

**BOARD OF ASSESSORS - TOWN OF PEMBROKE**  
**MINUTES – May 2, 2016 – 5:30 pm meeting**

**Present:**

**Board Members**

Scott DeSantis, MAA, Chairman

Mary Quill, MAA, Member

Elizabeth Bates, MAA, Member

Catherine M. Salmon, MAA, Chief Assessor/Appraiser

**Items Signed:**

Property Tax Exemptions

Monthly Report of Abatements

**Appointments:** 5:45 pm, Taxpayer, D13-47A, regarding tax classification

Meeting opens at 5:30 p.m. with EB and MQ present

MQ motions to accept the minutes of 4-11-16. EB 2nds. All in favor.

SD joins the meeting at 5:35 p.m.

Division of Local Services has authorized the town's request to assess owner unknown lot B12-1 beginning in Fiscal Year 2016. This will be reported to DOR on the Revised and Omitted Report.

At 5:45, taxpayer Richard Iacobucci arrives for his scheduled meeting with the Board of Assessors. Mr. Iacobucci has filed a form 3ABC and a form 1B-3 requesting that the property owned by Nature Preserve, Inc. be classified as tax exempt. The Board has discussed this request multiple times over many years. Because of the multiple discussions on this subject in the past, the Board asked that the taxpayer present any *new* information in this regard.

CMS explains that the taxpayer has filed to be tax exempt and has requested to meet with the BOA. The property owned by Nature Preserve consists of approximately 74 acres, known as Parcel ID D13-47A and D14-90. CMS explains that the taxpayer has requested tax exempt status multiple times and multiple times the BOA determined that the property is taxable. CMS explains that the taxpayer took the town to Court over the classification of the property and that the Court also determined that the property does not qualify for tax exempt status. CMS explains that the property does qualify for Chapter 61A and 61B classification. This classification reduced the annual tax burden in FY2016 from \$31,236.23 down to \$248.16.

Mr. Iacobucci invited members of the Board of Selectmen, the Conservation Agent, and members of his organization. (In order to walk on the Nature Preserve property, you must become a member.)

Mr. Iacobucci presented multiple documents including:

- a copy of the web page to World's End in Hingham which he feels is a comparable property,
- a copy of the 1985 Richardson Report (previously submitted),
- PC report (previously submitted),
- A lists of birds observed on property on Memorial Day 1985,
- A paper prepared by Donald J. Padgett, Ph.D which speaks to the Nature Preserve Property as being a valuable ecological resource of southeastern Massachusetts.
- Articles of Organization and elaborated on activities he believed spoke to each purpose.

During the presentation of all of these documents MQ reminds the taxpayer that he was asked only to present new information. Much of what was presented had been presented previously.

In speaking to the tours on the property, EB asked if there was a log of the visitors. Mr. Iacobucci said there was not. He was asked if the property was open to the public. He explained that it is open to members only. EB asked who is on the Board of Directors of Nature Preserve Inc. Mr. Iacobucci states that he is the sole member of the Board of Directors.

Mr. Iacobucci states membership is up to 500 and he has a roster of volunteers. He then asked some of his invited guests to speak.

Mr. Bob Clark, Pembroke Conservation Agent spoke to the beauty and importance of this piece of property, open space and trails. Mr. Clark states that it is a pristine piece of land. The BOA agrees with the conservation agent.

Mr. Iacobucci then invited a 'member' to speak. She is a local teacher in the south shore. She explained that it is a wonderful property. She says the trails are very well maintained. She states that as a member, she was able to take her students on the property and speak to the various attributes of the land. The BOA agrees with this member that it is a wonderful property.

Mr. Iacobucci then invited another gentleman, Tom, to speak. Tom spoke to his enjoyment of the property. He states that it is beautiful property that he enjoys walking with his family members. The BOA agrees with Tom that this property is a beautiful property.

After all was presented, EB states that the BOA is not in disagreement to the beauty of the property. The BOA is determining only whether or not the property is taxable or exempt under the law. Mr. Iacobucci speaks to his concern of protecting the land for years to come. EB reminds the taxpayer that it was suggested to him years ago that he could place a conservation restriction on the property if he was concerned with protecting the property in the future. EB asks why that is not an option the taxpayer would consider. Mr. Iacobucci explains that he is an independent person who does not want the constraints of the restriction. Appointment ends.

At 6:20 PM on a motion by EB and seconded by MQ, the Board voted unanimously to go into executive session. The Board took up the consideration of a number of FY2016 Property Tax Exemptions. Upon completion of the executive session at 6:35 PM, the Board voted unanimously to affirm the votes regarding the Exemptions in open session.

EB motions to adjourn at 6:38 p.m. MQ 2nds. All in favor.

May Meetings:

~~5-2-16~~

5-16-16