

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

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Telephone: (978) 250-5220

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

Approved by Board Vote 27 Feb 2020

Meeting Date: 6 February 2020
Location: Assessor's Office, 50 Billerica Rd, Chelmsford MA 01824
Present: S. Chase, J. Duffett, K. Sullivan, F. Reen
Absent: None
Public Present: None

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

1. Approval of 30 January 2020 Regular Session Minutes: Motion to approve by K. Sullivan, second by J. Duffett. Discussion: Correct spelling of J. Duffett's name under Absent Header; correct second action on motion to approve Warrant to Collector, \$104,285,103.76 from J. Duffett to S. Chase. Vote to approve, unanimous.
2. Discussion ATB Status Update: Residential abatement Hearing, 7 Amble Road: rescheduled to March 9, 2020.
3. Discussion: FY 2020 Abatements, Final Date for Filing 3 February 2020: The following are all abatements filed and logged by close of business 3 February 2020: Of the 32 FY2020 Commercial applications, seven are for relief of the I & E penalty (see item 8, Waiver of Penalty). Also noted are stats for FY19, 18, and 17 for comparative purposes:

	Res		C/I	
Year	Filed	Abated	Filed	Abated
FY20	46		32	
FY19	54	8	73	18
FY18	38	18	25	19
FY17	168	123	18	9

4. Exemptions Action: 41C (2): File ID 5511, 11347. Motion to approve by K. Sullivan, second by J. Duffett. Vote to approve, unanimous. CPA (4): File ID 5511, 3742, 12089, 4646. Motion to approve by K. Sullivan, second by J. Duffett. Vote to approve, unanimous. Veterans Exemption 22 (3): File ID 6113, 6114, 1174. Motion to approve by K. Sullivan, second by J. Duffett. Vote to approve, unanimous. Clause 17, Surviving Spouse (1): File ID 5964. Motion to approve by K. Sullivan, second by J. Duffett. Vote to approve, unanimous.
5. Tax Deferrals (1): File ID 2675: Motion to deny by K. Sullivan, second by J. Duffett. Discussion: Applicant's FY aggregate income exceeds statutory limit due to net income from sale of second home, non-primary residence. This is a one-time sale of an asset. F. Reen requested to advise applicant to re-file next year when, barring any sale of other assets, the applicant may qualify. Vote to deny, unanimous.

6. Abatement Action 41C (1), CPA (1), File ID 2675: Motion to deny by K. Sullivan, second by J. Duffett. Discussion: Applicant's FY aggregate income exceeds statutory limit due to net income from sale of second home, non-primary residence, see above No. 5. Vote to deny, unanimous.
7. Small Commercial Exemption: SCE (3): File ID 6457, 7592, 2667. Motion to approve by K. Sullivan, second by J. Duffett. Discussion: Review parameters with regard to "average number of employees per business at each property under consideration," 10 or less yearly average. Property meets statutory requirements for exemption. Vote to approve, unanimous. SCE (2): File ID 4519, 4520: Motion to approve by J. Duffett, second by S. Chase. Vote to approve: 2-0, J. Duffett, S. Chase voting Aye, K. Sullivan recused. Motion carries.
8. Waiver of Penalty For Failure To File Timely Commercial Property Income and Expense Forms (I & E) (7): File ID 12575, 12576, 12577, 12578, 12579, 12580, 12583: Motion to waive \$250 penalty by K. Sullivan, second by J. Duffett. Discussion: Business owner represents that late filing was an oversight due to a change in administrative management operations. Business owner's prior FY years submissions all filed by deadline. Annual submission of I & E forms is critical to establishing the general market for specific commercial property types, and the Board wants to take reasonable steps to work with taxpayers who are trying to comply. The waiver of penalty in this case is based on the Board's recognition that the taxpayer filed as soon as he realized the administrative lapse; the untimely filing was not intentional. Motion to approve, unanimous.

Meeting Adjourned at: 8:15PM

Respectfully submitted,

Sam Chase, Chairman