

Board of Assessors
Meeting: August 13, 2012
Wayland Town Building

Meeting called to order at 7:05pm by Chair Bruce Cummings.

Present: Members: Chair Bruce Cummings, Vice-Chair Susan Rufo, Jayson Brodie, and Molly Upton
Staff: Director Ellen Brideau, Administrative Assessor Jessica Marchant
Public: no public in attendance

Minutes:

May 7th - M. Upton moved to approve the minutes of May 7th. S. Rufo 2nd. Minutes Approved, J. Brodie abstained due to absent from May 7th meeting.

June 4th - S. Rufo moved to approve the minutes of June 4th as amended. J. Brodie 2nd.
Vote: Unanimous

June 24th -deferred

Correspondence and Documents for BoA Signature:

Correspondence:

A letter from Thomas L. O'Hara Jr. of 6 Cutting Cross Way regarding his assessment was presented to the board. Discussion ensued. Mr. O'Hara will receive a letter in response. J. Brodie moved to confirm that the letter from Mr. O'Hara was reviewed by the board and that the response letter will be signed on behalf of the board. S. Rufo 2nd. Vote: Unanimous.

A copy of the letter from the Department of Health to Fred Turkington regarding the NStar tree clearing project.

A letter from John Senchyshyn offering the Administrative Assessor position to Jessica Marchant.

Mary Ann DiNapoli informed the board that September 28th is the due date for the Annual Town Report. Director Brideau will email the report out to the board for review.

Copies of the updated Department of Revenue overlay provisions for Telecom were distributed.

Documents presented by Director Brideau for board review and consideration:

Warrants and Commitments presented to and signed by the board included:

| | |
|-------------------------------------|--------------|
| Motor Vehicle Excise: | \$2816.25 |
| FY '11 Exemption- Dec 2011: | \$2910.00 |
| FY '11 RE Abatement (ATB) June 2012 | \$7341.53 |
| FY '12 Exemption- June 2012 | \$20,601.33 |
| Excise Abatement- June 2012 | \$9904.02 |
| Excise Abatement- July 2012 | \$3625.56 |
| FY '12 CPA Surcharge Report (CP-1) | \$669,515.02 |

Board voted to approve 4 Circuit Breaker applications by signature at the recommendation of the Director.

Director Month Activity Report: Office Activity Report July 2012 (See Attached)

Director Brideau reported that the data entry is complete from the Full List and Measure. Vision will resume the project after Labor Day.

Land Use Meeting July 31:

- The preliminary site plan for Finnerty's after demolition was shown to the board.
- Town Center: The buildings are going up. Stop and Shop is scheduled to open in November.

S. Rufo asked if the building to the rear of Finnerty's is part of the project on the site plan.

Director Brideau responded that, no, someone else purchased the property and is completing renovations to the building.

2012 year end budget recap

Director Brideau reported on the funds for carry over from FY '12 (\$30,000) for outstanding ATB cases. FY'12 funds turned back equaled \$62,500 (rounded). The majority of the turn back was from salary expenses due to vacant positions.

Preliminary Overlay Surplus review

Director Brideau presented the information to the board for review. The board will review again in September.

Request for release of ownership information for online access

Director Brideau reported that she has received several requests from other departments to provide this information on the Town GIS site. Researching property ownership information is a cumbersome process for both the public and town employees using the GIS system because the information is suppressed in the link to the Assessor's database. The board originally voted to suppress it and is being asked to reconsider. Most towns do not have the ownership information suppressed. This topic was tabled until the next meeting for further discussion.

Topics Not Reasonably Anticipated by Chair 48 Hours in Advance of Meeting, if any:

None

Thoughts and Concerns of BoA:

M. Upton brought up the topic of easements. Discussion ensued about Nstar and the properties along they have impacted with their tree cutting. Director Brideau clarified that land adjustments for easements are reviewed annually during sales analysis and adjustments are applied if sales indicate that they are warranted.

J. Brodie asks if the office is charging for property records cards. Director Brideau clarified that yes, we do charge.

B. Cummings met with a reporter to discuss department metrics. The reporter is drafting an article about the assessing office for the paper.

Public Comment: No public in attendance.

The next BoA meeting is to be held on Monday September 24th at 7pm.

J. Brodie moved to adjourn the meeting at 8:10pm. S. Rufo 2nd. Vote: Unanimous

Respectfully Submitted,
Jessica Marchant
Administrative Assessor

Town of Wayland
41 COCHITUATE ROAD
WAYLAND MASSACHUSETTS 01778
www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF

Ellen M. Brideau, MAA Director of Assessing
Denise Ellis, Assistant Assessor
Jessica Marchant, Administrative Assessor
Savitri Ramgoolam, Department Assistant



BOARD OF ASSESSORS

Bruce Cummings, Chairman
Susan Rufo, Vice Chairperson
Jayson Brodie
Molly Upton
Zachariah L. Ventress

August 13, 2012

Thomas L. O'Hara, Jr.
6 Cutting Cross Way
Wayland, MA 01778

Dear Mr. O'Hara,

We are writing in response to your letter dated August 1st, 2012. The assessments of properties in Wayland are reviewed annually as per the requirement of the State of Massachusetts, Department of Revenue. The payment you made on August 1st was for a preliminary tax bill reflective of the total taxes paid last year minus adjustments to the Town Budget as voted on at the Annual Town Meeting.

The assessments for Fiscal Year 2013 have not been finalized. This process will not be completed until after the Annual Classification Hearing which is expected to be held in early December. Therefore, we are unable to forecast what your final assessment will be at this time.

In your letter you have three items in which you requested a response, in the first item you state that there has been a collapse of sales values of condos in Massachusetts (Wayland included). The Wayland Sales data from January 1, 2011 through December 31, 2011 (the Fiscal Year 2013 market year) indicates that this statement is inaccurate. Specifically in your condominium complex there were seven sales of which all sold above assessment.

We are unable to comment on the remaining questions, these items would be better addressed by the Board of Selectmen and your fellow residents at the Annual Town Meeting.

Sincerely,

Wayland Board of Assessors

RECEIVED

2012 AUG -1 AM 11:47

WAYLAND
BOARD OF ASSESSORS

TO Board of Assessors Town of Wayland

FROM Thomas L. O'Hara Jr. 6 Cutting Cross Way

SUBJ Assessment of my condo

DATE 1 August 2012

Find attached a copy of a memo sent to the town on 8 January 2008 . It reflects my feeling at the time . Today as payment is made for the current quarterly I am still upset. Four or five condos in our development have sold recently . The sale value of the units sold is over \$60000 less than my current assessment . My assessment is clearly out of touch with the reality which I (and other condo owners) all face. Your assessment of our condo and every other condo in town is out of line . I did receive a reduction in our assessment this year . Thank you . The woman in the assessors office acknowledge an error had been made and the assessment was corrected . She did apologize for the error. I felt vindicated .

I do require a written reply to this correspondence today. The questions I am asking and require a written response are as follows :

- 1 Knowing the collapse of sales values of condos in Massachusetts (Wayland included) can we assume that my assessment will fall dramatically as of 1 January 2013 to reflect the reality of that date . Hopefully other budget reductions will be on the table for implementation for all who pay real estate taxes to Wayland .
- 2 Your thoughts on my attached memo of 8 January 2008 .Suggested steps ,even baby steps , outlined in the memo would be a start to arrive at fiscal sanity .
- 2 What steps has the town addressed in acknowledging the dire state of our economy and and the reckless attitude of the folks in Washington to the reality of the economic facts our country is facing . Know that we will not recover from this failure for at least 3 long years.(Note there is no possibility of a time period of less than three years) . Failure on the part of Washington is bad enough . Failure on the part of the management of our town would add to the hurt .

I await you thoughts .

TO Board of Assesors / Town of Wayland

RECEIVED

FROM Thomas L. O'Hara Jr

2012 AUG -1 AM 11:47

SUBJ Request for Abatement

WAYLAND
BOARD OF ASSESSORS

DATE 9 January 2008

Our new quarterly tax bill has arrived .We are floored . The increase is over \$50.00 per wek . For individuals on a fixed budget with no ability to augment their dollars to pay the cost of daily living this increase is staggering. Some four years ago I wrote to you (I never received a reply) and suggested that the assesment of condo property was outrageous . The valuations you place on condo is just out of wack with reality and the cost of services rendered to the condo community . I did not file for an abatement at that time because I felt my request would be considered as a jest and not be realistic .(This letter was long before the sub prime mess we find now) . I felt that such a request would be dismissed out of hand . I can not dismiss this latest assesment because our entire way of life is materially effected now .

This new assesment will dramatically effect our way of life .So much so that we may have to move out of town to live our life of retirement . This is impossible now because of the sub prime mess . We could not sell our condo at a price within \$150000 below our assesment . Note that my letter of a few years ago was long before the current sub prime mess . The current melt down was not of any concern to us because we had no intention of selling . We looked forward to living our remaining years here in Wayland . The current assesment and melt down has materially changed our outlook on our living out our lives in Wayland .

One more point . Every city and town in the state has to adjust their thinking on town budgets . We have to materially reduce our spending dramatically . It is going to hurt but it must be done . If we do not adjust our spending downward dramatically we will find our towns and cities as waste lands because no one will be able to afford to pay the taxes mandated by fiscal irresponsibility . I believe the following steps have to be taken: a dramatic reduction in personnel in all departments particularly in the school department and a reduction of pay for all employees of at least 10% to be phased in over 10 years to mitigate the impact on the individuals . You must change the correct retirement program which is a defined benefit plan to a what industry is currently implementing a 401(k) program (or the non profit equivalent) . No organization can support the financial impact of a defined benefit plan . This is particularly true in the not for profit community .With unions this is a tough sale but the union member will have to understand that a job is better than no job. Overtime must be severly reduced accept for fire and police and paid details must be eliminated .At the same , time as we are reducing the size of budgets , we must curtail the abuse of disability retirements so prevalent in our state.

Taxation has reached a critical mass in our country and must be delt with now . If not , the whole future of our country is at risk .This applies to all levels of government .

One more point , I feel sure that when you calculate the tax bills for 2009 based on sale prices in 2007 ,you will ignore the fall in prices paid . We are forever stuick with your previous decisions .

This time I do request that you respond in writing to this letter . I hope you will respond .



TOWN OF WAYLAND

41 COCHITUATE ROAD
WAYLAND, MASSACHUSETTS 01778

RECEIVED

2012 JUL 12 AM 8:55

WAYLAND
BOARD OF ASSESSORS

Julia Junghanns, R.S., C.H.O.
Director of Public Health
508-358-3617
Fax 508-358-3619
www.wayland.ma.us/boh

July 11, 2012

Fred Turkington
Town Administrator
Town of Wayland
41 Cochituate Road
Wayland, MA 01778

Dear Mr. Turkington:

As you are aware, the ongoing tree clearing project by Nstar has had a wide impact on the citizens of Wayland. One of the impacts discussed at the BOH meeting on July 11, 2012 was the effect of the Nstar easement boundary regarding the restriction of septic system repairs at 16 Oak Hill Rd. As the easement area undoubtedly includes many private septic systems across multiple neighborhoods, it has become clear to us that this has a potential to impact future town tax revenue.

We wish to request that Town Counsel examine the legal language of the easement document as pertains to underground structures. The Board requests a written response from Town Counsel prior to Wednesday July 18th.

Sincerely,

Wayland Board of Health

CC: Board of Assessors
CC: Board of Selectmen
CC: Conservation Commission
CC: Jay Abelli, Building Inspector



TOWN OF WAYLAND

41 COCHITUATE ROAD
WAYLAND, MASSACHUSETTS 01778

TOWN BUILDING
41 COCHITUATE ROAD
TEL (508) 358-7701
www.wayland.ma.us

July 17, 2012

Jessica Marchant
19 Milford Street
Brookline, NH 03033

Dear Ms. Marchant,

On behalf of the Board of Assessors, I am pleased to offer you the position of Administrative Assessor with the Wayland Assessing Office. The effective date of your appointment is planned for July 19, 2012.

The Administrative Assessor position is affiliated with the AFSCME, Local 690. Your starting rate of pay will be \$41,282 per year. This amount represents a Grade G-3 Step 1 level on the AFSCME wage and classification plan. While employed with the Town you will be subject to the terms and conditions of the collective bargaining agreement, the Personnel By-laws and applicable policies. Upon entering your position, you will be subject to a 4-month probationary period.

A copy of a Benefits Summary for your position and related information pertaining to your employment will be provided for you. I will meet with you prior to starting employment to review your benefits package and answer any question that you may have.

We are pleased that you have decided to join the Town of Wayland. We look forward to working with you to serve the residents of Wayland.

Sincerely,

John Senchyshyn
Assistant Town Administrator/HR Director

cc: E. Brideau ✓
BOA



Town of Wayland
 41 COCHITUATE ROAD
 WAYLAND MASSACHUSETTS 01778
 www.wayland.ma.us TEL. 508-358-3788

COPY

OFFICE STAFF
 Ellen M. Brideau, MAA Director of Assessing
 Denise Ellis, Assistant Assessor
 Jessica Marchant, Administrative Assessor
 Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS
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 Jayson Brodie
 Molly Upton
 Zachariah L. Ventress

MEMO

TO: MIKE DIPIETRO, DIRECTOR OF FINANCE
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *Onus*
SUBJECT: FISCAL YEAR 2012 CARRYOVERS
DATE: 7/30/2012

I would like to request the following funds be carried over from the Fiscal Year 2012 budget to Fiscal Year 2013.

| | |
|--------------------------------------|-----------------|
| 52100 – Contractual Services | \$15,000 |
| <u>52101 – Professional Services</u> | <u>\$15,000</u> |
| <u>Total Carryover</u> | <u>\$30,000</u> |

The requested carryover for Contractual Services is to account for the funds budgeted annually for the expenses incurred with the triennial revaluation as required by the Department of Revenue. The next revaluation will occur in Fiscal Year 2015.

The requested carryover for Professional Services is to adequately meet the estimated expenses from two Appellate Tax Board cases that have not yet been docketed. These cases are appeals of assessments from Fiscal Year 2010, 2011 and 2012.



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MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: CIRCUIT BREAKER APPROVALS
DATE: 8/13/2012

I have reviewed the following 4 Circuit Breaker applications and recommend approval by the Board of Assessors:

| PAR ID | LAST NAME | FIRST | NO. | ADDRESS | AMOUNT |
|-----------|-----------|---------|-----|----------------------|----------|
| 046B-035A | BOELTER | ALICE | 106 | LAKESHORE DR | \$980.00 |
| 052-047 | MAGUIRE | EDITH | 64 | DEAN RD | \$980.00 |
| 038-013 | LANDIS | JUDITH | 201 | OLD CONNECTICUT PATH | \$980.00 |
| 047A-048 | YOUNG | BARBARA | 8 | CREST RD | \$980.00 |

B. B. Burlingame
 Molly Upton
 Jayson Brodie 8/13/12
 Susan M. Rufo

Assessing Department

Office Activity Report – 6/1/12 – 7/31/12

Property Inspections

- ❖ 226 properties visited by staff
 - 34 - 2012 Sales (water reads) & 2011 Callbacks
 - 110 – Building Permits (73 full + 31 exterior + 6 refusals)
 - 151 - Cyclical (82 full + 69 exterior)
 - 6– Quality Review (6 full)

Full Measure and List

- ❖ Data Entry is complete for all parcels collected year to date.
- ❖ The Residential Data Collection will resume after Labor Day

FY 2013 Interim

- ❖ RRC completed the update of Personal Property (stats attached)
- ❖ New Growth – data entry will be complete by month end with new growth numbers available by the end of September
- ❖ M. Tarello from Vision will be assisting E. Brideau through the month of September to meet the 9/30 target date.

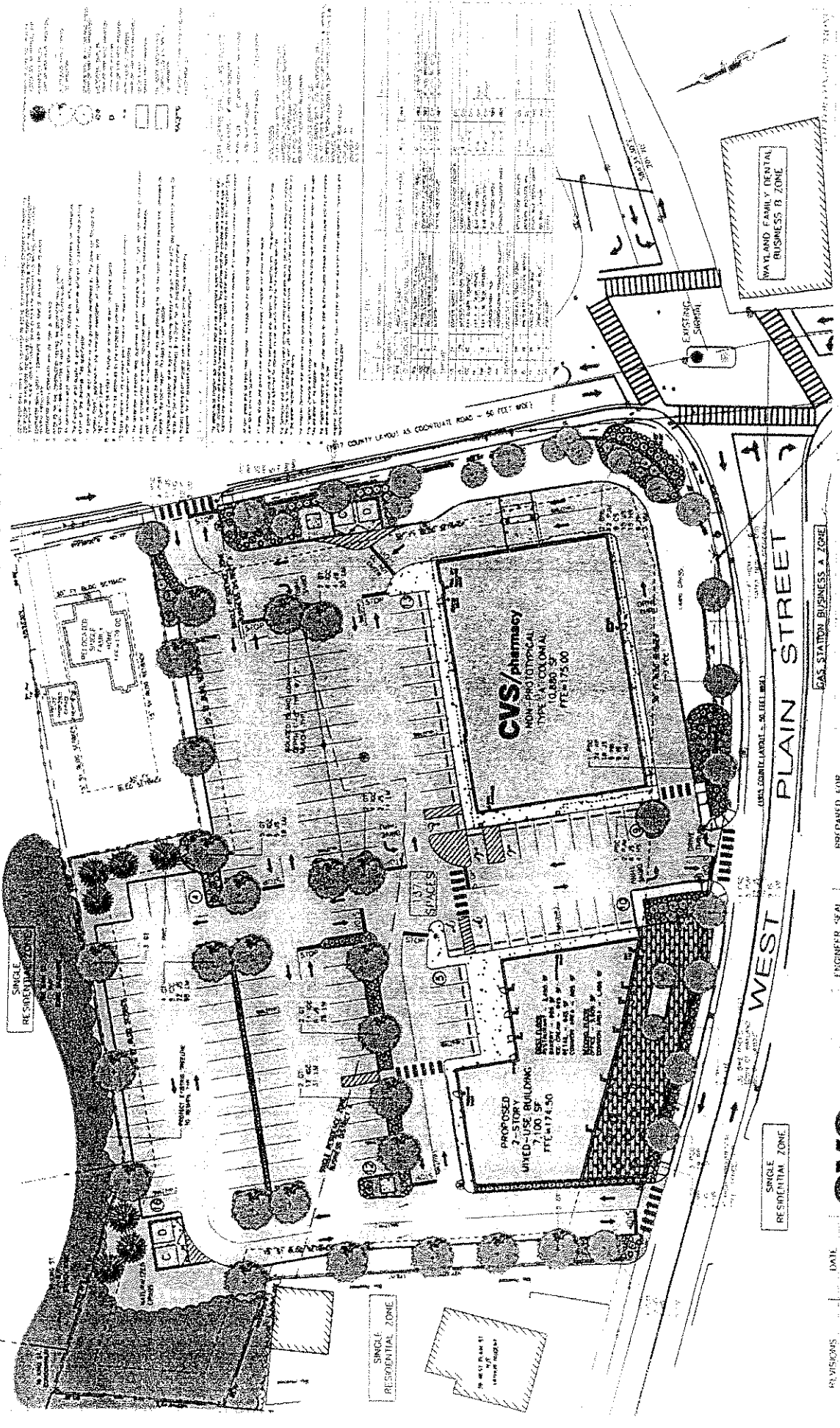
Land Use Meeting

- ❖ E. Brideau attended the 7/31 land use meeting. S. Sarkis presented an overview of upcoming development in Wayland. The projects discussed included Finnerty's – site plan for CVS, Sprint Wireless – replacing existing equipment on Reeves Hill. Town Center Update. Capital Projects – sidewalks and bike trail. 151 Plain Rd – application for Conservation Cluster. Septage Site – Environmental report.

Staff

- ❖ J Marchant accepted the position of Administrative Assessor

- 1. EXISTING UTILITIES
- 2. EXISTING DRIVEWAYS
- 3. EXISTING SIDEWALKS
- 4. EXISTING CURBS
- 5. EXISTING DRIVEWAYS
- 6. EXISTING SIDEWALKS
- 7. EXISTING CURBS
- 8. EXISTING DRIVEWAYS
- 9. EXISTING SIDEWALKS
- 10. EXISTING CURBS
- 11. EXISTING DRIVEWAYS
- 12. EXISTING SIDEWALKS
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- 100. EXISTING CURBS



DATE: 01/05/2012
 SHEET: L-1
 LANDSCAPE PLAN
 MIXED USE DEVELOPMENT
 150 MAIN STREET
 WAYLAND, MA 01878

PREPARED FOR
 CIVIL DESIGN GROUP, LLC
 150 MAIN STREET, LLC
 PO BOX 5128
 WAYLAND, MA 01878

ENGINEER SEAL
 REVISIONS
 DATE



Assessor's Classification Report (LA4)
WAYLAND, MA
All Districts

*Fy 13
 Preliminary*

Real Property

| Property Type | Parcel Count | Class 1 | Class 2 | Class 3 | Class 4 | Class 5 | Total for Property Type |
|---------------|--------------|----------------------------|---------------------------|---------------------------|---------------------------|------------------------------|-------------------------|
| | | Residential Assessed Value | Open Space Assessed Value | Commercial Assessed Value | Industrial Assessed Value | Personal Prop Assessed Value | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Personal Property

| Property Type | Parcel Count | Class 5 |
|---------------|--------------|------------------------------|
| | | Personal Prop Assessed Value |
| 501 | 116 | 1,508,600 |
| 502 | 139 | 5,489,300 |
| 503 | 1 | 0 |
| 504 | 3 | 19,436,300 |
| 505 | 7 | 9,017,200 |
| 506 | 1 | 1,581,100 |
| 508 | 6 | 467,900 |
| | 273 | 37,500,400 |

Total Real Property: 0
Total Exempt Property: 0

Total Real Estate: 0
Total Personal Property: 37,500,400

Total Assessed Property: 37,500,400

Please list the person to contact if the Bureau has any questions concerning this completed report.

 Name Title Daytime Phone

TOWN OF WAYLAND
FY13 GROWTH REPORT

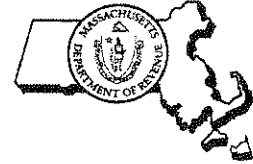
| Account | Business | Location | Owner | Desc Code | Property Description | Qty | Year New | \$ Total | Line Value |
|---------|------------------------------|---------------------|------------------------------|-----------|----------------------|-----|----------|----------|------------|
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 4619 | PHONE SYS (AVG) 75% | 1 | 2005 | 1013 | 1013 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 5038 | ICE COFFEE MACH FRA | 1 | 2005 | 1600 | 1600 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 3321 | BEER DISP (SM) | 1 | 2005 | 600 | 600 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 2180 | ICE MAKER (LARGE) | 1 | 2005 | 2100 | 2100 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1600 | CAPUCCINO MACH | 1 | 2005 | 1350 | 1350 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1861 | EXHAUST HD WALL/FT | 50 | 2005 | 2500 | 2500 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 3629 | ANSUL (AVG) | 1 | 2005 | 1138 | 1138 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | ICE CUBE HOLDER-1WL | 1 | 2005 | 100 | 100 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | COFFEE GRINDER | 1 | 2005 | 125 | 125 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | COFFEE MAKER | 1 | 2005 | 230 | 230 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | DOUGH MIXER L COMM | 1 | 2005 | 2000 | 2000 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | CONVECT OVEN 2 DECK | 2 | 2005 | 3300 | 3300 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1259 | GRILL (5 FT) | 2 | 2005 | 750 | 750 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1321 | TOASTER 2 SLICE COM | 1 | 2005 | 125 | 125 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | FOOD WARMER/WELL | 1 | 2005 | 125 | 125 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | WOK STOVE 6 BURNER | 2 | 2005 | 3000 | 3000 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | ALTO-SHAAM | 1 | 2005 | 750 | 750 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1230 | BROILER (GOOD) | 1 | 2005 | 700 | 700 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | BAKE OVEN/PROOFER | 1 | 2005 | 2000 | 2000 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | WOK STOVE 6 BURNER | 1 | 2005 | 2000 | 2000 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | DISHWASHER COMM | 1 | 2005 | 1000 | 1000 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | FLOOR FRYER-2 BASKT | 2 | 2005 | 1500 | 1500 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | GLASS WASHER ELEC | 1 | 2005 | 175 | 175 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | COFFEE WARMER | 4 | 2005 | 50 | 50 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1605 | ESPRESSO MACHINE | 1 | 2005 | 838 | 838 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1279 | MEAT SLICER | 1 | 2005 | 650 | 650 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 3021 | TV (19 IN) | 4 | 2005 | 400 | 400 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 5580 | MICROWAVE | 2 | 2005 | 210 | 210 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | | COMMERCIAL BLENDER | 1 | 2005 | 550 | 550 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 1599 | ALARM SYS (GOOD) | 1 | 2005 | 1275 | 1275 |
| 100170 | COACH GRILL THE | 55 BOSTON POST RD | BACK BAY REST GROUP INC | 4152 | STEREO SYS | 1 | 2005 | 1250 | 1250 |
| 100580 | EINSTEIN BAGEL #2996 | 44 MAIN ST | EINSTEIN & NOAH CORPORATION | | MACHINERY | 1 | 2011 | 7958 | 7958 |
| 100580 | EINSTEIN BAGEL #2996 | 44 MAIN ST | EINSTEIN & NOAH CORPORATION | | MACHINERY | 1 | 2010 | 4865 | 4865 |
| 100610 | DUNKIN DONUTS | 15 EAST PLAIN ST | MARVAL INC | | PROOFERS / GRINDERS | 1 | 2011 | 26839 | 26839 |
| 100950 | WHELAN SALLY A CPA | 70 BOSTON POST RD | WHELAN SALLY A | | PROOFERS / GRINDERS | 1 | 2010 | 1378 | 1378 |
| 100950 | WHELAN SALLY A CPA | 70 BOSTON POST RD | WHELAN SALLY A | | PC | 1 | 2011 | 412 | 412 |
| 100970 | WAYLAND ADVENTURE TRAVEL INC | 308 COMMONWEALTH RD | WAYLAND ADVENTURE TRAVEL INC | | PC | 1 | 2011 | 1600 | 1600 |
| 101060 | GULF/CUMBERLAND FARMS | 130 MAIN ST | CUMBERLAND FARMS INC | 5474 | LIFT ELECTRIC AVG | 1 | 2009 | 2200 | 2200 |
| 101060 | GULF/CUMBERLAND FARMS | 130 MAIN ST | CUMBERLAND FARMS INC | 1015 | AIR COMP HP 5 | 1 | 2009 | 2965 | 2965 |
| 101060 | GULF/CUMBERLAND FARMS | 130 MAIN ST | CUMBERLAND FARMS INC | 5066 | FIRE SUPPRESS SYS | 1 | 2009 | 1890 | 1890 |
| 101060 | GULF/CUMBERLAND FARMS | 130 MAIN ST | CUMBERLAND FARMS INC | | GAS DISTR SYSTEM | 1 | 2009 | 6300 | 6300 |
| 101060 | GULF/CUMBERLAND FARMS | 130 MAIN ST | CUMBERLAND FARMS INC | 5065 | VEEDER ROOT | 1 | 2009 | 4500 | 4500 |
| 101060 | GULF/CUMBERLAND FARMS | 130 MAIN ST | CUMBERLAND FARMS INC | | PIPES VALVES | 1 | 2009 | 6750 | 6750 |
| 101130 | EDELMAN STUART E MD | 58 GLEZEN LN | EDELMAN STUART E MD | | PC CLONE (GOOD) | 1 | 2011 | 31500 | 31500 |
| 101200 | WAYLAND FAMILY DENTAL CENTER | 131 MAIN ST | WAYLAND FAMILY DENTAL CENTER | | X-RAY | 1 | 2011 | 2945 | 2945 |
| 101200 | WAYLAND FAMILY DENTAL CENTER | 131 MAIN ST | WAYLAND FAMILY DENTAL CENTER | | STERILIZER | 1 | 2011 | 29095 | 29095 |
| 101200 | WAYLAND FAMILY DENTAL CENTER | 131 MAIN ST | WAYLAND FAMILY DENTAL CENTER | | AUTOCLAVE | 1 | 2011 | 9080 | 9080 |
| 101200 | WAYLAND FAMILY DENTAL CENTER | 131 MAIN ST | WAYLAND FAMILY DENTAL CENTER | | HANDPIECE | 1 | 2011 | 5578 | 5578 |
| 101200 | WAYLAND FAMILY DENTAL CENTER | 131 MAIN ST | WAYLAND FAMILY DENTAL CENTER | | | 1 | 2011 | 1861 | 1861 |

TOWN OF WAYLAND
FY13 GROWTH REPORT

| Account Business | Location | Owner | Desc Code | Property Description | Qnty | Year | New \$ | Total | Line Value |
|--------------------------------------|--------------------------|--------------------------------|-----------|----------------------|------|------|--------|-------|------------|
| 101200 WAYLAND FAMILY DENTAL CENTER | 131 MAIN ST | WAYLAND FAMILY DENTAL CENTER | | CHAIRS/X-RAY | 1 | 2011 | | | 26000 |
| 101650 WHOLE FOOD MARKET #10093 | 317 BOSTON POST RD | NATURES HEARTLAND INC | | EQUIPMENT | 1 | 2011 | | | 4078 |
| 101800 CVS #1874 | 325 BOSTON POST RD | CVS PHARMACY INC | | CCTV | 1 | 2011 | | | 10077 |
| 101900 CHISHOLM INSU AGENCY INC | 16 BOSTON POST RD | CHISHOLM INSU AGENCY INC | | PC | 1 | 2010 | | | 3325 |
| 101900 CHISHOLM INSU AGENCY INC | 16 BOSTON POST RD | CHISHOLM INSU AGENCY INC | | PRINTER | 1 | 2010 | | | 665 |
| 102170 SUNRISE OF WAYLAND | 285 COMMONWEALTH RD | SUNRISE SENIOR LIVING | | EQUIP | 1 | 2011 | | | 25140 |
| 102170 SUNRISE OF WAYLAND | 285 COMMONWEALTH RD | SUNRISE SENIOR LIVING | | PC | 1 | 2011 | | | 7138 |
| 102470 NSTAR ELECTRIC COMPANY | 0 VARIOUS | NSTAR ELECTRIC COMPANY | | PP GROWTH | 1 | 2011 | | | 908650 |
| 102480 TENNESSEE GAS PIPELINE CO | 0 VARIOUS | TENNECO INC | | PP GROWTH | 1 | 2011 | | | 381600 |
| 102490 NSTAR GAS CO | 0 VARIOUS | NSTAR GAS CO | | PP GROWTH | 1 | | | | 284 |
| 102500 NATIONAL GRID | 0 VARIOUS | BOSTON GAS COMPANY | | PP GROWTH | 1 | | | | 723955 |
| 102530 VERIZON WIRELESS | 0 VARIOUS | BELL ATLANTIC MOBILE | | PP GROWTH | 1 | | | | 79453 |
| 102540 COMCAST OF MA INC | 0 VARIOUS | COMCAST OF MA | | PP GROWTH | 1 | | | | 282344 |
| 102630 VERIZON | 0 TOWN WIDE | VERIZON NEW ENGLAND, INC | | PP GROWTH | 1 | | | | 452100 |
| 103440 DIRECTV INC | 0 VARIOUS | DIRECT TV | | DTV EQUIP | 1 | 2011 | | | 1834 |
| 104120 ADT SECURITY SERVICES INC | 0 VARIOUS | ADT SECURITY SERVICES | | SECURITY EQUIP | 1 | 2011 | | | 1482 |
| 104120 ADT SECURITY SERVICES INC | 0 VARIOUS | ADT SECURITY SERVICES | | SECURITY EQUIP | 1 | 2010 | | | 13145 |
| 104140 COMCAST IP PHONE II LLC | 0 VARIOUS | COMCAST IP PHONE II LLC | | PP GROWTH | 1 | 2011 | | | 13491 |
| 104160 CHECKFREE | 0 VARIOUS | CHECKFREE | | EQUIPMENT | 1 | 2011 | | | 499 |
| 104270 WABASHA LEASING INC | 0 VARIOUS | WABASHA LEASING INC | | SINGLE TANK | 1 | 2011 | | | 5723 |
| 104340 FIRST STUDENT INC | 264 OLD CONNECTICUT PATH | FIRST STUDENT INC | | CCTV | 1 | 2011 | | | 12853 |
| 104340 FIRST STUDENT INC | 264 OLD CONNECTICUT PATH | FIRST STUDENT INC | | RADIOS | 1 | 2009 | | | 5363 |
| 104370 ELIZABETH LEE LLC | 234 BOSTON POST RD | LAWLESS ELIZABETH | | INVENTORY VALUE | 1 | 2012 | | | 100000 |
| 104380 CINGULAR WIRELESS | 0 TOWNWIDE | NEW CINGULAR WIRELESS PCS LLC | | PP GROWTH | 1 | | | | 6252 |
| 104380 CINGULAR WIRELESS | 0 TOWNWIDE | NEW CINGULAR WIRELESS PCS LLC | | PP GROWTH | 1 | | | | 6236 |
| 104760 BRIGHT HORIZONS AT WAYLAND | 321 COMMONWEALTH RD | BRIGHT HORIZONS CHILDRENS CNTR | | CWIP 2013 GROWTH | 1 | | | | 28287 |
| 105080 METRO PCS | 0 TOWNWIDE | METRO PCS | | PC | 1 | 2011 | | | 761 |
| 105090 T-MOBILE | 0 TOWNWIDE | T-MOBILE NORTHEAST LLC | | PP GROWTH | 1 | | | | 36557 |
| 105090 T-MOBILE | 0 TOWNWIDE | T-MOBILE NORTHEAST LLC | | PP GROWTH | 1 | | | | 150 |
| 105150 VERIZON ONLINE LLC | 0 VARIOUS | VERIZON ONLINE LLC | | CWIP 2013 GROWTH | 1 | | | | 335127 |
| 105150 VERIZON ONLINE LLC | 0 VARIOUS | VERIZON ONLINE LLC | | PC | 1 | 2011 | | | 256408 |
| 105430 WAYLAND ORAL SURGERY | 241 BOSTON POST RD | WAYLAND ORAL SURGERY | | PC | 1 | 2010 | | | 20793 |
| 105430 WAYLAND ORAL SURGERY | 241 BOSTON POST RD | WAYLAND ORAL SURGERY | | KLS MACHINE | 1 | 2011 | | | 5034 |
| 105430 WAYLAND ORAL SURGERY | 241 BOSTON POST RD | WAYLAND ORAL SURGERY | | DENTAL MACHINE | 1 | 2011 | | | 8158 |
| 105430 WAYLAND ORAL SURGERY | 241 BOSTON POST RD | WAYLAND ORAL SURGERY | | DENTAL MACHINE | 1 | 2011 | | | 1140 |
| 105430 WAYLAND ORAL SURGERY | 241 BOSTON POST RD | WAYLAND ORAL SURGERY | | OSTELL | 1 | 2011 | | | 766 |
| 105440 WAYLAND SUNOCO | 78 BOSTON POST RD | GARABEDIAN RAFFI | | VACUUM | 1 | 2011 | | | 4000 |
| 105440 WAYLAND SUNOCO | 78 BOSTON POST RD | GARABEDIAN RAFFI | | INVENTORY VALUE | 1 | 2012 | | | 4300 |
| 105440 WAYLAND SUNOCO | 78 BOSTON POST RD | GARABEDIAN RAFFI | | 1084 WHEEL BALANCER | 1 | 2011 | | | 4275 |
| 105490 CINGULAR SUPPLY LP | VARIOUS | AT&T MOBILITY II LP | | TIRE CHANGER | 1 | 2010 | | | 3567 |
| 105520 CARDTRONICS USA INC | VARIOUS | AT&T MOBILITY II LP | | PP GROWTH | 1 | | | | 5952 |
| 105530 GRAYHAWK LEASING LLC | VARIOUS | CARDTRONICS USA INC | | CWIP 2013 GROWTH | 1 | | | | 5683 |
| 105560 AT&T | VARIOUS | GRAYHAWK LEASING LLC | | ATM | 1 | 2011 | | | 2026 |
| 105570 CLEAR WIRELESS LLC | VARIOUS | TELEPORT COMMUNICATIONS GROUP | | EQUIP | 1 | 2011 | | | 719900 |
| 105590 PATCH MEDIA CORP | VARIOUS | CLEAR WIRELESS LLC | | PP GROWTH | 1 | 2010 | | | 58855 |
| 105600 TRS-RENTELCO | VARIOUS | PATCH MEDIA CORP | | MACHINERY | 1 | 2011 | | | 5000 |
| 105610 WESTERN UNION FINANCIAL SRVCS | VARIOUS | TRS-RENTELCO | | SERVER | 1 | 2005 | | | 2398 |
| 105610 WESTERN UNION FINANCIAL SRVCS | VARIOUS | WESTERN UNION FINANCIAL SRVCS | | COMP EQ | 1 | 2009 | | | 1376 |
| 105610 WESTERN UNION FINANCIAL SRVCS | VARIOUS | WESTERN UNION FINANCIAL SRVCS | | PC | 1 | 2003 | | | 594 |

TOWN OF WYLAND
FY13 GROWTH REPORT

| Account Business | Location | Owner | Desc Code | Property Description | Qty | Year New | \$ Total | Line Value |
|-------------------------------------|----------------|------------------------------|-----------|----------------------|-----|----------|----------|-------------|
| 105620 LIGHT TOWER FIBER LLC | VARIOUS | LIGHT TOWER FIBER LLC | | FIBER OPTIC CABLE | 1 | 2011 | | 41127 |
| 105640 VERIZON DATA SERVICES LLC | VARIOUS | VERIZON DATA SERVICES LLC | | COMPUTERS | 1 | 2011 | | 8925 |
| 105650 AT & T INTERNET | VARIOUS | SBC INTERNET SERVICES | | COMPUTERS | 1 | 2008 | | 2081 |
| 105660 FLORIDA NATURAL FOOD SVC INC | VARIOUS | FLORIDA NATURAL FOOD SVC INC | | QUEST MACHINE | 1 | 2003 | | 716 |
| 105670 PAVANIX INC | 17 FORTY ACRES | PAVANIX INC | | LAPTOP | 1 | 2011 | | 1000 |
| 105670 PAVANIX INC | 17 FORTY ACRES | PAVANIX INC | | PC | 1 | 2011 | | 1168 |
| 105670 PAVANIX INC | 17 FORTY ACRES | PAVANIX INC | | PRINTER | 1 | 2011 | | 1371 |
| 105670 PAVANIX INC | 17 FORTY ACRES | PAVANIX INC | | SERVER | 1 | 2011 | | 3503 |
| 105670 PAVANIX INC | 17 FORTY ACRES | PAVANIX INC | | SCANNER | 1 | 2010 | | 2147 |
| 105670 PAVANIX INC | 17 FORTY ACRES | PAVANIX INC | | PHONES | 8 | 2010 | | 18240 |
| 105670 PAVANIX INC | 17 FORTY ACRES | PAVANIX INC | | SCANNER | 1 | 2010 | | 6211 |
| 105680 SPRINT PCS | TOWNWIDE | SPRINT SPECTRUM LP | | PP | 1 | | | 29876 |
| | | | | | | | | \$4,879,689 |



August, 2012

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 FY2013.

The following items are new for FY2013:

- **Overlay Provisions for Telephone Valuation**

On March 19, 2012, the Appeals Court ruled in the appeal of the Verizon New England Consolidated Valuation cases, ATB 2009-851 Docket No. C273560 (October 1, 2009). Verizon New England, Inc. v. City of Boston, 81 Mass. App. Ct. 444 (2012). That appeal challenged the ATB's decision that Verizon, a corporation, was taxable for its (1) poles and wires over public ways before FY2010 and (2) CWIP. The Appeals Court overruled the ATB's decision that poles and wires owned by a telephone corporation and located over public ways were subject to tax before FY2010. On May 3, 2012, the Supreme Judicial Court denied the further appellate review sought by the municipal parties on that issue.

As you know, beginning in FY2010, M.G.L. c. 59, § 18 has expressly provided that those poles and wires are taxable.

The Commissioner began centrally valuing telephone company CWIP in FY2009. The Appeals Court decided that the statute does not require the company's property to be "in service" before it becomes taxable. The matter was remanded to the ATB to determine whether and to what extent the valuation of the company's CWIP consisted of only the type of property taxable to the company. Under the Court's decision, any portion of a corporation's CWIP attributable to poles and wires over public ways would not be taxable for FY2009, but would be taxable in subsequent years. No party in the case sought further appellate review on the CWIP ruling.

As a result of the Verizon decision, assessors do not need to set aside additional amounts in the FY2013 overlay to cover the valuation of CWIP, but they should ensure that it is sufficient to cover any company appeals of the Commissioner's valuations. With respect to the overlays of prior years, the assessors should expect to have abatement exposure for taxes assessed on poles and wires over public ways in FY2009 and some portion of CWIP beginning in FY2009.

- Because of the unusual storms that affected communities between June and October 2011, many communities were granted permission by the Director of Accounts to expend in excess of appropriation under G.L. c. 44, § 31. Emergency expenditures made prior to July 1, 2011 should have been provided for on the FY2012 tax rate recap. Emergency expenditures made after July 1, 2011 may have been provided for on the FY2012 tax rate recap, but must be provided for on the FY2013 tax rate recap (less any FEMA/MEMA reimbursements received). Funds borrowed for an emergency purpose is considered being provided for.
- Communities having voted a Workers' Compensation Fund under either G.L. c. 40, § 13A or § 13C or an Unemployment Compensation Fund under c. 40, § 5E and having a fund deficit as of June 30, 2012 must provide for the deficit on the FY2013 tax rate recap.
- Any increase in enterprise fund indirect costs from FY2012 reported on schedule A-2 should be supported by documentation. In the past, the Bureau has recommended that every community with an enterprise fund establish a written, internal policy regarding indirect cost allocation and should review this policy annually. The Director of Accounts may reject any community's methodology, written or otherwise, as unreasonable for tax rate setting purposes.
- For Gateway LA-5 submission purposes, the Bureau of Accounts will allow any local official with Gateway check-off authority to do so on-behalf of the Board of Selectmen provided they have been given such authority by the board. Indication of this authority should be typed in the comment box. If this option is chosen, a hard copy of the LA-5 signed by the Board of Selectmen must still accompany other recap supporting documentation submitted to the Bureau of Accounts.

The following items are substantially the same as in FY2012:

Local Option Meals Excise Tax

For FY2013, 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 FY2011, up to 12 months of revenues may be estimated for FY2013. If adopted effective July 1, 2012, estimate up to 10 months of revenues for FY2013. All other communities should estimate based upon the Meals Tax Timetable and Meals Excise Revenue Estimates on the Division of Local Services' (DLS) website.

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 FY2013 tax rate instruction book.

For purposes of completing schedule A-4, part 1a, state trust fund distribution, BOA will accept no amount greater than 22% of the FY2012 net (after abatements) surcharge committed unless either:

- the actual FY2013 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.

Reporting Rescission of FY2012 Appropriations from Tax Levy

Appropriation reductions from the tax levy as a funding source voted after FY2012's tax rate was certified should be reported on page 4 of the FY2013 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, FY2012 action will offset and FY2013 action will not be affected.

BOA's Annual March Budget Bulletin

In March of 2012, the Bureau issued its annual budget Bulletin (2012-02B) to local officials indicating BOA's position on a variety of FY2013 tax rate/pro forma issues from revenue and expenditure budgeting to enterprise fund matters to emergency spending.

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, 2012 (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 FY2013 tax rate recap is submitted to the Bureau of Accounts for FY2013 tax rate certification must be provided for on page 2, Part IIB of the FY2013 recap.

Expenses paid on or after July 1, 2012 (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 FY2013 tax rate recap is submitted to the Bureau of Accounts for FY2013 tax rate certification may be provided for on page 2, Part IIB of the FY2013 recap. The deficit must be added to page 2, Part IIB of the FY2014 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 supporting documentation not entered into Gateway.

Gateway: "On Behalf" Signatures

For FY2013 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 (see page 2 for new item);
- 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.

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 FY2013 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.

Massachusetts School Building Authority (MSBA)

For FY2013, enter reimbursements from this authority on page 2, part IIIa, line 2 of the tax rate or pro forma recap. The FY2013 Estimated Receipts Worksheet will assist you in entering the proper estimate. FY2013 reimbursements can be found on MSBA's website.

For FY2013 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.

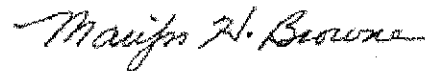
Review IGR 08-102 for instructions on the receipt of payments and how to properly reserve/apply these payments whether or not a debt exclusion has already been voted.

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