



*Board of Assessors
7 Main Street, Unit #1
Hubbardston, MA 01452
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Minutes of the Board of Assessors' Meeting held on May 17, 2012 in the Assessors' Office located in the Library Basement.

Members Present: Kurt Leslie (Member), Al Afonso (Member), Harald Scheid (Regional Assessor), George Bourgault (RRG) and Justine Lapierre (Clerk)

Board Members Absent: John Prentiss (Chair)

Meeting brought to order at 7:00 p.m.

The following documents were signed:

- Motor Vehicle Abatements for May
- Motor Vehicle Warrants 2011-09 & 2012-03

The following discussions took place:

- Terry & Scott enter to discuss Real Estate Abatement Application 2012025
- Harald Scheid speaks about the qualifications for a property to be tax exempt and presents the findings of the property inspection, broken down building by building as previously presented to the BOA on May 7, 2012. Scott questions Building 1 as a parsonage. He states that Massachusetts General Law does not state that a minister must be ordained for their dwelling to be considered a parsonage. He also states that he considers staff that work and live on the property to be missionaries. No employees receive income, and all money raised goes towards the mission. He feels that only the buildings that are being used commercially should not be exempt.

Harald then presents and speaks of the Informational Guideline Release that states the qualifications for a tax exempt property, as well as prior Appellate Tax Board cases and the determinations. Scott also mentions that although there is no house of worship on the property, he preaches at over 200 houses of worship around the world. He also brings into questions the housing of staff and how that should also be tax exempt because they are carrying on the work of the mission. Harald states that MGL states that housing for staff can only be exempt if the staff pays little or no rent, living on the property is a condition of their employment, and is necessary for the operation of the charity. Scott believes that staff living on campus is needed to help students at all hours of the day and night including airport pickups. Also since no staff member is paid, it would seem

financially impossible for a staff member to live off campus unless they are independently wealthy. When Scott was asked if when staff members are hired, if it is stated that it is required to live on campus, Scott says no.

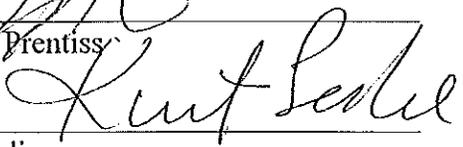
- Terry & Scott exit the meeting at 8:10 p.m.
- After more discussion, the BOA decides that the findings that were presented to Scott and Terry will be the final decision.
- After the findings of RE Abatement 2012025 showed that not all parts of this 3ABC charitable property was exempt, this makes the Board question the other applications for Fiscal Year 2013. The BOA decides to request a 60 day extension from all 3ABC applications for FY 2013 so that all aspects of their property can be inspected and verified as exempt or non-exempt from taxation. This will give the BOA a decision date of July 31, 2012. Signed extension letters must be returned to the Assessors' Office by June 1, 2012.

The next Board of Assessors Meeting is to be held on **Monday, June 18, 2012** at 7:00 p.m. in the Assessors' Office located in the Library Basement.

The Meeting was adjourned at 9:20 p.m.



John K. Prentiss



Kurt Leslie



Albert Afonso

Approved July 9, 2012