

**BOARD OF  
ASSESSORS  
MEETING  
MINUTES**

**August 31, 2016**

**Town Hall 1 Main St., Upton, MA 01568**

**Chairman James Earl, Assessor Kelly McElreath, Assessor  
William Taylor, Department Coordinator, Tracey Tardy**

1 The meeting, located at 1 Main St Upton MA, Ground floor conference room, was called  
2 to order by Assessor McElreath at 4:06 p.m. Second: Assessor Taylor, unanimous vote  
3 by the Board with Chairman Earl

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5 Attendees: Chairman James Earl, Assessor Kelly McElreath, Assessor Bill Taylor and  
6 Department Coordinator Tracey Tardy.

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8 Motion by Assessor McElreath to accept the meeting minutes from August 17, 2016.  
9 Second: Chairman Earl, Unanimous vote by the Board with Assessor Taylor

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11 The Board approved vouchers

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13 Motor vehicle abatements and certificates approved

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15 Warren Group sales report was reviewed

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17 Chapter land applications for 32 Walnut St, Gallant was approved.

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19 Reviewed the solar info from the state. The Board discussed contacting Blackstone  
20 Valley Tech to find out who owns the solar panels. If the panels are leased they can be  
21 taxed. If the school owns them they cannot be taxed. Also, Assessor McElreath will  
22 contact Jay Bayer to see who owns the panels that were just put up at Miscoe Middle  
23 school and the Coordinator will contact the Principal Assessor in Mendon and see what  
24 information they have found regarding ownership of the panels. Grafton will be  
25 contacted to see how they are taxing their solar farm.

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27 Reviewed information from the Treasurer/ Collectors office regarding deferral of taxes  
28 for hardship. The Board will research this further to see if it can be done for people  
29 under 65 years old.

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31 The Board discussed the wet lands discount with regards to making a policy for them  
32 once they have been established with guidelines set up by conservation and Assessors.

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34 Each parcel will be reviewed for the following things:

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- 36 • Is there diminished value or a detriment to the property if the owner is able to  
37 build a home on the property?
- 38 • Research will be done to see if the land was valued within a percentage of what  
39 the purchased was.
- 40 • How much of the land is considered wet?
- 41 • A percent amount will be determined depending on how it affects the land.

42 A motion was made by Assessor McElreath for a 5% discount for wet land on for 140  
43 North St. Second: Chairman Earl unanimous vote by the board with Assessor Taylor.  
44 Steps taken, the purchase price was compared to the value after all conservation  
45 guidelines were met. It was found that more than ½ the property was found to be wet.

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48 Other topics not anticipated:

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50 The work plan that was submitted to the state was reviewed to make sure we were  
51 staying within the time frame for certification.

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53 The next meeting will be held on September 14<sup>th</sup> @ 5:30

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55 Meeting adjourned @ 4:59 p.m.

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57 Respectfully Submitted,

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60 Tracey Tardy, Department Coordinator

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