

Board of Assessors  
Meeting: October 24, 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, Molly Upton  
Zachariah Ventress  
Staff: Director Ellen Brideau

Review of Minutes: September 6, 2011 Deferred  
September 19, 2011 Motion to Accept by B Cummings, Seconded by  
Z Ventress Vote: J Brodie, S Rufo, B Cummings  
and Z Ventress – Yes; M Upton – Abstained  
September 26, 2011 Motion to Accept by B Cummings, Seconded by  
Z Ventress Vote: Unanimous – Yes  
October 11, 2011 Motion to Accept by B Cummings, Seconded by  
Z Ventress Vote: Unanimous – Yes

Correspondence: None

Documents for Board Signature: None

FY12 Certification: Preliminary approval was received from the state on October 17th.  
Impact notices to taxpayers are in the mail and Assessor's website  
is live with FY12 data. Value spreadsheets will be posted.  
LA3 forms include names, spreadsheets will not contain names.  
Informal Hearings will be held from October 26 through November 10<sup>th</sup>.  
E Brideau and B Morgan of the assessing staff will conduct the hearings  
and Paul McKinney, from Vision, will be available to assist if needed.  
Informal Hearings will be slotted for 10 minutes each, and taxpayers are  
required to make appointments by calling office to schedule their hearing  
time.

J Graziano from the state, who has been working with E Brideau on the  
FY12 Certification process encouraged Wayland's new growth be  
submitted as soon as possible due to a backlog at the state level.

Assessor's required Annual Public Hearing is scheduled for Wednesday,  
November 2, at 7 pm, in the BoS Meeting Room. This informal meeting  
is intended to promote open and transparent discussion of the assessing  
process and answer taxpayers' questions related to the overall process.

Director Brideau will be conducting a meeting on October 31, with  
senior residents, in the Senior Center discussing the many exemption  
options available to qualified seniors through the Assessing office.

Overlay: Working Papers were distributed to the BoA to assist in determining the FY13  
Overlay forecast. The Working Papers contained historic information dating  
back from FY03 up through FY11 that would help guide the board in its analysis

of forecasting the FY13 Overlay. Discussion of the information determined that FY 09 required some additional information and E Brideau would research further and adjust the overlay Working Papers according to those results and report back to the Board for future discussion and review.

Petitioners Article for Special Town Meeting: Discussion by Board over the vagueness of the Article and the lack of action sought by the petitioners. An initial attempt at response was read by Chair Brodie, drafted by S Rufo. B Cummings was asked by Chair Brodie to review and revise response in preparation of Special Town Meeting.

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

Public Comment: None- No Public in attendance for meeting.

The chair set the next meeting for Wednesday, November 2, 2011, at 7:00 pm. for the purpose of the Annual Public Meeting, and the next board meeting for November 14, 2011, at 7:15 pm. The board voted unanimously to adjourn at 8:37 pm.

Respectfully submitted

  
Susan Rufo

STEPS TO DETERMINE OVERLAY SURPLUS

line #		FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11
1.	Overlay balance as of July 1, 2011 (note 1)	-	-	-	12,423.58	123,497.25	18,758.53	521,786.09	773,442.11	1,438,908.51
2.	Property tax receivables as of July 1, 2011 (notes 2 & 3)	707.56	3,242.14	516.63	393.58	628.48	1,049.45	20,733.48	87,593.45	625,961.87
3.	Potential Abatements									
4.	ATB (note 4)	4,500.00	7,000.00	7,500.00	7,500.00	9,700.00	12,900.00	365,600.00	332,800.00	392,900.00
5.	Uncollectable taxes (note 5)	707.56	10,431.65	3,338.50	4,461.41	5,649.74	3,248.02	365.63	1,185.15	
7.	subtotal: potential abatements	5,207.56	17,431.65	10,838.50	11,961.41	15,349.74	16,148.02	365,965.63	333,985.15	392,900.00
8.	Potential surplus/deficit (notes 6)	(5,915.12)	(20,673.79)	(11,355.13)	68.59	107,519.03	1,561.06	135,086.98	351,863.51	420,046.64
9.	Preliminary Surplus									
10.	Tentative Surplus									
11.	Final Surplus voted by Assessors									

notes:

1. verify agreement between accounting office records and assessor's records
2. excluding real property taxes secured by tax title
3. request data from Collector and verification that records agree with accounting office
4. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
5. review with Collector
6. line 1 minus line 2 minus line 7
7. all data as of 1 July 2011

**FY'13 OVERLAY-FORECAST**

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	Forecast by Assessors (for FY'13 budgeting purposes)
1. Abatements									
2. Abatements-granted	327,071	221,000	337,146	295,072	337,146	130,878	32,678	166,901	
3. Total Abatement-ATB initial liability (note 1)	324,300	322,343	365,600	337,414	365,600	336,200	392,900	364,900	
3a. Abatement-ATB initial liability (w/o Telecom)	319,800	314,843	200,400		200,400	188,600	238,900		
3b. Abatement-ATB initial liability (Telecom only)	4,500	7,500	165,200		165,200	147,600	154,000		
4. Abatement-other liability (note 2)	708	394	20,733	7,278	20,733	87,593	625,962	244,763	
5. Abatement-other (note 3)									
6. subtotal-abatements	652,078	543,737	723,479	639,765	723,479	554,671	1,051,540	776,564	
7. Exemptions-statutory	81,957	83,062	85,539	83,519	85,539	74,861	79,319	79,906	
8. Exemptions-CB	0	70,157	90,871	53,676	90,871	100,153	126,063	105,695	
8a. number of CB applications (note 4)					135	159	137		
9. subtotal-exemptions	81,957	153,220	176,410	137,195	176,410	175,014	205,381	185,602	
10. Certain taxes (note 5)	0	0	0	0	0	0	0	0	
11. Preliminary FY'12 OVERLAY (note 6)									
12. Tentative FY'12 OVERLAY (note 8)									
13. Tax Rate Rounding (not to exceed) (note 7)									
14. Final FY'12 OVERLAY									

notes:

- assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
- "uncollected taxes" (real and personal property) excluding those secured by tax title. As of June 30, 2011.
- any significant assessment factor known to the Assessors
- Property Owners can apply for CB match through 31 December.
- Certain taxes that are budgeted elsewhere.
- Line 6 plus line 9
- Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny  
This requirement driven by DOR software used in "recap" preparation.
- Final value available pending "recap sheet" completion
- All data as of June 30, 2011.