

Board of Assessors
Meeting: April 25, 2011
Wayland Town Building

Meeting called to order by Chair Susan Rufo at 7:15 pm

Present: Members: Susan Rufo, Vice-chair; Jayson Brodie, Bruce Cummings, Molly Upton and Z. Ventress.

Staff: Director Ellen Brideau

Public comment: None

Minutes: Minutes of Feb 22, 2011 were approved 5-0 and the minutes of March 21, 2011 were approved 4-0 with 1 abstention as presented.

Office status - presented by E. Brideau.

- Office Activities: see attached

- Correspondence:
 - COA requested info on BoA needs for Senior Work-off Program
 - Received request to release Recreational Lien at 41 Rice Road.

- Requiring board approval/sign-off: Upon the recommendation of the Director, the BoA took the following action:
 - Released Recreational Lien at 41 Rice Road. Approved unanimously by signature.
 - Exemptions, statutory: approved 20 unanimously by vote and signature.
 - Exemptions, statutory: denied 2 unanimously by vote and signature.
 - CPA: approved 24 unanimously by vote and signature.
 - CPA: denied 2 unanimously by vote and signature
 - CB exemptions: approved 67 unanimously by vote and signature.
 - CB exemptions: denied 2 unanimously by vote and signature.
 - Clause 18: approved 1 unanimously by vote and signature.
 - Clause 18: denied 1 unanimously by vote and signature.

- Abatements:
 - Denied 2 unanimously by vote and signature.

- ATB: See attachment for details of:
 - notification of 2 cases decided for appellee (Town of Wayland).
 - 2 cases settled prior to ATB hearing dates.
 - Status of remaining/pending ATB cases

- Full List and Measure: Director presented status and progress on FLM. See attached for details.

Old Business:

- None

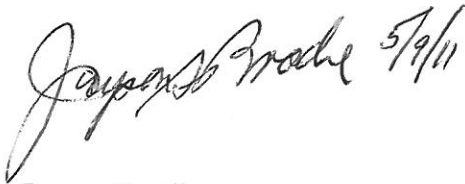
New Business:

- Overlay:
 - Director distributed material on history of overlay (see attachment).
 - Following discussion, a motion was made and seconded to defer further discussion on overlay until September 2011.

- Election of officers:
 - In accordance with the policy of the BoA to hold elections for chair and vice-chair at the first meeting following the annual Town Meeting, the chair opened the floor for nominations. For the position of chair, Jayson Brodie was nominated, seconded and unanimously elected. For the position of vice-chair, Susan Rufo was nominated, seconded and unanimously elected.

The chair set next meeting for May 9, 2011 at 7:15 pm and the board voted unanimously to adjourn at 8:30 pm.

Respectfully submitted

A handwritten signature in cursive script that reads "Jayson Brodie" followed by the date "5/9/11".

Jayson Brodie

Assessing Department

Recap of Office Activity March/April 2011

Staff Property Visits – February 22nd, 2011 to April 22nd, 2011

- ❖ 59 properties visited – 15 Water Finals (14 full, 1 interior only), 5 Abatements, 36 2010 Sales (22 full, 14 exterior only), 3 Quality Control (1 full, 2 interior only)

Exemptions and Circuit Breakers

- ❖ The department received 81 Senior Exemption, 10 Tax Deferral and 68 CPA Exemption applications as of the 3/31/11 application deadline
- ❖ 51 Applications have been reviewed and recommendations will be presented to the BOA on 4/25/11.
- ❖ The department has received 121 Circuit Breaker applications to date. The deadline to file is the last business day in December.
- ❖ 66 CB Applications have been reviewed and recommendations will be presented to the BOA on 4/25/11.

FY'12 Revaluation

- ❖ Bob Martin, DOR Field Rep for Wayland, has returned from his leave. I met with him on 3/24/11 and provided the following requested documentation:
 1. Property record cards for 20 random location valid 2010 sales along with PRC's for two adjacent non-sale properties for a total of 60 cards.
 2. Board of Assessors property record cards along with two adjacent properties.
 3. Certification land line review report with all classes of property and all land lines.
 4. FY 2011 land schedule in Excel (on CD).
 5. Vision site index table and Vision street index table
 6. Excess land curve table.He has begun his preliminary review and will report his findings.
- ❖ Commercial - I met with Mike Tarello from Vision on 3/30/11. Mike extracted commercial data to begin his analysis. We also reviewed the time table and expectations. Steve Whalen has been assigned for data entry of I&E's and field review.
- ❖ A second mailing has been sent to all Commercial accounts reminding them that Income and Expense Verification must be received in the office by 4/25/11. A third and final notice will be sent to all non filers.
- ❖ Personal Property - RRC has begun their data collection of all personal property with 2 staff members assigned to Wayland. They have also completed their data entry of all Forms of List.
- ❖ Residential – The staff has completed callbacks to all 2010 sales without an inspection.

Full Measure and List

- ❖ Vision Appraisal began field work on April 4, 2011. To date they have completed 207 inspections of which 117 properties have had full interior and exterior.
- ❖ Vision has received 8 refusals. I will be sending a letter to the property owners requesting their cooperation.
- ❖ The initial letter was modified upon feedback from property owners to include the ability to schedule an appointment.
- ❖ Total letters sent to date = 384 (see attached for listing of streets).
- ❖ E. Brideau accompanied Vision staff on Quality Review of 11 properties. Only 1 error was discovered in the measurement of a wood deck by 1 foot.

FY'11 Abatements

- ❖ The staff has two of the three remaining abatement applications ready for BOA action.

ATB

- ❖ The department received notification of two additional decisions:
 - 6 Highfields Road – for appellee (FY09 & FY10)
 - 9 Wheelock Road – for appellee (FY09 & FY10)
- ❖ The following cases were settled prior to ATB hearing dates:
 - 52 Sherman Bridge Road
 - 298 Boston Post Road
- ❖ The department is awaiting decisions on 4 properties from hearings heard in January, February and March.
- ❖ All remaining pending cases have not been scheduled for a hearing. I spoke with Steven Douglas, ATB Clerk for Wayland, and he will be scheduling additional cases over the next two months.
- ❖ To date the department has received notification of 3 filings for FY11.

Full Measure & List Project					
BATCH #	STREET NAME	# PROPERTIES GIVEN TO VISION		DATE	
1	OAK ST	15			
	TRUDEAU TER	1			
	VALLEY VIEW RD	9			
	RICE RD	42			
	ELIZABETH RD	3			
	HIGHFIELDS RD	2			
	BUCKSKIN DR	14			
	WHISPERING LN	8			
	APACHE TRL	4			
	LANGDON RD	8			
	PINE ST	1			
	HEARTHSTONE CIR	15			
			122	TOTAL	4/4/2011
	2	SMOKEY HILL RD	7		
WAYLAND HILLS RD		17			
CLUBHOUSE LN		15			
LINN LN		6			
LORING LN		5			
			50	TOTAL	4/4/2011
3	FRENCH AVE	10			
	COMMONWEALTH RD	50			
	EDEN RD	10			
	OLD TAVERN RD	20			
	DEAN RD	36			
	HAVEN LN	9			
	SNAKE BROOK RD	21			
	TIMBER LN	11			
	BALD ROCK RD	12			
	CORMANS LN	1			
	THOMPSON ST	6			
	LOKER ST	26			
		212	TOTAL	4/20/2011	
TOTAL # OF CARDS		384			



Town of Wayland
41 COCHITUATE ROAD
WAYLAND MASSACHUSETTS 01778

www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF

Ellen M. Brideau, MAA Director of Assessing
Bruce A. Morgan, Assistant Assessor
Dana Velluti, Administrative Assessor
Savitri Ramgoolam, Department Assistant

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Bruce Cummings
Molly Upton
Zachariah L. Ventress

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FISCAL YEAR 2011 – STATUTORY EXEMPTIONS
DATE: 4/25/2011

I have reviewed the following 20 Exemption Applications and recommend the Board of Assessors' approval.

CLS	NAME	FIRST	NO	ADDRESS
22	DEVINE	DAVID	6	GREEN WAY U102
22	KUTASZ	CHARLOTTE	278	MAIN ST
22	MACLEOD	RODERICK WM.	4	WHELOCK RD
22	MAGUIRE JR	JOHN		PO BOX 209 (148 CONCORD)
22	RUDENAUER	EDWIN	36	EDGEWOOD ROAD
22	SANDOCK	LAWRENCE	42	ORCHARD LN
22	SANSONE	CLEMENT	280	COCHITUATE ROAD
22	SULMONETTI	PHYLLIS	32	MOORE ROAD
22	WALLACE	ROBERT	25	MEADOWVIEW ROAD
37	HONAN	FRANCES	6	ERWIN RD
17D	MCKEEBY	FRANCES	226	STONEBRIDGE ROAD
17D	CATALANOTTO	STEPHEN	31	BROOKS RD
41C	ADAMS	ELIZABETH	32	PEMBERTON ROAD
41C	BOULAY	MARGARET	65	EDGEWOOD ROAD
41C	CONWAY	MARIE	15	OLD TAVERN RD
41C	LAVERS	KENNETH	41	STONEBRIDGE ROAD
41C/41A	DEFLORIO	PATRICIA	8	ANTHONY ROAD
41A	LOCKE	MARIA	21	ADAMS LN
41A	MCGONIGLE	JANE	25	LEARY ST

4-25-2011
Susan J. Rufo
Jayson Brodie
Molly R. Upton
Zachariah L. Ventress
Bruce Cummings

Exemption Summary Clause Report FY 2011 Real Estate From 4/25/2011 Through 4/26/2011

COPY

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
17D	4/26/2011	145	2869	036C-023	226 STONEBRIDGE RD	MCKEEBY JAMES S JR	Tax CPA	\$350.00 \$5.25 \$355.25
	4/26/2011	136	655	048-106	31 BROOKS RD	CATALANOTTO STEPHEN J	Tax CPA	\$175.00 \$2.63 \$177.63
	Totals For Clause: 17D							
						CPA Tax		\$7.88 \$525.00
22	4/26/2011	149	4309	010-023	32 MOORE RD	SULMONETTI RALPH S TRUSTEE	Tax CPA	\$800.00 \$12.00 \$812.00
	4/26/2011	139	5440	033-023B	6 GREEN WAY 102	DEVINE BARBARA	Tax CPA	\$800.00 \$12.00 \$812.00
	4/26/2011	141	2348	047B-021	278 MAIN ST	KUTASZ PATRICIA TRUSTEE	Tax CPA	\$800.00 \$12.00 \$812.00
	4/26/2011	143	2662	024-053	4 WHEELLOCK RD	MACLEOD RODERICK W	Tax CPA	\$800.00 \$12.00 \$812.00
	4/26/2011	144	2672	011-001	148 CONCORD RD	MAGUIRE JOHN F JR	Tax CPA	\$800.00 \$12.00 \$812.00
	4/26/2011	146	3757	046D-118	36 EDGEWOOD RD	RUDENAUER EDWIN J	Tax CPA	\$461.91 \$6.92 \$468.83
	4/26/2011	148	3822	043D-009	280 COCHITUATE RD	SANSONE CLEMENT V & NORMA M L/E	Tax CPA	\$800.00 \$12.00 \$812.00
	4/26/2011	150	4596	037-020	25 MEADOW VIEW RD	WALLACE ROBERT A.	Tax CPA	\$800.00 \$12.00 \$812.00

Exemption Summary Clause Report FY 2011 Real Estate From 4/25/2011 Through 4/26/2011

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
37	4/26/2011	147	3819	018-046	42 ORCHARD LN	SANDOCK LAWRENCE E.	Tax	\$769.49
							CPA	\$11.54
								\$781.03
Totals For Clause: 22								
37	4/26/2011	140	1939	032-006	6 ERWIN RD	HONAN JOSEPH C	Tax	\$875.00
							CPA	\$13.13
								\$888.13
Totals For Clause: 37								
41C	4/26/2011	142	2419	042B-032	41 STONEBRIDGE RD	LAVERS KENNETH W	Tax	\$500.00
							CPA	\$7.50
								\$507.50
41C	4/26/2011	134	3613	051C-037	32 PEMBERTON RD	ADAMS ELIZABETH A TRUSTEE L/E	Tax	\$1,000.00
							CPA	\$15.00
								\$1,015.00
41C	4/26/2011	135	386	050-082	65 EDGEWOOD RD	BOULAY MARGARET	Tax	\$1,000.00
							CPA	\$15.00
								\$1,015.00
41C	4/26/2011	137	837	052-097	15 OLD TAVERN RD	CONWAY MARIE D TRUSTEE	Tax	\$1,000.00
							CPA	\$15.00
								\$1,015.00
41C	4/26/2011	138	1005	037-003	8 ANTHONY RD	DEFLORIO JOHN I	Tax	\$938.83
							CPA	\$14.08
								\$952.91
Totals For Clause: 41C								
Totals								
							CPA	\$190.05
							Tax	\$12,670.23
								\$12,860.28

OK Expedient
4/26/11



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41 COCHITUATE ROAD
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Zachariah L. Ventress

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FISCAL YEAR 2011 – CIRCUIT BREAKER APPLICATIONS
DATE: 4/25/2011

I have reviewed the following 67 Circuit Breaker Applications and recommend the Board of Assessors' approval.

LAST NAME	FIRST	NUMBER	ADDRESS
ADAMS	ELIZABETH	32	PEMBERTON RD
AFFANANATO	SALVIN & LORRAINE	287	OLD CONNECTICUT PATH
AKASHIAN	SANDRA	15	PICKWICK
ALFORD	JAMES A JR	28	ALPINE RD
AMES JR	HARVEY	49	PEQUOT RD
ATHANAS	NICHOLAS & PAULINE	31	CENTER ST
BELMARICH	BARBARA	2	MELVILLE PL
BERNSTEIN	ROSLYN	11	STEEPLETREE LN
BERRY	HELEN	37	EAST PLAIN ST
BOULAY	MARGARET	65	EDGEWOOD RD
BROCKINGTON	GENE	150	CONCORD RD
CAIN	LUCILLE	27	OXBOW RD
CHOUINARD	JOANNE D	38	DEAN RD
COADY	JOHN & NANCY	38	CEDAR CREST RD
COLELLA	STEPHEN	3	TALLY HO LN
CROCKER	HILARY	20	DEAN RD
DEVEAUX	ALBERT & ESTHER	41	PECK AVE
DYER	JOHN	287	COCHITUATE RD
FLAGG	KENNETH	2	HAVEN LN
FRIEDMAN	ARNOLD	7	KELSEY RD
GLADU	JANET	5	SOUTH ST
HARRINGTON	RUTH	2	GLEN RD
HOLTZ	BARBARA	11	SPRING HILL RD

April 25, 2011
Susan M. Rufo
Jayson D. Brodie
Molly Upton
Zachariah L. Ventress
BB Cummings

04/25/2011

JACOBSEN	PAROOHY	3	KELSEY RD
KELLY JR	WILLIAM S.	11	WAMPUM RD
KUTASZ	CHARLOTTE	278	MAIN ST
LARGY	THOMAS	59	MOORE RD
LATORRE	EDWARD	110	BOSTON POST RD
LAVERS	KENNETH	41	STONEBRIDGE RD
LEONE	MARIA	313	OLD CONNECTICUT PATH
LEVY	BORIS	14	WALTHAM RD
LIENARD	ELVIRA	14	FULLER RD
LUND	WILLIS	127	DRAPER RD
MAGUIRE	JOHN F	148	CONCORD RD
MARSHALL	DAVID	28	MEADOWVIEW RD
MAUCHAN	CHARLES	11	CREST RD
MCDONALD	MARIAN	9	MELVILLE PL
MCKEEBY	FRANCES	226	OLD CONNECTICUT PATH
McRAE	MARION E	2	BLOSSOM LN
MILLS	RIBERT	14	SYVAN WAY
MIX	ARTHUR	32	RICE SPRING LN
MORRALE	ADELINE	3	WILLOW LN
MORRISSEY	JAMES & GAIL	24	GROVE ST
NELSON	HERBERT	23	LAKE RD
NORRIS	DONALD	431	OLD CONN PATH
O'CONNELL	ANTOINETTE	7	FOX HOLLOW
PAGANO	ALFRED	24	BAYFIELD RD
PETERS	CHARLES	264	COMMONWEALTH RD
PINKUL	JOHN	23	DAMON ST
POISSON	RENE	37	AQUEDUCT RD
REID	FLORENCE	7	WALTHAM RD
ROCKET	MAURICE	3	EDEN RD
ROSENBERG	MIRIAM	206	GLEZEN LN
ROSS	HERBERT	374	OLD CONN PATH
SCHNEPEL	MAYBELLE	28	SUNSET RD
SCHWARZ	ANNA	167	WEST PLAIN ST
SHANLEY	PHYLLIS	12	AMEY RD
SMOOT	PERRY & URSULA	65	GLEZEN LN
SOCRAT	ALEXANDER	32	DEAN RD
STEELE	JAMES & IWALANI	341	OLD CONN PATH
STENQUIST	RUBY JUNE	26	FULLER RD
THORNE	MARY	8	ADELAIDE AVE
TRICONI	ANTHONY	48	FULLER RD
YAMARTINO	RAYMOND & PAULA	11	WHELOCK RD
YORK	LINDA	3	ASTRA
YOUNG	BARBARA	8	CREST RD
ZABLE	SIMON & HELEN	3	BLOSSOM LN

COPY

Exemption Report FY 2011 Real Estate From 4/26/2011 Through 4/26/2011

Exemption Date	Clause	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
4/26/2011	CB	151	3613	051C-037	32 PEMBERTON RD	ADAMS ELIZABETH A TRUSTEE L/E	Tax	\$970.00
4/26/2011	CB	152	24	043A-020	287 OLD CONNECTICUT PATH	AFFANNATO SALVIN C.	Tax	\$970.00
4/26/2011	CB	154	1866	045-099D	15 PICKWICK WAY	AKASHIAN SANDRA LTRUSTEE	Tax	\$970.00
4/26/2011	CB	153	35	006-005	28 ALPINE RD	ALFORD JAMES A JR	Tax	\$970.00
4/26/2011	CB	155	60	043A-048	49 PEQUOT RD	AMES HARVEY JR	Tax	\$970.00
4/26/2011	CB	157	241	051B-011	2 MELVILLE PL	BELAMARICH BARBARA M	Tax	\$166.00
4/26/2011	CB	158	3658	040-053A	11 STEEPLETREE	BERNSTEIN ROSLYN H S L/E	Tax	\$970.00
4/26/2011	CB	159	296	051B-068	37 EAST PLAIN ST	BERRY JAMES R	Tax	\$970.00
4/26/2011	CB	156	112	051B-031	31 CENTER ST	BERTHA ATHANAS	Tax	\$970.00
4/26/2011	CB	160	386	050-082	65 EDGEWOOD RD	BOULAY MARGARET	Tax	\$970.00
4/26/2011	CB	161	454	011-002	150 CONCORD RD	BROCKINGTON GENE T TRUSTEE	Tax	\$970.00
4/26/2011	CB	162	2597	004-076A	27 OXBOW RD	CAIN LUCILLE M L/E	Tax	\$970.00
4/26/2011	CB	163	727	052-036	38 DEAN RD	CHOUNARD JOANNE D	Tax	\$970.00
4/26/2011	CB	164	765	043A-010	38 CEDAR CREST RD	COADY JOHN DENNIS & NANCY MAY TRUSTEES	Tax	\$970.00
4/26/2011	CB	165	797	007-044	3 TALLY HO LN	COLELLA STEPHEN J	Tax	\$970.00
4/26/2011	CB	166	893	052-129	20 DEAN RD	CROCKER HILARY B	Tax	\$970.00

Exemption Report FY 2011 Real Estate From 4/26/2011 Through 4/26/2011

Exemption Date	Clause	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
4/26/2011	CB	167	1025	047B-082	41 PECK AVE	DEVEAUX ALBERT V	Tax	\$970.00
4/26/2011	CB	168	1166	043D-014	287 COCHITUATE RD	DYER JOHN C & PATRICIA A TRSTS	Tax	\$508.00
4/26/2011	CB	169	1331	052-010	2 HAVEN LN	FLAGG KENNETH E	Tax	\$970.00
4/26/2011	CB	170	1414	038-143	7 KELSEY RD	FRIEDMAN ARNOLD M & JANIS M TRSTS	Tax	\$970.00
4/26/2011	CB	171	1532	051D-059	5 SOUTH ST	GLADU JANET L/E	Tax	\$970.00
4/26/2011	CB	172	1784	024-167	3 GLEN RD	HARRINGTON RUTH H TRUSTEE	Tax	\$970.00
4/26/2011	CB	173	1935	024-079	11 SPRINGHILL RD	HOLTZ BARBARA C	Tax	\$970.00
4/26/2011	CB	174	2043	038-144	3 KELSEY RD	JACOBSEN ALF I	Tax	\$970.00
4/26/2011	CB	175	1809	043C-054	11 WAMPUM PATH	KELLY WILLIAM	Tax	\$970.00
4/26/2011	CB	176	2348	047B-021	278 MAIN ST	KUTASZ PATRICIA TRUSTEE	Tax	\$970.00
4/26/2011	CB	177	2407	010-003	59 MOORE RD	LARGY THOMAS J	Tax	\$970.00
4/26/2011	CB	178	2415	030-080	110 BOSTON POST RD	LATORRE EDWARD A	Tax	\$970.00
4/26/2011	CB	179	2419	042B-032	41 STONEBRIDGE RD	LAVERS KENNETH W	Tax	\$970.00
4/26/2011	CB	180	2486	042B-002	313 OLD CONNECTICUT PATH	LEONE RICHARD P JR TRUSTEE	Tax	\$970.00
4/26/2011	CB	181	2510	005-001	14 WALTHAM RD	LEVY BORIS	Tax	\$970.00
4/26/2011	CB	182	2528	051A-045	14 FULLER RD	LIENARD ELVIRA & PAUL E TRUSTEES	Tax	\$970.00

Exemption Report FY 2011 Real Estate From 4/26/2011 Through 4/26/2011

Exemption Date	Clause	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
4/26/2011	CB	183	2603	012-002	127 DRAPER RD	LUND WILLIS W	Tax	\$970.00
4/26/2011	CB	184	2633	051B-018	9 MELVILLE PL	MACDONALD RONALD D	Tax	\$970.00
4/26/2011	CB	185	2672	011-001	148 CONCORD RD	MAGUIRE JOHN F JR	Tax	\$970.00
4/26/2011	CB	186	2755	037-022	28 MEADOW VIEW RD	MARSHALL DAVID H B	Tax	\$970.00
4/26/2011	CB	211	2769	046D-014	8 ADELAIDE AVE	MARY F. THORNE	Tax	\$970.00
4/26/2011	CB	187	2785	047A-022	11 CREST RD	MAUCHAN CHARLES J	Tax	\$13.00
4/26/2011	CB	188	2869	036C-023	226 STONEBRIDGE RD	MCKEEBY JAMES S JR	Tax	\$13.00
4/26/2011	CB	217	2901	030-021	2 BLOSSOM LN	MCRAE KENNETH H	Tax	\$970.00
4/26/2011	CB	190	2980	025-040	14 SYLVAN WAY	MILLS ROBERT L	Tax	\$970.00
4/26/2011	CB	191	3006	043A-053	32 RICE SPRING LN	MIX ARTHUR E TRUSTEE	Tax	\$970.00
4/26/2011	CB	193	3046	051B-009	3 WILLOW LN	MORREALE ADELINE V	Tax	\$970.00
4/26/2011	CB	192	3057	003-029	24 GROVE ST	MORRISSEY JAMES J JR	Tax	\$970.00
4/26/2011	CB	194	3148	050-054	23 LAKE RD	NELSON HERBERT JR & PATRICIA K L/E	Tax	\$970.00
4/26/2011	CB	195	3211	046B-082	431 OLD CONNECTICUT PATH	NORRIS DONALD C	Tax	\$970.00
4/26/2011	CB	196	3224	040-030E	7 FOX HOLLOW	OCONNELL EDMUND J	Tax	\$970.00
4/26/2011	CB	189	3293	047A-001	24 BAYFIELD RD	PAGANO ALFRED/BESSIE TRUSTEES	Tax	\$970.00

Exemption Report FY 2011 Real Estate From 4/26/2011 Through 4/26/2011

Exemption Date	Clause	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
4/26/2011	CB	197	3391	052-172	264 COMMONWEALTH RD	PETERS CHARLES R	Tax	\$970.00
4/26/2011	CB	198	3430	051C-004	23 DAMON ST	PINKUL JOHN E	Tax	\$970.00
4/26/2011	CB	199	3452	048-136	37 AQUEDUCT RD	POISSON RENE J	Tax	\$970.00
4/26/2011	CB	200	3599	004-090	7 WALTHAM RD	REID FLORENCE E	Tax	\$970.00
4/26/2011	CB	201	3686	052-030	3 EDEN RD	ROCKETT MAURICE G JR TRUSTEE	Tax	\$970.00
4/26/2011	CB	202	3706	012-022	206 GLEZEN LN	ROSENBERG MIRIAM	Tax	\$970.00
4/26/2011	CB	203	3727	042D-030	374 OLD CONNECTICUT PATH	ROSS HERBERT C	Tax	\$850.00
4/26/2011	CB	204	3871	047B-028	28 SUNSET RD	SCHNEPEL MAYBELLE	Tax	\$850.00
4/26/2011	CB	205	3902	046D-069	167 WEST PLAIN ST	SCHWARZ ANNA	Tax	\$970.00
4/26/2011	CB	206	3955	050-022	12 AMEY RD	SHANLEY RALPH D	Tax	\$970.00
4/26/2011	CB	207	4103	014-033	65 GLEZEN LN	SMOOT PERRY R	Tax	\$970.00
4/26/2011	CB	208	4117	052-033	32 DEAN RD	SOCRAT ALEXANDRE	Tax	\$887.00
4/26/2011	CB	209	4205	042B-005A	341 OLD CONNECTICUT PATH	STEELE JAMES W SR	Tax	\$887.00
4/26/2011	CB	210	4213	051A-048	26 FULLER RD	STENQUIST RUBY JUNE TRUSTEE	Tax	\$970.00
4/26/2011	CB	212	4472	050-009	48 FULLER RD	TRICONI ANTHONY F TRUSTEE	Tax	\$970.00
4/26/2011	CB	213	4897	024-067	11 WHEELLOCK RD	YAMARTINO RAYMOND L.	Tax	\$970.00

Exemption Report FY 2011 Real Estate From 4/26/2011 Through 4/26/2011

Exemption Date	Clause	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
4/26/2011	CB	215	4914	035-008B	3 ASTRA	YORK LINDA	Tax	\$970.00
4/26/2011	CB	214	4918	047A-048	8 CREST RD	YOUNG EDWARD H JR	Tax	\$970.00
4/26/2011	CB	216	4934	030-020	3 BLOSSOM LN	ZABLE SIMON F	Tax	\$144.00
Totals								
							Tax	\$61,664.00

\$61,664.00

*OK Approved
4/26/11*



Town of Wayland
41 COCHITUATE ROAD
WAYLAND MASSACHUSETTS 01778
www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF

Ellen M. Brideau, MAA Director of Assessing
Bruce A. Morgan, Assistant Assessor
Dana Velluti, Administrative Assessor
Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS

Susan Rufo, Chairwoman
Jayson Brodie, Vice Chairman
Bruce Cummings
Molly Upton
Zachariah L. Ventress

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FISCAL YEAR 2011 – CPA EXEMPTIONS
DATE: 4/25/2011

I have reviewed the following 24 CPA Applications and recommend the Board of Assessors' approval.

LAST	FIRST	NO	ADDRESS
AKASHIAN	SANDRA	15	PICKWICK WAY
BELAMARICH	BARBARA	2	MELVILLE PLACE
BURKE	ANITA	120	WEST PLAIN STREET
CHESSLER	SHIRLEY	93	HILLSIDE DRIVE
COLELLA	STEPHEN J	3	TALLY HO LANE
CONWAY	MARIE	15	OLD TAVERN RD
DEFLORIO	PATRICIA	8	ANTHONY RD
ENGLISH	MARCIA	90	SCHOOL ST
FERGUSON	JOAN	14	HILL ST
GLADU	JANET	5	SOUTH STREET
GROSS	AARON & LOUISE M.	135	WOODRIDGE
HOLTZ	BARBARA	11	SPRING HILL RD
KENNEDY	FRANCIS	84	OLD SUDBURY RD
LATTORE	EDWARD	110	BOSTON POST RD
LAVERS	RUTH & KEN	41	STONEBRIDGE RD
LOCKE	MARIA	21	ADAMS LN
MILLS	ROBERT L	14	SYLVAN WAY
MORREALE	ADELINE	3	WILLOW LANE
PRENDERGAST	WILLIAM	5	CAULFIELD ROAD
ROBINSON	STANLEY	11	WHELOCK RD
ROSENBERG	HAROLD	37	FORTY ACRES DR
ROSS	HERBERT	374	OLD CONN PATH
SMILSKALNS	RUTA	4	PEARTREE LN
SOCRAT	ALEXANDER	32	DEAN RD

4-25-2011
Susan A. Rufo
J. Brodie
Molly Upton
Zachariah L. Ventress
B. Cummings

Exemption Summary Clause Report FY 2011 Real Estate From 4/26/2011 Through 4/26/2011

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
	4/26/2011	240	3262	046B-076	10 EMERSON RD	ONEIL GAIL M	Tax CPA	\$2,000.00 \$30.00 \$2,030.00
Totals For Clause: 18								
	4/26/2011	229	2228	018-007	84 OLD SUDBURY RD	KENNEDY FRANCIS D	CPA	\$89.86 \$89.86
	4/26/2011	218	1866	045-099D	15 PICKWICK WAY	AKASHIAN SANDRA L TRUSTEE	CPA	\$96.01 \$96.01
	4/26/2011	219	241	051B-011	2 MELVILLE PL	BELAMARICH BARBARA M	CPA	\$52.16 \$52.16
	4/26/2011	220	525	051A-059	120 WEST PLAIN ST	ANITA V BURKE	CPA	\$82.20 \$82.20
	4/26/2011	221	707	045-084C	93 HILLSIDE DR	CHESSLER SHIRLEY A	CPA	\$63.86 \$63.86
	4/26/2011	222	797	007-044	3 TALLY HO LN	COLELLA STEPHEN J	CPA	\$88.87 \$88.87
	4/26/2011	223	837	052-097	15 OLD TAVERN RD	CONWAY MARIE D TRUSTEE	CPA	\$91.46 \$91.46
	4/26/2011	224	1005	037-003	8 ANTHONY RD	DEFLORIO JOHN I	CPA	\$63.68 \$63.68
	4/26/2011	225	1221	048-175	90 SCHOOL ST	ENGLISH R MARCIA	CPA	\$93.20 \$93.20
	4/26/2011	226	1284	051B-030	14 HILL ST	FERGUSON JOAN A	CPA	\$93.26 \$93.26
	4/26/2011	228	1663	044-003	135 WOODRIDGE RD	GROSS AARON H & LOUISE M TRSTS	CPA	\$132.57 \$132.57
	4/26/2011	241	3046	051B-009	3 WILLOW LN	MORREALE ADELINE V	CPA	\$56.25 \$56.25
	4/26/2011	230	2415	030-080	110 BOSTON POST RD	LATORRE EDWARD A	CPA	\$62.93 \$62.93

Exemption Summary Clause Report FY 2011 Real Estate From 4/26/2011 Through 4/26/2011

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
4/26/2011	231	2419	042B-032	41	STONEBRIDGE RD	LAVERS KENNETH W	CPA	\$42.41 \$42.41
4/26/2011	232	2560	019-061	21	ADAMS LN	LOCKE MARIA	CPA	\$139.38 \$139.38
4/26/2011	233	2980	025-040	14	SYLVAN WAY	MILLS ROBERT L	CPA	\$104.93 \$104.93
4/26/2011	234	3515	052-201	5	CAULFIELD RD	PRENDERGAST WR/BE TRUSTEES	CPA	\$76.92 \$76.92
4/26/2011	235	3673	024-068	9	WHEELLOCK RD	ROBINSON STANLEY U III	CPA	\$64.90 \$64.90
4/26/2011	236	3704	034-044	37	FORTY ACRES DR	ROSENBERG HAROLD M	CPA	\$134.21 \$134.21
4/26/2011	237	3727	042D-030	374	OLD CONNECTICUT PATH	ROSS HERBERT C	CPA	\$44.73 \$44.73
4/26/2011	238	4117	052-033	32	DEAN RD	SOCRAT ALEXANDRE	CPA	\$73.32 \$73.32
4/26/2011	239	4545	011-051	4	PEARTREE LN	VASADY-KOVACS RUTA	CPA	\$125.79 \$125.79
4/26/2011	227	1532	051D-059	5	SOUTH ST	GLADU JANET L/E	CPA	\$65.97 \$65.97
Totals For Clause: CPA							CPA	\$1,938.87

Totals

24

CPA
Tax

\$3,968.87

Dr. Q. H. 11/11

Overlay Activity FY 04 to June 2010

	Overlay Reserve	Expended for Abatements	Exposure ATB Pending Cases	Expended for Telecommunications Cases	Exposure Pending Telecommunication Court Cases	Expended for Exemp. and Circuit Breaker	Personal Property Taxes Uncollected	Overlay Deficits (raised on Receipts)	Potential Overlay Surplus
FY 04	310,599.76	302,181.46		0	1,475.00	158,787.80	3,247.14	190,370.00	(4,717.14)
FY 05	294,311.24	262,359.58		0		151,665.66	516.63	119,114.00	(516.63)
FY 06	387,629.00	221,200.79		0	1,475.00	154,004.63	393.58		10,555.00
FY 07	584,367.74	273,067.85	2,000.00	0	2,407.00	187,802.64	628.48		118,461.77
FY 08	643,553.00	431,657.18		0	8,421.00	173,137.29	1,049.45		9,288.08
FY 09	1,039,311.00	333,104.17	210,000.00	0	183,500.00	180,159.64	2,852.48		121,690.71
FY 10	1,106,753.54	141,722.35	320,000.00	0	160,595.00	190,758.75	3,950.23		289,725.21
Total	4,347,124.78	1,965,293.38	537,000.00	0	365,878.00	1,196,316.41	12,632.99	269,484.00	544,488.00

	Overlay Reserve	Expended for Abatements	Exposure ATB Pending Cases	Expended for Telecommunications Cases	Exposure Pending Telecommunication Court Cases	Expended for Exemp. and Circuit Breaker	Projected Additional Exemp. & Circuit Breaker to June 30	Personal Property Taxes Uncollected	Potential Overlay Surplus
FY 11	1,676,988.88	32,678.36*			151,000.00*	98,787.08	180,000.00		

*Weyland's CB application deadline is until 12/31 annually; therefore, unable to close balance at end of fiscal year. In addition, CB amount increased by \$220 per application for FY11

*Abatements and ATB cases are still in process

Turkington, Frederic

From: Turkington, Frederic
Sent: Wednesday, April 13, 2011 4:12 PM
To: Brideau, Ellen
Subject: Overlay statute

MGL Chapter 59, Section 25

Section 25. The assessors in any city or town, may add to the amount to be assessed such reasonable amount as the commissioner may approve although the limit of taxation as fixed in any city may by such overlay be exceeded, such amount to be used only for avoiding fractional divisions of the amount to be assessed in the apportionment thereof and for abatements granted on account of property assessed for the fiscal year for which the overlay is made or of taxes in the warrant of which the overlay is a part, but any balance in the overlay account, in excess of the amount of the warrant remaining to be collected or abated, as certified by the board of assessors, shall be transferred by the board of assessors upon their own initiative or within ten days of a written request by the chief executive officer, with written notice to the chief executive officer, to a reserve fund to be appropriated for any lawful purpose; any balance in said reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section shall apply to fire, water and improvement districts.

Turkington, Frederic

From: DOR DLS Technical Assistance Section [tacontact@dor.state.ma.us]
Sent: Tuesday, March 29, 2011 3:07 PM
To: Turkington, Frederic
Subject: FW: Overlay calculation

Mr. Turkington,

It only just occurred to me that my response below to your question requires a slight clarification. Concerning the phrase "it is entirely within the prerogative of the Board of Assessors whether to complete an analysis" I would point out that under MGL c.59, s.25, the selectmen can request a determination whether overlay surplus exists, and when they do so in writing, the assessors must respond within ten days. However, even if the request is made, the assessors solely determine "whether to certify some, all or none of any excess overlay as surplus."

Joe Markarian

-----Original Message-----

From: Markarian, Joseph On Behalf Of DOR DLS Technical Assistance Section
Sent: Monday, March 21, 2011 12:59 PM
To: 'fturkington@wayland.ma.us'
Subject: RE: Overlay calculation

Mr. Turkington:

DOR data indicate that, on average since FY2003, budgeted overlay reserves for all municipalities have steadily declined from 2.35 to 1.40 percent of the levy. But, this is not surprising given the recent constraints on local budgets. Of particular interest is the FY2011 budgeted overlay for 15 Massachusetts cities and towns rated Aaa by Moody's, including Wayland. Given the purpose of an overlay, these results make sense.

ACTON	0.93
BEDFORD	1.59
BELMONT	0.85
BOSTON	2.43
BROOKLINE	1.14
CAMBRIDGE	1.51
CONCORD	0.82
DOVER	0.98
HINGHAM	0.71
LEXINGTON	0.70
NEWTON	1.22
WAYLAND	2.99
WELLESLEY	0.44
WESTON	0.71
WINCHESTER	0.54

We advise that when budgeting an overlay, the best guide is the historical experience of the town. Prospective budgeting of an annual overlay should also account for any potential exposure. For example, when DOR determined that telephone poles and wires were taxable as personnel property, we encouraged municipalities to divert the new tax revenue they collected to overlay until company appeals were resolved in the courts.

The amount of overlay reserve to maintain in each prior year account should be sufficient to cover real estate and personal property receivables still outstanding from that year, plus any potential liability associated with a pending Appellate Tax Board (ATB) case from that year.

Once receivables are collected or moved into tax title by the collector, or ATB cases are decided with no further appeals, the assessors can determine whether excess overlay can be certified as surplus and transferred to the general fund. We don't have any policy statement as to when this should occur. However, it might make sense to conduct this analysis in the fall of each year after the accountant closes the books and produces a balance sheet. I would point out as well that it is entirely within the prerogative of the Board of Assessors whether to complete an analysis and whether to certify some, all or none of excess overlay as surplus.

I hope this information is helpful.

Joe Markarian, Director
DLS Technical Assistance Section
617-626-2321
markarianj@dor.state.ma.us

-----Original Message-----

From: Turkington, Frederic [<mailto:fturkington@wayland.ma.us>]
Sent: Sunday, March 20, 2011 10:48 AM
To: DOR DLS Technical Assistance Section
Subject: Overlay calculation

All,

Does DOR provide a recommended policy with regard to calculating the overlay reserve? Full funding of abatement cases if the taxpayer position prevails? A percentage of the exposure?

Does DOR recommend a particular time of year to conduct the annual review of the overlay reserve and declare the amount of surplus?

Thanks,
Fred Turkington
Town Administrator
508.358.3620 (direct dial)

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D&R

Recommendation 14: Transition to Policymaking Board of Assessors

In the long-term, we recommend that the town move away from a working board of assessors through a restructuring of the office. Although this structure is effective currently, a shift from a part-time working board to a full-time in-house professional is encouraged. Under the proposed structure, a professional assessor would be hired by and report to a part-time board of assessors. The board would otherwise continue to function in an advisory and policymaking capacity on all assessing matters.

Under the direction of the board of assessors, the professional assessor would perform the full range of technical duties involved in providing assessing services, as well as manage the assessing office operation. The addition of a professional assessor may also reduce the town's reliance on outside vendors for technical and assessing services. The board would remain ultimately responsible for the full and fair market valuation of real and personal property for the purposes of levying taxes, and would continue act on abatements and exemptions.

Recommendation 15: Review Overlay Balances

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2007

We recommend that the assessors annually review prior years' overlay accounts to determine if they can declare any of these balances as overlay surplus. Each year, the assessing office estimates the overlay amount needed to cover anticipated property tax abatements and exemptions. Unused account balances that accumulate from year-to-year are retained in an amount necessary to cover any uncollected taxes for that fiscal year, plus potential liabilities that arise from Appellate Tax Board (ATB) cases. When the overlay balance in a particular year exceeds the total estimated liability, the board of assessors can certify all or some of the excess as surplus, which makes it available in the general fund for appropriation. The cumulative prior years' overlay balances total about \$200,000 and the board has not declared any overlay surplus since FY99.

Reviewing these balances on a regular basis will give town policymakers and the financial management team a more complete picture of the town's fiscal condition. This will assist town policymakers in making informed decisions about whether to appropriate any surplus to the stabilization fund or to use it for one-time or capital spending purposes. Although the assessors have the authority under Massachusetts General Law c.59, §25 to determine the overlay, we think that the town will benefit from discussing the annual determination of the overlay, as well as estimates of new growth and local receipts for the tax rate, within the context of the proposed financial management team.

DOR

2010 approaches. Finally, in addition to his Canton job responsibilities, the director of assessing also provides personal property consulting services to seven other communities.

The assessing function is not part of the finance department, but the office is guided by an elected, three member board of assessors which meets on an ad hoc basis. Among its responsibilities is the approval of exemptions and abatements which have drawn attention in recent years. The board has sole authority to approve new growth estimates and to set the annual overlay reserve, which has also been a subject of discussion among finance officials during the annual budget process. The question has been raised whether the overlay is in excess of what it needs to be. There are also conflicting views on the appropriateness of the town to include underground utilities in the calculation of new growth for FY08.

Conclusion - Our recommendations below are few reflecting a positive opinion of the assessing department operation and of the ability of staff to complete requisite tasks. That being said, there appears to be on-going tension between the assessing department and the finance department which, during our visits, manifested itself in various subjects. Among them were conflicting views on the treatment of new growth and the overlay reserve.

It is our understanding that the finance director was budgeting a new growth estimate not supported by the assessors. The issue was resolved when the director of assessing, with the approval of the board members, reached an agreement with a major commercial taxpayer on the valuation of personal property, which was in dispute. Although we would normally expect communication and even collaboration to take place between the budget formulators and the assessors, the new growth estimate is a decision best made with the cooperation and input of the assessors.

We hold the same opinion relative to overlay and certification by the assessors of overlay surplus. However, in this instance, the assessors' policy and practice is justifiably subject to question. We address the issue in a recommendation below.

Recommendation 22: Revisit Overlay Policies

We recommend defining the overlay and surplus reserve policy to reflect current need and historical trends. Each year, the assessing office maintains an overlay account which is funded to cover anticipated property tax abatements, exemptions, and to offset the revenue loss from un-collectible taxes in that year. Unused account balances accumulate from year-to-year, and should be retained in an amount necessary to cover that year's tax and excise receivables, plus potential liabilities arising from pending Appellate Tax Board cases. When the overlay reserve balance exceeds the total estimated liability, the board of assessors can certify all or some of the excess, as surplus, which makes it available in the general fund for appropriation.

It is our understanding that in response to an unexpected overlay deficit that occurred 15 years ago, the assessors have been firm in setting the annual overlay reserve at \$1 million. To

April 2007

their credit, the amount was set as protection for the town. However, we believe the time is right to adjust the overlay downward.

Because annual overlay funding has historically exceeded the annual draw on the reserve, the assessors have built up a fund balance approaching \$2 million. According to the DOR Data Bank, the town has raised \$1 million, on average, each year since FY02 for the purposes of the overlay reserve. Approximately \$500,000 is used annually to offset abatements, exemptions and to cover prior year receivables and potential Appellate Tax Board (ATB) liabilities. Between \$500,000 and \$615,000 has been certified as overlay surplus in each of the last three years and been made available to help fund the town budget.

We have two concerns. First, the \$1 million annual appropriation appears arbitrary. Based on town experience, it exceeds the need and consumes town funds that might be expended elsewhere. Second, each year, while the finance director projects revenues, balances priorities among departments, and works to formulate the town budget, a parallel budget process has taken shape. Whether negotiated with the finance director or, from what we understand, in response to appeals directly by department managers, the assessors make independent decisions to release a portion of almost \$2 million in reserve to overlay surplus in order to fund a particular spending purpose.

Therefore, we recommend that the assessors analyze the actual overlay needs of the town and adjust the annual reserve appropriately. The primary factor in the estimate of an annual overlay is the annual amount attributable to abatements and exemptions. We further recommend that the assessors retain from its current reserve (approximating \$2 million) an adjusted amount as overlay reserve and to certify the remainder as overlay surplus. The overlay reserve should be sufficient to cover outstanding receivables for all prior years and potential liabilities associated with pending ATB cases. Normally, this would be a percentage of the total original taxes associated with the cases.

April
2007

Recommendation 23: Review Abatement and Exemption Policy and Procedure

We recommend the board of assessors continue with steps to correct abatement and exemption procedures in accordance with the outside auditors' management letters. A review by the audit firm of Powers and Sullivan highlighted concerns that abatements and exemptions were granted where applications were missing or did not provide complete information by either or both the taxpayer and the assessing office. Questioned was the basis for which abatements or exemptions were awarded and whether assessing department actions complied with state law. It is our understanding that the assessing department challenged portions of the report, but has otherwise begun to implement corrective action. Our intent here is to concur with the findings of the audit firm and to underscore the importance of even-handed and fair implementation of the state tax laws.