

MAAO



MAAO CALENDAR

NRAAO/Spring Conf.
April 29 – May 3, 2012
Red Jacket Beach Resort
South Yarmouth, MA

2012 Summer Conference
June 18 – 22, 2012
Red Jacket Beach,
Yarmouth

**2012 Annual
Assessors School**
UMASS, Amherst
August 5 – 9, 2012

**2012 Annual MAAO
Fall Conference**
Publick House, Sturbridge
November 8, 2012

CONTACT INFORMATION

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Shrewsbury, MA 01545

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M • A • A • O

NEWSLetter

XXXXII NUMBER 1 • FEBRUARY 2012

Published by the Massachusetts Association of Assessing Officers

FROM THE PRESIDENT

President Ron Keohan, MAA



With the holiday season is behind us I hope you all had wonderful time with family and friends. It is such a great time of the year especially this year with the record warm temperatures, which in my mind hasn't been hard to take.

As I am writing this article we are a little more than half way through the abatement season. I have had some discussions with some of the Executive Board members and they seem to be very happy with the number of applications filed so far this year. If I have to explain one more time that the comparables sales you used are no good, who knows what I will do.

The MAAO has completed seven months of our fiscal year and Pam Davis of Everett and the Education Committee are still working tirelessly to finish all of our educational programs for the year. This is the most active committee in our organization, although we probably don't see all that goes on behind the meeting doors. They have done an outstanding job for us all and deserve our thanks for their hard work in all of our educational endeavors this year.

The Legislative Committee has been working on all of our filings. We are half way through the 2011 – 2012 legislative cycles and have learned a lot about the process from Senator Bruce Tarr who has been working with us on the boat bill in particular.

I have asked Past President/E Board member Mike Flynn to chair a committee to make recommendation on our dues. If you have any suggestions please give Mike or myself a call. Your input is always very appreciated and helpful.

The 2012 NRAAO/MAAO Annual/ Spring Conference will held at the Red Jacket in South Yarmouth, Massachusetts on April 29, 2012 to May 2, 2012. The MAAO is the host for this event so we would really like to see a great number of our members representing the MAAO. We typically have over 150 registrants from across the Northeast that attends this 4-day event.

We are currently putting the finishing touches on our conference agenda and therefore registration will be available very soon. The events include Sunday evening's Opening Reception, Wednesday's Ice Cream Social for all attendees including their families or Tuesday's Banquet entertainment.

If you should have any questions regarding the 2012 NRAAO/MAAO Annual/ Spring Conference, please do not hesitate to contact Ron Keohan at 781-231-4134 or 617-763-5127.

The current President of NRAAO is our own Molly Reed, so let's support her and make sure that this is a big success. The networking should be a blast as attendees will be from Maryland to Canada, hope to see you there.

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Half page — \$200 Quarter Page — \$100

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CALL FOR PAPERS (ARTICLES)

We are soliciting articles for the newsletter and encouraging any and all of our members to submit an item that they believe would be of interest to our readers. If you have any desire to share knowledge of specific issues, procedures or interesting stories about the workings of your office or your community, or even a "letter to the editor" please send them to execdir@maao.org. We will be glad to publish them in our newsletter.

LEGAL MATTERS

David J. Martel and Rosemary Crowley, Esquires

What better way for the Appellate Tax Board to start off the New Year than dealing with the arcane and tricky provisions of General Laws Chapter 59, Section 2D governing "supplemental tax" assessments. The ATB did exactly that in *Kamholz v. Newton Assessors*.

By way of a refresher, Section 2D spells out the circumstances under which local assessors may impose a "supplemental tax" on post – January 1 property improvements from new construction which increase value by more than 50 percent. To better understand the Kamholz saga, take note of the following chronology:

- January 1, 2007 S. Z. Realty, LLC is the assessed owner of a single family house at 377 Cherry Street with a \$513,700 assessed value as of that date for Fiscal Year 2008.
- June 29, 2007 S. Z. is issued an occupancy permit for the subject property which is one of the of two condominium units into which the house has been divided.
- July 5, 2007 S. Z. records a condominium master deed depicting the two units.
- July 31, 2007 S. Z. sells the condo unit to Mr. and Mrs. Kamholz for \$860,000.
- June 20, 2008 Assessors give notice to Mr. and Mrs. Kamholz of a Fiscal Year 2008 Section 2D supplemental tax based on an increased value of the unit.
- July 18, 2008 The Kamholz timely filed an abatement application.

The new owners, Mr. and Mrs. Kamholz, did not challenge valuation of the property, only the imposition of the supplemental tax for fiscal year 2008. They argued that actual occupancy of the property had to take place between January 1 and June 30 of 2007 to permit imposition of a supplemental tax for fiscal year 2008. No one occupied the property until after the Kamholz' purchased it on July 31, 2007. The Assessors argued that a supplemental tax could be imposed for fiscal year 2008 as long as an occupancy permit had been issued between January 1 and June 30, 2007. An occupancy permit had been issued on June 29, 2007.

RETHINKING THE LAND RESIDUAL APPROACH

Richard W. Finnegan

The ATB pointed out that a precondition to any imposition of a supplemental tax under Section 2D is a 50 percent increase to the value of the property “by new construction.” They found that in this case there had been no evidence of any new construction, rather the increase in value was due to a legal conversion of the property into two condos. Despite this fatal flaw prohibiting any supplemental assessment, the ATB went on to explain the circumstances under which supplemental taxes could be imposed.

As explained by the ATB, there are two components to Section 2D’s supplemental tax. First, there is a pro rata tax for that fiscal year in which the improvements take place and in which an occupancy permit is issued. Second, there is a pro forma tax for the succeeding fiscal year if actual occupancy takes place between January 1 and June 30 of the preceding fiscal year.

In this case, the occupancy permit was issued on June 29, 2007, one day before the end of fiscal year 2007. Therefore, had the increase in value been due to new construction, the Assessors could have figured the tax on the increased value for the whole of fiscal year 2007 and then multiplied that amount by the fraction of 1/365. That amount could then have been supplementally assessed for fiscal year 2007. The Assessors, however, did not approach it that way. Instead, they assessed a supplemental tax for Fiscal Year 2008, applying the fraction 365/365 to the increase in value and then applying the Fiscal Year 2008 tax rate. The Assessors determined the increase in value to \$517,000 (the \$774,000 new value less about half the value of the pre-condo house). Again, it was all for naught since there was no new construction.

In a companion decision, *Stewart v. Newton Assessors*, the ATB reached the same conclusion in a case involving the other condo unit in the house on Cherry Street.

Although the Assessors didn’t prevail in either case, Section 2D can be a helpful tool to bring in a few extra dollars of tax revenue for post-January 1 new construction. With this new decision in hand, assessors now have a roadmap through the treacherous twists and turns of Section 2D.

David J. Martel and Rosemary Crowley are with the firm of Doherty, Wallace, Pillsbury and Murphy, P.C. in Springfield. Mr. Martel’s e-mail address is dmartel@dwpm.com and he welcomes comments on this column and suggestions for future topics.

We are now in the time of the year where many of us are confronted with the task of producing new assessed values for DOR certification. Those of us who are in this situation will soon find ourselves knee deep in the process of producing and analyzing land residuals. In the past decade, we have witnessed the rise of the land residual approach to land valuation from being an alternative valuation method that is limited being used when there are few land sales to its present role as an overarching framework through which we all must pass if we are to achieve certification. The purpose of this article is to bring in to clearer focus the changes that have taken place in this area of mass appraisal.

Traditionally the land residual approach to land valuation has been described as a method of land valuation that we can use when, in addition to not having a significant number of land sales, we happen to have improved property sales that have buildings that are new and therefore have little depreciation. By subtracting the value of the improvements from the sale price, we can arrive at an indication of the value of the land. For example:

- Sale Price: \$400,000
- Building Value -\$250,000
- Land Residual: \$150,000

The IAAO textbook on assessing characterizes the land residual approach as follows::

The method is particularly useful in highly developed areas where there are few, if any, vacant land sales. Its reliability depends on the accuracy of the sales data and improvement values used in the analysis. In general, the method is more accurate for parcels with relatively new structures, for which replacement cost and depreciation are more easily estimated. (The International Association of Assessing Officers; Property Appraisal and Assessment Administration; Joseph K. Eckert, Ph.D. General Editor, 1990; p. 196)

This description of the land residual approach cries out for a reality check. Let’s break it down and use it to update our thinking. First of all, many of us, most likely the vast majority of us, have an inadequate number of land sales from which to develop land values. So, from this point of view, the land residual approach is useful to us. On the next point, yes, the sales data we use to perform land residuals needs to be accurate; this is a given.

What about the need to limit the use of the land residual approach to parcels with relatively new structures for which replacement cost and depreciation are more easily estimated? Here's where we must begin to rethink the traditional text book discussion of the land residual approach.

From the narrow perspective of trying to arrive at a land value estimate by using the most accurate market data available short of an actual land sale, the calculation of land residuals on parcels with newer buildings is a valid step to take. However, this pure version of the land residual approach typically represents improved property sales which are often concentrated in small pockets and represent only one or two housing types. Therefore, care has to be taken in extending the findings from these land residuals to a broader area of an assessment jurisdiction.

What is more obvious is the fact that this traditional description of the land residual approach does not adequately address

the situation in which we now find ourselves as assessors. In order to achieve certification, we are required to match virtually all our land values on improved sale properties with their land residuals in the same manner as if these land residuals were actual vacant land sale prices. So much for the idea of limiting the use of the land residual approach to properties with newer homes. In addition, certification procedures require us to use land residuals to support the land values of properties that have influence adjustments applied to them such as water view, topography etc.

This broader use of the land residual approach does have the benefit of providing us with a much larger sample of market land data; even though it is indirect in nature. It also provides a broader base from which to produce documentation for our land values. This approach typically gives us market data that covers a wider area of our assessment jurisdictions than do vacant land sales.

The basic reality is that the land residual approach must now be viewed as a central mass appraisal tool to both produce land values and to validate them. So, instead of thinking of the use of the land residual approach as being dependent on the happenstance possibility of having sale properties with newer buildings and little depreciation, we should think of it as an integral part of the mass appraisal process that is closely tied to the requirement to simultaneously produce credible assessed values for buildings and other improvements.

In other words, any discussion of land valuation must include the requirement to adjust our CAMA building cost tables so that they produce credible building and other improvement values. It is only when we address the validity of our building and other improvement values that we can in turn produce credible land residual values. Admittedly this process takes us a long way from the level of accuracy that is implied in developing land values by using the narrow traditional understanding of the land residual approach. Rather, it puts the focus on producing credible building values as a key step toward developing credible land values. In contemplating the deficiencies of this approach, we need to be careful not make the absence of the perfect be the enemy of the good. That is, the breakdown of improved property assessments into land and building values is essentially artificial in nature. Therefore credibility and not absolute accuracy is the goal.

On May 2nd at the Northeast Regional Association of Assessing Officers / MAAO Conference at the Red Jacket in Yarmouth, I am presenting a seminar on Land Valuation and the Mass Appraisal Process. As I prepare for this, I would welcome any comments on this article from the assessing community and/or suggestions. I can be reached at dickfinnegan@gmail.com or at 508-524-8780.

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THE 2010 APPELLATE TAX BOARD UPDATE

A review and analysis of key 2009 real estate valuation decisions from the Appellate Tax Board *is now available without charge from*

David J. Martel, Esq.

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MAAO AWARDS NOMINATIONS

It is the time of the year for all to think about who should be nominated in recognition for all they do for the Assessing profession. In these turbulent times, it would be very rewarding for anyone to be nominated to receive one of these awards.

The Awards recipients will be announced at the Annual Meeting at the Summer Conference.

It is a pleasure to chair the Awards Committee and I look forward to reviewing your Nominations for these Awards. Nomination forms are available at the MAAO web site. All Nominations must be submitted by June 8, 2012.

WILSON AWARD

The Massachusetts Association of Assessing Officers, through its Executive Board, voted to establish the Wilson Award, which is funded by a generous donation sent to the Association by the late Edward C. Wilson, former Associate Tax Commissioner and Belmont Assessor, in memory of his late wife. This annual award is presented to the assessor who has made the most outstanding contribution to the assessing profession and who has dedicated him/herself to the field of assessing and the community and state he/she represents. Massachusetts Assessors are asked to vote for the candidate that they feel best exemplifies our profession. Any regular member of the Association may be nominated. We ask that you indicate your preference below, and enclose a statement as to the reasons for this nomination.

Please mail the nominations to: **MAAO Wilson Award**
PO Box 70, Shrewsbury, MA 01545
Or email to: execdir@maao.org

I would like to nominate _____ of _____
Name of person Community
for the Annual Wilson Award, which will be presented June 18 at the Annual Meeting of this Association.

The reasons for this nomination are attached.

SIGNED _____ COMMUNITY _____

PAST PRESIDENT'S AWARD

This award is presented to the assessor who has made outstanding contributions to the Massachusetts Association of Assessing Officers and to the goals that the Association espouses. This year's selection will be recognized at the Annual Meeting of the MAAO. We ask that you indicate your preference below, and enclose a statement as to the reasons for this nomination.

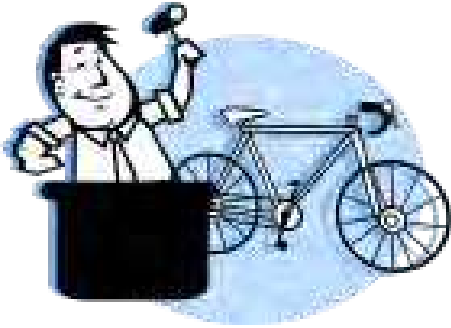
Please mail the nominations to: **MAAO Wilson Award**
PO Box 70, Shrewsbury, MA 01545
Or email to: execdir@maao.org

I would like to nominate _____ of _____
Name of person Community
for the Annual Past President's Award, to be presented June 18 at the Annual Meeting of this Association.

The reasons for this nomination are attached.

SIGNED _____ COMMUNITY _____

SUMMER CONFERENCE AUCTION



It has been a pretty good winter so far. Let's hope it continues but summer will be here soon.

It's not too early to be thinking about the Red Jacket, sun, and sand!!

Again this year, we are running a silent auction at the summer conference. Please Help us to fill the table. If you know a company or a vendor, or even you yourself, who would like to donate an item (or two, or more) please contact us at our MAAO Office. Email a description and your estimate of value to execdir@maao.org or adminasst@maao.org . The revenue raised through this auction will be dedicated to funding the MAAO Scholarships.

WE WILL BE AT THE CAPE VERY SOON AND
WE NEED YOUR HELP.

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Massachusetts Association of Assessing Officers (MAAO) Scholarship

Eligibility Criteria:

- The applicant must be a member in good standing of the MAAO.
- The applicant must be recertifying or pursuing a designation from the M.A.A.O. or I.A.A.O. (Preference will be given to those individuals in pursuit of their designation).
- The scholarship must be used solely for an MAAO or IAAO educational course that will lead to the designation or recertification.

Scholarship Requirements:

- Scholarships are to be used by the end of the following fiscal year. In the event that a scholarship is not used within this time-frame due to a personal emergency, the cancellation of a course, or other extenuating circumstance, the recipient may request a one-year extension in writing. No extensions beyond one year will be granted by the Scholarship Committee.
- The scholarship is limited to one course per person per year.
- A maximum of \$500 will be granted in any given year.

The Selection Process:

- The application must be filled out in its entirety and returned to the Scholarship Committee.
- The deadline for returning applications is June 1.
- The selection of the recipient(s) will be made by the Scholarship Committee and awarded at the MAAO Annual meeting.
- The Scholarship Committee should avoid any conflicts of interest in regard to the selection process. More specifically, any member serving on the Scholarship Committee must abstain from voting on an applicant from his/her office.



MAAO SCHOLARSHIP APPLICATION

FILL OUT COMPLETELY (ATTACH ADDITIONAL INFORMATION SHEET(S), IF NECESSARY)

NAME: _____ POSITION / TITLE: _____

HOME ADDRESS & TELEPHONE: _____

WORK ADDRESS & TELEPHONE: _____

EMAIL ADDRESS: _____

LIST CURRENT JURISDICTION & OTHER COMMUNITIES YOU ARE AFFILIATED WITH:

If you do not have a designation please check course(s) you have successfully completed:

DOR Course 101 ____ MAAO Course 200 ____ MAAO Course 1 ____ MAAO Course 2 ____

MAAO Course 3 ____ MAAO Course 4 ____ MAAO Course 5 ____ Other _____

LIST DESIGNATION(S) HELD: _____ Number: _____

DESIGNATION YOU ARE WORKING TOWARD: _____

STATE YOUR PROFESSIONAL CAREER GOALS AND REASON FOR APPLYING IN A BRIEF ESSAY.

(Please attach essay on a separate sheet)

YOUR DEPARTMENTS EDUCATION BUDGET LINE ITEM IS \$ _____

PLEASE RETURN THE APPLICATION WITH ANY ADDITIONAL INFORMATION BY JUNE 1

MAIL TO: MAAO Scholarship Committee
P.O. Box 70
Shrewsbury, MA

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Signature: _____

Date: _____



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Parcel ID: 01-021
Account: 22
Tax ID: 01-021
Location: 5 ARTHUR ST HULL
Land Use: 101 1-FAMILY
Owner #1 SILVERMAN DIANE R

Comp Sales Value	Current	Year 2006	Legal Description
Calc. Land Area	3,873	3873.000	16 BRANCH
Building Value	143,200	106,400	
Yard Items			
Land Value	150,000	150,000	
Total Value	303,200	256,400	
Assessed Value	303,200	256,400	

Sales Information
Grantor: SCHLESINGER MURRAY H &
Sale Price: 1
Sale Date: 5/10/2005
Validity: A
Legal Ref: 30498-306
Vacant: No

Narrative Description
This parcel contains 3873 SQ FT of land mainly classified as 1 FAMILY with a CDL/OLD STYL Building built about 1910, having primarily CLAPBOARD Exterior and 1248 Square Feet, with 1 Unit, 1 Bath, 0 3/4 Bath, 1 Half Bath, 7 Rooms total, and 4 Bdrms.

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2012-2013 ELECTION IMPORTANT NEWS

The MAAO 2012 Nominating Committee is pleased to announce the nominees for the 2012, FY 2013 election of officers.

A series of modifications to the MAAO bylaws a few years ago made important changes in the way our Association is run and governed. Membership on the Executive Board was changed to three year terms, with two members elected each year. The position of Vice-President was changed to President-Elect, who automatically takes the position of President after a one year term. Over the next few months you will, receive information about the candidates for President-Elect and Executive Board. We strongly urge you to review these materials, vote for the candidate of your choice, and encourage all of the MAAO members in your office and on your Board to vote.

A democratically governed organization works best when its members take the time to evaluate and vote for the officers who will lead their organization.

Ballots will be mailed to voting members by April 1st. Please take the time to review the election materials, and vote for the candidates you feel will best represent the MAAO.

The following is the slate for the upcoming election:

President elect:

R. Lane Partridge, MAA - Concord

E-Board:

Mr. Peter M. Caron, MAA - Lynn

Ms. Holly J. Merry, MAA - Halifax

Ms. Barbara F. Miller, MAA - Montague

Mr. John H. Neas, MAA, RMA - Norfolk



R. Lane Partridge, MAA

Candidate for the MAAO President Elect

Real Estate appraiser since 1984

Certified General Real Estate Appraisal License # 935

Full time Assessor since 1999

MAAO number 1062

Past President of the Plymouth County Assessors Association
Executive Board Member of the Middlesex County Assessors Association
Member of the MAAO Executive Board
Member of the MAAO Policy Review Committee
Member of the MAAO Education Committee
Member of the MAAO Legislative Committee
MAAO qualified Instructor

Full time Assessor for the Town of Concord

Please consider me when you vote

Peter M. Caron, MAA

Candidate for the MAAO Executive Board

I humbly ask for your consideration when casting your vote for the MAAO Executive Board. As a Board member, my goal would be to continue to inspire our members to achieve the same high levels of professionalism and dedication that our organization and its former and current members have inspired in me during my time in the assessing profession. Thank you for your support.

30 Years of Experience in the Assessing Profession

- 1998 to Current – City of Lynn - Director of Assessing
- 1998 to Current – City of Beverly - Board Member, currently Chairman
- 1998 – City of Beverly - Chief Assessor
- 1986-1998 – City of Salem – Chief Assessor
- 1984-1986 – City of Salem – Board Member
- 1982-1984 – City of Salem – Assistant Assessor

HOLLY J. MERRY

MAAO Executive Board Candidate

- ❖ Past President of the Plymouth County Assessors Association
- ❖ Board of Assessors – Halifax
- ❖ Member of the Mass Chapter of IAAO, Inc.
- ❖ Administrative Assessor – Town of Kingston
- ❖ Massachusetts Accredited Assessor designation (#1120) 2009

**WILLING TO WORK FOR YOU AS A MEMBER OF THE MAAO EXECUTIVE BOARD
THANK YOU FOR YOUR SUPPORT**





Barbara Miller, M.A.A.
Director of Assessing
Town of Montague

~
Candidate for the
M.A.A.O.
Executive Board

Contact Information:

413-863-3200 Ext. 118

Assessor@Montague-ma.gov

I wish to announce my candidacy for election to the Executive Board of the Massachusetts Association of Assessing Officers. I have served the public through the field of assessing since 1997 and have lived and worked in several Western Massachusetts communities with varying land usage profiles. My career began in Blandford, a pastoral community in which nearly seventy percent of the parcels were vacant land. Today, I am the Director of Assessing in Montague, known best by the name Turners Falls (the largest of its five villages); which hosts a complex mix of residential, commercial, and industrial properties. I achieved MAA designation #974 in 2006 and continue to attend programs for professional development. Currently, I am in my third year serving on the Legislative Committee and am committed and excited to expand my service to the M.A.A.O. through election to the Executive Board.

I believe in fostering respect for our profession through the education of our members, open communication with the taxpayers and establishing and maintaining the public's trust. Presently, Springfield is the only community west of Route 495 represented on the nine-member board. My election would be advantageous not only to Montague and its five villages, but to all the communities of Western Massachusetts. Thank you for your consideration.

Yours Respectfully,
Barbara Miller



John H. Neas

Candidate for the MAAO Executive Board

Assessor for the Town of Norfolk
MAA and RMA Designations

MAAO Education Committee Member and MAAO Course Instructor
Chair of the Board of Trustees of the Benjamin Franklin Classical Charter Public School for three years and a member of the Board for five years.

Past President of the Massachusetts Board of Real Estate Appraisers and member of the Board of Trustees for ten years.

Thirty years of experience as a real estate appraiser and instructor.

Experience at the Appellate Tax Board

Massachusetts Certified General Real Estate Appraiser – License No. 73

Graduate of Boston College

Married with two children

It is an honor to have been nominated for the MAAO Executive Board and it would be my privilege to serve the association.

Feel free to contact me at 508 528-1120 or jneas@virtualnorfolk.org if you have any comments or questions.

Please exercise your right to select the members of the Executive Board and vote for your choice of the candidates who have been nominated.



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INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

ENDS MARCH 31, 2012

Name _____ Title _____

Jurisdiction/Firm _____

Office Street Address _____

Office City _____ Office State/Province/Country _____ Office ZIP/Postal Code _____

Office Phone _____ Office Fax _____ Office E-mail _____

Home Street Address _____

Home City _____ Home State/Province/Country _____ Home ZIP/Postal Code _____

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Send mail to: Office Home Check here if you do not do not wish to receive membership e-mails.

E-mail is a vital link between IAAO and it's members. It is IAAO policy not to sell, rent, or distribute e-mail addresses.

Person referring applicant (if anyone) _____ Check here if you are an elected official.

I hereby apply for membership in the International Association of Assessing Officers and agree to comply with the requirements of the IAAO Code of Ethics and Standards of Professional Conduct. If accepted for membership, I will abide by the IAAO Constitution, pay the established dues, and comply with the Code and Standards.

Signature _____ Date _____

Please indicate if you have been convicted of a felony or crime of office which may reflect on your ability to abide by the IAAO Code of Ethics and Standards of Professional Conduct. Yes No

Office use only:
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IAAO MEMBERSHIPS (Select one)

Regular Membership

is available to: all officers, officials, and employees of a governmental authority or jurisdiction who have any or all of their duties related to property valuation, property tax administration, or property tax policy; all persons engaged as individuals, or employees of an organization, who exclusively spend their time to provide professional services to governmental officers, officials, or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration, or property tax policy functions. Professional services do not include the providing of hardware, software, equipment or the sale of either goods or services to governmental agencies.

Associate Membership

is available to: all officers, officials or employees of governmental agencies who do not have any duties directly involved in property valuation, property tax administration, or property tax policy; all officers, administrators, employees and enrolled students of educational institutions; individuals involved in or interested in property valuation, property tax administration, or property tax policy; any member of any organization, group, or association, whether local, regional, national, or international, interested in property valuation, property tax administration or property tax policy.

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(you may join more than one at no additional charge)

- Public Utility Section
- Computer Assisted Appraisal Section
- Mapping and GIS Section
- Personal Property Section
- Tax Collection Section

Dues are payable in advance.

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MAAO NEWSLETTER

MASSACHUSETTS ASSOCIATION OF ASSESSING OFFICERS, INC.
 P.O. Box 70, Shrewsbury, MA 01545

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