

Board of Assessors
Meeting: September 19, 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: George Harris- commented on agenda form being used and concerns on manner overlay was being calculated comparison made to insurance company

Linda Segal- made request to record meeting, accepted by chair

Minutes: Minutes of September 6, 2011 by M Upton was deferred to next meeting due to concerns of accuracy.

Correspondence: Notification received from ATB on decisions made for 12 Ellie Lane, for Fiscal Years 2010 and 2011. Decisions for both years were made in favor of Appellant.

DLS Alert- Gateway tip

Offering of position for Administrative Assessor made to Denise Ellis with a potential start date of October 5, 2011
Denise has 10 years real estate appraiser experience in addition to Customer service experience.

Freedom of Information Request from BoA Member M Upton- B Cummings commented that in checking with the District Attorney's Office that such a request from a sitting Board of Assessor member was not appropriate, since the board member was in a sense making an information request to themselves.

Notice of Town Report due date submission

Documents Requiring BoA Signature: 5th Commitment 2011 \$51,816.51
4th Commitment 2011 \$74,784.16
11th Commitment 2010 \$ 12.50

FY12 Certification: Joanne Graziano, Supervisor Bureau of Local Assessing will be replacing Bob Martin as DoR Field Rep for Wayland, due to B Martin's health related leave of absence. E Brideau will be meeting with J Graziano, this coming week and will update the board prior to the board's joint meeting on September 26, with the BoS and FinCom, scheduled for 7:15. As a result, the BoA will meet at 6:45 on the 26th related to this update.

Overlay: In last Thursday's, Wayland Town Crier (9/8/11) the BoS addressed the overlay issue and the Assessors' role without consulting with the BoA for accuracy or input. In response, J Brodie, as Chair and S Rufo, as Vice-Chair made a brief statement at the BoS's meeting, on September 12, during BoS's public comment time. The outcome of the issue is still to be determined. J Brodie and S Rufo have decided not to release a copy of the statement and an offer by M Upton to publish a copy of the statement in the Wayland Voters Network was declined.

J Brodie made clarification of the terms used to label the analysis spreadsheet, and for now the numbers being analyzed will be referred to as "tentative" and not "preliminary" until the process is farther along. Also clarified was the number of \$15,000 needed for rounding in calculating to the whole penny. The calculation is based on DoR software that meets the requirement of computing to whole penny. The \$15,000 was the maximum number used by the Finance Director in prior years.

Board then reviewed the Steps to Determine FY'12 Overlay worksheet to help establish the numbers used to arrive at a tentative overlay number for FY'12. Discussion revolved around the method from which to use the historical data based on numbers from the average of the last three "Reval" years of FY' 03, 06 and 09 and the average of the last three years of FY'09, 10, and 11, related to abatements- granted, abatements ATB, abatement –other liability, exemptions- statutory and circuit breakers, certain taxes and authorizing tax rate- rounding etc. After their review, the BoA arrived at a tentative overlay number of \$1,205,000 which will be presented to the joint meeting of the BoS and FinCom on the 26th. The tentative FY'12 numbers used by the Assessors to Determine FY'12 Overlay as identified on the spreadsheet are:

| | | | |
|--------------------------------|----|---------|-------------|
| 1.) Abatements | \$ | 0 | |
| 2.) Abatements-granted | | 340,000 | |
| 3.) Total Abatements-ATB | | 375,000 | |
| 4.) Abatement-other liability | | 125,000 | |
| 5.) Abatement-other | | 100,000 | |
| 6.) Subtotal Abatements | | | \$ 940,000 |
| 7.) Exemptions-statutory | | 85,000 | |
| 8.) Exemptions-CB | | 180,000 | |
| 9.) Subtotal Abatements | | | \$ 265,000 |
| 10.) Certain taxes | | 0 | |
| 11.) Preliminary FY'12 Overlay | | | \$1,205,000 |

Motion: "The Board of Assessors set the tentative value of the FY'12 overlay at \$1,205,000 based on review and line item conservative estimate to meet our statutory obligations."- made by B Cummings and seconded by S Rufo. Voice vote taken: Vote 4-0 unanimous.

Motion: "That the Finance Director is authorized to request an increase in the FY'12 tentative overlay of a sum not to exceed \$15,000 and that these funds shall be used for the sole purpose of allowing the tax rate per thousand dollars of assessed value

to be at the whole penny.” – made by S Rufo and seconded by B Cummings. Voice vote taken: Vote 4-0 unanimous.

Overlay surplus: Prior to FY’03 there is no surplus.

In order to begin the analysis on any overlay surplus, there needs to be a clear understanding of the DoR definitions. However, there seems to be some confusion on the description used by DoR related to the overlay surplus that as of yet has not been clearly defined. Further research is needed and as of yet calls to the DoR for clarification have not been successful. In order to do “due diligence” on the analysis of the overlay surplus, discussion was deferred to the next regular BoA meeting. One of the topics of concern was non-approved roadways that may need to be abated, but for which there does not appear to be a process to do so, other than an 8 of 58 application. The 8 of 58 application are rare and seldom DoR approved. Further research is needed.

Administrative Assessor’s Position – Talked about in Correspondence.

Topics Not Anticipated by the Chair 48 hours in advance of the meeting. - None

Thoughts and Concerns from BoA Members

B Cummings- Felt overlay review process went well, spreadsheet provided a good formula for an easier process.

M Upton- Requested if possible, information be sent to board members as soon as possible.

J Brodie- The process is the most important part of working through the overlay.

The chair set the next meeting for Monday, September 26, 2011, at 6:45 pm. for a brief update related to the FY’12 certification, before meeting with the BoS and Fin Comm for an overlay presentation. The board voted unanimously to adjourn at 8:18 pm.

Respectfully submitted


Susan Rufo