



Board of Assessors
Town Hall
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Billerica, Massachusetts 01821

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MINUTES
BOARD OF ASSESSORS MEETING
April 13, 2021
1:30 PM via Zoom

Meeting was called to order at 1:30 PM. Present were Principal/Chief Assessor and Chairman Richard Scanlon, Associate Assessor Kathy Matos, and Associate Assessor John Speidel. The Board met via Zoom to comply with Town of Billerica public meeting regulations due to the COVID 19 Pandemic.

A Motion was made to Open the Meeting by Ms. Matos, seconded by Mr. Speidel. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The motion was voted 3-0. A Motion was also made by Ms. Matos to have each Board vote during this meeting be considered a Roll Call vote. Mr. Speidel seconded. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The motion was voted 3-0.

FIRST ORDER OF BUSINESS – Acceptance of Minutes from the Last Meeting – Mr. Scanlon presented Minutes for the Board’s review for meeting held January 22, 2021 and March 19, 2021. After review, Ms. Matos motioned to approve the January 22, 2021 Meeting Minutes, seconded by Mr. Speidel. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The motion was voted 3-0. were ready for this meeting and would be presented at the next meeting. After review, Ms. Matos motioned to approve the March 19, 2021 Meeting Minutes, seconded by Mr. Speidel. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The motion was voted 3-0.

PUBLIC COMMENT – Zoom Administrator Olivia Canario informed the Chair that one person Kelly Sardinia had appeared for Public Comment at this meeting. Mr. Scanlon informed her that she had 3-5 minutes to address the Board on any topic of her choosing. He cautioned that Public Comment is not a Question & Answer period or a Public Hearing. It is a time to express one’s opinion, thoughts, or comments on an issue. Ms. Sardinia stated that she had questions relating to the assessment of 279 Boston Road. Mr. Scanlon stated that she should email her questions to the Chair and/or request time to be added to the Board’s agenda to have these questions answered. Ms. Sardinia stated that she would follow up in that regard. No other party appeared for Public Comment.

Ms. Matos motioned to go into Executive Session to discuss abatement applications, tax deferral applications, tax exemption applications and motor vehicle excise tax applications since the Board would be dealing with confidential, financial information when deliberating on these applications and since members of the Public were signed on to Zoom listening to this meeting. Mr. Speidel seconded. Mr. Scanlon stated that MGL Chapter 59, Section 59 and Section 60 allowed the Assessors to go into Executive Session in this regard. The Board voted 3-0 to go into Executive Session. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The motion was voted 3-0.

SECOND ORDER OF BUSINESS – Consideration of Fiscal Year 2021 Real Estate Abatement Applications - Mr. Scanlon presented several abatement applications for the Board’s consideration. Most applications considered were commercial/industrial (C/I) properties. Two were residential properties. The Board discussed each C/I application with Mr. Scanlon stating all of them were current ATB cases or had not provided the Board with any supporting documentation regarding their appeal. After consideration, upon motion by Ms. Matos and second by Mr. Speidel, the Board voted 3-0 to deny each of these abatement applications. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The denial forms as a result of the Board’s actions in these matters are public record and are available upon request at the Assessors’ Office. On the commercial/industrial appeals, the Board voted to deny the following properties:

<u>Location</u>	<u>FY21 Assessed Value</u>
11 Executive Park Drive	\$898,400
446 Boston Road	\$11,129,000
700 Boston Road	\$27,178,300
192 Boston Road	\$2,248,000
25 Middlesex Turnpike	\$11,349,500
900 Middlesex Turnpike	\$4,443,600
326 Salem Road	\$571,100
55 Middlesex Turnpike	\$62,193,200
41 Alexander Road	\$57,731,200

The Board considered two residential abatement applications for Billerica rear excess land on properties in Tewksbury at 1119 and 1123 Chandler Street. In each appeal, Mr. Scanlon explained that an error had been made by appraisal staff in calling the rear excess land a contractor’s yard and taxing it at the commercial tax rate (\$29.89). He stated that both he and Mr. DerBoghosian inspected the property and verified that there was no contractor’s yard on either property. He recommended that the properties both be abated to their Fiscal Year 2020 assessed value to correct the error. After consideration, upon motion by Ms. Matos and second by Mr. Speidel, the Board voted 3-0 to approve each of these abatement applications. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The abatement certificates as a result of the Board’s actions in these matters are public record and are available upon request at the Assessors’ Office. On the residential appeals, the Board voted to abate the following properties:

<u>Location</u>	<u>FY21 Assessed Value</u>	<u>FY21 Abated Value</u>
Rear Gray St (19-6-0)	\$165,100	\$2,100
Rear Gray St (19-7-0)	\$187,000	\$15,500

THIRD ORDER OF BUSINESS – Reconsideration of Fiscal Year 2021 Real Estate Abatement Applications for 279 Boston Road and 2 Bridge Street – Mr. Scanlon requested that the Board reconsider the abatement application for 2 Bridge Street, in which an abatement had previously been issued. He explained that new information had been discovered and that the Appellant and his real estate broker had listed the property for sale for \$1,375,000. This information was not known the Board when it voted to abate the property. Mr. Scanlon recommended that the Board deny the abatement application for 2 Bridge Street upon reconsideration in light of this new discovery. Discussion ensued among the Board members centering on the recent development history of this property and the ethics involved in not divulging pertinent information during an abatement application review. After consideration, upon motion by Ms. Matos and second by Mr. Speidel, the Board voted 3-0 to deny the abatement application for 2 Bridge Street. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The denial form as a result of the Board’s action in these matters is public record and is available upon request at the Assessors’ Office

FOURTH ORDER OF BUSINESS – Consideration of Fiscal Year 2021 Personal Property Abatement Applications – Mr. Scanlon presented two Personal Property abatement applications for the Board’s consideration as reported by Personal Property Appraiser Chad Theriault. One was for PNC Equipment Finance LLC (PP# 3214) and the other for M/K Systems Inc at 41 Alexander Road. It was recommended by Mr. Theriault that the Personal Property value in PNC abatement application be reduced due to the incorrect depreciation being applied to 2019 assets. It was further recommended that the personal property value of the M/K abatement application be abated in full since the applicant proved that his business had no personal property assets on site as of the Fiscal Year 2021 valuation date. After consideration, upon motion by Ms. Matos and second by Mr. Speidel, the Board voted 3-0 to approve each of these abatement applications. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The abatement certificates as a result of the Board’s actions in these matters are public record and are available upon request at the Assessors’ Office. On the residential appeals, the Board voted to abate the following properties:

<u>Location</u>	<u>FY21 Assessed Value</u>	<u>FY21 Abated Value</u>
PNC Equipment Finance LLC	\$187,900	\$169,100
M/K Systems Inc	\$12,700	\$0

FIFTH ORDER OF BUSINESS – Consideration of Appellate Tax Board Settlements – 273 Boston Road, 99 Chelmsford Road – Mr. Scanlon presented one ATB settlement at 273 Boston Road for the Board’s review. He stated that the proposal for 99 Chelmsford Road was not ready yet. He informed the Board that there were Fiscal Year 2019 and 2020 ATB appeals on this property and a Fiscal Year 2021 abatement application pending. The subject property is the McDonald’s restaurant at the corner of Bridge Street and Treble Cove Road. Mr. Scanlon recommended that these cases be settled based upon the discovery during negotiations that the Assessors were using above market rent for similar McDonald’s restaurants in neighboring properties. After adjusting the rent to make it more in line with similar subject properties, the proposed settlement was offered:

<u>Fiscal Year</u>	<u>Location</u>	<u>Assessed Value</u>	<u>Settlement Value</u>
2019	273 Boston Road	\$2,134,000	\$1,766,000

2020	273 Boston Road	\$2,261,400	\$2,000,000
2021	273 Boston Road	\$2,261,400	\$2,000,000
2022	273 Boston Road	\$2,000,000	\$2,000,000

After consideration, upon motion by Ms. Matos and second by Mr. Speidel. the Board voted 3-0 to approve this ATB settlement. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The abatement certificates as a result of the Board's actions in these matters are public record and are available upon request at the Assessors' Office.

SIXTH ORDER OF BUSINESS – Consideration of Fiscal Year 2021 Property Tax Deferral Applications – Mr. Scanlon presented two Property Tax Deferral applications for the Board's review. The locations are 12 Amherst Street and 15 Georgiana Road. After brief discussion, the Board voted unanimously 3-0 to approve each of these applications as motioned by Ms. Matos and seconded by Mr. Speidel as both parties had been enrolled in the Property Tax Deferral program for a number of years . A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The property tax deferral certificates as a result of the Board's actions in these matters are public record and are available upon request at the Assessors' Office.

SEVENTH ORDER OF BUSINESS – Consideration of Fiscal Year 2021 Statutory Tax Exemption Applications – The Board considered one tax exemption application that was filed weeks late by a Veteran located at 161 Nashua Road. While sympathetic, it was stated that the applicant had 9 months to file a timely application. Mr. Scanlon stated that he would make sure the clerks continued to contact this applicant next year to insure he files timely. After consideration, upon motion by Ms. Matos and second by Mr. Speidel. the Board voted 3-0 to deny this statutory tax exemption application. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The late application form as a result of the Board's action in this matter is public record and is available upon request at the Assessors' Office.

EIGHTH ORDER OF BUSINESS – Consideration of 2020/2021 Collector's Schedule of Uncollected Motor Vehicle and Trailer Excise Taxes – State Tax Form 380A-60A-7 - Upon motion by Ms. Matos and second by Mr. Speidel, the Board voted 3-0 to approve this abatement of uncollected motor vehicle excise taxes due to the death of the vehicle owner. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The Schedule of Uncollected Motor Vehicle Excise Taxes in this regard is public record and is available upon request at the Assessors' Office.

NINTH ORDER OF BUSINESS – Consideration of 2021 Motor Vehicle Excise Tax Abatement Applications for Ryder Truck Rental, LT on behalf of Lessee: Epilepsy Foundation of New England – Mr. Scanlon presented a summary spreadsheet and several excise tax abatement applications in this regard. The Lessee is a non-profit, charitable entity per IRS Code by 501C3. After brief discussion, upon motion by Ms. Matos and second by Mr. Speidel, the Board voted 3-0 to approve these abatements of motor vehicle excise taxes due to the charitable nature of the Lessee. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye.

TENTH ORDER OF BUSINESS – Mr. Speidel motioned for the Board to end Executive Session. Seconded by Ms. Matos. The Board voted the Motion 3-0. . A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye.

ELEVENTH ORDER OF BUISNESS - Ms. Matos motioned to adjourn the meeting, seconded by Mr. Speidel. A Roll Call vote was taken on this Motion: Ms. Matos: Aye; Mr. Speidel; Aye and the Chair Mr. Scanlon: Aye. The Board approved, 3-0.