (up to 3 Users) (Begins 30 days after software installation)	\$6,820

\*This Proposal does not include any license fees for third-party products such as ESRI's ArcGIS, SPSS, the Marshall & Swift Cost Calculators, database software, or any hardware.

\*\* Includes all property characteristics data and sketches for the current year, and assessment history and sales transfer history for as many years as are stored in the existing CAMA system. (We will need to obtain the electronic data in an ASCII file format along with an unambiguous file layout and existing field cards from the Town.) For sketches, the Town will need to provide sketch data in a non-proprietary traverse/string language format which shows "pen" movements for each sketch shape, and also links each shape to its associated sketch label. The data shall also include pointers from which we can derive spatial relationship between shapes. This also includes conversion of the town's tangible data. The scope of the conversion is based on the assumption that the data has been cleansed prior to extract and delivery to Vision.

24





**Optional Services**

Additional User Training	\$1,400 per Diem
Integrated GIS Module:	Included
GIS Maintenance	\$ 798 / Year
Web Hosting (includes 10 layers of GIS):	\$ 2,579/Year
Cloud Hosted Solution	\$3,500/Year

We have over 420 software installations in New England including over 130 in Massachusetts. The software provides an interchange file to move data to the Town's billing and collection system through a menu-based process. Along with our experienced conversion technicians, we involve our appraisal personnel during the conversion process. After conversion, we offer a full training program and can also offer complete Ad Valorem Appraisal services ranging from a full revaluation to a single day of consulting assistance.

Sincerely,

*Tasha Vincent*

Tasha Vincent  
V8 Sales Director