



**Town of Ayer
Board of Assessors**

3:50 pm
RECEIVED
FEB 15 2023
TOWN OF AYER
TOWN CLERK

Monday, February 27, 2023 at 2:00 p.m.

Remote Participation Open Session Meeting Agenda-Amended

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

1. Call to Order
2. Approve Agenda
3. Approval of 11/30/2022 Minutes
4. FY2023 Tax Rate/Billing Update
5. Approval of the Statutory Exemptions for FY2023
6. Approval of the Motor Vehicle and Trailer Abatement Report for November, December and January
7. Approval of FY2023 Real Estate, Personal Property and CPA Warrants and Commitments
8. Approval of the November, December and January Assessing Department Reports
9. Status of Abatement Applications for Real Estate and Personal Property
10. Old and New Business
11. Executive Session Pursuant to G.L. c30A, sec. 21 (a)
 - Exemption #7 FY' 23 Applications for Abatement/Exemption pursuant to G.L. c.59, sec. 60
 - Exemption #3 Litigation Strategy
400 Groton Road
15 Winthrop Avenue
0 Winthrop Avenue Rear
12. Adjournment

BOARD OF ASSESSORS

November 30, 2022

Minutes of Assessors Meeting

Remote participation Open Session Meeting

The meeting was called to order at 2:01pm. Chairman Laggis, Clerk Maxant, Member Wood, Assessing Administrator, Lynda McQuade and Assessing Department Assistant, Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for November 30th, 2022. A motion to approve the agenda as written was made by Chairman Laggis, seconded by Member Wood approved by a 3-0 vote. Vote: Nick Laggis: Aye; Vote: James Wood: Aye; Vote: Ruth Maxant: Aye.

The Board of Assessors read the minutes for October 5th, 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. Vote: James Wood: Aye; Vote: Nick Laggis: Aye; Vote: Ruth Maxant: Aye.

The Board of Assessors discussed the presentation prepared for the Select Board for the FY2023 Public Hearing on Tax Classification. Assessing Administrator Lynda McQuade reported to the Board that Ayer's FY2023 tax rates of \$12.42 for residential and \$27.45 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.

The Board of Assessors was updated as to the status of the three pending Appellate Tax Board cases.

The Board of Assessors reviewed the October 2022 Motor Vehicle & Trailer Excise Abatement Report. In October, the Assessing Department Assistant processed 9 abatements totaling \$953.24. A motion to approve and sign the reports was made by Clerk Maxant seconded by Member Wood and approved by a vote of 3-0. Vote: James Wood: Aye; Vote: Ruth Maxant: Aye; Vote: Nick Laggis: Aye.

The Board of Assessors reviewed the Assessing Department Report for the month of October. A motion to approve the report as written was made by Clerk Maxant seconded by Member Wood and approved by a 3-0 vote. Vote: Ruth Maxant: Aye; Vote: James Wood: Aye; Vote: Nick Laggis: Aye.

Assessing Administrator Lynda McQuade provided information to the Board of Assessors concerning an upgrade software product called Patriot Properties/Assesspro AP5. This software is more user friendly, offers more information to the public on property record cards and will be more efficient for data entry.

The Board of Assessors was presented with two Warrants and Commitments for their approval. Motor Vehicle and Trailer Excise Commitment 5, 2022 totaling \$35,847.64 and Motor Vehicle and Trailer Excise Commitment 7, 2021 totaling \$5.00. A motion to approve and sign the warrants and commitments was made by Clerk Maxant, seconded by Member Wood and approved in a 3-0 vote. Vote: Ruth Maxant: Aye; Vote: James Wood: Aye; Vote: Nick Laggis: Aye.

Old Business:

There were no items of old business.

New Business:

There were no items of new business.

A motion to adjourn at 2:27 p.m. was made by Member Wood, seconded by Clerk Maxant approved by a vote of 3-0. Vote; Nick Laggis: Aye. Vote; Ruth Maxant: Aye. Vote; James Wood: Aye. Motion passes by a vote of 3-0.

The next scheduled Board of Assessors meeting is to be on January 25th at 2:00pm.

Respectfully submitted,

Clerk

jag

02/03/2023 12:45
248jguth

TOWN OF AYER
REPORT OF POSTED MV ABATEMENTS

P 1
mmarptab

FOR 11/01/2022 TO 11/30/2022

YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
2022	001	2535	FRAZER, BRIAN P	MV11	2015 TOYT	02/28/22	58.03	11/01/22	15438	-28.99	POSTED
2022	001	3222	HONDA LEASE TRUST	MV11	2019 HOND	02/28/22	179.06	11/29/22	15445	-74.55	POSTED
2022	001	6093	RYDER TRUCK RENTAL LT	MV11	2014 FRHT	02/28/22	196.85	11/29/22	15446	-147.62	POSTED
2022	001	6219	SCHWARZ, STEPHEN SIEGFRIE	MV11	2006 HOND	02/28/22	86.60	11/04/22	15440	-14.40	POSTED
2022	001	7504	WILLIAMS, JENNIFER DORIS	MV15	2021 SUBA	02/28/22	438.62	11/08/22	15441	-73.02	POSTED
2022	005	8831	DELCORE, JOHN ALAN	925	2022 HYUN	10/21/22	194.63	11/04/22	15439	-194.63	POSTED
2022	005	9031	TAYLOR, TROY ERIK	MV17	2022 TOYT	10/21/22	275.90	11/10/22	15443	-275.90	POSTED
7 ABATEMENTS					CYCLE TOTALS		1,429.69			-809.11	
7 ABATEMENTS					REPORT TOTALS		1,429.69			-809.11	

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

BOARD OF ASSESSORS OF TOWN OF AYER

01/11/2023 14:59
248jguth

TOWN OF AYER
REPORT OF POSTED MV ABATEMENTS

P 1
mmarptab

FOR 12/01/2022 TO 12/31/2022

YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
2020	005	8998	ROSARIO DELGADO, HECTOR RUBEN	MV03	2018 VOLK	10/01/20	88.82	12/29/22	15565	-87.82	POSTED
2020	005	8998	ROSARIO DELGADO, HECTOR RUBEN	MV03	2018 VOLK	10/01/20	1.00	12/29/22	15566	87.82	POSTED
2020	005	8998	ROSARIO DELGADO, HECTOR RUBEN	MV03	2018 VOLK	10/01/20	88.82	12/29/22	15567	-88.82	POSTED
3 ABATEMENTS					CYCLE TOTALS		178.64			-88.82	
2022	001	2227	ESPINAL, ENILDA ALTAGRAC	MV06	2021 TOYT	02/28/22	437.09	12/29/22	15564	-437.09	POSTED
2022	001	5136	NORSTROM, RUSSELL RICHARD	MV17	2015 GMC	02/28/22	74.53	12/05/22	15447	-74.53	POSTED
2 ABATEMENTS					CYCLE TOTALS		511.62			-511.62	
5 ABATEMENTS					REPORT TOTALS		690.26			-600.44	

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

BOARD OF ASSESSORS OF TOWN OF AYER

02/03/2023 12:52
248jguth

TOWN OF AYER
REPORT OF POSTED MV ABATEMENTS

P 1
mmarptab

FOR 01/01/2023 TO 01/31/2023

YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	ABATEMENT EXCISE TAX DATE	CERT #	AMOUNT	STATUS
2020	001	5184	NISSAN INFINITI LT	MV11	2017 NISS	02/28/20	157.31 01/03/23	15576	-104.87	POSTED
			1 ABATEMENTS			CYCLE TOTALS	157.31		-104.87	
2021	001	5101	NISSAN INFINITI LT	MV11	2019 NISS	02/26/21	253.90 01/03/23	15574	-169.26	POSTED
2021	001	5106	NISSAN INFINITI LT	MV11	2018 NISS	02/26/21	170.31 01/03/23	15575	-127.71	POSTED
2021	006	9647	VIZLYTICS INC	MV06	2022 BMW	02/28/22	64.27 01/04/23	15577	-64.27	POSTED
			3 ABATEMENTS			CYCLE TOTALS	488.48		-361.24	
2022	001	845	BUDKA, LARAIN H	MV11	2012 LINC	02/28/22	103.15 01/10/23	15579	-60.15	POSTED
2022	001	1612	DAIMLER TRUST	MV11	2020 MERZ	02/28/22	434.00 01/03/23	15568	-36.17	POSTED
2022	001	3012	HARROWER, PETER FRANCIS	MV11	2011 CHEV	02/28/22	64.95 01/03/23	15572	-16.17	POSTED
2022	001	3564	JP MORGAN CHASE BANK NA	MV11	2020 SUBA	02/28/22	204.95 01/03/23	15573	-51.23	POSTED
2022	001	6078	RUSSELL, MICHELE ELIZABET	MV06	2014 VOLK	02/28/22	68.15 01/25/23	15581	-68.15	POSTED
2022	001	6752	TAMLYN, ERICA M	MV06	2013 MERZ	02/28/22	98.40 01/19/23	15580	-98.40	POSTED
2022	006	9281	SINCLAIR, ROBERT STEPHEN	MV11	2019 HOND	12/14/22	64.90 01/04/23	15578	-64.90	POSTED
			7 ABATEMENTS			CYCLE TOTALS	1,038.50		-395.17	
			11 ABATEMENTS			REPORT TOTALS	1,684.29		-861.28	

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

BOARD OF ASSESSORS OF TOWN 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 Two Hundred Seventy Eight Dollars and Thirty Six cents (\$6,278.36)**.

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 **27th day of February 2023**

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

7

02/15/2023 11:12
248lmqu

TOWN OF AYER
COMMITMENT LIST

P 17
mmacomlt

YEAR: 2022 COMMITMENT: 7 BILL DATE: 02/27/2023 TAX COLLECTOR: BARBARA TIERNEY

LICENSE	REG	CUSTOMER	REGISTRANT	VEHICLE		BILL #	VALUATION	EXCISE TAX
				YEAR	MAKE			
				COMMITMENT TOTAL:		172	2,078,223.50	6,278.36
				TOTAL EXEMPTS :		0	.00	.00
				FINAL TOTAL :		172	2,078,223.50	6,278.36

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

BOARD OF ASSESSORS OF AYER

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE

COMMITMENT 1, 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 **Nine Hundred Seventy Eight Thousand Two Hundred Eleven Dollars and Eighteen cents (\$978,211.18)**.

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 **27th day of February 2023**

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

02/15/2023 15:31
248lmqu

TOWN OF AYER
COMMITMENT LIST

P 670
mmacomlt

YEAR: 2023 COMMITMENT: 1 BILL DATE: 02/27/2023 TAX COLLECTOR: BARBARA TIERNEY

LICENSE	REG	CUSTOMER	REGISTRANT	VEHICLE YEAR MAKE	BILL #	VALUATION	EXCISE TAX
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COMMITMENT TOTAL:				7,667		38,980,685.17	978,211.18
TOTAL EXEMPTS :				0		.00	.00
FINAL TOTAL :				7,667		38,980,685.17	978,211.18

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 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 **Fourteen Million Twenty Nine Thousand Eight Hundred Sixty dollars and Twenty Five cents (\$14,029,860.25)**, 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 27th day of February 2023

..... } 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 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 **Eight Million Seven Hundred Seven Thousand Four Hundred Seven dollars and Four cents (\$8,707,407.04)**, 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 **27th day of February 2023**

..... } 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 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 **Four Million Two Hundred Ten Thousand Five Hundred Forty dollars and Zero cents (\$4,210,540.00)**, which is the whole amount to all persons known to us to be liable to taxation on **Personal Property** 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 **27th day of February 2023**

..... } 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 tax list herewith committed to you the amount of the tax assessed to each person on **CPA SURCHARGE** as therein set forth, with interest, the sum total of such list being **Six Hundred Eighty Two Thousand One Hundred Eighteen dollars and Fifty Two cents (\$682,118.52)**, which is the whole amount to all persons known to us to be liable to taxation on **CPA SURCHARGE** 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 **27th** day of **February 2023**

..... } 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, PURSUANT TO THE PROVISIONS OF General Laws, Chapter 40, Section 42D, as amended, to levy on and collect, with interest, if imposed by regulations, and costs as provided by law, from each person against whose name and amount appears in the **Water Lien/Sewer Lien** column in the tax list herewith committed the amount so appearing, the sum total thereof being **Eighty Eight Thousand Six Hundred Eight Three dollars and Eighty Seven cents (\$88,683.87)**, which is the whole amount now remaining unpaid of the rates and charges for which liens were established on **December 16, 2023**, of a statement of unpaid rates and charges for water supplied and provided for, service rendered and materials furnished in connection therewith to or for the real estate described in such statement.

Each such account has been certified by the board or officer in charge of the water department to the board of assessors as unpaid and is now either added to the annual tax on the property to which it relates and committed as a part thereof or, if the property to which it relates is tax exempt, committed as the annual tax, the lien therefor, unless dissolved, or disclaimed and released or unless such rates and charges shall be excluded by court decree under General Laws, Chapter 60, Section 76B, to continue as provided in Section 37 of said Chapter 60, except that the date provided for termination of the lien in case of a recorded alienation shall be at the expiration of two years from October first of the year of such addition or committal. Upon commitment as a tax or part of a tax, such unpaid accounts under General Laws, Chapter 40, section 42A to 42F, as amended, inclusive, are subject to the provisions of law relative to interest on the taxes of which they become or, if the property were not tax exempt would become, a part.

And you are to pay over the amount of such water lien accounts and interest, if imposed by regulations, 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 water lien accounts 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 December 31 of the current year.

And in the levy and collection of such water lien accounts you are to have and to exercise the same powers and be subject to the same duties with respect to such accounts as in the case of the annual taxes upon real estate, and the provisions of the law relative to the collection of such annual taxes, the sale or taking of land for the non-payment thereof and the redemption of land so sold or taken shall, except as otherwise provided by law, apply to such unpaid accounts.

Given under our hands this 27TH day of February 2023

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

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TOWN OF AYER
TAX COMMITMENT BOOK - CHARGE SUMMARY

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

FINAL 2023 RE COMMITMENT

CHARGE	COUNT	TOTAL TAX	INSTALLMENT 1	INSTALLMENT 2	INSTALLMENT 3	INSTALLMENT 4
COMMERCIAL RE TAX	355	8,707,407.04	2,167,893.75	2,167,891.98	2,185,811.53	2,185,809.78
CPA SURCHARGE	3,247	682,118.52	169,517.06	169,517.61	171,541.83	171,542.02
RESIDENTIAL REAL ESTATE TAX	2,950	14,029,860.25	3,495,926.79	3,495,911.49	3,519,018.32	3,519,003.65
ROLLBACK TAXES	1	.00	.00	.00	.00	.00
SEWER LIEN	122	59,307.36	.00	.00	59,307.36	.00
WATER LIEN	125	29,376.51	.00	.00	29,376.51	.00
GRAND TOTAL	6,800	23,508,069.68	5,833,337.60	5,833,321.08	5,965,055.55	5,876,355.45
TOTAL UNPOSTED CREDIT		-44,980.00				
TOTAL NET TAX		23,463,089.68				

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TOWN OF AYER
TAX COMMITMENT BOOK - CHARGE SUMMARY

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

FINAL 2023 PP COMMITMENT

CHARGE	COUNT	TOTAL TAX	INSTALLMENT 1	INSTALLMENT 2	INSTALLMENT 3	INSTALLMENT 4
PERSONAL PROPERTY TAX	269	4,210,540.00	1,095,751.02	1,091,362.40	1,011,713.94	1,011,712.64
GRAND TOTAL	269	4,210,540.00	1,095,751.02	1,091,362.40	1,011,713.94	1,011,712.64

BOARD OF ASSESSORS

MONTHLY REPORT

November 2022

- ✚ October 2022 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- ✚ October 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 7 Motor Vehicle & Trailer Excise abatements totaling \$809.11.
- ✚ The Assessing Administrator prepared and held the Board of Assessors Meeting on November 30, 2022.
- ✚ Assessing Administrator presented the Classification Hearing on Tuesday, November 15, 2022 and started preparation for Tax Recap data for DOR.
- ✚ Assessing Administrator prepared for the upcoming 3 ATB case hearings (400 Groton Road, 13 Winthrop Avenue and Winthrop Avenue Rear) scheduled for December 8, 2022 and followed up with Tom McEnaney of KP Law.
- ✚ Proposed Board of Assessors Meeting is tentatively scheduled for January 25, 2023.

BOARD OF ASSESSORS

MONTHLY REPORT

December 2022

- ✚ November 2022 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- ✚ November 2022 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 starting FY2024 growth.
- ✚ The Board of Assessors approved 5 Motor Vehicle & Trailer Excise abatements totaling \$600.44.
- ✚ FY2023 Tax Rate was approved by DOR on December 13, 2022. FY2023 Residential Tax Rate is \$12.42 and CIP Tax Rate is \$27.45.
- ✚ Assessing Administrator prepared bill file with Tax Collector and Tom Hogan made adjustments accordingly to bill file for exemptions and abatements into Munis.
- ✚ Meeting conference for the 3 ATB case hearings (400 Groton Road, 13 Winthrop Avenue and Winthrop Avenue Rear) was held on December 8, 2022 with Attorney Tom McEnaney of KP Law, Attorney Mark Witkin and the ATB. Due to limited information provided by Attorney Mark Witkin, the opposing attorney to come to an agreement, a new ATB hearing is scheduled for March 9, 2023.
- ✚ Assessing Administrator rolled over IAS database into FY2024.
- ✚ Proposed Board of Assessors Meeting is tentatively scheduled for February 1, 2023.

BOARD OF ASSESSORS

MONTHLY REPORT

January 2023

- ✚ December 2022 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- ✚ December 2022 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 7 Motor Vehicle & Trailer Excise abatements totaling \$809.11.
- ✚ Assessing Department staff prepared FY2023 Residential and Commercial Real Estate, Personal Property, CPA and Water and Sewer Tax Warrant and Commitments.
- ✚ Real Estate and Personal Property Application Abatement period started on January 1-February 1st with a total 13 Real and Personal Property Abatements received.
- ✚ Assessing Administrator prepared for ATB Meeting conference on March 9, 2023 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.
- ✚ Proposed Board of Assessors Meeting is scheduled for February 27, 2023.