

Board of Assessors
Meeting: Sept 6, 2011
Wayland Town Building

Meeting called to order by Chair Jayson Brodie at 7:18 pm

Present: Members: Jayson Brodie, Chair; Susan Rufo, Vice-chair; Molly Upton, and Zach Ventress

Staff: Director Ellen Brideau

Public comment: None

Minutes: Minutes of August 22, 2011 accepted as presented.

Correspondence: Notice of DOR annual seminars on Municipal Law.

Documents requiring BoA signature: see attached.

CB Applications (2): By signature the board accepted the recommendations of the Director to approved two applications.

CP1 Form (net CPA Surcharge-FY'11): By signature board accepted the Directors recommendation approve at \$687,048.37.

Abatements, Personal Property (filed for the Town by Collector-P. Keating as uncollectable) for FY'99 through FY'10 inclusive: By signature the board accepted Director's recommendation to approve at \$9,511.08.

August Month Ending:

Exemptions: \$1,200.41 including 1 CB and 3 CPA

Excise Taxes: \$2,045.55

FY'12 Abatement: An early abatement was filed for non-ownership. No action taken due to untimely filing.

FY'12 Certification: Office notified by DOR that local agent (R. Martin) out on medical leave. A new agent will be assigned by mid-September. Concern expressed by E. Brideau for impact on certification schedule.

FY'12 Overlay preliminary estimate:

Overlay Surplus preliminary review: Chair distributed chart containing applicable overlay surplus values and pending claims against the overlay for FY'03 through FY'11. Chair discussed basis for initial preliminary surplus numbers. The board was asked to review the chart and be prepared at next board meeting to proceed to update values for additional consideration. Board agreed to reach consensus on final FY'12 Overlay prior to joint meeting with BoS and FinCom on September 26.

Administrative Assessor: Board voted unanimously to authorize director to proceed with hiring the selected candidate for the position of Administrative Assessor

Board concerns:

- Having data for Overlay discussions in advance of meeting.
- Board members to understand that overlay figures, although discussed in open meeting, are in draft form and considered working papers.
- Susan Rufo expressed surprise at recent Wayland Voter Network article that contained numerous inaccuracies and appeared to encourage the filing of abatements. The basis of S. Rufo's concerns was that a member of the board (M Upton) is a major contributor to the WVN and failed to edit the article to remove the numerous inaccuracies.

The chair set next meeting for September 26, 2011 at 6:45 pm and the board voted unanimously to adjourn at 9:00 pm.

Respectfully submitted

A handwritten signature in cursive script, appearing to read "S. Rufo", is written below the text "Respectfully submitted".



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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

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: CIRCUIT BREAKER
DATE: 9/6/2011

I have reviewed the following two circuit breaker applications and recommend approval.

LAST NAME	FIRST	NO.	ADDRESS
Landis	Judith	201	Old Connecticut Path
Harmon	Eleanor	81	West Plain St

Jayson S. Brodie 9/6/11
Susan M. Rufo
Mary R. Upton
Zachariah L. Ventress

Draft

STEPS TO DETERMINE FY'12 OVERLAY

line #	\$ in FY'03	\$ in FY'06	\$ in FY'09	ave of 3 "reval" years	\$ in FY'09	\$ in FY'10	\$ in FY'11	ave of last 3 years	FY'12 preliminary estimate by Assessors
1. Abatements									
2. Abatements-granted	327,070.73	220,999.96	337,145.90	295,072.20		130,877.94	32,678.36	166,900.74	\$ 340,000.00
3. Total Abatement-ATB initial liability (note 1)	not available	not available	200,400.00	200,400.00		336,200.00	392,900.00	309,833.33	\$ 310,000.00
4. Abatement-other liability (note 2)	707.56	393.58	20,733.48	7,278.21		87,593.45	625,961.87	244,762.93	\$ 125,000.00
5. Abatement-other (note 3)									\$ 100,000.00
6. subtotal-abatements	327,778.29	221,393.54	558,279.38	369,150.40		554,671.39	1,051,540.23	721,497.01	\$ 875,000.00
7. Exemptions-statutory	81,957.20	83,062.22	85,538.81	83,519.41		74,861.17	79,318.73	79,906.24	\$ 85,000.00
8. Exemptions-CB (#of CB applications)	-	70,157.41	90,870.83	53,676.08		100,152.58	126,062.58a	95,511.71	\$ 180,000.00
9. subtotal-exemptions	81,957.20	153,219.63	176,409.64	137,195.49		175,013.75	205,381.31a	175,711.70	\$ 265,000.00
10. Certain taxes (note 4)	n/a	n/a	n/a	n/a		n/a	n/a	n/a	n/a
11. Authorizing Tax Rate Rounding not to exceed (note 5)									\$ 15,000.00
12. Preliminary FY'12 OVERLAY (note 6)									\$ 1,155,000.00
13. FY'12 OVERLAY voted by Assessors									

notes:

1. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
2. "uncollectable taxes" (real and personal property) excluding those secured by tax title. As of June 30, 2011.
3. any significant assessment factor known to the Assessors
4. Certain taxes that are budgeted elsewhere.
5. Include sufficient funds to allow rounding of tax rate (per \$1,000) to nearest one cent
6. Line 6 plus line 9 plus line 11
 - a. Property Owners can apply for FY2011 CB match until 12/31/11