



**TOWN OF LUDLOW
BOARD OF ASSESSORS**

488 CHAPIN STREET

LUDLOW, MASSACHUSETTS 01056

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

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BOARD OF ASSESSORS MINUTES FOR TUESDAY, NOVEMBER 19, 2019

Minutes of the Board of Assessors Meeting held November 19, 2019 at 5:15 p.m. in the Assessor's Department,
3rd Floor @ Ludlow Town Hall

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

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

Meeting began at 5:15 p.m. called to order by Mr. Rosa in the Assessor's Department.

Executive Session: Motion made by Mr. O'Rourke to enter Executive Session @ 5:20 to discuss Fiscal Year 2020 Tax Rate. Motion seconded by Mrs. Rua. Motion passed 3-0. 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
Kelly Rua - yes

Motion made by Mr. O'Rourke to come out of Executive Session at 5:55 p.m. and return to regular session and adjourn. Motion seconded by Mrs. Rua. Motion passed 3-0.

Roll Call:

Michael O'Rourke - yes
Antonio Rosa – yes
Kelly Rua - yes

121. Board noted the Deaths for the month of October 2019
122. Board discussed and reviewed a notice from the HHCAA Christmas Party & Annual Meeting with Election of Officers on December 5, 2019 @ 6:00 P.M., the Board will get back to Maria whether they will attend. Motion made by Mr. O'Rourke to approve and sign departmental payments for above item and other expenditures for the month of November 2019. Motion seconded by Mrs Rua. Motion passed 3-0.


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123. Motion made by Mr. O'Rourke to sign Fiscal Year 2020 Boat Excise Tax Abatement Record and 2019 Motor Vehicle and Trailer Excise Tax Abatement Records in the total amount of \$3,750.20. Motion seconded by Mrs. Rua. Motion passed 3-0.
 124. Motion made by Mr. O'Rourke to approve and sign 2013, 2018 and 2019 Motor Vehicle and Trailer Excise Tax Abatement Applications and Certificates. Motion seconded by Mrs. Rua. Motion passed 3-0.
 125. Motion made by Mr. O'Rourke to approve and sign Fiscal Year 2020 Assessor's Warrant to Tax Collector, Fred Pereira for Payment In-Lieu of Taxes for Massachusetts Municipal Wholesale Electric Company in the amount of \$1,300,000.00 which will be paid in 2 installments. Motion seconded by Mrs. Rua. Motion passed 3-0.
 126. Motion made by Mr. O'Rourke to approve and sign 2 copies of the Commitment List 6 for the 2019 Motor Vehicle and Trailer Excise Taxes in the amount of \$41,171.22. Motion seconded by Mrs. Rua. Motion passed 3-0.
 127. Motion made by Mr. O'Rourke to approve and sign an Assessor's Warrant to Tax Collector, Fred Pereira for 2019 Motor Vehicle and Trailer Excise Taxes for Commitment 6 in the amount of \$41,171.22. Motion seconded by Mrs. Rua. Motion passed 3-0.
 128. 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 October 22, 2019. Motion seconded by Mrs. Rua. Motion passed 3-0.
 129. Motion made by Mr. O'Rourke to approve and sign Fiscal Year 2020 Department of Revenue Tax Rate Documents. Motion seconded by Mrs. Rua. Motion passed 3-0.
 130. Motion made by Mr. O'Rourke to approve, deny and sign Fiscal Year 2020 Real Estate Tax Exemption Applications and an Exemption Denial Notice under 41C Senior Exemptions and 22 Veterans Exemptions for first time filers. Motion seconded by Mrs. Rua. Motion passed 3-0.

Motion made by Mr. O'Rourke to adjourn @ 5:55 p.m. and attend the 6:00 p.m. Board of Selectmen's Meeting for the Fiscal Year 2020 Tax Classification Hearing. Motion seconded by Mrs. Rua. Motion passed 3-0.

Discussion:

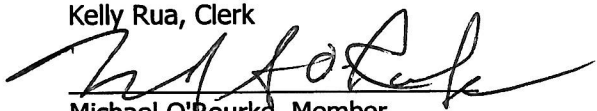
- **Next Meeting – December 18, 2019 @ 4:30**

Respectfully submitted,



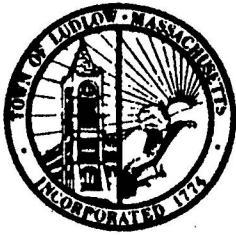
Antonio Rosa, Chairman

Kelly Rua, Clerk



Michael O'Rourke, Member

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BOARD OF ASSESSOR'S EXECUTIVE SESSION MINUTES FOR TUESDAY, November 19, 2019

Minutes of the Board of Assessor's Meeting held November 19, 2019 in the Board of Assessor's Department 3rd Floor of the Town Hall @ 5:00 p.m.

Board Members Present were:

Antonio Rosa
Michael O'Rourke
Kelly Rua

Also, Present were:

Jose Alves
Maria Fernandes

Executive Session: Motion made by Mr. O'Rourke to enter Executive Session @ 5:20 to discuss Fiscal Year 2020 Tax Rate. Motion seconded by Mrs. Rua. Motion passed 3-0. 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
Kelly Rua - yes

Mr. Alves distributed to the Board members a copy of Ludlow Fiscal Year 2020 Tax Classification Analysis dated November 19, 2019 that he received from Paul Kapinos, because Mr. Kapinos was unable to attend the meeting. Mr. Alves explained the results of the analysis to the Board Members.

- Fiscal Year 2020 is an Interim Year Adjustment. The work is complete and has been approved by the Massachusetts Department of Revenue.
- The Fiscal Year Values are as of January 1, 2019 and are based on sales between January 1, 2017 and December 31, 2018; Our current assessment level is approximately 94%. The DOR allows assessment levels between 90% and 110%.
- Values increase as the result of interim adjustments by approximately 2% to 4%. The total valuation of the town increased by 3.2%.
- The New Growth increased by 0.8% from \$651,756 last year to \$656,658 for Fiscal Year 2020.

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- The Minimum Residential Factor is 86.9934
- The Tax Levy has increased by \$3,054,253.36 (7.4%) from \$41,195,060.36 in Fiscal Year 2019 to \$44,249,313.72 in Fiscal Year 2020 and is (0.026%) below the maximum allowable levy of \$44,260,652
- The Tax Rate @ 100% will be \$20.62 Compared to last years \$19.82 (+80 cents) a 4.0% increase.
- Under the current Classification Rate of 100%, the average Single Family Home Tax Bill will increase by \$298.00 (6.7%), from \$4,469.00 last year to \$4,767.00. The average Commercial Tax Bill will increase by \$669.00 (6.7%) from \$9,950.00 last year to \$10,619.00.
- Any attempt to shift more of the Tax Burden from the Residential to the Commercial, Industrial and Personal Property Classes would result in significant increases to the CIP Taxes since these classes comprise only 20.45% of the Total Value of the Town. The impact of any further shift is illustrated on Tables 2 and 3 on page 2 of the handout.

In conclusion Mr. Alves explained due to the disproportionate increases created by imposing a split rate, the Assessor's should strongly recommend to the Board of Selectmen to keep the classification rate at 100%. Mr. Alves explained page 2 figures, (Total Taxable Valuation by Class and Yearly Comparison, Rate Shift and Tax Impact of Rate Shift to the Average Assessed Values).

Motion made by Mr. O'Rourke to come out of Executive Session at 5:55 p.m. and return to regular session, adjourn and attend the 6:00 p.m. Board of Selectmen's Meeting for the Fiscal Year 2020 Tax Classification Hearing. Motion seconded by Mrs. Rua. Motion passed 3-0.

Roll Call:

Michael O'Rourke - yes
Antonio Rosa - yes
Kelly Rua - yes

Respectfully submitted,

Kelly Rua
Date:

Board Members

