



**Board of Assessors**  
John R. Fisher, Chairman  
Edward F. O'Neil, Clerk  
John O'Connor, Member

**TOWN OF WALPOLE**  
Commonwealth of Massachusetts  
Phone (508) 660-7315 Fax (508) 660-7228

**Town Hall**  
135 School Street  
Walpole, MA 02081

**Minutes of Meeting**  
**May 16, 2017**

The Board of Assessors met on Tuesday, May 16, 2017, 6:30 PM. room #115, at the Town Hall.  
The following were present, John O'Connor, Member, Edward F. O'Neil, Clerk, and Assistant Assessor, Dennis Flis

**Discussion:**

The Board reviewed, discussed, and signed warrants and certificates.

MV Excise Commitment #29	2017	\$227.50
MV Excise Abatement	2017	\$20,955.79
MV Excise Abatement	2016	\$1,481.57
Real & Personal Abatements	Page 6	\$2,898.90
Real Estate Exemptions	Page 11	\$14,618.75

The Board reviewed, discussed, and voted 2-0-0, in final settlement of the Verizon New England Inc. vs Commissioner of Revenue, Appellate Tax Board cases. FY 2010 through FY 2022.  
Walpole's amount in the settlement is \$99,266.64

The Board reviewed, discussed, and voted 2-0-0, to deny an exemption on a excise bill for FY 2017 on plate number PH 1089. Did not meet the statutory requirements.



**TO:** Assessors, Mayors, City/Town Managers

**FROM:** Sean R. Cronin, Senior Deputy Commissioner of Local Services  
Joanne Graziano, Chief, Bureau of Local Assessment

**CC:** Michael J. Heffernan, Commissioner of Revenue

**DATE:** April 25, 2017

**RE:** CENTRAL VALUATION OF VERIZON NEW ENGLAND INC.  
FY2010 THROUGH FY2022 - SETTLEMENT

This is to advise you that the Commissioner of Revenue (the "Commissioner") and Verizon New England Inc. ("Verizon NE") have completed the settlement of FY2010-2017 central valuation appeals contemplated by our December 13, 2016 e-mail communication and to advise you of the process and timetable for local participation.

As you know from that e-mail, the Commissioner participated in these settlement discussions at the urging of a group of Assessors in order to bring finality and certainty to the years being resolved. The Commissioner's ultimate decision to move toward finalization on the settlement was based on significant municipal support and lack of any presented opposition. The settlement resolves pending central valuation appeals for FY2010-FY2017 with a no-interest refund based on abatement of 7% of claims pending and applies an Agreed-Upon Methodology for FY2018 - FY2022. You will be receiving an original Settlement Agreement (that specifies the refund amount for your community) signed by a representative of Verizon NE and the Commissioner. This Agreement is the product of lengthy negotiations between counsel for the Commissioner, counsel for Verizon NE and an attorney representing 26 municipalities. The settlement terms have also been reviewed by the Massachusetts Attorney General's office. You should review the terms with appropriate municipal officials and counsel.

#### **Acceptance of Settlement Agreement**

In order to accept the Settlement Agreement terms, the agreement must be signed on behalf of the Board of Assessors and delivered via hand delivery, facsimile or e-mail to counsel for Verizon NE and the Commissioner **NO LATER THAN JUNE 1, 2017**, at the address or number specified in the Settlement Agreement.

Interest is **NOT** owed on the 7% Settlement Agreement refund as long as payment is made within 60 days from the filing of withdrawals after the Settlement Agreement is signed.

### **Non-participation in Settlement**

If you elect not to participate in the settlement and do not return a signed Settlement Agreement, you will have to defend any pending Verizon NE central valuation appeals relating to your community at the Appellate Tax Board for FY2010-FY2017. In those proceedings, the Commissioner and Verizon NE will jointly argue for a reduced central valuation for any years on appeal that is NOT limited to a 7% reduction.

Any final valuation that requires the assessors to abate will require a refund WITH interest.

### **Critical Deadlines**

The critical deadlines that you should refer to in the Agreement are:

June 1, 2017	Deadline for returning signed copies of the Agreement to the Commissioner and Verizon.
Within 5 days of signing	Withdrawal of all Section 39 Petitions (by Verizon and the Municipality).
Within 30 days of receipt of Verizon Withdrawals	Enter Personal Property Tax Abatement(s) & deliver Abatement Certificates to Verizon.
Within 60 days of receipt of Verizon Withdrawals	Settlement Payment Due.

Questions can be addressed to counsel to the Commissioner and/or counsel to Verizon at the e-mail addresses contained in the Agreement. We urge you to give this matter your immediate attention.