



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 WEDNESDAY, JANUARY 22, 2020

Minutes of the Board of Assessors Meeting held January 22, 2020 at 4:30 p.m. in the Selectmen's Conference Room, 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 4:30 p.m. called to order by Mr. Rosa in the Assessor's Department.

1. Board noted the Deaths for the month of December 2019
2. Motion made by Mr. O'Rourke to approve and sign a letter from Tax Collector, Fred Pereira asking to bill In-lieu of Real Estate Taxes for Fiscal Year 2020 to the Springfield Water and Sewer Commission for the Springfield Reservoir Land in the amount of \$32,651.77. Motion seconded by Mrs. Rua. Motion passed 3-0.
3. Motion made by Mr. O'Rourke to refuse to exercise the right to purchase a property owned by Joan Lupa which is a portion of land in the amount of 5.39 Acre, which will be coming out of Chapter Land 61A Agricultural, located on 62 Nash Hill Road, identified on Assessor's Map 9, Parcel 36A and Mr. Alves will tax the portion of land for Roll Back Taxes. Motion seconded by Mrs. Rua. Motion passed 3-0.
4. Motion made by Mr. O'Rourke to approve, sign and notarize 2 Releases of Classified Land Tax Liens to be sent to Hampden County Registry of Deeds for 3 parcels of land, 2 located on 0 West Street and 1 partial release located on 62 Nash Hill Road. Motion seconded by Mrs. Rua. Motion passed 3-0.
5. Motion made by Mr. O'Rourke to approve and sign a letter from Tax Collector, Fred Pereira asking to bill In-lieu of Real Estate Taxes for Fiscal Year 2020 to the Ludlow Housing Authority in the amount of \$4,853.64. Motion seconded by Mrs. Rua. Motion passed 3-0.
6. Motion made by Mr. O'Rourke to approve and sign Commitment List 7 for 2019 Motor Vehicle and Trailer Excise Taxes in the amount of \$5,874.57. Motion seconded by Mrs. Rua. Motion passed 3-0.

7. 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 7 in the amount of \$5,874.57. Motion seconded by Mrs. Rua. Motion passed 3-0.
8. Motion made by Mr. O'Rourke to approve and sign 2018 and 2019 Motor Vehicle and Trailer Excise Tax Abatement Records for the month of December 2019 in the total amount of \$1,376.97. Motion seconded by Mrs. Rua. Motion passed 3-0.
9. Motion made by Mr. O'Rourke to approve and sign Fiscal Year 2019 and Fiscal Year 2020 Boat Excise Tax Abatement Records for the month of December 2019 in the total amount of \$45.00. Motion seconded by Mrs. Rua. Motion passed 3-0.
10. Motion made by Mr. O'Rourke to approve and sign Fiscal Year 2020 Senior Work Tax Abatement Records for the month of December 2019 in the amount of \$33,500.00. Motion seconded by Mr. Rua. Motion passed 3-0.
11. Motion made by Mr. O'Rourke to approve and sign Fiscal Year 2020 Real Estate Tax Exemption Records for 37A Blind, 41C Seniors and 22 Veterans for the month of December 2019 in the total amount of \$141,619.84. Motion seconded by Mrs. Rua. Motion passed 3-0.
12. Motion made by Mr. O'Rourke to approve and sign 2017, 2018 and 2019 Motor Vehicle and Trailer Excise Tax Abatement Applications, Denials Notices and Certificates for the month of January 2020. Motion seconded by Mrs. Rua. Motion passed 3-0.
13. Motion made by Mr. O'Rourke to approve an additional Fiscal Year 2020 Senior Work Tax Abatement Letter for the month of January 2020. Motion seconded by Mrs. Rua. Motion passed 3-0.
14. Motion made by Mr. O'Rourke to approve and sign Fiscal Year 2020 returning and new residents Real Estate Tax Exemption Applications and Certificates under 37A Blind, 41C Seniors and 22 Veterans for the month of January 2020.
15. Motion made by Mr. O'Rourke to approve and sign the Board of Assessor's Minutes from their meeting held on December 18, 2019. Motion seconded by Mrs. Rua. Motion passed 3-0.
16. Motion made by Mr. O'Rourke to Reassess Epiroc North America Corp and the equipment located at 151 Carmelinas Circle for Fiscal Year 2021 Personal Property Tax billing. Motion seconded by Mrs. Rua. Motion passed 3-0.

Discussion:

- **Next Meeting – February 19, 2020 @ 4:30**
- **Board discussed and voted to increase allowable income for 41C Senior Exemptions:**

The Board of Selectmen requested the Board of Assessor's to review the Senior Exemption 41C Program during the Fiscal Year 2020 Tax Classification Hearing. They wanted the review to be on the exemption qualifying income and age. After a comparison reviewing the abutting towns, the Board recommend increasing the

net worth for single filers from \$28,000.00 to \$30,000.00 and married from \$30,000.00 to \$35,000.00. The Board also recommended the Gross income for single from \$13,000.00 to \$15,000.00 plus Social Security deduction ending at \$19,758 and married from \$15,000.00 to \$25,000.00 plus Social Security deduction ending at \$32,137.00. The Board also discussed recommending keeping the qualifying age at 70 and not to adjust it to age 65, because the town already offers 75 slots to the Senior Work Abatement to people age 65. Motion made by Mr. O'Rourke to recommend the above position of the Board of Assessor's in the review to make changes to the Senior Exemption 41C. Motion seconded by Mrs. Rua. Motion passed 3-0.

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- **Board discussed 1077 Center Street Solar:**

Mr. Alves explained to the Board that they had agreed with the 1077 Center Street Solar increase of \$60,000.00 per acre if we abated the property we initially had added to the solar panels for taxation. This would be a better value methodology than the approach we had taken when we added the land to the solar panels. After deliberation, Mr. O'Rourke made a motion to accept the increase. Motion seconded by Mrs. Rua. Motion passed 3-0.

Executive Session: Motion made by Mr. O'Rourke to go into Executive Session at 5:10 p.m. to review, approve or deny Fiscal Year 2020 Real Estate Tax Abatement Applications and Personal Property Tax Abatement Applications. To comply with Mass Law Chapter 59, Section 60 and will return to regular session when Executive Session has ended.

Roll Call:

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

Motion made by Mr. O'Rourke to adjourn @ 6:10 p.m. Motion seconded by Mrs. Rua. Motion passed 3-0.

Roll Call:

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

Respectfully submitted,

Antonio Rosa, Chairman



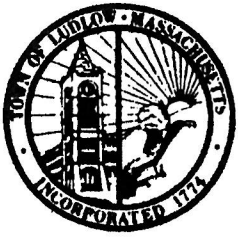


Kelly Rua, Clerk



Michael O'Rourke, Member

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**BOARD OF ASSESSOR'S EXECUTIVE SESSION MINUTES FOR WEDNESDAY, JANUARY 22,
2020**

Minutes of the Board of Assessor's Meeting held January 22, 2020 in the Selectmen's Conference Room on the 3rd Floor of the Town Hall @ 5:10 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 go into Executive Session at 5:10 p.m. to review, approve or deny Fiscal Year 2020 Real Estate Tax Abatement Applications and Personal Property Tax Abatement Applications. To comply with Mass Law Chapter 59, Section 60 and will return to regular session when Executive Session has ended.

Roll Call:

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

- **Board to review and approve or deny Fiscal Year 2020 Abatement Applications and Certificates for Real Estate and Personal Property.**

The Board of Assessors reviewed all Fiscal Year 2020 Abatement Applications, and Notices of Refusal and Certificates to Abate Real Estate Taxes and Personal Property Tax Abatements. Mr. Alves had previously inspected all Abatement Applicants properties and businesses and explained each abatement and refusal finding to the Board of Assessors. Motion made by Mr. O'Rourke to approve the following Real Estate Tax Abatement Applications. Motion seconded by Mrs. Rua. Motion passed 3-0, with the exception of 2 properties Motion passed 2-0, Mr. Rosa abstained due to a conflict.

Approved Real Estate Tax Abatements and Certificates vote passed 3-0.

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15C-550-63-0-R	12B-1350-192-0-R
12B-3200-184A-0-R	16A-3600-130-0-R
16D-3650-30-1-R	17-5775-27-0-R
10-5850-104B-0-R	30-6745-194-0-R
15B-6800-74-0-R	27A-8000-149-0-R
15D-8400-27-0-R	30-10400-39A-0-R
32-10550-1-0-R	41-11700-45A-0-R
27-12600-189-0-R	15D-14300-68-0-R
1C-17800-91-0-R	14B-18550-56-0-R
16B-3650-87A-0-R	11D-5850-121-0-R
1C-5925-109AM-0-R	27B-6300-77B-0-R
15A-9300-115-0-R	25A-10400-17-1-R
27-13410-35D-0-R	15D-4900-15-0-R
17-3550-12A-0-R	12A-17550-113-0-R
31-11075-112D-0-R	11A-5950-129-0-R
11A-6500-81-0-R	14B-18260-74-0-R
10-5850-98E-0-R	27A-2050-45-0-R
15A-8450-153-0-R	12B-1350-193-0-R
39-2200-23B-0-R	17-2425-47-0-R
27A-3650-4-1-R	2D-4625-91D-0-R
31-4900-119C-0-R	10-5850-99-13-R
33-10550-52-0-R	33-10550-52E-0-R
30-15500-120-0-R	12A-17550-114-0-R
16D-1500-6-0-R	2D-13150-82A-0-R
14B-13600-6-1-R	24-3550-60-0-R
24-3550-61-0-R	24-3550-60E-0-R

Approved Real Estate Tax Abatements and Certificates vote passed 2-0. Mr. Rosa abstained on the parcels below.

26-4075-47K-0-R	15D-12300-168-0-R
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Approved Personal Property Tax Abatement and Certificates vote passed 3-0.

Acct. 0-519-PP-0-P

Notices of Refusal to Abate vote passed 3-0.

26-14435-37G-0-R	25-14435-27A-0-R
25-14435-27D-0-R	26-14435-37H-0-R
26-14435-37J-0-R	16B-3550-114-0-R

16B-3550-116-1-R
26-10400-66-2-R
26-14435-37D-0-R

3-3700-26-0-R
26-10400-66-5-R
30-11075-52AC-0-R

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Motion made by Mr. O'Rourke to return to regular session and adjourn @ 6:10 p.m. Motion seconded by Mrs. Rua. Motion passed 3-0.

Roll Call:

Antonio Rosa – yes

Michael O'Rourke – yes

Kelly Rua - yes

Respectfully submitted,

Kelly Rua

Date:

Board Members

Handwritten signatures of Board Members, including Kelly Rua, written over a horizontal line.