

**TOWN OF LUDLOW
BOARD OF ASSESSORS**

488 CHAPIN STREET

LUDLOW, MASSACHUSETTS 01056

TEL: (413) 583-5608 FAX: (413) 583-5603

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TOWN OF LUDLOW

BOARD OF ASSESSORS MINUTES FOR WEDNESDAY, SEPTEMBER 25, 2019

Minutes of the Board of Assessors Meeting held September 25, 2019 at 4:30 p.m. in the Assessor's Office, 3rd Floor @ Ludlow Town Hall

Members of Board of Assessors: Antonio Rosa – Chairman (Present)
Kelly Rua – Clerk (absent)
Michael O'Rourke - Member (Present)

Also, in Attendance: Jose Alves - Assistant Assessor (Present)
Maria Fernandes - Associate Assessor (Present)

Meeting began at 4:30 p.m. called to order by Mr. Rosa in the Selectmen's Conference Room.

Executive Session: Motion made by Mr. O'Rourke to enter Executive Session @ 4:40 p.m. to discuss with the Board of Assessors, CCR/Huxley Solar's Proposed Payment in Lieu of Taxes for 504 Fuller Street and to have a meeting at 4:45 with Matthew Ide, a representative of Massachusetts Municipal Wholesale Electric Company for Payment in Lieu of Taxes Negotiations. Motion seconded by Mr. Rosa. Motion passed 2-0. To comply with Mass Law Chapter 59, Section 60 and will return to regular session when Executive Session has ended.

Roll Call:

Michael O'Rourke – yes
Antonio Rosa – yes

Motion made by Mr. O'Rourke to come out of Executive Session at 5:20 p.m. and return to regular session and adjourn. Motion seconded by Mr. Rosa. Motion passed 2-0.

Roll Call:

Michael O'Rourke - yes
Antonio Rosa – yes

95. Board noted the Deaths for the month of August 2019
96. Motion made by Mr. O'Rourke to approve and sign departmental payments for the month of September 2019. Motion seconded by Mr. Rosa. Motion passed 2-0.
97. Motion made by Mr. O'Rourke to approve, sign and notarize 2 Classified Land Tax Liens under Agricultural 61A on 2 parcels of land located on 0 Lyon Street, the owners are changing the classification on remaining land from Recreational to Agricultural. The second Lien will be

classified under Recreational 61B on one parcel of land located on 51 Alden Street, this is a new parcel of classified land. Motion seconded by Mr. Rosa. Motion passed 2-0.

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98. Motion made by Mr. O'Rourke to sign Fiscal Year 2016 Personal Property Tax Abatement Record for the month of August in the amount of \$640.00. Motion seconded by Mr. Rosa. Motion passed 2-0.
99. Motion made by Mr. O'Rourke to sign Fiscal Year 2013 – 2016 Uncollectible Personal Property Tax Abatement Records for the month of August 2019 in the total amount of \$24,594.53. Motion seconded by Mr. Rosa. Motion passed 2-0.
100. Motion made by Mr. O'Rourke to sign 2013, 2018 and 2019 Motor Vehicle and Trailer Excise Tax Abatement Records for the month of August 2019 in the total amount of \$9,955.64. Motion seconded by Mr. Rosa. Motion passed 2-0.
101. Motion made by Mr. O'Rourke to sign 2015 Uncollectible Motor Vehicle and Trailer Excise Tax Abatement Record for the month of August 2019 in the amount of \$7,484.92. Motion seconded by Mr. Rosa. Motion passed 2-0.
102. Motion made by Mr. O'Rourke to approve or deny and sign Fiscal Year 2020 Real Estate Tax Exemption Applications & a Denial Notice for new residents applying under Clause 22, Veterans. Motion seconded by Mr. Rosa. Motion passed 2-0.
103. Motion made by Mr. O'Rourke to approve and sign 2019 Motor Vehicle and Trailer Excise Tax Abatement Applications, a Denial Notice and Certificates. Motion seconded by Mr. Rosa. Motion passed 2-0.
104. Motion made by Mr. O'Rourke to approve and sign the Board of Assessor's Minutes and Executive Session Minutes from their meeting held on August 28, 2019. Motion seconded by Mr. Rosa. Motion passed 2-0.
105. Board reviewed a letter from the Appellate Tax Board letting the Town of Ludlow know that MCI Communications Services, Inc. withdrawal of its pending petition for Personal Property Tax Abatement for Fiscal Year 2016, because of the recent agreement to settle and payment in the amount the ATB proposed \$640.00.
106. Motion made by Mr. O'Rourke to approve and sign 2 copies of the 5th Commitment List for 2019 Motor Vehicle and Trailer Excise Taxes in the amount of \$84,639.69. Motion seconded by Mr. Rosa. Motion passed 2-0.
107. Motion made by Mr. O'Rourke to approve and sign the Board of Assessor's Warrant to Tax Collector, Fred Pereira for Commitment 5, 2019 Motor Vehicle and Trailer Excise Taxes in the amount of \$84,639.69. Motion seconded by Mr. Rosa. Motion passed 2-0.
108. Motion made by Mr. O'Rourke to approve and sign 2 copies of the 1st Commitment List for Fiscal Year 2020 Boat Excise Taxes in the amount of \$3,764.00. Motion seconded by Mr. Rosa. Motion passed 2-0.
109. Motion made by Mr. O'Rourke to approve and sign the Board of Assessor's Warrant to Tax Collector, Fred Pereira for Commitment 1, Fiscal Year 2020 Boat Excise Taxes in the amount of \$3,764.00. Motion seconded by Mr. Rosa. Motion passed 2-0.

110. Motion made by Mr. O'Rourke to approve and sign 2 copies of the 8th Commitment List for 2018 Motor Vehicle and Trailer Excise Taxes in the amount of \$52.50. Motion seconded by Mr. Rosa. Motion passed 2-0.

111. Motion made by Mr. O'Rourke to approve and sign the Board of Assessor's Warrant to Tax Collector, Fred Pereira for Commitment 8, 2018 Motor Vehicle and Trailer Excise Taxes in the amount of \$52.50. Motion seconded by Mr. Rosa. Motion passed 2-0.

112. Board noted a copy of a letter from Jose Alves, Assistant Assessor to the Board of Selectmen requesting to schedule the Tax Classification Hearing for Fiscal Year 2020 for Tuesday, October 22, 2019.

Motion made by Mr. O'Rourke to adjourn @ 5:21 p.m. Motion seconded by Mr. Rosa. Motion passed 2-0.

Discussion:

- **Next Meeting – October 22, 2019 @ 6:00 p.m. (Tentative)**

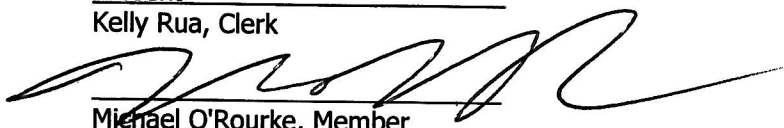
Respectfully submitted,



Antonio Rosa, Chairman

Absent

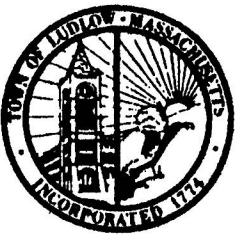
Kelly Rua, Clerk



Michael O'Rourke, Member

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**BOARD OF ASSESSOR'S EXECUTIVE SESSION MINUTES FOR WEDNESDAY, SEPTEMBER 25,
2019**

Minutes of the Board of Assessor's Meeting held September 25, 2019 in the Board of Selectmen's Conference Room, 3rd Floor of the Town Hall @ 4:30 p.m.

Board Members Present were:

Antonio Rosa
Michael O'Rourke
Kelly Rua (absent)

Also, Present were:

Jose Alves
Maria Fernandes

Executive Session: Motion made by Mr. O'Rourke to enter Executive Session @ 4:40 p.m. to discuss with the Board of Assessors, CCR/Huxley Solar's Proposed Payment in Lieu of Taxes for 504 Fuller Street Solar Project and to have a meeting at 4:45 with Matthew Ide, a representative of Massachusetts Municipal Wholesale Electric Company for Payment in Lieu of Taxes Negotiations for Fiscal Year 2020. Motion seconded by Mr. Rosa. Motion passed 2-0.

To comply with Mass Law Chapter 59, Section 60 and will return to regular session when Executive Session has ended.

Roll Call:

Michael O'Rourke – yes
Antonio Rosa – yes

The Board to discuss CCR/Huxley Solar's Proposed Payment in Lieu of Taxes that was submitted to Mr. Alves for the 504 Fuller Street Solar Project:

Mr. Alves shared with the Board of Assessors the valuation method for solar facilities. The negotiations with Ethan Winter the representative from CCR/Huxley Solar was based on the values of the solar production. Mr. Alves explained that the Payment In Lieu of Taxes would be 20 years, the original value is set at \$7.24 million for the entire project and the Payment In Lieu of Taxes would encompass the panels and electric production at \$8,250.00 per M/W (megawatt). The land on which the solar panels are placed will be assessed annually as per the Department of Revenue Guidelines.

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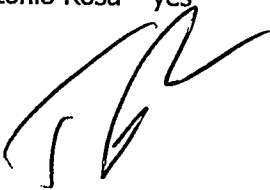
Meeting @ 4:45 p.m. with Matthew Ide, representative of Massachusetts Municipal Wholesale Electric Company for Payment in Lieu of Taxes Negotiations for Fiscal Year 2020:

Matthew Ide, the representative from Massachusetts Municipal Wholesale Electric Company met with the Board of Assessors to present the Payment in Lieu of Taxes values for Fiscal Year 2020. He briefly explained the state of the energy market, environmental law changes, benefits and downfalls for the current energy prices. His offer for the Payment in Lieu of Taxes was 1.25 million for Fiscal Year 2020, that is down \$100,000.00 from the previous year. After they met with Matthew Ide, the Board discussed splitting the difference of the \$100,000.00 short fall offered and countering with the amount of 1.3 million. Motion made by Mr. O'Rourke to counter the offer for the Payment in Lieu of Taxes with the amount of 1.3 million dollars. Motion seconded by Mr. Rosa. Motion passed 2-0.

Motion made by Mr. O'Rourke to come out of Executive Session at 5:20 p.m. and return to regular session and adjourn. Motion seconded by Mr. Rosa. Motion passed 2-0.

Roll Call:

Michael O'Rourke - yes
Antonio Rosa - yes



Respectfully submitted,

Kelly Rua (absent)
Date:

Board Members

