NEW BUSINESS

2/9/15

Locke Lord LLP

Locke Lord Edwards
111 Huntington Avenue
Boston, MA 02199
Telephone: 617-239-0100
Fax: 617-227-4420
www.lockelord.com

A. Cooper Anderson
Associate
Direct Telephone: 617-239-0209
Direct Fax: 888-325-9067
cooper.anderson@lockelord.com

VIA OVERNIGHT COURIER

February 3, 2015

Judy Mac Donald, Treasurer
Town of Middleborough
20 Centre Street, 3rd Floor
Middleborough, Massachusetts 02346

Dear Ms. Mac Donald: (Massachusetts Clean Water Trust Community Septic Management Program Loan)

We have been notified that the Town is ready to close the Community Septic Management Program Loan relating to Financing Agreement No. CWT-14-09 from the Massachusetts Clean Water Trust (the "Trust"). The closing for the loan will take place after we receive the executed documents, and disbursements will be made to the Town after the closing date based upon requisitions submitted to DEP and the Trust. We have been asked to have all necessary documents presigned.

For your reference, I have downloaded the Terms and Conditions referenced in the Financing Agreement from the Trust's website and have included them in this package for your review, if you have not already done so. This document is an essential part of the Financing Agreement and you should review it and maintain a copy in the Town's bond file for this loan. Please call me if you have any questions regarding the Terms and Conditions.

The Note and four copies each of the closing Certificate and the Selectmen's Vote are enclosed. Each should be signed and the Note and Certificates must be sealed. Please return all of them to me as soon as convenient. These documents will be held in escrow until the closing. We will then return one complete set of documents to you. If you have any questions about the procedures or the documents, please call me.

Sincerely,

Cooper Anderson

A. Cooper Anderson
Enclosures

cc: Lisa Dickinson
Brianne Susel

AM 45495905.1

VOTE OF THE BOARD OF SELECTMEN

I, the Clerk of the Board of Selectmen of the Town of Middleborough, Massachusetts, certify that at a meeting of the board held February 9, 2015, of which meeting all members of the board were duly notified and at which a quorum was present, the following vote was passed, all of which appears upon the official record of the board in my custody:

VOTED (1) That the Town shall issue a bond or bonds in an aggregate principal amount not to exceed $400,000 (the "Bonds") pursuant to Chapters 29C and 111 of the General Laws and a vote of the Town passed May 27, 2014 (Article 6), which authorized a total borrowing of $400,000 for a community septic management loan program (the "Project");

(2) That in anticipation of the issuance of the Bonds the Treasurer is authorized to issue an interim loan note or notes (the "Notes") from time to time in an aggregate principal amount not to exceed $400,000;

(3) that each Bond or Note shall be issued as a single registered security, and sold to the Massachusetts Clean Water Trust (the "Trust") at a price determined pursuant to the Financing Agreement;

(4) that the Treasurer is authorized to determine the date, the form, the maximum interest rate and the principal maturities of each Bond and Note, and to execute a Financing Agreement or Agreements with the Trust with respect to the sale of the Bonds and Notes, such date, form and maturities and the specific interest rate or rates of the Bonds and Notes to be approved by a majority of the Board of Selectmen and the Treasurer and evidenced by their execution of the Bonds or Notes;

(5) that all action taken to date by the Town and its officers and agents to carry out the Project and its financing, including the execution of any loan agreement by the Treasurer, are hereby ratified, approved and confirmed; and

(6) that the Treasurer and the other appropriate Town officials are each hereby authorized to take any and all actions necessary or convenient to carry out the provisions of this vote, including execution and delivery of the Financing Agreement or Agreements and the Project Approval Certificate and Regulatory Agreement or Agreements relating to the Project.

I further certify that the votes were taken at a meeting open to the public, that no vote was taken by secret ballot, that a notice stating the place, date, time and agenda for the meeting (which agenda included the adoption of the above votes) was filed with the Town Clerk and a copy thereof posted in a manner conspicuously visible to the public at all hours in or on the municipal building that the office of the Town Clerk is located or, if applicable, in accordance with an alternative method of notice prescribed or approved by the Attorney General as set forth

in 940 CMR 29.03(2)(b), at least 48 hours, not including Saturdays, Sundays and legal holidays, prior to the time of the meeting and remained so posted at the time of the meeting, that no deliberations or decision in connection with the sale of the Bonds or Notes were taken in executive session, all in accordance with G.L. c.30A, §§18-25 as amended.

Dated: February 9, 2015

_____
Clerk of the Board of Selectmen

AM 45509007.1

Margaret C. Carey
1004 Pheasant Lane
Middleboro, MA 02346

February 3, 2015

Board of Selectmen
Town Hall
10 Nickerson Ave.
Middleborough, MA 02346qa=-

Dear Selectman:

I am requesting that the Board of Selectman consider changing the appointment of Constables from one to three years.

Many of the surrounding towns in Massachusetts, including Lakeville, East Bridgewater & Carver, to name a few, appoint the Constables for three years. Per Massachusetts law, M.G.L. Chapter 41, § 91A – Appointment in towns: a town or city may appoint constables for up to three years.

In doing so, this would be a saving in time for the Board of Selectmen's administrative staff to focus on other responsibilities. Also, it would free the Board of Selectman to hear other issues rather than discussing the appointments of the Constables on a yearly basis.

Appointing the Constables for three years does not take away the authority of the Board of Selectmen over the Constables. If there is an issue with a Constable, the Board of Selectmen can still reprimand this Constable or revoke his/her appointment.

Thank you for your consideration of this matter.

Sincerely,

Margaret C. Carey

Margaret C. Carey
Constable

cc: Robert G. Nunes, Town Manager

Jacqueline Shanley

From: marge
Sent: Tuesday, February 03, 2015 4:32 PM
To: Jacqueline Shanley
Subject: Easton application
Attachments: Application 2014 Marge.rtf

Hi Jackie

FYI

I have attached the application for Easton. It basically asks for the same information but a shorter format. If you notice in the application, if it is for a renewal the 5 signatures are not necessary.

Thanks, Marge

www.massconstableservice.com

Like us on Facebook

The information contained in this message and any attachment(s) may be privileged and/or confidential and is intended for addressee(s) only. It may contain legally privileged and protected information. If you are not the intended recipient, you are hereby notified that any review, disclosure, reproduction, distribution or other use of this communication is strictly prohibited. If you received this email in error, please notify the sender by reply and delete the message without saving, copying or disclosing it immediately. Unauthorized disclosure may result in legal liability for those persons responsible. Thank you

only a letter of request for reappointment.

Thanks, Marge

- Sample - Form for Constable Renewals

TOWN OF EASTON CONSTABLE APPLICATION

DATE May 6, 2014_____

PRINT OR TYPE

Name Margaret Carey

First Middle (Maiden) Last

Address 1004 Pheasant Lane, Middleboro, MA 02346 _____ _

Telephone # . } (Home) . · (Office)

Occupation, Constable

I hereby request an appointment as a constable of the Town of Easton for a term of three years from date of appointment, in accordance with GL Ch. 41 (Sec. 91) as amended.

My reasons for desiring such appointment are as follows: To serve legal papers and documents for our customers and clients

Date of birth. ____ Place of birth: _____ _

Are you a Citizen? Have you ever been convicted of any offense in any Court? .. If so, state when, the nature of the offense, and the disposition of the case.

Did you serve as a constable last year? . To your knowledge was there any complaint against you during your term? If so, by whom, the reasons and disposition of the complaint

We, citizens of the City/Town of the applicant's City/Town hereby state that the applicant is to our knowledge and belief of good moral character. If renewal, omit the following:

Applicant: _____

Name Address Occupation

Attorney-at-law

I hereby authorize the Chief of Police to conduct a criminal investigation concerning my suitability to serve as an Easton Constable, and I authorize the Chief to divulge any and all findings of his investigation to the Board of Selectmen and Town Administrator

Signed: _____ APPLICANT _____ _

Police Department does/does not object to the granting of application

Police Department

Signed: _____ CHIEF OF POLICE _____ _

Approved/Disapproved
Board of Selectmen

Date of Selectmen's Action

*current application used for new & Renewing Constables.

Application for Constable Appointment in accordance with MGL Chapter 41

Directions

1) These forms must be typewritten or printed by the applicant himself/herself.

2) All questions must be answered, if applicable. If not applicable, indicate N/A.

3) Failure to answer any questions truthfully, accurately, or completely shall result in the applicant's disqualification, or, if discovered after an individual is appointed revocation of appointment.

4) If the space provided is not sufficient for complete answers, or you wish to make additional comments, attach sheets the same size as these forms and indicate to which question those sheets pertain.

5) It is essential that you follow instructions specifically as directed. Make sure all dates and information are absolutely accurate.

6) All applicants must submit the following documents with their applications.

   a) A certified copy of your birth certificate.

   b) A copy of your social security card.

   c) A copy of your driver's license.

   d) A copy of your FID card if applicable

7) A surety bond (within 30 days of appointment) and thereafter for filing with the Town Clerk (in accordance with Section 92).

8) $50 fee - one year appointment

9) A Criminal Offender Record Information (CORI) check will be performed on each applicant who submits an application for an appointment as a Constable. Please sign the attached CORI release form.

Applicants must be Middleborough residents.

TOWN OF MIDDLEBOROUGH
Selectmen's Office
10 Nickerson Avenue
Middleboro, MA 02346

(508) 946-2405

Application for Appointment as Constable

Name
_____

Address:_____

Mailing Address
if different:_____

How long have you been at this address?
_____

Telephone # _____Home _____Business

Occupation_____

Date of Birth _____(minimum age – 20 years)

Place of Birth _____

1. My reasons for desiring such an appointment are as follows:

_____
_____
_____
_____

M.G.L. Chapter #41, Section #91B. Applicants must meet all the requirements of a Constable as stated in Massachusetts General law, Chapter 41, Section 91. The office of Constable shall be filled only by appointment of an applicant hereunder who is found by the appointing authority, after investigation as aforesaid, to be a person of good reputation and character and qualified to hold said office.

2. Applicants must have attended a formal course of study on Constables or have worked in the field of civil process service for a period of at least three (3) years in the capacity of a constable or Deputy Sheriff, or have a background/education in law enforcement. Please attach a copy of the course certificate or list details of the required experience, including, but not limited to experience, training and education relating to law enforcement._____

3. Give any other names by which you have been legally known (if any):

Name: _____ Date(s) when used: _____

Why used: _____

4. Do you possess a valid driver's license from the Commonwealth of Massachusetts?

Yes ☐ No ☐ Driver's License No.: _____

5. Have you ever been appointed as a Constable for the Town of Middleborough?

If yes, when did your appointment expire?

_____

6. Did you serve as a constable last year? Yes ☐ No ☐

If yes, how many services did you perform? _____

7. To your knowledge, was there any complaint against you during your last term? If so, by whom, the reasons and disposition of the complaint.

_____

8. Do you now owe money for traffic fines, parking tickets, excise taxes, moving violations?

Yes ☐ No ☐

If you answered yes to any of the above, please give complete details including the amount owed and to whom it is owed

_____

REFERENCES

List five references (not relatives, in-laws, former or present employers, fellow employees or schoolteachers) who are reputable residents of the town in which you reside one of whom is an attorney-at-law.

We, citizens of the Town of Middleborough hereby state that the above named applicant is to our knowledge and belief of good moral character.

1. Name: _____ Occupation: _____

Signature: _____

Address: _____

Phone: _____ How does this person know you?

_____

How long has this person known you? _____

2. Name _____ Occupation: _____

Signature: _____

Address: _____

Phone: _____ How does this person know you?

_____

How long has this person known you? _____

3. Name: _____ Occupation: _____

Signature: _____

Address: _____

Phone: _____ How does this person know you?

_____

How long has this person known you? _____

4. Name: _____ Occupation: _____

Signature: _____

Address: _____

Phone: _____ How does this person know you?

_____

How long has this person known you? _____

5. Name: _____ Occupation: _____

Signature: _____

Address: _____

Phone: _____ How does this person know you?

_____

How long has this person known you? _____

CRIMINAL RECORD

1. Have you ever been convicted of any offense in any court? If so, please describe the offense, the date, the court in which you were convicted and any mitigating circumstances. Include docket number

_____

_____

_____

2. Have you ever been issued a license to carry firearms? Yes ☐ No ☐

Do you currently hold a license to carry firearms Yes ☐ No ☐

Issued by	Date Issued	Firearm License Number

3. Have you ever applied for and been denied a license to carry a firearm?

Yes ☐ No ☐

If yes, please provide details, including the date of denial, person denying application and reason:

_____

_____

4. If the answer to "2" or "3" above is yes, was the license to carry or Firearms Identification Card ever revoked or suspended? Yes ☐ No ☐ If yes, give details.

_____

_____

I do solemnly swear that each and every answer is full, true, and correct in every respect.

_____

Signature of Applicant

_____

Date

Town of Middleborough
10 Nickerson Avenue
Middleborough, MA 02346

Selectmen's Office 508 946-2405

CORI CHECK ACKNOWLEDGMENT

The Middleborough Board of Selectmen has been certified by the Criminal History Systems Board for access to conviction and pending criminal case data. As an applicant for the position of **Constable**, I understand that a criminal record check will be conducted for conviction and pending criminal case information only and that it will not necessarily disqualify me. The information below is correct to the best of my knowledge.

Signature _____

_____

Last Name First Name Middle Name

_____

Maiden Name or Alias (if applicable)

Date of Birth: _____ Social Security Number _____ _____ ___

Address: _____

_____

Requested By: _____

Signature of CORI Authorized Employee

_____

CHSB USE ONLY

Record Attached: _____ No Record:_____

CURRENT CONSTABLES

TERMS EXPIRE FEBRUARY 28TH EACH YEAR

NAME		**NAME**			
Karen A. Blair		Rae A. Costa			
11 Robin Hood Ave		11 Robin Hood Ave			
Margaret C. Carey		Dana L. Gallant			
1004 Pheasant Lane		21 Winterberry Hill Lane			
James A. Carey		Robert Perry	(MR. PERRY'S RENEWAL WILL		
1004 Pheasant Lane		7 Woodland Ave	BE ON THE 2-23-15 AGENDA		
			AT HIS REQUEST.)		
Joseph R. Gallant					
21 Winterbury Hill Lane					
		Constables **CANNOT** serve until they have been sworn in.			

Jacqueline Shanley

From:	Barbara Erickson
Sent:	Wednesday, January 07, 2015 2:20 PM
To:	Jacqueline Shanley
Cc:	Robert G. Nunes; Dianne Maddigan - Assessor; Paula Burdick - Assessor; Tony Freitas
Subject:	Meeting with Board of Selectmen

Good Afternoon Jackie,

As part of the 2008 Dairy Preservation Act. St. 2008, c. 310, §2 there is a new option that allows the Assessors to stop assessing Farm Animal & Machinery Excise. This can only be done by having a 2/3 vote by the Board of Selectmen to place the referendum on the ballot for the April election and then give written notice to the Town Clerk.

After the Financial Team meeting on Tuesday Bob instructed me to contact you to set up a meeting with the Board of Selectmen for their vote. If possible could you please put this on the agenda for February 9th. The reason for the date is the Agricultural Commission is meeting on February 2nd and will take a vote to support this and at least one of their members would like to attend the meeting with the Board. Allison also needs enough notice so that she has time to prepare the ballot layout, order and test ballots before the election.

I have contacted Dan Murray regarding the wording of the referendum and he has responded to me. I will include a copy of his email with the packet I put together for the Board of Selectmen prior to the meeting.

Please let me know if this date will work.

Thank you.

Barbara Erickson, M.A.A.
Assessor/Appraiser for the
Middleborough Board of Assessors
P 508-946-2410
F 508-946-4430
Email bercksn@middleborough.com

Barbara Erickson

From: decas.murray.decas@verizon.net
Sent: Thursday, December 18, 2014 11:57 AM
To: Barbara Erickson
Subject: farm animal/machinery excise

December 18, 2014

Barbara Erickson, Assessor/Appraiser ***(via mail)***

RE: Farm Animal/Machinery excise – exemption

Dear Barbara:

I think that the recommended form ballot question set forth in Section II-C of the DOR Bulletin on the referenced subject dated February 2009 is adequate and consistent with the statute.

Very truly yours,

Daniel F. Murray
Town Counsel
DFM/s
14-103-1

ELIMINATING FARM ANIMAL AND MACHINERY EXCISE TAX

There is a move in Massachusetts toward eliminating the excise tax on Farm animals and Farm equipment.

The June 2010 Massachusetts Farm Bureau newsletter featured an article on the move toward eliminating Farm Animal and Machinery excise tax in many of the Massachusetts communities that currently assess it. The reasons they cited ranged from the cost of committing the taxes and the cost of mailing and collecting the bills, to the inequality of the revenue vs. use of town services per land unit. In short, a large working farm produces agricultural products that enrich the community and generate more public revenue than they receive in public services.

This trend comes at a time when farms are disappearing and the equipment they use is more than past its prime. (Many of the farms we currently assess still use farm equipment from the 1950's and 1960's) Add to the shortage of working farms, the demand for raw, developable land and you have a recipe for the disappearance of working farms in a struggling economy.

For fiscal year 2014, the Town of Middleboro mailed 33 excise tax bills for Farm Animal & Machinery excise totaling a little under $2,500. This is such a small amount of revenue compared to the entire tax base, and the elimination of this tax on farmers would have a miniscule impact on the overall economy of the town. However, it would help the farmers who pay the tax to keep that money in their pockets and would help support the cost of running the farm. Outsourcing our food supply is risky business when such a small measure could help keep a local family farm from having to sell their land to developers.

To stop assessing the excise for subsequent years a referendum question is placed before the voters by a two-thirds vote of the Board of Selectmen.

I have been in touch with Allison Ferreira our Town Clerk and she would need to have a two-thirds vote of the Board of Selectmen with written notice to her at least 35 days prior to the Annual Town Election scheduled for April 4, 2015 which would be no later than February 27, 2015.

I also provided Town Counsel with the proposed language that is listed in the Bulletin from the state for his review. I received a email from Dan approving the language for the referendum question which is included in your packets.

In addition I have contacted the Agricultural Committee to ask for their support in this endeavor and to ask if the question does go on the ballot to help get the word out to the residents of Middleborough.

Please keep in mind that larger farms that are incorporated or cranberry businesses that are also incorporated would still receive a personal property tax bill as per Massachusetts General Laws. This referendum question would strictly eliminate the excise tax for the small farmer.

Keep in mind that the vote from the Board of Selectmen allows the referendum question to be place on the ballot. The residents of Middleborough will make the decision by their vote whether of not we continue assessing this tax.

Massachusetts Department of Revenue *Division of Local Services*
Navjeet K. Bal, Commissioner *Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs*

Bulletin

2009-07B

FARM ANIMAL AND MACHINERY EXCISE

TO: Local Officials

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: February 2009

SUBJECT: Optional Assessment of Farm Animal and Machinery Excise

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This *Bulletin* discusses a new option regarding local assessment of the farm animal and machinery excise (farm excise) that was enacted as part of the 2008 Dairy Preservation Act. St. 2008, c. 310, § 2.

I. Annual Assessment of Farm Excise

Each year, local assessors must assess an excise to individuals and non-corporate entities principally engaged in agriculture, or minors involved with youth agricultural programs such as 4-H and Future Farmers of America, for the value of their animals, machinery and equipment. G.L. c. 59, § 8A. This excise is assessed at a rate of $5 per $1000 of value. It is assessed instead of a personal property tax on the animals, machinery and equipment. See G.L. c. 59, §5(21). As with the boat and motor vehicle excise, assessors are required to assess those individuals and entities subject to the farm excise.

II. Optional Assessment of Farm Excise

Under a new provision added to the farm excise statute, the voters of a city or town may approve a referendum to have the assessors stop assessing the excise for subsequent years.

A. Placing the Referendum on Election Ballot

The referendum is placed before the voters by a two-thirds vote of the "local appropriating authority" as defined in G.L. c. 59, § 21C for purposes of Proposition 2½. "Local appropriating authority" in that statute means the board of selectmen (not town meeting) in a town, the city council, with the mayor's approval where required by law, in a city, and the town council in a municipality with a council form of government. G.L. c. 59, § 21C(a).

B. Election Procedure

The new provision does not address election procedure. Therefore, it appears that the usual laws and procedures relating to municipal elections apply. The referendum may appear on any regular or special municipal election ballot and the municipal clerk must receive written notice of the referendum at least 35 days before the date of the election. G.L. c. 54, § 42C. The vote to place a question on the ballot must take place in sufficient time to meet this advance notice requirement.

The Office of the Secretary of State is responsible for administering and enforcing municipal election laws. Specific questions about the application of these laws to this referendum should be directed to the Elections Division of that office at 617-727-2828.

C. Form of Question

The new provision does not specify the form of the referendum. The following is recommended:

> Shall the city/town of _____ cease assessing the excise imposed under General Laws Chapter 59, Section 8A on certain animals, machinery and equipment owned by individuals and non-corporate entities principally engaged in agriculture?
>
> Yes _____ No _____

D. Approval of Question

The new provision does not specify the quantum of vote required to approve the referendum. Since no supermajority is specified, however, it appears the referendum will be approved if a majority of the people voting on the question vote "yes."

E. Effect of Approval

An approved measure will be effective beginning with the next annual farm excise assessment. The excise for a year is usually assessed in the fall and is due and payable in a single installment on November 1 or 30 days after the bill is mailed, whichever is later. Therefore, a city or town that seeks to stop assessing the excise beginning in a particular year would have to present the referendum to the voters and obtain approval before the assessors commit that year's excises. Taxpayers will continue to be liable for annual excises committed before approval of the referendum.

The new provision applies to the farm excise assessed to all individuals or non-corporate entities principally engaged in agriculture, not just those engaged in dairy farming. Once the referendum is approved, the assessors will stop assessing all farm excises.

In addition, persons and non-corporate entities ordinarily assessed the excise on their farm animals, machinery and equipment will continue to be exempt from any personal property taxes on that property. The new provision does not expressly exempt that farm property from property taxes and the property tax exemption for the property under G.L. c. 59, §5(21) appears to be linked to the property being subject to the excise instead. Nevertheless, given the overall purpose of the Dairy Preservation Act to aid the farming industry and improve its economic viability and competitiveness through tax relief and other measures, we believe the intent of the new option, if approved, is to eliminate any local taxes on this property.

F. Reimposition of Excise

The new provision does not address whether the city or town may by referendum or otherwise reimpose the excise at a later time. Since it is not an acceptance statute, the usual revocation provisions of G.L. c. 4, § 4B do not appear applicable. Municipal counsel should be consulted as a home rule petition may be needed to reimpose the excise.

If you have any questions, please contact the Bureau of Municipal Finance Law legal staff at 617-626-2400.

Assachusetts Department of Revenue — Division of Local Services
Amy A. Pitter, Commissioner — Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

Re: Farm Animal Excise — FY2015

To Boards of Assessors:

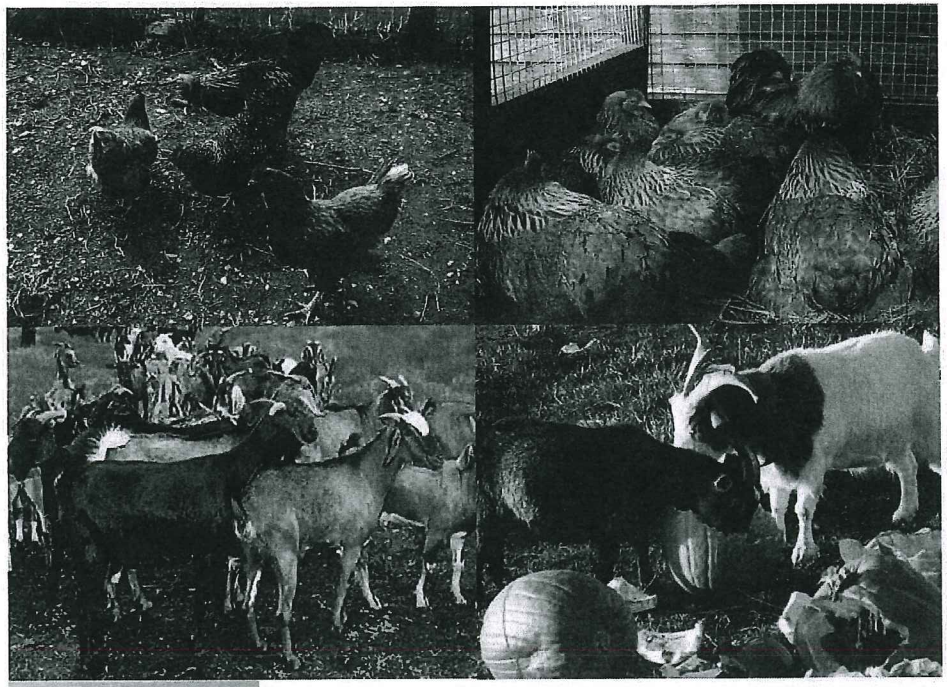
The Commissioner of Revenue, under the provisions of General Laws Chapter 59, section 8A, has determined the value of farm animals for the purpose of the Farm Animal Excise, as of January 1, 2014 for fiscal year 2015 to be as follows:

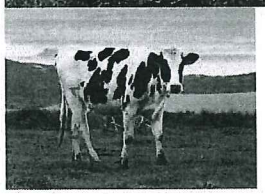
MULES	$100.00
HORSES (BREEDING AND WORKING*)	
Prize Horses**	$5,000.00-$10,000.00
Horses	$1,000.00
Ponies	$500.00
Miniature Horses	$700.00
DAIRY CATTLE	
Cows - Over two years	$700.00
Bulls - Over two years	$700.00
Yearlings - Less than two years	$400.00
BEEF CATTLE	
Cows, Bulls, and Steers	$700.00
Yearlings	$400.00
OTHER LIVESTOCK	
Swine	$80.00
Sheep	$100.00
Goats	$35.00
LLAMA & ALPACA	$800.00
MISCELLANEOUS (BUFFALO, DEER, OXEN, ETC.)	$250.00-$700.00
DOMESTIC FOWL	
Chickens	$2.00
Ducks	$2.00
Geese	$2.00
Turkeys	$5.00
Ratites (Emu, Ostrich, Rhea)	$100.00
MINK	$35.00

*Horses not used for breeding or work should be valued as personal property.
**Prize Horses are those with recognized bloodlines that have been inspected and registered by world-recognized breeding associations to excel in the sport of dressage, show jumping or possesses other athletic or genetic excellence. G.L. Chapter 59, section 8A is not affected by Chapter 89, Acts of 1976.

Chapter 89 refers to neat cattle less than three (3) years old held for the personal use and consumption by the owner.

Post Office Box 9569 Boston, MA 02114-9569, Tel: 617-626-2300; Fax: 617-626-2330





This is your property with your animals in the back yard. You are principally engaged in agricultural or farming activity because in addition to the chickens, goats and cow, you also have hay fields. Your tax would be $6.25.

Please keep in mind that any large farms or cranberry bog operations that are incorporated do pay personal property taxes. This would eliminate the tax for just the small farmers.

CHICKENS	100 X $2.00 =	$200.00
GOATS	10 X $35.00 =	$350.00
COWS	1 X $700.00 =	$700.00
		$1,250.00 IN VALUE

$1,250 X .005 ($5 P/1000) = $6.25

After the Assessors' Office determines who is considered a farmer and who is not, they mail out a form for the owner to fill out listing what types of animals they have and how many. They need to include the equipment that was your grandfathers from 1940 that you are still using and is being held together with rope, duct tape and clips because that's taxed also. Now the Assessing office needs to key into an excel spreadsheet the various types of animals and the equipment. Once we have created a commitment and sent it to the Collector's office, their staff has to manually type these bills and spend 49¢ per bill to mail them to the owner. If the bill is not paid, the Collector would then have to create a demand bill and mail that out.

The point of this exercise is to show the amount of work that goes into producing these bills for very little money. For fiscal 2014 the town mailed out 33 bills for a total tax of under $2,500.

MASSACHUSETTS FARM BUREAU FEDERATION

The Voice of Agriculture

News & Views

The Offical Newspaper of the Massachusetts Farm Bureau Federation©

NEWS & VIEWS Vol. 18 Issue 5 June, 2010 1.866.548.MFBF

NORTHEAST LEADERSHIP CONFERENCE ATTENDEES

MFBF Members attended AFBF's Northeast Leadership in PA. Members-back row: Kathy Orlando, Terri Lawton, Clif Taylor, Lisa Colby, President Essex, Peter Gibney, Executive Director Douglas Gillespie. Front Row-Andrew Schmidt, Membership Director Cheryl Lekstrom, Rudy Mederios, President Norfolk, MFBF President-Richard Bonanno, Beth Fitzpatrick, Ed Lawton & Jim Larkin, President Berkshire.

Our Mission

Our mission is to protect the rights, encourage the growth and be of service to our members in the best interst of agriculture.

WAIVER OF ANIMAL EXCISE TAX

See below for towns that have waived animal excise and farm equipment excise tax

TOWNS THAT have waived animal excise and farm equipment excise tax:

Berlin (May 11, 2009, vote was 150:40), Stow (passed May 12, 2009), Rowley, Oakham (Passed May 18,2009), Cambridge, Hatfield

Section 2 of the Dairy Farm Stabilization Act, Chapter 310 of the Acts of 2008, provides: "Section 8A of chapter 59 of the General Laws, as so appearing, is hereby amended by adding the following paragraph:-The local appropriating authority, as defined in section 21C, may, by a two-thirds vote, seek voter approval to not impose the excise established by this section."

Here is the link: http://www.mass.gov/legis/laws/seslaw08/sl080310.htm

When requesting a waiver of farm animal and equipment Excise Tax, you might want to consider these talking points in order to avoid any negative publicity:

1. Many of the bills are for less than the cost of collection
2. The creation of the bills make for complicated valuation decisions
3. And go back to the fairness principle applied to the Cost of Community Services - (The National American Farmland Trust study): The REAL property tax contribution of privately owned working lands subsidizing residential land uses that do not cover their own costs. Is it fair that farm property that generates more public revenues than they receive back in public services continue to be taxed?
4. Because you can waive it - by law. If you (as an AgCom) didn't at least request it, then you wouldn't be looking out for your community of farmers.
5. Many towns have never charged an animal or equipment excise tax and many towns that used to, discontinued doing so three or four years ago due to #1 and #2 above.

Berlin's speaking points generously shared by the Berlin AgCom:

The DOR issued a ruling in February 2009 that a vote to eliminate the Farm Tax had to be done by referendum at a Town Election and not at a Town Meeting. So, at the Ag Com's request, Selectmen unanimously voted to put our referendum on the May 11, 2009 ballot.

The Ag Com then went to the local newspaper and had an article written on the subject just before election day. The main points in the article were:

- The Commonwealth's Dairy Preservation Act 310 of 2008 allows towns to cease assessing farm excise tax on farm animals, machinery and equipment for ALL FARMERS.
- Presently, farms in Berlin pay an average of $232.18 (FY05-FY09) in Farm Excise Tax.
- On some farms, the equipment and machinery being taxed is 40+ years old!
- Studies have shown that farms contribute more to town treasuries than they receive in services (It cost the towns less to have farms than it does to have more homes or malls).
- A YES VOTE will eliminate the administrative tasks for both the Assessors' and the Tax Collector's offices by not collecting the Farm Excise Tax..
- A YES VOTE will have minimal fiscal impact on taxpayers and the town while helping to sustain the farming activities that currently exist in Berlin and preserve our quality of life.

MASS CENTURY FARMS

THE WOMEN'S Committee is celebrating Century Farms this year. It is not too late to participate, as we are currently still looking for farms that have been in the same family for a hundred years or more and are still in operation.

WE HAVE received information from some Century Farms, but we are extending our search to include as many as possible.

IF YOU have a farm that has been in the same family for a hundred years or more please contact our Ashland office for the Century Farm form to fill out and return it to the Farm Bureau office or to my address: Joyce Ripley, P.O.Box 344, Granville, MA 01034.

ALSO IF you know of a farm that is a Century Farm or that was included in a previous Century Farm publication, please let us know.

MFBF MEMBERSHIP

TELL US how your Farm Bureau Membership saved you money - in 200 words or less.

Farm animal tax?

Some pay, and it's not chicken feed

By Donna Boynton TELEGRAM & GAZETTE STAFF
donna.boynton@telegram.com

Free range chickens at Caledonia Farm in Barre.
(T&G Staff/TOM RETTIG)

“For me to go out and count every chicken that is moving or standing still is a lot of work.”

-- PAULA DUMONT, UXBRIDGE ASSESSOR

If Old MacDonald had a farm in Massachusetts, he'd be looking at here a tax, there a tax, everywhere a tax, tax as he watched pigs, chickens and cows graze.

Now, as farmers struggle to survive and towns look to increase revenue, some towns are debating whether to continue assessing the Farm Animal and Machinery Excise Tax.

David Petrovick has a small working farm in Barre, with six beef cows, 100 chickens and four workhorses, which equates to about $150 in taxes annually. For farmers like Mr. Petrovick, it is part of the cost of farming.

"It's another expense, but I am a relatively small-scale farmer, but it is still another bill," Mr. Petrovich, owner of Caledonia Farm, said. "It's not something we relish paying, but it is not something that would make us or break us."

Mr. Petrovich, a member of the Barre Agricultural Commission, is leading a movement in Barre on behalf of the town's farmers to repeal the tax, which appears on the ballot in

Monday's annual election.

Barre collects about $4,000 annually through the excise tax.

"We are looking for ways to take some pressure off farmers in town," said Mr. Petrovich. "In general, the opinion has been fairly favorable, and people seem fairly sympathetic to help the farms. But there are also some people who say we can't afford any more cuts to our budget, and I understand that, too."

Michael Landry, a member of the Barre Board of Assessors, said there aren't that many working farms left in Barre. He understands how the repeal measure may be a small effort to help local farms since his father-in-law owns a dairy farm.

"Judging from what dairy farmers pay, they are going to be very appreciative of anything that helps them stay in business," Mr. Landry said.

The excise tax was established in 1956, and assesses a tax on farm animals based on a market analysis of the average selling price of the animals, according to the Department of Revenue. The value is issued yearly on property that is classified agricultural, horticultural or forestry land under state law.

"The law basically sets a tax rate on farm animals for about $5 per $1,000 valuation, which is less than a personal property tax," Robert R. Bliss, DOR spokesman, said. The tax is administered locally and is not tracked by the DOR. He said each town has to decide if it is a tax worth pursuing.

In Uxbridge, the Board of Selectmen is considering a ballot question that asks voters if they want assessors to place an excise tax on farm animals and machinery. Uxbridge Assessor Paula Dumont said the issue came to light when the town received a bulletin from the DOR about the farm tax and the ability to opt out.

The town has not been assessing the tax. Ms. Dumont said she is not trying to start assessing the tax. A "no" vote would simply formalize the town's practice of not assessing it.

However, a "yes" vote would mean Ms. Dumont would collect the tax. She said she is the only assessor, and the office does not have the staff to administer the tax. At this point, she does not know how many farms would be eligible or the amount the town could collect.

"For me to go out and count every chicken that is moving or standing still is a lot of work," said Ms. Dumont.

The tax is assessed based on the number of animals and amount of machinery a farmer has at the time assessors take a farm census by March 1, according to law.

"The fact is, farmers don't make any money anyway, and people are struggling to stay in [2]business," said Julie Rawson, who with her husband, Jack Kittredge, runs Many Hands

Organic Farm in Barre. "It's not the right population to be taxing."
3

Ms. Rawson said her tax is minimal, and is assessed on the small number of chickens on the farm at the time the census is taken.

"I really feel that if our entire nation is going to survive and thrive and move forward, then we need to start valuing our local agriculture. The more we can encourage people to raise their own food and make it profitable for people to sell food to their neighbors, then the less we are depending on oil and getting things from elsewhere and the more we will grow our local economy," said Ms. Rawson.

Berlin, which collected about $12,000 annually through the Farm Animal and Machinery Excise Tax, ceased assessing the tax last year after voters approved its repeal.

In Bolton, where $4,000 is collected through the tax, a question to repeal the tax is on the 2011 ballot.

Ken Nicewicz pays several hundred dollars a year in taxes on his farm machinery at Nicewicz Family Farm in Bolton, which grows a variety of fruits and vegetables.

"Eliminating the farm tax gives farmers more of a profit when the profit margins are slim enough the way it is," said Mr. Nicewicz, who is also on the Bolton Agricultural Commission.

Jacqueline Shanley

From: Judy MacDonald
Sent: Friday, February 06, 2015 1:50 PM
To: Jacqueline Shanley
Cc: Robert G. Nunes
Subject: Useful Life of Trash/Recycling Vehicles and carts
Attachments: 20150206144416089.pdf

Hi Jackie,

Attached you will find " Vote of the Board of Selectmen regarding the Useful Life" required by Bond Counsel. The Selectmen must vote 10 year useful life, otherwise the Town could only borrow for 5 years. Please put on the agenda.

Thanks,

Judy

Judy M Mac Donald
Treasurer/Collector
Town of Middleborough
20 Centre Street 3rd Floor
Middleborough, MA 02346
(PH) 508-946-2421
Fax 508-947-5447
jmcdnld@middleborough.com

VOTE OF THE BOARD OF SELECTMEN
REGARDING USEFUL LIFE

I, the Clerk of the Board of Selectmen of the Town of Middleborough, Massachusetts, certify that at a meeting of the board held _____, 2015, of which meeting all members of the board were duly notified and at which a quorum was present, the following vote was unanimously passed, all of which appears upon the official record of the board in my custody:

Voted: that the maximum useful life of the departmental equipment listed below to be financed with the proceeds of the $1,590,000 borrowing authorized by the vote of the Town passed October 6, 2014 (Article 11) is hereby determined pursuant to G.L. c.44, §7(9) to be as follows:

Purpose	Borrowing Amount	Maximum Useful Life
Trash/Recycling Vehicles	$1,014,252	10 Years
Trash/Recycling Carts	$575,748	10 Years

I further certify that the votes were taken at a meeting open to the public, that no vote was taken by secret ballot, that a notice stating the place, date, time and agenda for the meeting (which agenda included the adoption of the above votes) was filed with the Town Clerk and a copy thereof posted in a manner conspicuously visible to the public at all hours in or on the municipal building that the office of the Town Clerk is located, or, if applicable, in accordance with an alternative method of notice prescribed or approved by the Attorney General as set forth in 940 CMR 29.03(2)(b), at least 48 hours, not including Saturdays, Sundays and legal holidays, prior to the time of the meeting and remained so posted at the time of the meeting, that no deliberations or decision in connection with the subject matter of this vote were taken in executive session, all in accordance with G.L. c.30A, §§18-25 as amended.

Dated: _____, 2015

_____
Clerk of the Board of Selectmen

AM 45525623.1