



## TOWN OF LANCASTER BOARD OF ASSESSORS

MICHAEL BURKE SR., VICE-CHAIRMAN  
DEBRA SANDERS, MEMBER  
KRISTEN FOX, MEMBER

BOBBI-JO WILLIAMS  
PRINCIPAL ASSESSOR, EXT 1312  
BWILLIAMS@LANCASTERMA.NET

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### JOINT MEETING WITH LANCASTER SELECT BOARD October 18, 2021 Via Zoom

Excerpt taken from Select Board Meeting Minutes of October 18, 2021:

- Board of Assessors to discuss Atlantic Union College tax abatement resolution

The Board of Assessors called their meeting to order at 7:13 pm, Deb Sanders and Kristen Fox present.

Select Board member Ms. Turner would like an update on the lawsuit between the Board of Assessors/Town of Lancaster and Atlantic Union College (AUC) about tax issues that have been going on since 2012. Mr. Pacheco explained that the case is AUC vs. The Board of Assessors of the Town of Lancaster, and it dates to 2014.

Ms. Turner stated that her understanding is that the case is settled and paid. She thinks it's important to discuss because many people have asked for details. Ms. Sanders explained that the school lost its accreditation in 2013, so they were assessed taxes in FY13. They filed an abatement, it was denied, they paid taxes. This just pertains to residential buildings, not educational buildings. The same thing happened in 2014, 2015, 2016, 2017, 2018, 2019, and 2020. In all these years AUC did pay their taxes, totaling over \$1,495,300. The Appellate Tax Court heard the case for years 2014, 2015, and 2016, with total taxes of over \$400,000. The Tax Court sided with AUC; the Board of Assessors appealed the decision. The appeals findings did not specify why the Tax Court sided with AUC, so the case was sent back to the Appellate Tax Court for a new decision to explain way. The new findings from the Appellate Tax Board put all the buildings as one lump sum. At this point the Board decided to try to settle with AUC. At this point AUC had sold many of the houses, and they others were listed for sale. A settlement was reached to deny interest, and to take fiscal years 2017- 2020 off the table. They took the offer, so the Town had to pay, from the overlay, for \$400,000. The net result was that AUC paid \$1,095,300 in taxes. Ms. Sanders stated that if the Assessors had never done anything, they would not have received these taxes.

Ms. Turner stated that her understanding is that the Town owes or owed three years of taxes. She stated, "Normally, if we do something as a Town and we get sued, which happens more frequently than we would like, but it happens, then Insurance Council will take over." Ms. Sanders stated that not in this case; this is real estate and has nothing to do with insurance. Mr. Pacheco tried to explain further that this is not an insurable item. Ms. Turner questioned what the legal costs were for this. Ms. Turner would like to get that number, although it's too bad we lost.

Mr. Pacheco interjected that he didn't think that saying that we lost was a fair assessment, since the net result was that the Town is up a net million dollars. Ms. Turner reiterated that she would like to know what the attorney's fees were, and that it must have been significant since it had to be appealed, and that it's good that we have to learn from our mistakes.



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The Board of Assessors vehemently objected to Ms. Turner's use of the word "mistake," stating that Ms. Turner had been sent an email inviting her to visit their office and review any and all documents, but that she had not been to see them. Ms. Turner stated that the purpose of this meeting was to allow the public to understand what had happened. Ms. Sanders stated that the Appellate Court goes by their own decisions, not by Mass General Law; Ms. Fox stated, "Being an assessor for at least 20 years of my career, I'm not even sure why we're discussing this with any other board. Appellate Tax Board cases and Abatement Applications for real and personal property are strictly the jurisdiction of the Assessor's Office. Frankly, the Select Board has no standing. You really don't even have the authority to question why we didn't use Town Counsel. Deb did her job, and she did her job well. If she hadn't taxed the school, we would be a million dollars in the hole right now, so the fact that she fought this in court and saved the Town, frankly, a lot of money, because I'm well aware of who the attorney was, and I've used this person myself. To say that the Assessors made a mistake by doing their job is just sheer ignorance."

Ms. Turner replied, "I am ignorant, and I admit that. That's why, and many people are, and there's been speculation. That's why we're having this meeting, not because we have purview, but because we are trying to be open and transparent and explain to people what it was. We have asked and I've asked many a time, and yes, in writing and in meetings, so this is an opportunity for people to understand, for better or for worse. When I say loss, I'm looking at the findings that I was given, and that was purely from the Appellate Tax Board and from the Appellate Court, so you know, this isn't meant... We have a lot of nonprofits in town, as everybody knows, and they do contribute. People are under the misconception, I think, that they offer no taxable income." Ms. Turner continued, drawing on the Trustees of Boston College and to Cambridge as examples. "So we need to understand and we don't know what's happening going forward, with the grounds that used to be Atlantic Union College. There was some rumor that it may continue to be a school, so we need to learn from our mistakes, if there were any."

Mr. Moody stated that it was good to have this information because residents keep asking questions. Ms. Sanders noted that if the Select Board members receive questions, they should send the resident to the Assessors' office for answers.

Mr. Allison stated that he thought collecting \$1 million was a good thing.

Ms. Turner asked again for the Board of Assessors to provide the legal cost. Mr. Pacheco told her that he could get this information for her.

Ms. Sanders moved to close the Board of Assessors meeting at 7:36 pm. Ms. Fox seconded. All in favor, meeting adjourned.