

ASSESSORS' NEWS

Recent Property Transfers (Oct 2022)

The following are recent property transfers in Rowe. Further details may be obtained by researching the specific deeds at the Franklin County Registry of Deeds website at masslandrecords.com/franklin

Deed Bk 8077 Pg 87, Summers/Younk to Bershof/Kramer/Clark, Dell Rd, \$55,000 (portion of Map 403 Lot 058)

Deed Bk 8077 Pg 92, Younk to Summers, Dell Rd, \$1 (portion of Map 403 Lot 058)

Deed Bk 8080 Pg 166, Lenth to Parrington/Lattonzi, 544 Tunnel Rd, \$435,500 (portion of Map 404 Lot 006)

FY23 Quintennial (5yr) Revaluation

FY23 is a quintennial revaluation year. As such, updated values are determined for residential, commercial, and industrial properties through the use of appraisal consultants. GESansoucy PE, LLC was contracted jointly by the Towns of Rowe, Florida, and Monroe for appraisal of the Bear Swamp and Great River Hydro hydroelectric generating facilities. GESansoucy PE, LLC was also contracted by the Town of Rowe for appraisal of the Yankee-Rowe Independent Spent Fuel Storage Installation (ISFSI), the New England Power Company transmission lines and the Mass Electric Company distribution lines. Lisa Quackenbush of Mayflower Valuations was contracted to assist with appraisal of the residential properties.

Power Company ATB Appeals: Appeals by Bear Swamp, Great River Hydro, New England Power Company and Mass Electric Company for FY19 thru FY22 valuations are still pending before to the Appellate Tax Board (ATB). The COVID-19 pandemic caused postponement of ATB activities for the most of 2020 and into 2021 resulting in a significant case backlog. Attorney David Klebanoff of Boston law firm Gilman, McLaughlin & Hanrahan LLP was retained to provide legal counsel for the three Towns for the ATB cases (including potential settlement negotiations). The ATB encourages involved parties to try to work out negotiated settlement(s) to resolve their disputes. To that end the three Towns are currently seeking Town Meeting authorization for their respective Boards of Assessors and Selectmen to *negotiate and execute* potential tax agreement(s) with the owner(s) of hydroelectric generating facilities on behalf of the respective Towns in accordance with Mass General Law Chapter 59 Section 38H(b) and Department of Revenue (DOR) Informational Guideline Release IGR 21-17.

The FY19 thru FY22 cases involving the respective power companies will be consolidated for the three Towns if and when the ATB cases come to trial. The following outcomes, or some combination thereof, are possible for these appeals cases:

- 1) negotiated settlement(s) will be reached between the taxpayer(s) and the Towns prior to the ATB hearing(s) taking place,
- 2) ATB finds in favor of the taxpayer(s),
- 3) ATB finds in favor of the Towns,
- 4) ATB declines the appeal(s) for any number of reasons.

Assessors Overlay/Surplus: The DOR requires towns set aside sufficient funds in Assessors Overlay for tax abatements. In light of the above ATB appeals which have yet to be resolved, the Assessors have planned for potential abatements with annual appropriations to the Overlay

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account. The Overlay account balance is currently just over **\$600K**. Once the appeal cases are settled (or resolved at the ATB) and any resulting abatements paid out, the remaining Overlay funds can be declared “surplus” by the Assessors and turned back to the town as a revenue source for that same fiscal year. Any Overlay Surplus balance at year end closes out to the general fund to become part of the subsequent year’s Free Cash.

FY23 Values: Proposed values for FY23 are still being finalized and need to receive *preliminary certification* from the DOR before being disclosed to the public for a review and comment period. DOR *preliminary certification* is expected in November followed by the public disclosure period. Proposed values will be posted online at the Town website and at the Rowe Town Hall. DOR *final certification* of values and the Classification Hearing with the Selectmen to set the tax rate will occur thereafter such that the tax bills should go out by early December.

REAL ESTATE TAX RELIEF:

Tax Exemptions: The following Mass General Laws (MGL) Chapter 59, Section 5 property tax exemptions are currently available to eligible Rowe taxpayers who satisfy eligibility requirements:

- **Clause 17D** – Surviving Spouse, Minor Child, Seniors (Exemption amount: **\$195**)
- **Clause 22, 22A-E, Paraplegic** – Qualifying Veterans (Exemption amount: **varies**)
- **Clause 37A** – Blind Persons (Exemption amount: **\$500**)
- **Clause 41C** – Seniors (Exemption amount: up to **\$1000**)

Tax Deferrals:

- **Clause 41A** – Seniors who meet certain ownership, age, and domiciliary requirements and whose annual gross receipts are within certain limits may be eligible to defer payment of their taxes. Deferred taxes, with interest, must be repaid when the property is sold or the taxpayer dies.

Notes on Exemptions/Deferrals:

- Certain Clauses (17D, 41A, 41C) require full disclosure of personal financial information.
- Applications-and any supporting documentation-are kept confidential (not open to the public).
- Applications are available on the Assessors page of the Town Website or at the Assessor’s Office.
- Applications may be submitted before tax bills come out.
- Applications must be submitted by April 1 or three months after the first tax bills are mailed, whichever is later.
- Following submittal, the Assessors have three months in which to act upon your application.
- The filing of an application does not stay the collection of your taxes.

PERSONAL PROPERTY EXEMPTION: Per MGL Chapter 59, Section 5, Clause 54 the Town previously voted to establish an exemption from taxation on personal property valued **≤\$10,000**. This automatic exemption is applicable to residents, businesses, or second homeowners. Taxpayers with personal property assessed at **>\$10,000** will receive a personal property tax bill based on the full assessed value of their personal property (i.e., no exemption for the first \$10,000 in value.)

HOW TO CONTACT THE ASSESSORS: Assessor’s Administrative Assistant Christine Bailey has posted office hours on **Wednesdays from 8A-1P**. She can be available other times by appointment. Christine can be reached at the Assessor’s Office at **413-339-5520 x-104** or via email at assessor@rowe-ma.gov. You may also check the following websites for more info and/or to download applications:

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- **Town of Rowe website** – Board of Assessors (BOA) page
<https://rowe-ma.gov/g/39/Board-of-Assessors>
- **Department of Revenue (DOR) website**
<https://www.mass.gov/service-details/taxpayer-forms-and-guides>