

**Sterling Board of Assessors  
Room 109, Butterick Municipal Building, 1 Park St., Sterling MA 01564  
Minutes of Meeting December 29, 2014**

**Present:** Donlin Murray (Don), Chairman  
Robert Cutler (Bob), Vice-Chairman  
Harald Scheid (Harald), Contract Assessor (RRG/Regional Resource Group)  
Debbie Dreyer (Debbie), Assistant to the Assessor  
Guest: Michael Szlosek, Interim Town Administrator

**Meeting Opened at 4:30pm**

**Roll Call & Approval of Agenda** -Robert Cutler & Donlin Murray present along with Harald Scheid, Debbie Dreyer. Bob made a motion to accept the agenda, 2<sup>nd</sup> by Don, all in favor, aye.

**Agricultural Tax lien signed**

**Payroll & Payables Signed.**

**Meeting Minutes of 10/15/14** – Bob made a motion to approve the regular minutes, 2<sup>nd</sup> by Don, all in favor, aye. Bob made a move to approve & not release the executive minutes, 2<sup>nd</sup> by Don, all in favor, aye.

**PUBLIC SESSION**

No one present for public session

**Statutory Exemptions**

No executive session is required since the applications were reviewed & processed by the Assistant to the Assessor – all the qualifications required to receive the exemptions were met. Bob made a move to approve the applications, 2<sup>nd</sup> by Don, all in favor, aye.

**CONTRACT REGIONAL ASSESSOR (RRG) UPDATE**

***Update on the Chapter Land review process*** – Harald presented to the Board a list of Chapter applications - included were 2 new applications 6 recommended denials. Each application was reviewed. The Chairman then read the decisions on each & suggested they be voted on as a group. There were 7 denials – Don made a motion to deny, 2<sup>nd</sup> by Bob, all in favor, aye. One new forestry application was approved – Don made a motion to approve, 2<sup>nd</sup> by Bob, all in favor, aye. Harald will be sending out letters with the Board's decisions – once they've received the letters, they have 30 days to respond with the right to appeal.

***Update on the Westboro Appeals Court findings*** – Harald talked about how several years ago Pandolf Perkins built a solar park – the initial question as to whether that solar park qualified as an exemption under M.G.L. Chapter 59: Section 5, Clause (45) written back in the 70s – that statute allowed an exemption that would have encompassed solar panels & alternative energy devices that directly benefit a property. Sean Hamilton, General Mgr SMLD, made a case saying that in the 70s the statute would have embraced the technology of the time where the electricity flowed from the panels to the batteries & then into the home or commercial dwelling – what we have now is the grid & net metering. The property owner derives financial benefits that help them offset their energy needs. In the years going forward, the DOR came out with a ruling that basically said that if the power leaves the site, the statute does not apply & that they are taxable. With the Westboro case – the implications of the decision that came down from the ATB says net metering is fine – clause 45 could apply, but they'd like to wait for the findings to learn a little bit more about the case before acting on the abatement application. Questions we need to address: how do Pandolf's annual energy needs compare with its' actual usage; does the power purchase agreement with SMLD in any impact on the ATB's findings; are they producing more than they use? Harald will contact Sean to get more information.

***Tax Bills*** – Tax bills have gone out – there's been a fairly large increase. We're now in abatement season.

**Budget Review & Job Description** will be moved to next meeting agenda on Wed, 1/21/15 @8:00am

**Sign CAI & Query Manager agreements** - Bob made a motion to sign the agreements, 2<sup>nd</sup> by Don, all in favor, aye.

Bob made a motion to adjourn, 2<sup>nd</sup> by Don, all in favor, aye – **mtg adjourned @ 5:45pm.**

Attachment: Sterling Board of Assessors Fiscal Year 2016 Chapter Accounts

Respectfully Submitted  
Debbie Dreyer  
Assistant to the Assessor