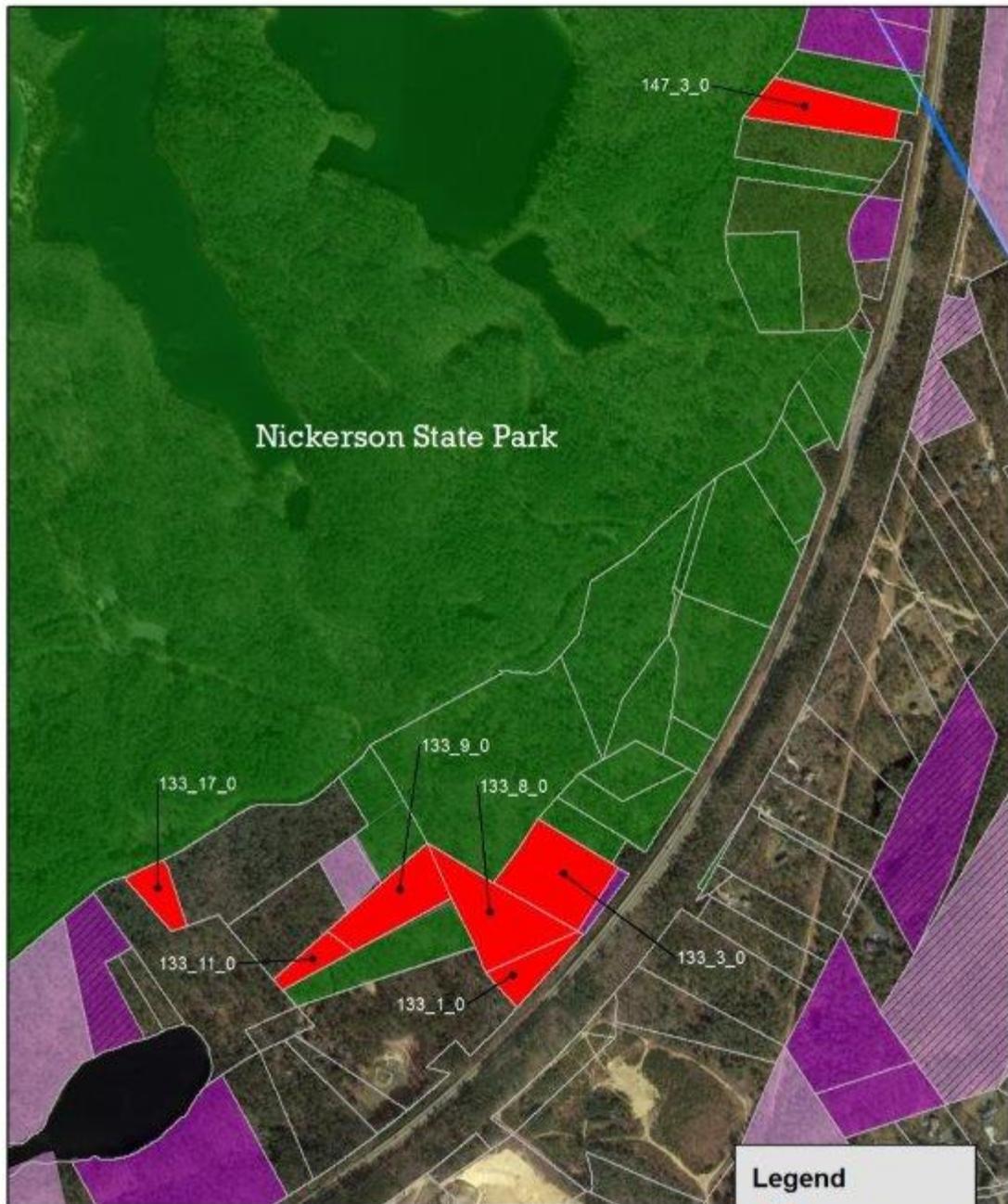


# Brewster Tax Title Parcels



## Legend

-  Tax Title Parcels
-  Town Boundary



January 30, 2019

Mark R Forest  
Interim Town Administrator  
Town of Brewster  
21978 Main Street  
Brewster, MA 02631

RE: Brewster Tax Title Parcels

Dear Mr. Forest,

The Massachusetts Department of Conservation and Recreation has completed its assessment of the Town's 13.85 acres of tax title land abutting Nickerson State Park.

We are pleased to offer the Town \$140,000 with an anticipated closing by June 30, 2019.

This offer is contingent upon the following:

1. The Town's conveyance of good, clear, record and marketable title (title report to be contracted and paid for by DCR).
2. DCR's receipt of a licensed site professional's certification (ESA) of no evidence of solid or hazardous waste on the property (ESA to be contracted and paid for by DCR).
3. DCR obtaining standard but necessary governmental approvals.

I am happy to return to the Select Board in the near future to discuss the parcels, terms, and process. Of course, feel free to call or email with any questions.

Sincerely,

Shaun Provencher  
Land Protection Specialist  
MA Dept. of Conservation and Recreation

cc: Jennifer Howard, Director, Land Protection Program, DCR

COMMONWEALTH OF MASSACHUSETTS · EXECUTIVE OFFICE OF ENERGY & ENVIRONMENTAL AFFAIRS

Department of Conservation and Recreation  
251 Causeway Street, Suite 600  
Boston MA 02114-2119  
617-626-1250 617-626-1351 Fax  
[www.mass.gov/dcr](http://www.mass.gov/dcr)



Charles D. Baker  
Governor

Karyn E. Polito  
Lt. Governor

Matthew A. Beaton, Secretary, Executive  
Office of Energy & Environmental Affairs

Leo Roy, Commissioner  
Department of Conservation & Recreation

OWNER OF SUBJECT PROPERTY:	Town of Brewster
LOCATION OF PROPERTY:	Off Main Street, Brewster, MA

## MASS. DEPARTMENT OF CONSERVATION AND RECREATION CERTIFICATE OF VALUE

I, Stephen P. Reynolds, hereby certify: that on January 24, 2019, I personally made a field inspection of the property herein appraised, and have afforded the owner the opportunity to accompany me on this inspection;

That, to the best of my knowledge and belief, the statements contained in the appraisal herein set forth are true, and the information upon which the opinions expressed herein are based is correct; subject to the limiting conditions therein set forth;

That such appraisal has been made in conformity with the appropriate State laws, regulations, policies and procedures;

That neither my employment nor my compensation for making this appraisal and report are in any way contingent upon the damages or values reported herein;

That I have no direct or indirect present or contemplated future personal interest in such property, or in any benefit from the acquisition of such property appraised;

That I have not revealed the findings and results of such appraisal to anyone other than the proper officials of the Commonwealth of Massachusetts and will not do so until so authorized by the Commonwealth, or until required to do so by due process of law, or until released from this obligation by having publicly testified as to such findings, and;

My opinion of the total value of the subject property is: **\$138,500**

As of the Effective Date of Value of this appraisal: **January 24, 2019**

and that the conclusions set forth in this independent appraisal are based upon the exercise of my independent professional judgment.



Stephen P. Reynolds, MAI, AI-GRS  
Mass. Certified General R.E. Appraiser  
License #3929



**TOWN OF BREWSTER**  
**2198 MAIN STREET**  
**BREWSTER, MA 02631**  
 PHONE: (508) 896-3701 EXT 1237  
 FAX: (508) 896-8089

OFFICE OF:  
 BOARD OF ASSESSORS

Memo to: Mark Forest, Interim Town Administrator  
 From: James Gallagher, Deputy Assessor  
 Date: January 31, 2019  
 RE: DCR purchase of Brewster Tax Title Parcels

The Massachusetts Department of Conservation and Recreation has offered to purchase 13.85 acres of tax title land abutting Nickerson State Park.

My review of the parcels includes the following:

Parcel ID (Map-Lot-Extension)	Old ID	Acreage	Current Class	Current Deed (Bk/Pg)	Notes from Proposed Highway Taking Plan	Assessed Value	
133-1-0	45-14	1.35	tax title	10094/233	Hrs of Charles W Hopkins	\$ 8,900	
133-3-0	45-15	3.9	tax title	10094/234	Isaac L Gould 1853 or Unknown 1954	\$ 25,620	
133-8-0	45-13	3.7	tax title	10094/232	Hrs Sears Rogers 1851 or Unknown 1951	\$ 27,010	
133-9-0	45-12	2.9	tax title	10094/231	Unknown 1954	\$ 21,170	
133-11-0	45-8	1	tax title	10094/230	Hrs Heman Cole 1848 or Unknown 1954	\$ 7,300	
133-17-0	44-22-2	1	tax title	10094/229	Notes from PB 465/10 Alice W. Marrs Probate #35736	\$ 7,300	
TOTAL:		13.85				\$ 97,300	
						\$ 7,025.27	Avg \$/acre

The parcels are all being assessed as Tax Title parcels owned by the Town of Brewster. They are being assessed as undevelopable, land locked parcels, with no frontage. They are located north of the Mid-Cape Highway and are not easily accessible.

As town owned parcels they are currently tax-exempt parcels. It is my understanding that if the State purchases a tax-exempt parcel, then the parcel remains tax exempt and no PILOT would be generated. (On the other hand, if the State purchases a taxable parcel, then there could be annual reimbursement in the form of a PILOT by the State).

The FY19 value of State owned reimbursable land for Brewster was \$15,383/acre. The FY19 Assessed value of these parcels was around \$7,000/acre. DCR is offering around \$10,000/acre to acquire these parcels.

In summary, these parcels are not easily accessible or manageable by the Town due to their location. They would likely be better protected from encroachment as part of the State Park. The parcels are currently tax exempt and would remain tax exempt. Essentially, the Town would give up management of these parcels in exchange for a one-time payment.