



*Board of Assessors
7 Main Street, Unit #1
Hubbardston, MA 01452
978-928-1400 X 203 Fax 978-928-1402*

Minutes of the Board of Assessors' Meeting held on **July 23, 2012** in the Assessors' Office located in the Library Basement.

Members Present: John Prentiss (Chair), Al Afonso (Member), George Bourgault (RRG) and Justine Lapierre (Clerk)

Board Members Absent: Kurt Leslie (Member)

Meeting brought to order at 7:05 p.m.

The following documents were signed:

- Meeting Minutes June 18, 2012
- Motor Vehicle Abatement for July 2012
- Motor Vehicle Commitment 2012-04
- Rollback tax calculation for Assessors' Map 4 Parcel 31
- Authorized Signatories for Fiscal Year 2013

The following discussions took place:

- Jassy Bratko enters the meeting at 7:20 p.m.
- Ms. Bratko states that an Assessor from Regional Resource Group came to inspect her property at 28 High Street for a building permit that was taken out for a roof mounted solar panels. She states that state regulations make the solar panels non-taxable. The BOA explains to her that she is correct, but in inspection from the Assessors' needs to be completed so the permit can be closed out. There will be no assessment on the panels.
- Ms. Bratko then states that she would like to discuss 3ABC application 2013008. She is there to discuss the matter as a member of the Board of Directors of the organization and not as the chair of the Hubbardston Open Space Committee. She states that the organization did not know that the mailing address of the Assessors had changed and that the application was post marked on time, even though it was not received by the BOA on time. Albert Afonso says that the envelope states P.O. Box 214, which would have been incorrect regardless of the mailing address change of the Board of Assessors, since their former address was P.O. Box 215. John Prentiss mentions that the question is not if the property meets the charitable requirements, but that the application was late. The application for Fiscal Year 2012 that was received on time was approved. Mr. Prentiss also mentions that the property in question also does not have a conservation restriction

placed on it. Ms. Bratko states that this process takes time, but is it something that the organization is trying currently trying to accomplish. She states that being able to place the property under a conservation restriction is in jeopardy because of the denial from the BOA for 3ABC charitable exemption. Mr. Afonso reiterates that the denial is because of a late application, not about issues with a conservation restriction. Ms. Bratko states that the application was mailed on time but to the wrong address and that it was an honest mistake by the organization. Ms. Bratko then reiterated that she is not speaking for the Hubbardston Open Space Committee, but if it were not for this organization, the Mount Jefferson Open Space Project would not have been able to be purchased. Granting 3ABC charitable exemption application 2013008 will help the Open Space Committee acquire more property in the future. Land Trust will not want to work with Hubbardston in the future if they cannot have tax exempt status, making land conservation more difficult. Mr. Afonso shows the calculation of what the taxes would be for the property if it were not exempt based on the current assessed value of \$191,000 and the Fiscal Year 2012 tax rate of \$12.70. The taxes would be \$2,425.70. he feels that this amount for an entire year of taxes does not seem like it would be that harmful to the organization based on the fact that their financial records showed there was \$14,000 extra money at the end of last year. Ms. Bratko states that this money needs to be paid back and that the payment of taxes would in fact harm the organization. They receive all of their money from membership fees and grants. They have no large donors. The BOA does want to help people and organizations such as this one but they want to make sure it is done lawfully. This is why the BOA wants to speak with Town Counsel to make sure that everything was done correctly and within the law. Ms. Bratko states that in the eyes of the organization, they filed on time and no extension would have thought to be filed ahead of the due date of the application. The BOA understands but again, wants to consult with Town Counsel to make sure all laws are being followed. The BOA will get back to the organization after Town Counsel is consulted and a vote is taken.

- Ms. Bratko thanks the BOA for their time and exits the meeting at 7:55 p.m.
- Mr Afonso spoke with Don Gordon from the Department of Revenue today for some advice on this matter. Mr. Gordon stated that the BOA's decision to deny was "fairly harsh". He also stated that "the law in this area is so vague; so many Boards do accept late applications. Public policy is written in favor of charitable organizations and the reason for harshness was not compelling."
- The BOA would still like to speak with the Town Secretary about how to get a legal opinion from Town Counsel. There has been no Appellate Tax Board hearing on Land Trusts and late 3ABC applications to look to as a precedent so a recommendation from Town Counsel seems to be the best option.
- 3ABC application 2013002 will be discussed at the following meeting.
- The BOA was asked by the Selectmen to give an opinion on whether the town should exercise its Right of First Refusal to purchase the barn in the Pinecrest subdivision. Mr. Prentiss voted the town should not exercise its right. Mr. Afonso voted that the town should purchase the property.

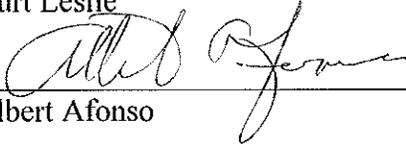
The next Board of Assessors Meeting is to be held on **Monday, July 30, 2012** at 7:00 p.m. in the Assessors' Office located in the Library Basement.

The Meeting was adjourned at 9:00 p.m.



John K. Prentiss

Kurt Leslie



Albert Afonso

Approved September 24, 2012

