

TOWN OF GROTON

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Board of Assessors

Garrett Boles
Jenifer Evans
Rena Swezey

Principal Assessor

Rena E. Swezey

7:00 P.M.

Minutes

March 10, 2014

Present:

Garrett Boles, Chair

Jenifer Evans, Member

Rena Swezey, Clerk

Thomas Mcenaney, Kopelman & Paige

The chair called the meeting to order at 7:00 P.M. as all members present. Mr. Boles asked for a motion to go into Executive Session. Ms. Evans made a motion, seconded by Ms. Swezey, then by a roll call vote, all in favor.

Executive Session

M.G.L c.30A, Sec 21

To consider the purchase, exchange, lease or value of real estate, if the chair declares that an open meeting may have a detrimental effect on the negotiating position of the public body.

Tom Mcenaney our Town Council addressed the board with the information he had researched in tax exempt properties at the ATB. He stated the most recent case law that could be used in this type of situation was the case of New England Forestry. The case being the limited access to the land as a once a year site walk by the abutters for the purpose of logging the parcel. The ATB ruled the limited use did not qualify for tax exempt. An appeal has been filed with the SJC.

The board denied the abatement application as they did not believe the organization can be clearly categorized as a charitable organization within the traditional guidelines. Also, whether the class of potential beneficiaries is sizable enough that the purposes and methods of the organization are of benefit to the community at large.

Mr. Mcenaney has spoken to Kenneth Gurge, council for Shanklin Music Hall and they have rejected any type of reclassification of the property as a special use building. Mr. Gurge did state the Shanklin's may entertain the idea of a pilot program with the town.

Mr. Mcenaney felt there are three options the board can consider:

1. Litigate-----go forward at with the ATB hearing.
2. Settle-----agree to an exempt status for the property.
3. Pilot -----agree to some percentage or amount for Shanklin to pay in lieu of taxes.

The feeling of the board was since we do not feel it meets the critier for exempt we should consider a pilot.

Shanklin felt since he is not provided any town services or than Police and Fire Protection they should pay the same percentage as the private school pay in lieu. The board stated to our council that the private

school gives back to some degree in kind about the cash payment. Groton School lets the town use the ice rinks and pools. Lawrence Academy also allows the town use of the ice rink and some of the other sports fields.

Since most of the town is private water and sewer that did not help build a case for the Music Hall.

It was the agreed to after much discussion on taxes paid by a home in the 500,000 to 600,000 range would pay an amount equal to \$11,000 dollars a year we should look at that as a starting point for an amount.

It was also discussed the amount some of the rest of the Pilots pay to the town as well, such as MIT for vacant land \$9,000 per year. Several of the other in lieu payments is in the 9,000 to 10,000 range.

The board advised Mr. Mcenaney to prepare a Pilot payment at 50% of the current value which would be 9,000 per year with some other suggestions as to an outreach program to the town to be reviewed by the board. We can then send to Mr. Gurge to present to Shanklin Music Hall to accept or decline.

Since we also have an ATB case going forward with CVS on 4015/2014 we opened discussion on how to go forward with that case as well.

The options again would be:

1. Settle-----and lower the value.
2. Wait-----CVS has filed an abatement application for FY 2014 that the board denied at the last meeting for lack of information. We can wait to see if they will file again for the current year with the ATB. Mr. Mcenaney will contact the attorney for CVS and ask to have the FY 2013 ATB continued until the fall. CVS filed informal with the ATB and if that file the same way for FY 2014 we will move to have the case heard under Formal. Filing under Formal gives us the right to ask for discovery which is not allowed with informal. They will have to give us records back three years and we can then work on both FY 13 and FY 14 together.

At this time Ms. Evans made a motion to return to open session, seconded by Ms. Swezey, by roll call vote, all in favor.

Open Session

Signatures on the following:

MVE Abatement Logs for 2011	\$5.00
MVE Abatement Logs for 2013	\$522.81
Personal Property Abatement Log	\$434.81
Real Estate Abatement Log	\$16,900.31
Water District Abatement Log	\$248.41

**Abatement Applications two for CPA
Exemption Applications one for Blind CI 37A
One for Senior CI 41C**

Date for the next meeting; March 24, 2014

Mr. Boles made a motion to adjourn at 8:20 P.M. Seconded by Ms. Evans, all in favor

Respectfully submitted: