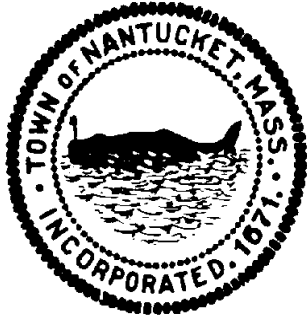


Town of Nantucket
Board of Assessors
16 Broad Street
Nantucket, Massachusetts
02554



TO: Lauren Sinatra, Energy Project and Outreach Coordinator
FROM: Debbie Dilworth, Assessor
PC: Libby Gibson, Town Manager
Irene Larivee, Finance Director
RE: Adjustments for Wind Turbines
DATE: March 5, 2012

You have asked what type of adjustments, if any, are being applied to properties located near existing wind turbines on Island.

When valuing properties for ad valorem tax purposes, assessors are required to follow very strict guidelines issued by the Department of Revenue. Any unique adjustments to land value, whether positive or negative, require conclusive support from market sales. To date, no adjustments are being applied.

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