

## BOARD OF ASSESSORS

Samuel P. Chase, Chairman  
John J. Duffett  
Kevin Sullivan



**Chief Assessor**  
Frank T. Reen, M.A.A

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TOWN OF CHELMSFORD

PATRICIA E. DZURIS

TOWN CLERK

**Telephone: (978) 250-5220**

**Chelmsford Town Offices**  
**Assessor's Office**  
50 Billerica Rd  
Chelmsford, MA 01824-2777

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### Meeting Minutes Approved, by BOA Vote April 24, 2020

Meeting Date: 12 March 2020  
Location: Assessor's Office, 50 Billerica Rd, Chelmsford MA 01824  
Present: S. Chase, K. Sullivan, F. Reen  
Absent: J. Duffett  
Public Present: None

Meeting Called to Order at: 7:00PM by S. Chase

1. Approval of 27 February 2020 Minutes: Motion to approve by K. Sullivan, second by S. Chase, vote to approve, unanimous.
2. Exemptions Action Residential: 41C (2) File ID 7245, 8284; CPA (3) File ID 7193, 7245, 8284 motion to approve by K. Sullivan, S. Chase second. Vote to approve, unanimous.
3. Chapter 61 Exemption: Chpt. 61A, 61B, Application to apply for Forest, Agricultural, Horticultural, Recreation Land classification, Chelmsford Swim & Tennis Club. K. Sullivan recused, no action due to quorum failure, defer to next meeting for vote.
4. Deferral (1): File ID 5536. No action, waiting for Applicant's No Requirement to File letter from IRS, defer to next meeting.
5. Deferral (1): File MBLU 113/427/21, Applicant's bank Worker's Credit Union, having an interest in the real property, requires affidavit from the Board of Assessor's attesting to approval of Tax Deferral for the applicant, motion to approve and sign by K. Sullivan, S. Chase second. Vote to approve and sign, unanimous.
6. CPA (1): File ID 5536. No action, missing CPA form/sticker, defer to next meeting.
7. Exemption Action 22C Veteran: File ID 9326, applicant meets statutory requirements. Motion to approve by K. Sullivan, S. Chase second. Vote to approve, unanimous.
8. Exemption Action Commercial: Small Commercial Exemption, File ID 9748. Applicant meets all statutory requirements for SCE exemption. Motion to approve by K. Sullivan, S. Chase second. Vote to approve, unanimous.
9. Abatement Action: Abatement Action, Commercial Property: File ID Account No. 129000, Personal Property account. Duplicate of Account No. 111490, duplicated in error, request to abate in full. Motion to abate by K. Sullivan, second by S. Chase. Vote to approve, unanimous. File ID 7642, Residential Property, assessed at \$361,800, property sold 12/20/19 for \$205,000. Estate sale, examination appears to confirm arms length sale. Property is disadvantaged for proximity to main road and obsolescence confirmed on inspection by R. Gagnon Assistant Assessor. Recommend adjustment of

assessment to \$249,400 to reflect current market. Motion to abate by K. Sullivan, second by S. Chase. Vote to approve, unanimous. File ID 3871, Residential Property: purchased July 2019 for \$357,000, assessment at time of sale, \$434,900. Applicant demolished the home in preparation for new residential structure and requested full abatement to land value only. Discussion: the \$434,900 assessment is based on the totality of improved real property (land + buildings) market value at the time of sale. The building was torn down immediately after the sale. The Board cannot prospectively value the property based on planned new construction, nor can it abate to land value only for that time period based on the temporary removal of an improvement at a later point in time. Under the fluid circumstances involving the changing nature of the property, it seems reasonable to abate to the recent July 2019 sale price of \$357,000, and to capture the improved property value in the near future as New Growth. Motion to abate by K. Sullivan, second by S. Chase. Vote to approve, unanimous.

10. Abatement Action: File ID 1021, 181 Littleton Road, Residential Condominium: taxpayer requests adjustment to value to reduce property tax. Motion to deny by K. Sullivan, second by S. Chase. Discussion: review of property type, use, location and current modeling indicates that the FY2021 assessment is consistent with current market value. Vote to deny, unanimous.
11. Executive Session: Motion by K. Sullivan to adjourn to Executive Session, pursuant to MGL Chapter 30A, Section 21(a)(7), to comply with, or act under the authority of, any general law, specifically, to require confidentiality as defined in MGL Chapter 59 Section 60, Records of Abatements, and Chapter 214 Section 1B, Right of Privacy, to discuss abatement and/or hardship exemption actions as required, upon conclusion of Executive Session, to return to Open Session. Second by S. Chase. Voted: Mr. Sullivan, Aye; Mr. Chase, Aye. Regular Meeting Adjourned 7:30PM.
12. Return to Open Session, 7:36PM.
13. Abatement Action: File ID 3400, 3220, 3230, Commercial Properties: Discussion: The taxpayer has not supplied sufficient information to support his opinion of value. Additionally the taxpayer has been non-response to Assessor's request for additional information. Motion to deny by K. Sullivan, second by S. Chase. Vote to deny, unanimous.
14. Abatement Action: File ID 4040, Commercial Property: Property purchased in 2015 for \$6,250,000. Discussion: At the time of purchase the property was fully tenanted, no vacancy. Applicant states by affidavit that currently the property is at 31.2% vacancy, and feels that the property is now valued as if it were fully occupied, which is not reflective of the current area market condition. Applicant cites lack of amenities as contributing to the vacancy, and feels the town should bear some responsibility for a failure to "amenitize" the area consistent with other commercial/industrial complexes in adjacent towns. Assessors can determine the current market condition based on occupancy, and an approximate 30% decline in tenants within 4.5 years is sufficient to adjust to a reduced tenancy market condition. Motion to abate from \$6,250,000 to \$5,780,637 based on current market condition by K. Sullivan, S. Chase second. Vote to approve, unanimous.

Meeting Adjourned, 7:55PM

Respectfully submitted,  
Sam Chase, Chairman