

**BOARD OF
ASSESSORS
MEETING
MINUTES**

October 25, 2017

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, called to
2 order by Assessor McElreath at 4:05 p.m. Second: Chairman Taylor, majority vote by
3 the Board

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5 Attendees: Chairman Bill Taylor, Assessor McElreath, Assessor Earl, Department
6 Coordinator Tracey Tardy (Assessor Earl arrived at meeting @ 4:15 p.m.) and visitor
7 Maureen Dwinnell

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9 Motion made by Assessor McElreath to accept the meeting minutes from 10/11/17.
10 Second Chairman Taylor, majority vote of the Board

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12 Motion made by Assessor McElreath to approved Motor vehicle abatement application
13 and certificates. Second: Chairman Taylor, majority vote of the Board

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15 Motion to approve Vouchers, majority vote of the Board

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17 The Board reviewed the Overlay balance report. Majority of the Board agreed that the
18 overlay amount of 180K for Fiscal year 2018 is sufficient and additional funds should not
19 be needed.

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21 4:12 p.m. Mrs. Dwinnell from Stone Arber Farms came to speak with the Board
22 regarding outstanding personal property tax. Mrs. Dwinnell feels the items appearing on
23 past property cards were incorrect and thus she was billed incorrectly in the past. Mrs.
24 Dwinnell feels she should not have to pay past due/outstanding personal property as
25 she didn't own the equipment listed and/or they were listed as miscellaneous items and
26 she was unclear as to what the item was.

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28 Assessor McElreath informed Mrs. Dwinnell a form of list has never been filed with the
29 Assessors in Upton until FY2018, thus the Board could never correct any of the
30 incorrect billing. In addition, because there was not a form of list filed until FY2018, we
31 were able update/correct the personal property card. Mass State law dictates the Board
32 is not authorized to abate unless a form of list had been filed and thus there was nothing
33 the Board could abate at this time. Mrs. Dwinnell cited section 8 of chapter 58. This
34 MGL states extraordinary mitigating circumstances are needed to abate personal
35 property. The Board stated not filing a form of list is not considered an extraordinary
36 mitigating circumstance

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38 The permits for September were reviewed

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40 The deeds for September were reviewed along with the sales report form The Warren
41 Group

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43 A motion was made by Assessor McElreath regarding the Kelly & Nydam chapter land
44 61A and the requirements to have a forestry plan if they were going to have land listed
45 under the productive woodland section they must provide the plan. A certified letter will
46 be sent that the plan must be filed before next year in order to keep it under that status.
47 Unanimous vote by the Board.

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49 Discussion took place regarding the land curve. Chairman Taylor has done research on
50 it and found that the first 2 acres are at \$12000 acre and all acres over the first 2 acres
51 are valued @ \$7,200. The Chairman asked if the Department Coordinator would
52 contact Dan Lane from Northeast Revaluation and find out if the different land use
53 codes (LUC) in other towns have a different rate attached to them. I.E. LUC 130
54 developable, 131 potentially developable and 132 undeveloped. No decision has been
55 made at this point about removing the curve.

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57 The following projects are tabled until future meetings. Discussion on the wet land,
58 easement policy and the GIS data layer project.

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60 Meeting adjourned @ 5:20 p.m. unanimous vote of the Board

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63 Respectfully Submitted,

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66 Tracey Tardy, Department Coordinator

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