

**BOARD OF SELECTMEN  
MINUTES  
December 14<sup>th</sup>, 2015  
Slade Building**

**Members present:** Daniel Galante, Chair  
Michael Stauder, Clerk  
Patrick Girouard  
Jeffrey Williams

**Members absent:** Raeanne Siegel

**Staff present:** Anita Schiepers, Town Administrator; Jeannette Elsevier, Town Secretary

**Others present:** Board of Assessors, Margaret Greenlee Board of Assessors Clerk, Harold Scheid and Diane Peterson of Regional Resource Group, Cable Advisory Committee, Bill Hewig of Kopelman and Paige and Tom Cohen of Charter Cable

Meeting was called to order at 6:30 p.m. by D. Galante

**Open Session:**

**2016 License Approvals**

Ms. Elsevier, Town Secretary, presented the 2016 License Renewals for approval (list attached)

**Motion: J., Williams**

**2<sup>nd</sup>: P. Girouard**

**To approve 2016 licenses as presented**

**Vote: All in Favor**

**Quitclaim Deed Signing**

Anita Scheipers, Town Administrator, presented the deeds for the DCR parcel that were approved by Town Council and DCR. Ms. Scheipers provided two quitclaim deeds for the transfer of the Mile Road parcel and the parcel off of Hale Road/Natty Pond to DCR and a release deed for the parcel that the town is acquiring.

**Motion: P. Girouard**

**2<sup>nd</sup>: Jeff Williams**

**To sign and approve the deeds as presented**

**Vote: All in Favor**

**QRSD Task Force Update**

Dan Galante provided an update of the task force and the tours of the five elementary schools. A facilities evaluation process was part of the discussion of the task force and touched base on the utilization of the schools.

**Appointments**

**Motion: M. Stauder**

**2<sup>nd</sup>: P. Girouard**

**To appoint Stephanie Frend to the Open Space Committee (at the request of Open Space Committee Chair)**

**Vote: All in Favor**

**Town Administrator Appointment**

**Motion: J. Williams**

**2<sup>nd</sup>: P. Girouard**

**To appoint Walter Scott as MART Van dispatcher and waive the notification period**

**Vote: All in Favor**

**Motion: M. Stauder**

**2<sup>nd</sup>: J. Williams**

**To appoint Anthony Hoffman as the Plumbing/Gas Inspector and waive the notification period**

**Vote: All in Favor**

### **Building Committee Charge**

Ms. Scheipers presented a Building Committee charge for the Board's approval

**Motion: J. Williams**

**To appoint approve the Building Committee charge as presented**

**2<sup>nd</sup>: M. Stauder**

**Vote: All in Favor**

### **Updated Surplus Supplies Policy**

Ms. Scheipers requested the Board's approval to revamp policy regarding the disposal of surplus equipment valued at less than \$5,000 dollars. The state dictates the disposal of surplus equipment valued more than \$5,000 and the town is left to create their own policy. Ms. Scheipers is revising the policy to be in two parts:

- Part One – less than \$100 in value
- Part Two – more than \$100 in value but less than \$5,000

**Motion: M. Stauder**

**To approve the revised policy for disposal of surplus equipment**

**2<sup>nd</sup>: P. Girouard**

**Vote: All in Favor**

### **Grant Letter of Support**

Ms. Scheipers advised the board that the North Central Mass Economic Development Corp. had requested a written letter of support for a grant that they are doing with the state. The letter of support was time sensitive so Ms. Scheipers wrote the letter with Dan Galante's approval and was requesting a retroactive approval of the letter.

**Motion: M. Stauder**

**To approve the support letter as submitted**

**2<sup>nd</sup>: P. Girouard**

**Vote: All in Favor**

### **Tax Classification Hearing**

Dan Galante, Chair, formally read the tax classification hearing notice and introductions were made of all present. Mr. Scheid and Ms. Peterson of Regional Resource Group provided an overview and presentation of a mix tax rate versus a single rate. Ms. Peterson indicated the mix rate isn't feasible as commercial/small business is very limited in the town.

**Motion: M. Stauder**

**Approve the single tax rate as presented**

**2<sup>nd</sup>: J. Williams**

**Vote: All in Favor**

### **Charter License Renewal Hearing**

Dan Galante, chair formally read the hearing notice and introductions were made of all present. Tom Cohan of Charter Communications, Bill Hewig of Kopleman and Paige and the Cable Advisory Committee were introduced. Mr. Hewig explained the purpose of the hearing is to assist the selectmen in determining two important factors for consideration during the process of renewal. The first is the community's future community cable related needs over a presumptive term of ten years and two is whether the current cable operator (Charter) has operated or is currently operating in compliance with the present license. The license up for renewal is up for renewal in May of 2016. Mr. Hewig stated that the hearing is also for the purpose of the public and/or any other departments to state forth their specific needs. Those statements will then be used by the cable committee to put together a list of future needs to establish goals for discussion in negotiating the cable contract in May of 2016.

Ms. Scheipers provided a copy of the results of a survey (in lieu of public attendance) to Mr. Cohan. A major concern is the lack of cable reception or interruption in service. Mr. Cohan provided an overview of the future of Charter in the community and stated that he would provide information regarding the node frequency (as it relates to the question of fiberoptics). Ms. Scheipers stated the committees next step would be to finalize the business plan, meet to discuss and arrange a date to set up negotiations.

**Town Administrator Report- See attached**

**Meeting Minutes Approved**

**Motion: M. Stauder**

**2<sup>nd</sup>: P. Girouard**

**To approve minutes of September 21<sup>st</sup>, 2015 and October 5<sup>th</sup>, 2015 as presented**

**Vote: All in Favor**

**Motion: J. Williams**

**2<sup>nd</sup>:R. Siegel**

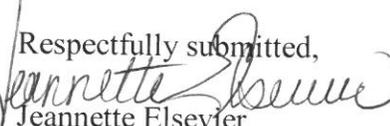
**To enter Executive Session for Reason #3, to discuss strategy with respect to collective bargaining if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair declares so and to adjourn immediately upon exiting.**

**Roll Call Vote: Mr. Galante –yes, Mr. Stauder– yes, Mr. Girouard- yes and  
Mr. Williams- yes**

**\*\*\*\*\*Executive Session Minutes are Separate\*\*\*\*\***

The meeting was adjourned at 8:30 p.m.

Respectfully submitted,

  
Jeannette Elsevier

Approved: 3/21/2016

**Board of Selectmen  
Special Meeting  
Slade Building  
December 14, 2015  
6:30 PM**

**Agenda Items:**

1. Open Session (If we do not have Open Session items to discuss, other agenda items may be brought forward earlier.)
2. **7:00pm Tax Classification Hearing** - Assessors
3. **7:15pm Charter License Renewal Hearing** – Cable Advisory Committee and Charter Cable Representatives
4. **2016 License Approvals** – Liquor, Common Victualers and Entertainment
6. **Quitclaim Deed Signing** – final step before transfer of the town land for the DCR parcel
7. **QRSD Task Force Update**
8. **BoS Appointments:**
  - Stephanie Frend – Open Space Committee (at the request of Open Space Comm. Chair)**Town Administrator Appointments:**
  - Walter Scott – MART Van Dispatcher
  - Anthony Hoffman – Plumbing/Gas Inspector
9. **Town Administrator**
  - WCSA-Membership Appointment
  - Building Committee Charge
  - Updated Surplus Supplies Policy
  - Grant Letter of Support Request
  - Town Administrator's Report
10. **Old Business:**
  - Brown Gravel Pit Proposal
  - Minutes
    - September 21, 2015
    - October 5, 2015
11. **Public/Press Question & Answer**
12. **Executive Session** – Pursuant to MGL C30A, s. 21(a) 3 – to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares.
13. **Adjourn**

**Future Events: Sat., January 9, 2016, DCR Lot Acquisition Celebration, Slade Building, 1pm – 3pm**

**Chair: Dan Galante**

## 2016 License Renewals

### **Global Montello Group Corporation- Mr. Mike's**

- Common Victualer
- All Alcohol – Package Store
- Sunday Sales of Alcohol

### **Hubbardston Market- Hany Tadrous**

- Common Victualer
- All Alcohol – Package Store
- Sunday Sales of Alcohol
- 

### **Hubbardston Rod & Gun Club, Inc.**

- Common Victualer
- Club- All Alcohol License
- Automatic Amusement Devices (3)

### **LadyBug Farm and Produce**

- Common Victualer

### **Netishen Home-Joseph Netishen**

- Lodging House

### **Nicel, Inc. – Pizza Palace**

- Common Victualer
- Wine & Malt- Restaurant
- Entertainment- Live Music
- Automatic Amusement Device

### **Peaceful Acres- Carol Curtis**

- Common Victualer
- General On- Premises Club- Wine & Malt

### **P.J.'s Diner- Keven Jackson**

- Common Victualer

### **Rietta Flea Market-John Koziel, Jr., Executor**

- Common Victualer
- All Alcohol- Restaurant

## Hubbardston Building Committee

### **Committee Membership:**

1. Selectmen representative – Dan Galante
2. Finance Committee representative – Susan Rayne
3. Capital Planning Committee representative – Bill Murray
4. Senior representative – John Nason
5. Public Safety representative – Ofc. Scott Chatigny
6. Citizen At large – Mike Pond
7. Citizen At Large – Rick Green
8. Town Administrator – Ex Officio

### **Owners Project Manager:**

1. Cardinal Construction – Tony DiLuzio
2. Clerk of the Works - TBD

### **Staff Support:**

1. Police Chief
2. Fire Chief
3. COA Director

### **Committee Charge:**

The ad hoc Building Committee shall be appointed by the Board of Selectmen, and shall serve in an advisory role issuing its collective recommendations to the Town Administrator. Working with the Owners Project Manager, the Committee will advise the Board of Selectmen, through the Town Administrator, in all matters regarding the Sr Center and Public Safety Building programmatic review and resulting 25% schematic designs and cost estimates for each building. For the Sr Center they will work with the architect on the full design through the 90% design completion, and shall participate in, and shall assist and advise the Town Administrator on any necessary value engineering.

Upon approval of construction funds for the Sr Center, and of the design and construction funds for the Public Safety Building, the Committee will continue to work with the Owners Project Manager in oversight and development of recommendations to the Town Administrator for the full design of the Public Safety Building design, and in construction decisions for each building. The Building Committee shall not have the authority to obligate the Town in any contractual matter.

The Committee's work will be completed when the Town has determined that all design and construction contractual obligations have been completed.

# Town of Hubbardston Policy on Disposal of Surplus Supplies

## Valued at less than \$5000<sup>1</sup>

- I. If it is the determination of the Chief Procurement Officer that an item or group of supplies has no resale or salvage value, or is valued at less than \$100, or when the item will require payment for disposal, the item or group of supplies shall first be offered to other departments for reuse. If items are still unused, they disposed of in such a manner that is at the least cost to the town; giving priority to area community groups when possible.
  
- II. If it is the determination of the Chief Procurement Officer that an item or group of supplies has been deemed surplus and has a resale or salvage value of more than \$100, but less than \$5000, the following processes shall be followed for disposition of said item(s) in the order listed below:
  1. Items should first be offered to other Town Departments to determine if they have any need for the surplus items(s).
  2. Items not transferred to other Town departments may be offered to local non-profit groups or agencies.
  3. A “silent auction” may be held after placing a minimum of a two week notice on the town web page, cable channel and posted with the town hall, **OR** the Town may seek informal quotes for the supplies after using the same notice provision.
  4. Items that have not been disposed of using methods 1 – 3 may be disposed of in one of the following ways:
    - a. Made available to residents on a specific date on a “first come, first- serve” basis after placing a minimum of a one week notice on the town web page and posted within the town hall.
    - b. Disposal at the town transfer station recycling area as appropriate.
    - c. Items may be disposed of through the Town’s solid waste hauling program.
  
- III. If it is the determination of the Chief Procurement Officer that an item or group of supplies has been deemed surplus and has a resale or salvage value of more than \$5000, the disposition of said item(s) shall be done in accordance with state law.

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<sup>1</sup> **Mass Requirements for surplus supplies valued at less than \$5,000.** You may dispose of a surplus supply with a resale or salvage value of less than \$5,000 using any method authorized by the written procedures established by your local jurisdiction. Your local jurisdiction must adopt written procedures before disposing of surplus supplies. These written procedures might include a process for advertising surplus supplies on your local jurisdiction’s website and/or in the local newspaper or seeking informal quotes for the supplies. Alternatively, your procedures might allow your local jurisdiction to hold a yard sale or a silent auction to sell the items. A set of the approved procedures should be developed and distributed to all departments.



***Town of Hubbardston  
Board of Selectmen***

7 MAIN STREET, Unit #3  
HUBBARDSTON, MASSACHUSETTS 01452  
(978) 928-1400 x 201 FAX (978) 928-3392

December 8, 2015

Mr. Roy M. Nascimento  
President  
North Central Massachusetts Economic Development Corporation  
860 South Street  
Fitchburg, MA 01420

Dear Mr. Nascimento,

I am writing on behalf of the Town of Hubbardston to express our full support of the North Central Massachusetts Development Corporation's Regional Economic Development Organization (REDO) grant proposal to the Massachusetts Office of Business Development.

The North Central Massachusetts Development Corporation leads the region's economic development by helping businesses to expand, relocate and succeed in North Central Massachusetts. The organization provides resources and support to area businesses, markets the strength of the region, helps to shape a strong workforce and collaborates to advance economic development in our region. The Town of Hubbardston fully supports the grant proposal and hopes that the proposal is successfully funded to enable the organization to continue its efforts.

The North Central Massachusetts Development Corporation is a unique and valuable partner to local government. We look forward to continuing and growing that partnership to build momentum toward growth and prosperity here in North Central Massachusetts.

Thank you for your contributions and service on behalf of our community and the region. Please do not hesitate to contact us if we can be of assistance.

Sincerely,

Daniel S. Galante  
Chairman of the Board of Selectmen

To: Hubbardston Board of Selectmen

From: Anita Scheipers, Town Administrator

Date: December 14, 2015

Re: Town Administrator's Report

1. **Health Insurance Opt-out Program:** You may recall that during union contract negotiations we had briefly discussed the potential of establishing a Health Insurance Opt-out Program which allows employees currently enrolled in the Town's health insurance, and who have the ability to obtain insurance from their spouse or other family members employer, would be eligible to cancel their Hubbardston coverage and receive an annual stipend of some amount in return for not being held on the Town's plan. This opt-out program provides a savings to the Town as it reduces the number of employees for whom we have an obligation to pay 65% of their insurance premium. For example, with the new 2016 insurance rates, an HMO Blue family plan costs the Town \$12,525 per year. We could offer an annual \$2,500 stipend, or other such sum TBD, and still save the Town over \$10,000 per employee that chooses to opt-out. Not all employees have the option to opt-out, but even one or two participants would create a savings for the Town. Please see a sheet describing Andover's program – whose stipend applies only for the first year. Other Towns have the annual stipend to ensure continuation of savings. **Is the Board interested in developing such a program?**
2. **Community Compact Application:** We have received informal notice that we have been approved to receive a state grant under the Community Compact Program to assist us in the development of a five-year financial forecast. It is expected that this will include discussion about how the QRSD assessments impact our ability to forecast and budget for annual expenses. The Collins Center has been contacted to ask if they have availability to assist us with this project. The Collins Center is well known for assisting communities with such projects, and I would recommend we move ahead with procuring their services once we receive the formal notice from the DLS.
3. **Court Action:** We have been notified that our Town Accountant has been asked to testify before the Grand Jury regarding the forensic audit work done to evaluate the amount of funds allegedly stolen over a multi-year by the previous Tax Collector. This means that the District Attorney is finally taking action on this case. It has been a two year wait to get to this point. I will work with Town Counsel to stay on top of this process and keep you informed.
4. **SoftRight Conversion of Tax Collector Software:** We have finally completed the transition from the old DOS based Point software to the SoftRight module for the Tax Collector financial records. Thanks to the hard work of Treasurer/Collector Kristen Noel, and Asst. Tax Collector Audrey Brooks, the change was almost seamless. We now have the ability to cross-check between the Tax Collector records, the Accountant records and the Treasurer records. Any discrepancies are easily identified and corrected. The new collector system includes an automated cash drawer that syncs to the computer so that any cash or check received in person is logged and instantly prints a receipt for the tax payer. At the end of each day the cash drawer is reconciled with the computer balance and all deposits must tie out to these balances. It is a daily check of the collections received. The software has the same forensic tracking as the Treasurer's and the Accountant's, so that any adjustments made in the system are clearly delineated. This is the final step to ensure there is complete accountability in all of our finance offices.
5. **Massworks Grant:** We have received the official award notice from the State regarding the award of the \$1M in Massworks funds for the repair of Old Westminster Road. The DPW Director and I will be meeting with Massworks staff to review the grant requirements and timelines. The DPW has already proactively cut back all road shoulders to ensure the road is at maximum width prior to grinding and repaving. We have some road side rocks and debris that DPW will attempt to pull out prior to snowfall this year, and some dead trees will also be cut in the late winter when we next get our turn at use of the regionally owned bucket truck.
6. **Healdville Road Bridge:** We have heard back again from MassDOT regarding their promise to provide major assistance with the replacement of the Healdville Road bridge. We are trying to find a mutually convenient date and time for their team to come out to the site to discuss project details. Once that date and time is set, I will let you know so that you may attend if available.
7. **Economic Development Assistance:** After submitting a letter of support for the North Central MA Chamber of Commerce's grant application, I spoke to their Director regarding working with them to discuss possible economic development strategies. I have been invited to meet with their Public Affairs Manager and their Economic Development Manager to see how they may be able to assist us. I will report back to the Board as to the outcome of that meeting

# Health Insurance Opt-Out Program

Fiscal Year 2016

Under these terms of the Town of Andover's Health Insurance Opt-Out Program, eligible active service employees who obtain alternate health insurance coverage from another source may voluntarily cancel their Town coverage, and receive 12 monthly payments in the corresponding amount listed below (in bold), which will be based on 25% of the total FY16 annual premium cost of the specific health insurance plan type (HMO or PPO) and coverage type (individual or family) that the employee was enrolled in prior to participating in this opt-out program.

To qualify for this opt-out program you must meet both of the following requirements:

- 1) You were an active employee of the Town of Andover covered by one of its health insurance plans for at least the last six months preceding your enrollment in this program;
- 2) You can provide documentation of alternate comparable health insurance plan coverage from another source.

Once enrolled in this opt-out program, you must maintain your alternate health insurance coverage, and you may not re-enroll in the Town's health insurance plans unless one of the following occurs:

- 1) You involuntarily lose your alternate health coverage through no fault of your own;
- 2) There is a change in your family status (e.g., marriage, divorce, birth or adoption of a child);
- 3) The termination of your spouse's employment, or a reduction of his/her hours, resulting in the loss of your alternate health insurance coverage;
- 4) At least 12 months have passed, and you choose to re-enroll in one of the Town's health insurance plans during the annual open enrollment period.

MIIA BCBS Plans	FY16 Annual Cost	25% of Cost	Monthly Payment*
Network Blue NE (HMO) – Individual	\$ 7,422.36	\$1,855.59	<b>\$154.63</b>
Network Blue NE (HMO) – Family	\$20,009.28	\$5,002.32	<b>\$416.86</b>
Blue Care Elect (PPO) – Individual	\$ 9,324.84	\$2,331.21	<b>\$194.27</b>
Blue Care Elect (PPO) – Family	\$24,990.72	\$6,247.68	<b>\$520.64</b>

\* These monthly payments are considered income and are subject to withholdings.

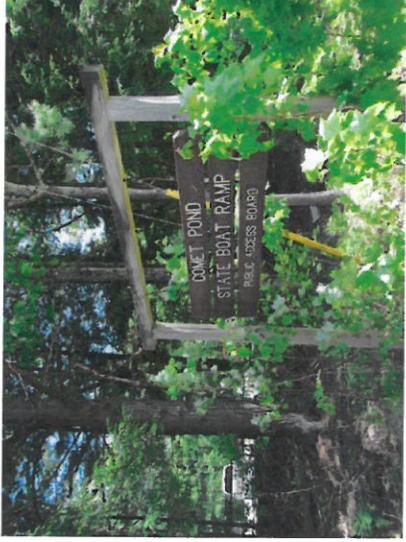
The open enrollment period to sign up for this opt-out program in Fiscal Year 2016 is as follows:

- May 15<sup>th</sup> – June 15<sup>th</sup> for the 12 month period of 7/1/15– 06/30/16

The monthly payments will end after 12 months, or will cease earlier if you must re-enroll in the Town's health insurance due to a qualifying event, you are no longer employed by the Town of Andover, or you voluntarily reduce your hours below the qualifying threshold.

A REVIEW OF THE FISCAL YEAR 2016  
PROPERTY TAX LEVY AND TAX LEVY  
SHIFTING OPTIONS

# Fiscal Year 2016 Tax Bill Classification & Exemptions



### 3 Tax Levy

#### Shifting

#### Options

None of the options will change the amount of the maximum allowable tax levy. Options only decide who will pay what portion of the levy.

1  
Minimum Residential Factor (MRF) commonly referred to as a "Split Tax Rate"

The MRF allows for a shift of the tax burden from the residential and open space classes of property to the commercial, industrial and personal property classes (CIP)

2  
Residential Exemption

Residential exemption allows for the shift of a portion of the residential tax burden from primary residences to second homeowners and non-owner occupied parcels such as apartment bldgs/multi family

3  
Small Business Exemption

Small business exemption allows for the shift of a portion of the CI tax burden from qualified CI property owners to non-qualified CI property owners  
Qualified=Average annual employment of no more than 10 people, the bldg value must be less than \$1M, and the property must be occupied by the eligible businesses as of Jan. 1st. If multiple occupants, all must qualify and the exemption goes to the landlord.

# What If ... Scenario Worksheet

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	R & O %
Residential	369,585,580	93.4328%	93.4328%
Open Space	0	0.0000%	
Commercial	9,608,195	2.4290%	
Industrial	5,155,600	1.3034%	
Personal Prop	11,213,690	2.8349%	6.5672%
<b>Total</b>	<b>395,563,065</b>	<b>100.0000%</b>	

## CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption

## LEVY

6289453 Estimated Levy  
**15.9** Single Tax Rate

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates							
		Res		Com		Ind		Res		Com		Ind		Res		Com		Ind		PP	
		O/S	0	O/S	0	O/S	0	O/S	0	O/S	0	O/S	0	O/S	0	O/S	0	O/S	0	O/S	0
1	100	93.4328	0	2.429	1.3034	2.8349	100	5,876,411	0	152,770	81,974	178,298	6,289,453	15.9	0	15.9	0	15.9	15.9	15.9	15.9
1.025	99.8243	93.2686	0	2.4897	1.3359	2.9057	100	5,866,085	0	156,590	84,023	182,755	6,289,453	15.87	0	16.3	0	16.3	16.3	16.3	16.3
1.05	99.6486	93.1044	0	2.5504	1.3685	2.9766	100	5,855,759	0	160,409	86,073	187,213	6,289,453	15.84	0	16.7	0	16.7	16.7	16.7	16.7
1.075	99.4728	92.9402	0	2.6112	1.4011	3.0475	100	5,845,433	0	164,228	88,122	191,670	6,289,453	15.82	0	17.09	0	17.09	17.09	17.09	17.09
1.1	99.2971	92.7761	0	2.6719	1.4337	3.1184	100	5,835,107	0	168,047	90,171	196,127	6,289,453	15.79	0	17.49	0	17.49	17.49	17.49	17.49
1.125	99.1214	92.6119	0	2.7326	1.4663	3.1892	100	5,824,781	0	171,867	92,221	200,585	6,289,453	15.76	0	17.89	0	17.89	17.89	17.89	17.89
1.15	98.9457	92.4477	0	2.7933	1.4989	3.2601	100	5,814,455	0	175,686	94,270	205,042	6,289,453	15.73	0	18.29	0	18.29	18.29	18.29	18.29
1.175	98.77	92.2835	0	2.8541	1.5314	3.331	100	5,804,129	0	179,505	96,320	209,500	6,289,453	15.7	0	18.68	0	18.68	18.68	18.68	18.68
1.2	98.5942	92.1193	0	2.9148	1.564	3.4018	100	5,793,803	0	183,324	98,369	213,957	6,289,453	15.68	0	19.08	0	19.08	19.08	19.08	19.08
1.225	98.4185	91.9552	0	2.9755	1.5966	3.4727	100	5,783,477	0	187,144	100,418	218,415	6,289,453	15.65	0	19.48	0	19.48	19.48	19.48	19.48
1.25	98.2428	91.791	0	3.0362	1.6292	3.5436	100	5,773,150	0	190,963	102,468	222,872	6,289,453	15.62	0	19.88	0	19.88	19.88	19.88	19.88

Assessed Value	Tax Shift	Res Tax Rate	Res Tax	Res Savings	CIP Tax Rate	CIP Tax	CIP Increase	Net Tax Shift	RES Diff
\$250,000	One rate	15.90	\$3,975						
	1.05	15.84	\$3,960	\$15	16.70	\$4,175	\$200	\$215	
\$500,000	One rate	15.90	\$7,950						
	1.10	15.79	\$3,948	\$28	17.49	\$4,373	\$398	\$425	
\$750,000	One rate	15.90	\$11,925						
	1.05	18.20	\$9,100	-\$1,150	19.37	\$9,685	\$1,735	\$585	
\$1,000,000	One rate	15.90	\$15,900						
	1.10	17.95	\$8,975	-\$1,025	20.30	\$10,150	\$2,200	\$1,175	
\$1,000,000	One rate	15.90	\$15,900						
	1.05	18.20	\$13,650	-\$1,725	19.37	\$14,528	\$2,603	\$878	
\$1,000,000	One rate	15.90	\$15,900						
	1.10	17.95	\$13,463	-\$1,538	20.30	\$15,225	\$3,300	\$1,763	
\$1,000,000	One rate	15.90	\$15,900						
	1.05	18.20	\$18,200	-\$2,300	19.37	\$19,370	\$3,470	\$1,170	
\$1,000,000	One rate	15.90	\$15,900						
	1.10	17.95	\$17,950	-\$2,050	20.30	\$20,300	\$4,400	\$2,350	

Hubbardston Board of Assessors  
 Levy and Tax Rate Comparison - Fiscal Year 2010 thru 2016  
 Prepared for Tax Classification Hearing December 14, 2015

Fiscal Year	New Growth Revenues			Total	Max Allowbl Levy	Actual Levy	Excess Capacity	Tax Rate	TR Increase	Debt Excl
	Real Estate	Pers Prop								
2016	73,385	16,791	90,176	6,290,678	6,289,453	1,225.27	15.90	6.57%	23,660	
2015	49,149	73,131	122,280	6,132,109	6,123,543	357.79	14.92	2.75%	105,922	
2014	37,605	135	37,740	5,869,541	5,867,618	1,923.40	14.52	6.45%	109,632	
2013	37,626	1,681	39,307	5,697,750	5,694,419	3,331.04	13.64	7.40%	115,146	
2012	13,241	1,785	15,026	5,516,792	5,512,754	4,037.76	12.70	12.09%	108,697	
2011	14,036	3,579	17,615	5,120,253	5,119,724	529.42	11.33		-141,278	

**Comments:**

- a) Personal property growth is highly variable and this year driven by 1 new solar project, and other businesses with reported new assets.
- b) Most of Hubbardston's real estate growth relates to condominium construction.
- c) Tax rate increases are attributable to decreased valuations, although waterfront property increased as did commercial/industrial values.

**Top Taxpayers**

	FY16	FY16 TAX	FY15	FY15 TAX	TAX BILL DIF
Luberski Inc	2,154,134	\$34,250.73	2,016,834	\$30,091.16	\$4,159.57
Fletcher John L & James L, Trustees	1,404,300	\$22,328.37	1,404,300	\$20,952.16	\$1,376.21
Traven Development LLC	1,235,600	\$19,646.04	642,500	\$9,586.10	\$10,059.94
Gill David H	1,022,500	\$16,257.75	1,079,000	\$16,098.68	\$159.07
Larson Tomas R	988,200	\$15,712.38	1,059,500	\$15,807.74	-\$95.36

**Average Single Family Home Valuation versus Tax Bill**

	FY16	FY16 TAX	FY15	FY15 TAX	TAX BILL DIF
* 101 Class Parcels/Valuation	214,110	\$3,404.34	226,862	\$3,384.78	\$19.56
avg 6% decreased value	350,000	\$5,565.00	350,000	\$5,222.00	\$343.00
	425,000	\$6,757.50	425,000	\$6,341.00	\$416.50
	500,000	\$7,950.00	500,000	\$7,460.00	\$490.00

appears to be error on Gateway form?

**FY15 APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$8,574,394.08
Overlay Deficits	15,872.18
Cherry Sheet Offsets	5,424.00
Snow and Ice Deficit	0
State and County Charges	16,413.00
Allowance for Abatements & Exemptions	144,387.52
<b>TOTAL</b>	<b>\$8,756,490.78</b>

**ANTICIPATED REVENUES**

Property Tax Levy	\$6,123,542.70
State Distributions -	
State Aid	\$400,828.00
Veteran Reimbursements	12,818.00
Exemption Reimbursements	16,002.00
State Owned Land	56,838.00
Public Libraries	5,424.00

*Local-Non-property Tax Revenues (anticipated)*

Motor Vehicle Excise	\$550,000.00
Penalties & Interest on Taxes	22,000.00
Payment in Lieu of Taxes	380,222.00
Other Charges for Services	0
Fees	50,000.00
Other Revenues	14,000.00

**FY16 APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$8,949,294.94
Overlay Deficits	0
Cherry Sheet Offsets	5,497.00
Snow and Ice Deficit	32,616.87
State and County Charges	18,844.00
Allowance for Abatements & Exemptions	102,039.66
<b>TOTAL</b>	<b>\$9,108,292.47</b>

**ANTICIPATED REVENUES**

Property Tax Levy	\$6,289,452.73
State Distributions -	
State Aid	\$415,258.00
Veteran Reimbursements	26,563.00
Exemption Reimbursements	18,395.00
State Owned Land	56,838.00
Public Libraries	5,497.00

*Local-Non-property Tax Revenues (anticipated)*

Motor Vehicle Excise	\$583,900.00
Penalties & Interest on Taxes	35,000.00
Payment in Lieu of Taxes	330,000.00
Other Charges for Services	0
Fees	70,000.00
Other Revenues	10,000.00

**DIFFERENCE**

	\$374,900.86
	\$73.00
	\$32,616.87
	\$2,431.00
	(\$42,347.86)
	\$0.00
	\$351,801.69

Licenses and Permits	52,000.00	Licenses and Permits	59,000.00	\$7,000.00
Fines and Forfeits	6,000.00	Fines and Forfeits	8,000.00	\$2,000.00
Investment Income	12,000.00	Investment Income	4,400.00	(\$7,600.00)
Misc Non-Recurring	809.53	Misc Non-Recurring	30,000.00	\$29,190.47

*Other*

Free Cash	\$248,000.00	Free Cash	\$221,290.00	(\$26,710.00)
Community Preservation Funds	82,555.78	Community Preservation Funds	150,850.74	\$68,294.96
Other Available Funds	487,785.30	Other Available Funds	604,051.00	\$116,265.70
Enterprise Funds	236,475.00	Enterprise Funds	189,797.00	(\$46,678.00)

**TOTAL RECEIPTS & REVENUES**      **\$8,756,490.70**      **TOTAL RECEIPTS & REVENUES**      **\$9,108,292.47**      **\$351,801.77**

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$	SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$	DIFFERENCE
Ambulance	3.03	236,475.00	Ambulance	3.08	237,053.00	\$578.00
Debt Service	0.19	15,325.00	Debt Service	0.06	5,000.00	(\$10,325.00)
Emergency Com/Management	1.33	104,150.00	Emergency Com/Management	1.5	115,036.00	\$10,886.00
Fire Protection	2.97	232,760.00	Fire Protection	3.13	240,766.00	\$8,006.00
General Expenses/Benefits	5.76	450,758.00	General Expenses/Benefits	6.98	536,680.00	\$85,922.00
General Government	7.82	611,656.00	General Government	8.02	616,154.60	\$4,498.60
Health/Human Services	0.52	40,320.00	Health/Human Services	0.97	74,571.00	\$34,251.00
Inspectional/Planning Services	0.7	54,626.00	Inspectional/Planning Services	1.06	81,804.00	\$27,178.00
Cultural/Recreation	1.32	102,885.00	Cultural/Recreation	0.11	8,150.00	(\$94,735.00)
Library	0.88	68,650.00	Library	0.96	71,952.00	\$3,302.00
Police Protection	7.51	587,742.00	Police Protection	7.42	570,513.00	(\$17,229.00)
Public Works	9.71	760,307.00	Public Works	10.33	794,132.00	\$33,825.00
Education	57.97	4,538,046.00	Education	58.84	4,572,291.00	\$34,245.00
Other Public Safety	0.31	23,994.00	Other Public Safety	0.32	24,345.00	\$351.00

**TOTAL BUDGET**      **\$7,827,694.00**      **TOTAL BUDGET**      **\$7,686,050.20**      **(\$141,643.80)**

**THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
TAX RATE RECAPITULATION**

FISCAL 2016

**OF  
HUBBARDSTON**  
City / Town / District

**I. TAX RATE SUMMARY**

Ia. Total amount to be raised (from IIe)	\$	<u>9,108,292.47</u>
Ib. Total estimated receipts and other revenue sources (from IIIe)		<u>2,818,839.74</u>
Ic. Tax levy (Ia minus Ib)	\$	<u>6,289,452.73</u>
Id. Distribution of Tax Rates and levies		

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	93.4328%	5,876,411.79	369,585,580	15.90	5,876,410.72
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	2.4290%	152,770.81	9,608,195	15.90	152,770.30
Net of Exempt					0.00
Industrial	1.3033%	81,970.44	5,155,600	15.90	81,974.04
<b>SUBTOTAL</b>	97.1651%		384,349,375		6,111,155.06
Personal	2.8349%	178,299.70	11,213,690	15.90	178,297.67
<b>TOTAL</b>	100.0000%		395,563,065		6,289,452.73

Board of Assessors of HUBBARDSTON  
City / Town / District

MUST EQUAL IC

**NOTE : The information is preliminary and is subject to change.**

Harald M. Scheid, RRG Principal, Hubbardston, 978-928-1400  
Assessor

12/2/2015 3:33 PM  
Date

Diane Peterson, Regional Assessor 508-873-087...  
(Comments)

**Do Not Write Below This Line --- For Department of Revenue Use Only**

**Reviewed By**                      Deborah Wagner  
**Date :**  
**Approved :**  
**Director of Accounts**

TAX RATE RECAPITULATION

FISCAL 2016

HUBBARDSTON

City / Town / District

**II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(e) from page 4)	\$	8,949,294.94
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	0.00	
2. Debt and interest charges not included on page 4	0.00	
3. Final court judgements	0.00	
4. Total overlay deficits of prior years	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	5,497.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. Authorized Deferral of Teachers' Pay	0.00	
9. Snow and ice deficit Ch. 44, Sec. 31D	32,616.87	
10. Other (specify on separate letter)	0.00	
TOTAL Ilb (Total lines 1 through 10)		38,113.87
Ilc. State and county cherry sheet charges (C.S. 1-EC)		18,844.00
Ild. Allowance for abatements and exemptions (overlay)		102,039.66
Ile. Total amount to be raised (Total Ila through Ild)	\$	9,108,292.47

**III. Estimated receipts and other revenue sources**

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$ 522,551.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		522,551.00
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col(b), Line 24)	1,130,300.00	
2. Offset Receipts (Schedule A-1)	0.00	
3. Enterprise Funds (Schedule A-2)	189,797.00	
4. Community Preservation Funds (See Schedule A-4)	150,850.74	
TOTAL IIIb		1,470,947.74
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col.(c))	221,290.00	
2. Other available funds (page 4, col.(d))	604,051.00	
TOTAL IIIc		825,341.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2015	0.00	
b. Free cash..appropriated on or after July 1, 2015	0.00	
2. Municipal light source	0.00	
3. Teachers' pay deferral	0.00	
4. Other source :	0.00	
TOTAL IIId		0.00
IIIe. Total estimated receipts and other revenue sources	\$	2,818,839.74
(Total IIIa through IIId)		

**IV. Summary of total amount to be raised and total receipts from all sources**

a. Total amount to be raised (from Ile)	\$	9,108,292.47
b. Total estimated receipts and other revenue sources (from IIIe)	\$ 2,818,839.74	
c. Total real and personal property tax levy (from Ic)	\$ 6,289,452.73	
d. Total receipts from all sources (total IVb plus IVc)	\$	9,108,292.47

**LOCAL RECEIPTS NOT ALLOCATED \***  
**TAX RATE RECAPITULATION**

**HUBBARDSTON**

City/Town/District

	(a) Actual Receipts Fiscal 2015	(b) Estimated Receipts Fiscal 2016
==> 1 MOTOR VEHICLE EXCISE	598,542.26	583,900.00
2 OTHER EXCISE		
==> a.Meals	0.00	0.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	41,314.49	35,000.00
==> 4 PAYMENTS IN LIEU OF TAXES	330,532.72	330,000.00
5 CHARGES FOR SERVICES - WATER	0.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	0.00	0.00
10 FEES	73,755.63	70,000.00
11 RENTALS	0.00	0.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	12,206.98	10,000.00
17 LICENSES AND PERMITS	59,728.25	59,000.00
18 SPECIAL ASSESSMENTS	0.00	0.00
==> 19 FINES AND FORFEITS	10,176.00	8,000.00
==> 20 INVESTMENT INCOME	4,473.16	4,400.00
==> 21 MEDICAID REIMBURSEMENT	0.00	0.00
==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	0.00	30,000.00
<b>24 TOTALS</b>	<b>\$ 1,130,729.49</b>	<b>\$ 1,130,300.00</b>

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2016 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Eric Kinsharf, Accountant, Hubbardston, 978-928-1400

10/23/2015 9:20 PM Line 23 is FEMA reimbursement for 1/22/2015 s...

Accounting Officer

Date

(Comments)

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2015 estimated receipts to FY2016 estimated

**CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING**

**TAX RATE RECAPITULATION**

**HUBBARDSTON**

**FISCAL 2016**

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
06/02/2015	2015	120,878.17	0.00	31,000.00	85,000.00	4,878.17	0.00	0.00
06/02/2015	2016	8,778,416.77	7,733,306.20	190,290.00	519,051.00	335,769.57	236,000.00	427,050.00
08/10/2015	2016	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>		8,949,294.94	7,783,306.20	221,290.00	604,051.00	340,647.74		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

HUBBARDSTON  
City/Town/District

Joyce E. Green, Town Clerk, Hubbardston, 978-928-1400  
Clerk

12/2/2015 1:33 PM  
Date