

Board of Assessors
Meeting: May 31, 2011
Wayland Town Building

Meeting called to order by Chair Jayson Brodie at 7:15 pm

Present: Members: Jayson Brodie, Susan Rufo, Vice-chair; Bruce Cummings and Molly Upton
Staff: Director Ellen Brideau

Public comment: No public in attendance

Minutes: Minutes of May 9, 2011 were approved by vote 4-0

Correspondence: (see attached)

- Letter from Vision notifying clients of corporate name change to Vision Government Solutions, Inc effective immediately
- E-mail from Marilyn H. Browne, Chief, Bureau of Local Assessment Regarding Telephone Values & Overlay and the Bureau's requirement to have communities to set aside monies in their overlay to cover ongoing telephone appeals.
- E-mail from Mike Lowery related to Wayland's Assessment Practices For Shore Front Land
- Letter from George Harris requesting copies of minutes per Mass Public Records Law

Office status - presented by E. Brideau.

- Request made by Ellen Brideau to officially have authority from BoA as required by her duties as Director to sign Gateway forms.
Motion made by B Cummings for "Board to allow Ellen Brideau, Director of Assessing to sign Gateway forms on behalf of the BoA."
Motion seconded by S Rufo. J Brodie, B Cummings, M Upton and S Rufo all voted in the affirmative. Motion carried 4-0.
- Requiring board approval/sign-off: Upon the recommendation of the Director, the BoA took the following action:
 - Circuit Breaker Applications – 25 applications approved
 - CPA Exemption Application – 1 approved \$131.08
 - Excise Abatements May 2011 = Total \$6,657.85 Month End Report
 - FY'11 DOR Tax Recap sheets
- * Office Activities: Recap month of May 2011 (see attached)
Additional notes:
 - FY12 Certification: Mike Tarello anticipates having commercial data to BoA by late June. Field Review began in North Wayland area. Condo review still being planned on, with attention to basement areas.
Bob Martin, Wayland's DoR rep suggestion to keep analysis simple – this is Mass Appraisal process.
 - Full List and Measure: Vision's 54% entry rate is anticipated to go higher.

BoA considered addendum to contract to allow Vision to plan on call backs in early September due to homeowners summer vacations in July and August. Motion made: Allow 30 day extension to October 1, 2011 to Vision to allow for call backs. Motion seconded and vote taken, passed unanimously 4-0.

Bruce Cummings left meeting after vote at 8 pm.

Board Concerns: Standardize process of information requests to assessing department due to the numerous assessing activities in progress and the staff's need to stay focused on their scheduled tasks at hand and eliminate unexpected distractions. Action should result in better efficiency and accuracy. Verification of tax agreements in place related to 400 Boston Post Road for Fiscal Year 2012. Inquiry into FinCom and/or Selectmen's addressing of increase of FY12's first quarter tax bill to tax payers and explanation of reasons why. Prepare in advance of mailing of tax bills in late June to help address concerns and remind taxpayers of voted on expeditures.

The chair set next meeting for June 20, 2011 at 7:15 pm and the board voted unanimously to adjourn at 8:15 pm.

Respectfully submitted

A handwritten signature in blue ink that reads "Susan Rufo". The signature is written in a cursive, flowing style.

Susan Rufo

 **VISION**
GOVERNMENT SOLUTIONS

RECEIVED
MAY 13 2011

WAYLAND
BOARD OF ASSESSORS

May 9, 2011

Dear Vision Clients,

I am pleased to announce that effective immediately, our corporate name will be Vision Government Solutions, Inc. In conjunction with the new name, our URL is becoming www.vgsi.com over the next few weeks.

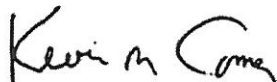
Vision leadership is proud of our history. Over 35 years, we have developed some of the best product and service offerings available to local governments. However, we cannot simply rest on our past success. We know that we have to continuously innovate and improve to serve you to the best of our ability and maintain our leadership position.

The motivating force behind the Vision-Opal combination was feedback from you, our client base. Assessors, tax collectors, building officials, IT personnel, and government leaders have been demanding better integration and more efficiency for years. We want you to know that we are listening, and as technology continues to improve exponentially every year, we know that we have to change to keep up. The combination was the first step. The second step is executing on an improved, integrated product, which we are already working on. Our goal, as it has always been, is to make our clients' lives easier.

All of our decisions continue to be driven by our clients. Yes, our broader client base and product offering are the reasons for the name change. However, we have the same employees, working from the same locations, with the same goals. The only difference is that we have more resources at our disposal, and we are now able to comprehensively combine our product offerings to improve the lives of our customers. Our main mission continues to be providing state-of-the-art technology and service solutions to enable local government to operate with the highest possible efficiency. To support this goal, we endeavor to 1) provide a human touch with our services and technical support, 2) develop teaming relationships with our client base, 3) integrate technology across multiple departments, 4) provide the absolute best valuation services, and 5) design our technology by focusing on the concrete needs of our customers.

We look forward to serving you to the best of our ability long into the future. As always, please don't hesitate to contact me with any questions or comments – I'd love to hear from you.

Sincerely,



Kevin Comer
President
800-628-1013 X 3603
kcomer@vgsi.com

Brideau, Ellen

From: DLS_Alerts@dor.state.ma.us
Sent: Friday, May 13, 2011 12:15 PM
To: Brideau, Ellen
Subject: Telephone Values & Overlay

Telephone Values & Overlay
By Marilyn H. Browne, Chief, Bureau of Local Assessment

Every May 15th the Department of Revenue's Bureau of Local Assessment issues its telephone central valuation figures for use by cities and towns. This is a rather unique situation because only certain telephone companies' personal property and taxable pipelines used for the transmission of natural gas, petroleum or their products for a distance of twenty-five miles or more are valued by the Commissioner of Revenue. All other real and personal property in communities is valued by local assessors.

Because there is one outstanding central valuation telephone appeal yet to be resolved the Bureau has received many questions from assessors and their consultants regarding the type of property and the particular year's funds that must be retained in their overlay accounts. Oral arguments in Verizon New England Inc., Consolidated Central Valuation Appeals were heard on November 9th, 2010 at Superior Court. The appeal challenges the Appellate Tax Board's decisions that (1) the company's poles and wires on public ways were subject to tax and (2) the company's construction work in progress (CWIP) is taxable. Beginning in FY2010 the legislature amended M.G.L. c. 59, § 18, Fifth making poles and wires over public ways taxable. However, CWIP was not addressed in the legislation and remains an outstanding issue to be decided by the court.

Consequently, the Bureau continues to require communities to set aside monies in their overlay accounts to cover the valuation of poles and wires over public ways for FY2009. Because the taxability of CWIP is still in question funds are also required in the overlay account for FY2009–FY2012 pending the outcome of the Verizon appeals. In order to assist assessors in determining their potential liability, the Bureau continues to provide assessors with a separate dollar value for CWIP.

Telephone valuation figures by community are now available and gas pipeline values will be available on June 15th. For further telephone information please see Bulletin 2009-14B, *Taxation of Poles and Wires on Public Ways*.

Brideau, Ellen

From: Mike Lowery <lowery.mike@gmail.com>
Sent: Tuesday, May 31, 2011 1:16 PM
To: Brideau, Ellen; Molly Upton
Cc: Wayne Kelley; Bob Smith; Lisa Jacobs; Susan Green; Turkington, Frederic; Joe Nolan (BOS); Tom Fay; Ted Fiust; Karen Lowery; Mike; John Darack; Grace Olin; Stanley Ducharme; Sarkisian, Sarkis; Mike Miller; Vicki Wells
Subject: Re: Comments on Wayland's assessment practices for shore front land

* Ellen,

Thank you for the time that you spent with me today, and the help Jayson Brodie gave me my telephone in understanding this anomaly.

I now understand that

* MA DOR regulations require you to exclude sales which are non 'arms-length' transactions - and this includes foreclosures, sales between relatives, and other distressed sales. The home at 123 Dudley Road was a foreclosure.

* You use a model which attempts to predict the sales price if a home were sold - based on land value and building value, and that shore front land factors are part of the model. You and the DOR validate that model against actual sales. Thank you for showing me the 10-12 sales in the Dudley Pond area and the comparison of sales price to assessed value. I agree that the model correlates well with actual sales prices for arms length transactions.

I believe that in the future the assessment uplift factors for water front might also take into account differences in the length of the shoreline. I also believe that the assessment should include a correction factor for home which are located on private roads where the town does not do major repairs to the road.

I will not be attending the assessors meeting at 7:15 tonight, because you have helped me understand this single case and that recent sales correlate reasonable well to assessed value around Dudley Pond.

Thanks,
Mike Lowery

120 Lakeshore Drive
Cochituate, MA 01778
508-397-8828

On Tue, May 10, 2011 at 6:57 AM, Mike Lowery <lowery.mike@gmail.com> wrote:

Ellen,

The attached article is from the 5/8/2011 Boston Globe Sunday magazine.

It shows three shore front houses, currently on the market - and their asking price & assessed valuations.

There is something hugely wrong here:

Water Ways - relative tax rates.png

- * The house in Kingston costs 3x as expensive and pays half the tax.
- * The house in Lynnfield is 7x as expensive, but the tax is only 50% more.
- * The price of the Wayland house is low because after 20 years, the buyer will have paid for it again in Wayland real estate taxes!

A friend called my wife yesterday interested in the property - but said that the property taxes were ridiculously high, so they would probably not make an offer.

The culprit here is the land valuation factor used by the town for residential shore front property level with the water body. The Wayland house in the Globe article has 29,910 square feet of land.

Surcharges for shore front should be based on the lineal footage along the shore front -- not the whole parcel square footage.

The Globe article gives a clear illustration that Wayland's valuations of shore front land are totally out of whack with real world valuations. Dudley Pond has seen the departure of more than one family because of these unfair valuations. These have been families who have made very significant contributions to the health of Dudley Pond. We can ill-afford to lose any more. These unjustified tax rates are driving down the selling prices of the homes in question.

Many parcels in the Dudley Pond area receive lessened municipal services because the Town does not maintain the roads - which are well used by the whole Town.

I hope that the full list and measure will do more than list and measure - I hope it will find some rational basis for setting shore front land values in some vague relationship to actual market value. To do anything less will invite tax protests and mass filing of abatement requests - again.

Please forward a copy of this email to the Board of Assessors. I request that this issue be placed on the agenda for an upcoming Board of Assessors meeting and that I be notified when that meeting will take place.

Regards,
Mike Lowery

120 Lakeshore Drive
Cochituate, MA 01778
508-397-8828

GEORGE H. HARRIS
Attorney at Law
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E-mail: ghhlaw@comcast.net

May 21, 2011

RECEIVED
MAY 23 2011
WAYLAND
BOARD OF ASSESSORS

Wayland Board of Assessors
Town Building
41 Cochituate Road
Wayland, MA 01778

Dear Members of the Board of Assessors:

This is a request pursuant to the Massachusetts Public Records Law, G.L. c. 66, § 10, for copies of the following:

- (1) all minutes of meetings at which the overlay or overlay reserve for FY 2011 was discussed and
- (2) all minutes of meetings at which you discussed authorizing anyone to sign documents on your behalf.

In the event there are no documents satisfying either or both of these requests, please so state in your response.

You are required by statute to comply with this request within ten days. Should you have any questions regarding this request, please contact me at your earliest opportunity. Thank you.

Very truly yours,


George H. Harris



WAYLAND
BOARD OF ASSESSORS

May 9, 2011

Dear Vision Clients,

I am pleased to announce that effective immediately, our corporate name will be Vision Government Solutions, Inc. In conjunction with the new name, our URL is becoming www.vgsi.com over the next few weeks.

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We look forward to serving you to the best of our ability long into the future. As always, please don't hesitate to contact me with any questions or comments – I'd love to hear from you.

Sincerely,

A handwritten signature in black ink that reads "Kevin M. Comer".

Kevin Comer
President
800-628-1013 X 3603
kcomer@vgsi.com

Assessing Department

Recap of Office Activity May 2011

Staff Property Visits – April 25th, 2011 to May 27th, 2011

- ❖ 23 properties visited – 14 Water Finals (12 full, 1 interior only, 1 exterior only), 2 Sales (2010) interior only, 1 Quality Control, 6 Building Permits

Circuit Breakers

- ❖ 25 CB Applications have been reviewed and recommendations will be presented to the BOA on 5/31/11.

FY'12 Revaluation

- ❖ I met with Bob Martin from the DOR on May 25th to go over his initial findings from his review of the land.
Attached please see his notes with my responses.
During the meeting it was brought to my attention that while we lowered prime site tables during the interim years we should have been lowering excess land tables as well.
I questioned Bob as to other local communities that may be using waterfront foot to value Pond and Lake properties. Communities are using waterfront foot but they are primarily ocean front or larger pond/lakes. We would need significant support to prove any new tables established.
- ❖ Commercial – Steve Whalen has completed the data entry of I&E's.
I&E response improved greatly from prior years. This can be attributed to the staff sending multiple requests to owners highlighting the new \$250 fee for non-filers.
I met with Mike Tarello from Vision on May 27th. We reviewed the findings from Bob Martin and he will be addressing them in his analysis. Mike began his field review on Friday.
I also discussed with Mike my need for additional help for the revaluation in case it becomes necessary to meet deliverables. Mike is available and will be meeting with me on June 13th to work on land tables.
- ❖ Residential – Field Review has begun.

Full Measure and List

- ❖ As of May 27th Vision has completed 575 parcels measurements and has a 54% entry rate.
- ❖ I will be meeting with Patti Howell later this week for an update on Quality Control.
- ❖ Data Entry will begin June 7th.
- ❖ I had a conference call with June Perry, Project Supervisor – they are on target to complete measuring the first 1000 parcels by June 30th.
- ❖ Vision would like to extend listing parcels (call backs) until October 1st, (this year only- because we are closing the file on June 30 for revaluation). This will allow them to accommodate property owners that are away for summer vacation.

ATB

- ❖ We received notification that Omnipoint Communications has withdrawn their appeals.
- ❖ The department is awaiting decisions on 2 properties from hearings heard in January.
- ❖ To date the department has received notification of 5 filings for FY11.

Wayland preliminary land notes: 5/17/11
(E. Brideau 's response in red italics)

The following are of concern and should be addressed or corrected.

-Predominant residential land SI currently 1.05. Predominant should be 1.00.
-I agree and this will be corrected for FY'12

-Exempt use codes are not updated – See BLA website for updated exempt use codes.
-The Exempt codes were updated last month. We have five remaining parcels in which we are seeking assistance from Vision to identify the correct coding.

-58 Shore Dr has SI “0” with SI factor of .10 ?
-This property has been corrected. SI to 5, the parcel is unbuildable and 100% condition factor is correct at .10.

-It appears that SI “P” uses two SI factors (1.90 & 2.20). The 2.20 is only a few 900 use.
-This is town owned property that did not get updated with table changes from FY'11. Will be corrected for FY'12.

-The Preliminary land review spreadsheet has fewer nbhds (SI) than excel land table. If adding neighborhoods for FY 2012 be sure there is sufficient market support. SI factors .40 & .55 & 1.10 & 1.30 & 1.50?? Are you getting rid of some of these for FY 12?
-Land valuation has not been finalized for FY'12. Will only keep SI (nbhds) that are actually being used on FY'12's final land tables.

-93 Commonwealth appears to be the only SI “0” with a SI factor of 1.50.
-This parcel is state owned. The correct SI is “L”.

-It appears SI #3 has a .70 factor except for a couple of exempt with a 1.60 factor on Boston Post Rd
-This parcel is will be part of M. Tarello's Commercial Review

-You should provide market support for positive condition factors Residential & C&I.
-This will be part of FY'12 revaluation process

-There are properties with odd condition factors (.09, .58, .32) you should review.
-These parcels are all border properties – I corrected factors to be consistent with abutting border parcels.

-35 to 40% of the mix and C&I land have condition factors. This appears to a lot.
-This will be part of M. Tarello's Commercial Review

-It appears that the 013-031, 111, 125, 300 & 400 use SI's A,B,C,C and E with SI "A" containing about 50% of the properties. The predominant C&I neighborhood should have a 1.00 SI factor and right now it has a 1.05 factor.

-This will be part of M. Tarello's Commercial Review

-There are a number of parcels with zero land value. See attached spreadsheet

-The majority of parcels listed with zero land value are roads in subdivisions that have not been approved by the Town. I reviewed this with Bob and he suggested I contact DLS Legal department for guidance.

	Num	Street Name	B	L	USE	ZoneSI	Fact	CND	Nhbd	NbAdj	unit\$	Units	unitL	Lvalu	totInd
29 029D	29029D	CART PATH	1	1	1320	7	1.25	0.00				0 26021.00	SF	0	0
02 002C	02002C	CATHERINE'S FARM RD	1	1	1320	R40 7	1.25	0.00				0 29933.00	SF	0	0
52 209E	52209E	CAULFIELD RD	1	1	1320	R20 6	1.15	0.00				0 1380.00	SF	0	0
14 014D	14014D	COBBLESTONE CIR	1	1	1320	7	1.25	0.00				0 17405.00	SF	0	0
14 041F	14041F	ELLEN MARY LN	1	1	1320	R40 8	1.40	0.00				0 23257.00	SF	0	0
14 029K	14029K	PHEASANT RUN	1	1	1320	7	1.25	0.00				0 13723.00	SF	0	0
14 029J	14029J	PHEASANT RUN	1	1	1320	7	1.25	0.00				0 47218.00	SF	0	0
04 117	04117	YORK RD	1	1	1320	R60 7	1.25	0.00				0 60000.00	SF	0	0
04 117	04117	YORK RD	1	2	1320	R60 0	1.00	0.00				0 0.80	AC	0	---
	93	COMMONWEALTH RD	1	4	910V	R20 0	1.00	0.00				0 156.70	SF		

Roehm

LAKE = 100% Under water