

**BOARD OF
ASSESSORS
MEETING
MINUTES**

July 10, 2018

Town Hall 1 Main St., Upton, MA 01568

William Taylor Chairman, Assessor Kelly McElreath, Assessor James Earl, 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 4:01 p.m. Second: Chairman Taylor, unanimous vote
3 by the Board with Assessor Earl
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5 Attendees: Chairman Bill Taylor, Assessor McElreath, Assessor Earl and Department
6 Coordinator Tracey Tardy
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8 Motion by Assessor McElreath to approve the meeting minutes from June 27, 2018.
9 Unanimous vote by the Board
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11 Motion by Assessor McElreath to approve vouchers, unanimous vote by the Board
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13 Motion by Assessor McElreath to approve motor vehicle abatement applications and
14 certificates, unanimous vote by the Board
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16 Chairman Taylor discussed charitable organizations and what makes one nonprofit
17 organization exempt and others not regarding open space lots.
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- 19 1. Must be nonprofit & charitable organization such as a 503 (C) which is exempt
20 from federal taxes. (However, organization must file a 3abc form with the
21 Assessors yearly)
- 22 2. Real estate must be owned and occupied by charitable organization for the
23 purpose for whom it is organized.... Such as land being held as an entity would
24 hold it for the public good.
- 25 3. Conservation and environmental protection are express obligators of the
26 Commonwealth of Massachusetts government.
- 27 4. Recreation & environmental protection for the general public.
- 28 5. Private clubs and golf courses are not exempt even if they are a nonprofit as they
29 are not for use by the general public
- 30 6. New England Forestry vs. the town of Hawley. Open land protected for
31 recreation & environmental protection and open to the public.
- 32 7. It is occupied as it is being held in an open state for the recreation and
33 environmental protection of the land.

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35 The Department Coordinator spoke to the Board regarding 2 lots on Wildwood Ave.
36 Map 19 lots 117 & 122 and whether or not they are considered buildable lot or not.
37 Chairman Taylor and the remainder of the Board would like something in writing from

38 either the Planning Board or Zoning Board of Appeals stating if they are or are not
39 buildable before making any kind of decision as to if the land should be rear acres or
40 prime site. One of the lots does have 2 right of ways to it.

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42 The Nydam chapter land was discussed with regard to any options that could be taken if
43 the forestry plan can not be put into place timely. Assessor McElreath and Chairman
44 Taylor suggested that the Coordinator contact the owner and let them know that the only
45 option would be to move the acres to chapter 61B for the fiscal year and put it into
46 forestry for fiscal 2021.

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48 The next meeting will be scheduled for July 25, 2018 @ 4:00 p.m.

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50 Meeting adjourned at 4:27 p.m. to enter into executive session. The open meeting will
51 not reconvene.

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53 Respectfully Submitted,

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56 Tracey Tardy, Department Coordinator

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