

Board of Assessors
Meeting: August 22, 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 August 8, 2011 were reviewed and accepted by vote.

Correspondence: Request by George Harris for information (letter attached)
E Brideau to respond
Letter from Marilyn Brown of DoR (letter attached)
Vision Client Letter

Documents Requiring BoA Signature: No Documents to be signed

Office Activity Report- Provided by Director E Brideau (report attached)
Update of FY12 Revaluation- questions raised by
DoR's B Martin on 400 Boston Post Road and
E Brideau will follow-up with research
Full Measure and List Inspections- extended to October 1, 2011,
to accommodate property owners who had been away over
the summer, in the hopes of higher interior entrance rate.
ATB- update of status of cases outstanding
Office activity review including update of Administrative Assessor
interview status. Two candidates will meet on Thursday with
Director E Brideau, B Morgan, and Chair J Brodie

DOR IGR 11-1 ~ Overlay Procedural Review- Informational Guideline Release (IGR) of
OVERLAY AND OVERLAY SURPLUS (June 2011), which was initially distributed to the
Commonwealth's 351 cities and towns, was sent to BoA members via e-mail by Director E
Brideau, in preparation of discussion for tonight's meeting. The IGR explains the statutory
standard for maintaining an adequate overlay and the actions the Commissioner of Revenue
may take to ensure compliance with that standard. This release according to the Mass DoR,
Division of Local Services "Supersedes IGR 85-102, 86-204, 88-215 and 88-234 and
Inconsistent Prior Written Statements".

Chair Brodie conducted the discussion and review of the Overlay subject contained in the
release and opened the session up to board members for their thoughts and/or comments.
Chair Brodie and V-Chair S Rufo had met previously to review the document and prepare
for tonight's discussion. There were no other comments/questions from board members B
Cummings and M Upton. Chair Brodie then discussed the need to establish a procedure related
to the overlay going forward, since the BoA currently had no procedure in place and there
appeared to be much confusion on the overlay topic. He suggested an initial procedure to be put

into place that the board would work through the first year and then adopt a final procedure that would be utilized going forward. The priority for now related to the overlay would be 1.) establish an overlay value for FY12 (FY12 overlay outlines in the warrant is a good faith estimate) 2.) potential release of overlay surplus.

Chair Brodie then presented to the board a two-page spreadsheet template that he had prepared. These templates will use the historic data from prior years, as suggested by the DoR, to assist the BoA in forecasting overlay amounts. The board members were very appreciative of the Chair's efforts in designing this tool to assist them in establishing both overlay numbers. Chair Brodie requested that board members review these spreadsheets and compare them to the IGR to make sure the required information was captured accurately. Director Brideau will be gathering the actual data numbers for the spreadsheets from historical assessing data. It is anticipated that at the next BoA meeting the actual historical numbers would be incorporated onto the spreadsheets for the board's review and discussion as well as a continuing overlay procedure review.

A joint meeting with the Board of Selectmen, Finance Committee and BoA is planned for sometime in September. The goal is present the steps the BoA used to determine the overlay and overlay surplus, along with supporting data and factors contributing to the overlay numbers.

Thoughts and Concerns from BoA Members

B Cummings- Expressed opinion of need to keep board's focus on overlay process and framework in which to meet BoA's required obligations against the frustration of outside influences and agendas.

M Upton- Questioned if there was enough time to accomplish work related to reval?
Director Brideau reiterated that the process is with DoR, who continues to review the preliminary file and the timeline is out of our hands.

S Rufo- Questioned influence of properties in development/building transition and how they affect values going forward?

Director Brideau related those properties are being observed and followed according to effective DoR dates. These types of properties can have impact on the overlay.

The chair set next meeting for Tuesday, September 6, 2011 at 7:15 pm. The board voted unanimously to adjourn at 8:18 pm.

Respectfully submitted


Susan Rufo

GEORGE H. HARRIS
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August 20, 2011

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:

All minutes of meetings at which the assessment of taxes for FY 2011 was discussed and/or voted pursuant to G. L. c. 59, § 23.

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



August, 2011

Boards of Assessors
City Auditors and Town Accountants
Mayors and Selectmen

The Bureau of Local Assessment (BLA) and Bureau of Accounts (BOA) stress the following items in preparation of the tax rate and/or pro forma recap for FY2012:

Overlay Provisions for Telephone Valuation

Oral arguments in Verizon New England Inc., Consolidated Central Valuation Appeals were heard on November 9, 2010 at the Appeals Court. The appeal challenges the ATB's decisions that (1) the company's poles and wires on public ways were subject to tax under M.G.L. c. 59, §18, First, before the 2009 amendment of M.G.L. c. 59, §18, Fifth, and (2) the company's CWIP is taxable. In FY2009 we required communities to set aside amounts in overlay to cover the valuation of poles and wires over public ways (these funds should be retained in overlay) and CWIP. Despite legislation that made poles and wires over public ways taxable for FY2010, CWIP remains an outstanding issue and as such funds should continue to be set aside for FY2009 – 2012 pending the outcome of the Verizon appeals.

Local Option Meals Excise Tax

For FY2012, estimate this revenue source if applicable as an Other Excise Estimated Receipt on page 2 of the Tax Rate or Pro Forma Recap.

For cities and towns that adopted this local option effective in FY2010, up to 12 months of revenues may be estimated for FY2012. If adopted effective July 1, 2011, estimate up to 10 months of revenues for FY2012. All other communities should estimate based upon the Meals Tax Timetable and Meals Excise Revenue Estimates on the Division of Local Services' (DLS) website.

Wheelabrator Technologies Inc. Settlement Funds

Certain cities and towns may have already received or will soon receive funds to settle a state lawsuit against Wheelabrator Technologies Inc. Settlement funds received prior to June 30, 2011 must be closed to the General Fund. Funds received after July 1, 2011 but prior to FY2012 tax rate certification may be applied as Local Estimated Receipts on page 3 of the FY2012 Tax Rate Recap form. Funds received after FY2012 tax rate certification must be closed to the General Fund as of June 30, 2012 or may, if requested, update free cash per the Director's end-of-year letter guidance to Accountants and Auditors.

Municipal Regionalization and Efficiencies Incentive Reserve

These grants provide support for municipal improvements as well as to one-time or transition costs related to regionalization and other efficiency initiatives. It is anticipated that these grants will require local acceptance as usual and will not require further appropriation. Therefore, they are not to be reported on the Tax Rate Recap. DLS will provide more information on this program later this summer. See July 28, 2011 edition of *City and Town*.

Reporting Rescission of FY2011 Appropriations from Tax Levy

Appropriation reductions from the tax levy as a funding source voted after FY2011's tax rate was certified should be reported on page 4 of the FY2012 tax rate or pro forma recap column (b), first in the amount of the initial appropriation followed by a negative for the same amount. In this way, FY2011 action will offset and FY2012 action will not be affected.

BOA's Annual March Budget Bulletin

In March of 2011, the Bureau issued its annual budget Bulletin (2010-02B) to local officials indicating BOA's position on a variety of FY2012 tax rate/pro forma issues from revenue and expenditure budgeting to property tax billing, snow removal costs and payroll matters.

Appropriating for Enterprise Fund Indirect Costs from the General or Other Fund

Per IGR 08-101, indirect costs are generally appropriated as part of the general fund operating budget and are allocated to the enterprise fund as reported on Schedule A-2. Do not appropriate these costs in both the General Fund operating budget and in the enterprise fund budget. Local financial officials may wish to show the public all costs of the enterprise fund, but should not duplicate their appropriation. Therefore, reporting of enterprise fund estimated receipts on page 3 of the tax rate or pro forma recap to offset such duplication should not occur.

FEMA/MEMA Reimbursement for Storm Related Damage

The following shall apply to FEMA/MEMA storm reimbursements:

Expenses paid as of June 30, 2011 (1) given Chapter 44 §31 approval by the Director of Accounts, (2) not provided for by borrowing or by appropriation and (3) not reimbursed by the time the FY2012 tax rate recap is submitted to the Bureau of Accounts for FY2012 tax rate certification must be provided for on page 2, Part IIB of the FY2012 recap.

Expenses paid on or after July 1, 2011 (1) given Chapter 44 §31 approval by the Director of Accounts (2) not provided for by borrowing or by appropriation and (3) not reimbursed by the time the FY2012 tax rate recap is submitted to the Bureau of Accounts for FY2012 tax rate certification may be provided for on page 2, Part IIB of the FY2012 recap. The deficit must be added to page 2, Part IIB of the FY2013 recap if not otherwise provided for.

Gateway: Tax Rate/Pro Forma Submission

DLS encourages submission of applicable forms through the Gateway system. When submitting forms via Gateway, BOA and BLA suggest that forms be completed, printed, signed and filed locally (for audit purposes) as well. Forward to BOA or BLA only form supporting documentation not entered into Gateway.

The Letter in Lieu of Balance Sheet, a required form for communities that submit a tax rate recap before its balance sheet as of June 30, 2011, will be available in Gateway soon.

Gateway: "On Behalf" Signatures

For FY2012 tax rate certification purposes, BOA and BLA will permit the following local officials to electronically sign (use of check-off box) tax rate recap and related forms on Gateway on-behalf of others:

- deputy or assistant assessors for the board of assessors;
- assistant city or town accountant for the city or town accountant;
- assistant clerk for the city or town clerk;
- clerk of the board of selectmen, or similar official, for the board of selectmen;
- clerk for the city or town council, or similar official, for the city or town council.

The conditions for allowing these officials to sign on-behalf are that:

- the board/council has approved that the above indicated officials do this;
- this Gateway signature authority only extends to the tax rate recap and related forms;
- actual signed copies remain on file locally and the appropriate officials include this as a statement in the comment box below their electronic signature.

Note: The deputy or assistant assessor cannot sign on-behalf of a board of assessors' member who is deemed by DLS to be either not qualified to classify or unqualified.

Bureau of Accounts officials may electronically sign on behalf of any of the above indicated officials in extraordinary situations.

If you are using the Excel Automated Recap, submit signed forms to BLA and BOA as usual.

Auto E-Mail for Tax Rate Approval

Tax rate/pro forma approval letters will be e-mailed to assessors immediately upon approval, provided an e-mail address is reported in DLS' Local Officials Directory. Assessors are advised to check their e-mail account in this directory and notify the city, town or district clerk if it is incorrect.

An electronically signed copy of the FY2012 tax rate/pro forma recap will be placed on the DLS website on the same day the e-mail approval notification is sent after the form has been approved by BOA.

Community Preservation Act

A city or town imposing the CPA surcharge for the first time must submit the CPA surcharge estimate worksheet found in the FY2012 tax rate instruction book.

For purposes of completing schedule A-4, part 1a, state trust fund distribution, BOA will accept no amount greater than 25% of the FY2011 net (after abatements) surcharge committed unless either:

- the actual FY2012 distribution calculated and published by DLS (by law no later than October 15th) shows a greater amount;
- reasonable supporting documentation submitted can support a greater amount.

Massachusetts School Building Authority (MSBA)

For FY2012, enter reimbursements from this authority on page 2, part IIIa, line 2 of the tax rate or pro forma recap. The FY2011 Estimated Receipts Worksheet will assist you in entering the proper estimate. FY2012 reimbursements can be found on MSBA's website.

For FY2012 tax rate and/or pro forma recap purposes, BOA will allow as an estimated receipt an amount (a) that is reported on MSBA's website, plus (b) any additional amount that is indicated via separate correspondence from MSBA in excess of the website amount. Be sure not to duplicate any estimated payment.

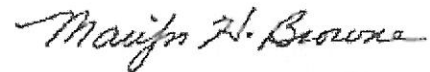
Review IGR 08-102 for instructions on the receipt of payments and how to properly reserve/apply these payments whether or not a debt exclusion has already been voted.

Your BOA and BLA field representatives are ready to assist city, town and district officials in this important process. If you have any questions, please do not hesitate to contact them.

Sincerely,



Gerard D. Perry
Director of Accounts



Marilyn H. Browne, Chief
Bureau of Local Assessment

Assessing Department

Monthly Recap of Office Activity

FY'12 Revaluation

- ❖ I met with Bob Martin from the DOR and he has provided me with an additional list of items that he would like me to respond to for clarification. Primarily these items are to provide supporting documentation for him prior to the file going to Boston.
- ❖ The DOR has requested that Exemption Properties Land Use codes be updated to match the published codes— approximately 400 parcels are impacted. The staff is working to complete this task as it is a requirement for certification.

Full Measure and List

- ❖ Vision will be sending out a letter advising property owners that did not have an interior inspection from Phase 1 that they will be back out in September. The letter will include instructions to contact the office to schedule an appointment if they wish to.

ATB

- ❖ FY 11 filing deadline has passed, the department has received notification of 12 filings for FY11 and 1 filing for FY 12 (Telecom)
- ❖ FY 10 has 4 remaining pending cases (2 Real Estate & 2 Telecom)
- ❖ FY 10 & FY 11 - 12 Ellie Lane cases were heard on 8/16/11 no additional cases have been scheduled to date.
- ❖ Telecom Cases remain pending back to Fiscal Year 2004
- ❖ 5 of the FY'11 ATB applications were filed late at the ATB – M. Lanza will be filing Motions for Dismissal in September

Office Activity

- ❖ Property Inspections – 7/1/11 to 8/22/11
84 total: 59 Building Permits, 7 Cyclical, 18 Sales (Water Reads)
- ❖ Administrative Assessor position interviews are progressing well. 2 applicants have been scheduled for a second interview.
- ❖ B Morgan and E Brideau attended training at UMASS both took an IAAO course in Highest and Best Use. The course was very informative.
- ❖ E Brideau attended a 1 day Vision training class

FY'10 ATB FILINGS

APP #	Docket Number	PID	MAP	LOT #	STREET	APP DATE	DEC. DATE	BOA ABATEMENT DECISION	ASSESSED VALUE	ABATED VALUE	ATB APPLICATION DATE	HEARING DATE	ATB DECISION DATE	ATB DECISION	ATB VALUE
1	F305226	3230	51D	21	35 MAIN ST	1/7/2010	4/2/2010	DENIED	4,702,300		3/18/2010				
2	F305516	4040	23	52	400 BOSTON POST RD	12/31/2009	1/25/2010	GRANTED	24,086,000	23,422,800	4/1/2010				
3	F306012	8601	25	27	298 BOSTON POST RD	1/27/2010	4/2/2010	GRANTED	428,700	396,700	5/14/2010	Settled			
4	F306358	1010	11	38	12 ELLIE LN	1/4/2010	4/2/2010	DENIED	2,073,200		5/25/2010	8/16/2011			
5	F306278				0 VARIOUS - MCI				15,100		5/20/2010				
6	X302637	8380	52	181	11 POLLOCK RD	1/19/2010	3/22/2010	DENIED	390,500		5/10/2010	Settled		N/A	
7	F306776				0 VARIOUS - VERIZON				8,255,100		5/27/2010				
8	F308071	4841	24	68	9 WHEELLOCK RD	2/1/2010	4/2/2010	DENIED	336,200		6/25/2010	3/22/2011	2/11/2011	Denied	
9	X303079	4523	20	23	25 DRAPER RD	2/1/2010	4/2/2010	DENIED	712,700	-	6/30/2010	1/11/2011	1/26/2011	Denied	712,700
10	X303089	5075	25	109	8 BIGLOW RD	1/29/2010	4/2/2010	DENIED	630,600		7/1/2010	12/21/2010	1/24/2011	Grant	610,000
11	X303203	5281	30	44	6 HIGHFIELDS RD	1/31/2010	4/20/2010	DENIED	1,209,000		7/13/2010	2/8/2011	2/13/2011	Denied	
12	X303229	6592	44	89	58 WOODRIDGE RD	2/1/2010	4/20/2010	GRANTED	617,400	598,700		3/22/2011	4/29/2011	Denied	
13	X303486	7765	50	13	53 FULLER RD	7/6/2010	8/3/2010	DENIED	711,100			Withdrawn		Withdrawn	

FY 2011 ATB Filings

APP #	Docket Number	PID	MAP	LOT #	STREET	APP DATE	BOA ABATEMENT DECISION	ASSESSED VALUE	ABATED VALUE	ATB Declared Value	ATB APPLICATION DATE	HEARING DATE	ATB DECISION DATE	ATB DECISION	ATB VALUE
1	F306776				0 Various - Verizon			7,784,300							
2	X303579	6776	45	78C	55 Hillside Drive	1/14/2011	3/3/2011 Denied	599,700		495,000	3/8/2011				
3	X303623	5234	30	5	15 Whispering Ln	1/5/2011	3/3/2011 Denied	1,247,500		1,150,000	3/75/2011				
4	F310755	3980	11	38	12 Ellie Ln	1/5/2011	3/28/2011 Denied	2,054,500		Blank	4/13/2011				
5	F311602	8676	51D	21	35 Main St	1/27/2011	4/25/2011 Denied	4,618,800		Blank	5/17/2011				
6	X304126	5489	35	030G	227 Rice Rd	1/31/2011	3/21/2011 Granted	1,616,700	1,442,800	1,044,561	6/10/2011				
7	F312810	6117	42C	17	396 Old Conn Path	2/1/2011	3/21/2011 Denied	67,500		Blank	6/20/2011				
8	X304196	100081	19	081E	25 Hidden Springs Ln	1/18/2011	3/21/2011 Denied	2,279,500		1,800,000	5/21/2011				
9	X304193	6582	44	89	58 Woodridge Rd	1/13/2011	3/21/2011 Denied	517,700		498,785	6/22/2011				
10	F313199	4431	18	34	59 Old Sudbury Rd	1/13/2011	3/21/2011 Denied	513,300		Blank	6/27/2011				
11	F313203	4632	23	52	400 Boston Post Rd	1/27/2011	3/21/2011 Denied	23,422,800		Blank	6/28/2011				
12	X304229	631	30	057F	6 Dairy Farm Ln	1/31/2011	3/21/2011 Denied	1,654,000		1,300,000	6/29/2011				

FY 12 ATB Filings

APP #	Docket Number	PID	MAP	LOT #	STREET	APP DATE	DEC. DATE	BOA ABATEMENT DECISION	ASSESSED VALUE	ABATED VALUE	ATB APPLICATION DATE	HEARING DATE	ATB DECISION DATE	ATB DECISION	ATB VALUE
1	F312106				0 Various - MCI				47,100						