

Board of Assessors Meeting Minutes  
Meeting: December 3, 2012  
Wayland Town Building

Meeting called to order at 3:03pm by S. Rufo.

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

**Minutes:**

November 26th - Deferred.

**Documents for BOA Signature:**

**Warrants and Commitments**

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

Motor Vehicle Excise:	\$29,878.08
FY '12 Exemption- November 2012	\$2,940.00

**Classification Hearing**

**-Preparation**

Director Brideau reviewed the packet of information she assembled for the Classification Hearing.

**-Review of Draft Presentation**

The board made suggestions for changes to the packet. Discussion ensued and a final version of the presentation was decided on.

**FY '13 Tax Recap**

**-Review of Draft Documentation**

The Board of Assessors signed the A-1, A-2, A-3 and A-4 forms.

Director Brideau reviewed the Tax Recap sheet and the board signed it.

**-Final Vote of FY'13 Overlay**

J. Brodie moved that the FY'13 overlay budget be set at \$973,215.21. M. Upton 2<sup>nd</sup>.

**Vote: Unanimous.**

**FY '14 Budget**

**Discussion Regarding Assessing Department FY '14 Budget Memo**

Director Brideau reported that all departments were asked to forecast a potential 10% cut. From the Assessing Department, that cut could only come from salaries. Suggestions were made by the board regarding the memo.

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

Correspondence Presented to the Board:

1. From George Harris (resident) regarding the placement of public comment on the BOA (and all) meeting agendas.
2. From MaryAnn DiNapoli requesting that any input for the tax bill insert be given to her by Monday December 10, 2012.

**Thoughts and Concerns of BOA:**

M. Upton stated that she would like the public comment issue to be on the next meeting agenda. Discussion ensued about which board members will be able to attend the upcoming meetings.

**Public Comment:** No public in attendance.

The next BOA meeting will be held on Monday, December 10, 2012 at 7pm. The BOA will move to the BOS meeting at 8pm for the Classification Hearing presentation.

A BOA meeting will potentially take place on January 3<sup>rd</sup>, 2013.

J. Brodie moved to adjourn the meeting at 4:39pm. M. Upton 2<sup>nd</sup>. **Vote: Unanimous**

Respectfully Submitted,  
Jessica Marchant  
Administrative Assessor



MEMORANDUM

**TO:** Board of Assessors

**FROM:** Frederic E. Turkington, Jr., Town Administrator  
John Senchyshyn, Acting Finance Director

**DATE:** November 30, 2012

**SUBJECT:** Tax Recap FY13

*Frederic E. Turkington, Jr.*  
*John Senchyshyn*

Please be advised that I certify that the following pages of the recap are complete and that no revenue has been used on any other pages of the recap.

Pages:

- A-1 Offset Receipts – N/A
- A-2 Enterprise Funds
- A-3 Revolving Funds
- A-4 CPA Fund

If you have any questions, please let us know.

**BUREAU OF ACCOUNTS  
SCHEDULE A-1 FOR FISCAL 2013  
OFFSET RECEIPTS CH. 44 S . 53E**

WAYLAND  
City OR Town

Description		(a) Actual Revenues Fiscal 2012	(b) Estimated Receipts* Fiscal 2013
1	Water	0.00	0.00
2	Sewer	0.00	0.00
3	Hospital	0.00	0.00
4	Nursing home	0.00	0.00
5	Recreation department	0.00	0.00
6	Airport	0.00	0.00
7		0.00	0.00
8		0.00	0.00
9		0.00	0.00
10		0.00	0.00
11		0.00	0.00
12	TOTAL	0.00	0.00

**E : The information is preliminary and is subject to change.**

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2013

WAYLAND  
 City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description : WASTEWATER

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$302,704.00	\$431,252.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$302,704.00	\$431,252.00	
Retained earnings appropriated **	\$0.00	\$203,908.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$302,704.00	\$635,160.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$302,704.00	\$635,160.00	Part III B, line 3

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information is preliminary and is subject to change.**

*Jayson St. Michel* 12/3/12  
*Russell M. Cruff*  
 Mary R. Upton

WAYLAND  
City or Town

A-2(1ST)  
Types of Enterprise Fund

WASTEWATER  
Fund Description

Total costs appropriated

Costs appropriated in the enterprise fund

SAL & WAGES

\$0.00

EXPENSES

\$635,160.00

CAPITAL OUTLAY

\$0.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$635,160.00 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00 2b

Total costs

\$635,160.00 2a+2b

Calculation of subsidy (see instructions)

Revenue and available funds

\$635,160.00

(Part 1 col b)

Less : Total costs

\$635,160.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$635,160.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$635,160.00

(Must equal total part 2a)

NOTE : The information is preliminary and is subject to change.

**BUREAU OF ACCOUNTS  
SCHEDULE A-2  
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2013

**WAYLAND**  
City / Town / District

**A-2(2ND)**

Type of enterprise fund/statutory reference

Fund Description : SEPTAGE

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$627.00	\$0.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$627.00	\$0.00	
Retained earnings appropriated **	\$0.00	\$32,807.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$627.00	\$32,807.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$627.00	\$32,807.00	Part IIIB, line 3

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information is preliminary and is subject to change.**

*Jayson Brode 12/3/12*  
*Susan M. Ruff*  
*Mary R. Upton*

WAYLAND  
City or Town

A-2(2ND)  
Types of Enterprise Fund

SEPTAGE  
Fund Description

2 Total costs appropriated

Costs appropriated in the enterprise fund

SAL & WAGES	\$0.00
EXPENSES	\$32,807.00
CAPITAL OUTLAY	\$0.00
RESERVE FUND	\$0.00
OTHER APPROP IN ENT. FUND	\$0.00
PY costs approp from retained earnings or other enterp available funds	\$0.00

(Must equal total part 1b)

\$32,807.00 2a

Total costs appropriated in enterprise fund

b. Costs appropriated in the general fund

HEALTH INSURANCE	\$0.00
PENSION	\$0.00
SHARED EMPLOYEES	\$0.00
SHARED FACILITY	\$0.00
OTHER2	\$0.00
OTHER3	\$0.00

Total costs appropriated in general fund

\$0.00 2b

Total costs

\$32,807.00 2a+2b

3 Calculation of subsidy (see instructions)

Revenue and available funds	\$32,807.00	(Part 1 col b)
Less : Total costs	\$32,807.00	(Part 2)
Less : Prior year deficit	\$0.00	(To Recap Pg 2)
(Negative represents subsidy)	\$0.00	

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds	\$32,807.00	(To Recap Pg 4 col e)
b. Taxation	\$0.00	
c. Free Cash	\$0.00	
d. Non-enterprise Available Funds	\$0.00	

Total sources of funding for costs appropriated in the enterprise fund.

\$32,807.00 (Must equal total part 2a)

**NOTE : The information is preliminary and is subject to change.**



**BUREAU OF ACCOUNTS  
SCHEDULE A-2  
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2013

WAYLAND

City / Town / District

A-2(3RD)

Type of enterprise fund/statutory reference

Fund Description : WATER SURPLUS

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$3,451,705.00	\$2,500,334.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$3,451,705.00	\$2,500,334.00	
Retained earnings appropriated **	\$0.00	\$0.00	
Other enterprise available funds	\$2,112,431.00	\$1,910,000.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$5,564,136.00	\$4,410,334.00	
Retained earnings appropriated for PY costs **	\$0.00	\$0.00	
Other enterprise available funds for PY costs	\$0.00	\$0.00	
Total revenues and available funds for PY costs	\$0.00	\$0.00	To Recap pg 2
Total revenues and available funds	\$5,564,136.00	\$4,410,334.00	Part III B, line 3

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information is preliminary and is subject to change.**

*Jayson St. Brade 12/3/12*  
*Jessie M. Ruff*  
*Mary R. Upton*

WAYLAND  
City or Town

A-2(3RD)  
Types of Enterprise Fund

WATER SURPLUS  
Fund Description

2 Total costs appropriated

Costs appropriated in the enterprise fund

SAL & WAGES

\$1,025,675.00

EXPENSES

\$2,474,659.00

CAPITAL OUTLAY

\$910,000.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$4,410,334.00 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00 2b

Total costs

\$4,410,334.00 2a+2b

3 Calculation of subsidy (see instructions)

Revenue and available funds

\$4,410,334.00 (Part 1 col b)

Less : Total costs

\$4,410,334.00 (Part 2)

Less : Prior year deficit

\$0.00 (To Recap Pg 2)

(Negative represents subsidy)

\$0.00

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$4,410,334.00 (To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$4,410,334.00 (Must equal total part 2a)

**NOTE : The information is preliminary and is subject to change.**

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-3 FOR FISCAL 2013**  
**REVOLVING FUNDS CH.44 S.53E1/2**

**WAYLAND**  
City / Town / District

(A) Date of Vote	(B) Department Authorized to Spend	(C) Type of Receipts Credited	(D) FY2012 Actual Revenues	(E) FY2013 Receipts Authorized
04/10/2012	TRANSFER STATION/DPW	USER FEES	\$506,425.00	\$500,000.00
04/10/2012	RECREATION COMM	USER FEES	\$429,258.00	\$450,000.00
04/10/2012	COUNCIL ON AGING	USER FEES	\$31,974.00	\$50,000.00
<b>TOTAL</b>			<b>\$967,657.00</b>	<b>\$1,000,000.00</b>

**NOTE : The information is preliminary and is subject to change.**

\* This amount must agree with page 4, column (f) of the Tax Rate and Pro Forma Recap forms. If the amount in column (e) is greater than the amount in column (d), additional documentation for the increase may be requested.

The total of all revolving funds pursuant to this law cannot exceed 10% of the prior fiscal year's tax levy. Each department's revolving fund cannot exceed 1% of the prior fiscal year's tax levy.

*Jayson S. Broche 12/3/12*  
*Susan M. Ruff*  
Mary R. Upton

BUREAU OF ACCOUNTS  
 SCHEDULE A-4\*  
 COMMUNITY PRESERVATION FUND CH. 44B

WAYLAND  
 City or Town  
 Fiscal Year 2013

	(a) FY 2012 Actual Revenues	(b) FY 2013 Estimated Revenues
1. Annual revenues and available funds		
a. Surcharge	\$698,399.00	\$446,340.00
State trust fund distribution	\$183,029.00	\$179,660.00
Other1	\$0.00	\$0.00
Total annual revenue	\$881,428.00	\$626,000.00
Fund Reserves Appropriated	\$0.00	\$0.00
Fund Balances Appropriated	\$0.00	\$0.00
Other	\$0.00	\$0.00
Total current year revenues and available funds	\$881,428.00	\$626,000.00
b. Fund balance and reserves appropriated for PY costs		\$0.00
TOTAL Revenues and Available Funds	\$881,428.00	\$626,000.00

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues

(To Recap, pg 2,  
part IIIB, Line 4)

**TE : The information is preliminary and is subject to change.**

*Jayson H. Broche 12/31/12*  
*Susan M. Ruff*  
 Mary R. Upton

SCHEDULE A-4\*

WAYLAND

Fiscal Year 2013

City or Town

Appropriations, Reservations and Other			
a. Appropriations			
Administrative expenses		\$0.00	
Debt service		\$0.00	
Acquisitions and projects		\$446,000.00	
Other		\$0.00	
Reserves appropriated for PY costs	(Must equal Part 1b)	\$0.00	
Total Appropriations			\$446,000.00
b. Reservations			
Open Space		\$60,000.00	
Historic Resources		\$60,000.00	
Community Housing		\$60,000.00	
Budgeted reserve to be appropriated		\$0.00	
Total Reservations	(To Recap, page4, Col e)		\$180,000.00
c. Other (unappropriated, unreserved)	(To Recap, part IIB, Line 10)		\$0.00
TOTAL Appropriations, Reservations and Other			\$626,000.00
3. Prior Year Deficit	(To Recap, part IIB, Line 6)		\$0.00
4. Community Preservation Fund Recap			
Total Appropriations, Reservations and Other			\$626,000.00
Add : Prior year deficit			\$0.00
Total Revenues and Available Funds			\$626,000.00

NOTE : The information is preliminary and is subject to change.

**THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
TAX RATE RECAPITULATION**

FISCAL 2013

**OF  
WAYLAND**  
City / Town / District

**I. TAX RATE SUMMARY**

la. Total amount to be raised (from IIe) \$ 74,356,000.54  
 lb. Total estimated receipts and other revenue sources (from IIIe) 22,339,811.00  
 lc. Tax levy (Ia minus Ib) \$ 52,016,189.54  
 ld. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	94.7525%	49,286,639.99	2,754,982,761	17.89	49,286,641.59
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	3.8048%	1,979,111.98	110,626,139	17.89	1,979,101.63
Net of Exempt					0.00
Industrial	0.1540%	80,104.93	4,476,700	17.89	80,088.16
<b>SUBTOTAL</b>	98.7113%		2,870,085,600		51,345,831.38
Personal	1.2887%	670,332.63	37,471,110	17.89	670,358.16
<b>TOTAL</b>	100.0000%		2,907,556,710		52,016,189.54

Board of Assessors of WAYLAND  
City / Town / District

MUST EQUAL IC

NOTE : The information is preliminary and is subject to change.

*Jayson M. Bradle* 12/3/12  
*Jessie M. Ray*  
*Mary E. Upton*

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By Andrew Nelson  
Date :  
Approved :  
Director of Accounts

TAX RATE RECAPITULATION

FISCAL 2013

WAYLAND

City / Town / District

Amounts to be raised

Ila. Appropriations (col.(b) through col.(e) from page 4) \$ 73,150,837.00

Ilb. Other amounts to be raised

1. Amounts certified for tax title purposes	0.00
2. Debt and interest charges not included on page 4	0.00
3. Final court judgements	0.00
4. Total overlay deficits of prior years	4,466.33
5. Total cherry sheet offsets (see cherry sheet 1-ER)	24,802.00
6. Revenue deficits	0.00
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00
8. Authorized Deferral of Teachers' Pay	0.00
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00
10. Other (specify on separate letter)	0.00

TOTAL Ilb (Total lines 1 through 10) 29,268.33

Ilc. State and county cherry sheet charges (C.S. 1-EC) 202,680.00

Ild. Allowance for abatements and exemptions (overlay) 973,215.21

Ile. Total amount to be raised (Total Ila through Ild) \$ 74,356,000.54

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State

1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$ 4,143,279.00
2. Massachusetts school building authority payments	43,262.00
TOTAL IIIa	4,186,541.00

IIIb. Estimated receipts - Local

1. Local receipts not allocated (page 3, col(b), Line 23)	4,175,000.00
2. Offset Receipts (Schedule A-1)	0.00
3. Enterprise Funds (Schedule A-2)	5,078,301.00
4. Community Preservation Funds (See Schedule A-4)	626,000.00
TOTAL IIIb	9,879,301.00

IIIc. Revenue sources appropriated for particular purposes

1. Free cash (page 4, col.(c))	6,074,585.00
2. Other available funds (page 4, col.(d))	2,199,384.00
TOTAL IIIc	8,273,969.00

IIId. Other revenue sources appropriated specifically to reduce the tax rate

1a. Free cash..appropriated on or before June 30, 2012	0.00
b. Free cash..appropriated on or after July 1, 2012	0.00
2. Municipal light source	0.00
3. Teachers' pay deferral	0.00
4. Other source :	0.00
TOTAL IIId	0.00

IIIe. Total estimated receipts and other revenue sources \$ 22,339,811.00  
(Total IIIa through IIIId)

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from Ile)	\$ 74,356,000.54
b. Total estimated receipts and other revenue sources (from IIIe)	\$ 22,339,811.00
c. Total real and personal property tax levy (from Ic)	\$ 52,016,189.54
d. Total receipts from all sources (total IVb plus IVc)	\$ 74,356,000.54

LOCAL RECEIPTS NOT ALLOCATED \*

TAX RATE RECAPITULATION

WAYLAND

City/Town/District

	(a) Actual Receipts Fiscal 2012	(b) Estimated Receipts Fiscal 2013
==> 1 MOTOR VEHICLE EXCISE	2,003,729.00	2,010,000.00
==> 2 OTHER EXCISE	166,962.00	150,000.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	205,125.00	150,000.00
==> 4 PAYMENTS IN LIEU OF TAXES	33,348.00	30,000.00
5 CHARGES FOR SERVICES - WATER	3,451,705.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	0.00	0.00
10 FEES	712,195.00	825,000.00
11 RENTALS	0.00	0.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	0.00	0.00
17 LICENSES AND PERMITS	769,814.00	725,000.00
18 SPECIAL ASSESSMENTS	10,725.00	5,000.00
==> 19 FINES AND FORFEITS	89,603.00	55,000.00
==> 20 INVESTMENT INCOME	222,344.00	225,000.00
==> 21 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
22 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	0.00	0.00
23 TOTALS	\$ 7,665,550.00	\$ 4,175,000.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2013 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2012 estimated receipts to FY2013 estimated



**CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING**

**TAX RATE RECAPITULATION**

**WAYLAND**

**FISCAL 2013**

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
04/09/2012	2012	29,585.00	0.00	29,585.00	0.00	0.00	0.00	0.00
04/10/2012	2013	69,805,252.00	58,637,567.00	4,800,000.00	2,199,384.00	4,168,301.00	1,000,000.00	0.00
04/10/2012	2013	1,665,000.00	535,000.00	220,000.00	0.00	910,000.00	0.00	2,555,000.00
04/11/2012	2013	725,000.00	0.00	725,000.00	0.00	0.00	0.00	0.00
04/12/2012	2013	180,000.00	0.00	0.00	0.00	180,000.00	0.00	0.00
04/12/2012	2013	360,000.00	0.00	270,000.00	0.00	90,000.00	0.00	0.00
04/12/2012	2013	356,000.00	0.00	0.00	0.00	356,000.00	0.00	0.00
4/23/2012	2013	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00
<b>Totals</b>		73,150,837.00	59,172,567.00	6,074,585.00	2,199,384.00	5,704,301.00		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

WAYLAND      Lois Toombs, Town Clerk, Wayland, 508-358-3631      11/30/2012 11:48 AM      According to Certificate of Appropriations fr...  
 City/Town/District      Clerk      Date      (Comments)

## Assessing Department

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### DESCRIPTION OF SERVICES

The Assessor's Office is responsible for the valuation and assessment of property taxes.

To accomplish this, all real and personal property is re-valued annually as required by Massachusetts General Law. The valuations are used to fairly allocate the taxes necessary to fund the Town's annual budget.

Additionally, the Assessors' set the annual tax levy and rate(s) for the year, prepare the annual tax rolls, calculate the annual new growth and administer Motor Vehicle Excise tax program.

This office is also responsible for administering the tax exemption/deferral program and acting on all abatement applications. Elderly, Veteran, Disable and Blind exemption applications, including those administered within the Community Preservation Act Surcharge program and the Town Circuit Breaker Match Program. The Assessing Department interacts constantly with the public, and provides a variety of data to numerous Town Departments, committees and State agencies.

The Assessing Department underwent an intensive review by RRG (Regional Resource Group) in 2008/2009. As a result of this review the department was restructured and has made great strides in improving taxpayer confidence in the assessing process. Over the past three years the department has seen a reduction in abatement applications which has a direct impact on town finances as the overlay account has been trending downward. (See attached- Wayland Board of Assessors 2012 Scorecard)

The requested level funded FY 2014 budget request reflects a 9 % decrease from FY 2012 because this department has made a conscious effort to manage expenses. Please take this into consideration when reviewing areas to scale back as the proposed FY 2014 budget reflects the cost for us to maintain the high level of service that the taxpayers should expect from their Assessing Department.

## ASSESSING DEPARTMENT BUDGET (with suppositional 10% decrease)

The budget for this office consists of the following line item expenses; salaries, contractual and professional services, as well as training/education, travel, dues and supplies.

The following key items are important to note:

- The Town depends heavily on property taxes for its primary source of revenue. In Fiscal Year 2013, 70% of the Town's annual budget was funded through property taxes administered by the Assessing Department.
- A reduction in the department budget could have an adverse impact on the overlay account. The overlay account has been reduced by over 50% due to the improved efficiencies of the office. To insure that these efficiencies remain adequate staffing must be maintained.
- A 10% reduction in the department budget, 77% of which would be from salaries, would put the Department back to 2009 staffing levels and would result in an increase in contractual expenses. The work now being completed by staff would need to be contracted out. The savings recognized on one line item would need to be transferred to another line item.
- The Full List and Measure project will be complete in FY 2014. A reduction in staff would result in the department needing to hire subcontractors to maintain the data quality achieved by the Full List and Measure, as well as maintain the data collection of new construction which is a critical component of the town reaching its annually forecasted new growth. In addition, the department is required by the Department of Revenue to conduct a cyclical inspection program on an ongoing basis.

To forecast a 10% decrease, the Director of Assessing began by reviewing all current expenses looking for any realistic areas that could be adjusted. The following bullets outline this review:

**Salaries** – this line item represents 4 FTE's, the current staffing levels assist the department in meeting the annual deliverable of Assessing properties at full and fair market value, in addition the department is responsible for processing Motor Vehicle Excise abatements, Elderly, Veteran, Blind and Disabled Exemptions, Circuit Breaker Match and Low/Moderate Income CPA Exemptions.

The Director determined that this line item represents the largest portion of the department budget and if mandated to have a 10% reduction this is the only place that significant savings could be recognized. 10% reductions would equate to \$23,850, this reduction would impact the department's ability to perform its duties and could lead to outsourcing work that is currently being done by staff.

**Contractual Services** – this line item is in support of the MA General Law requirement that the Town annually update assessments and Department of Revenue certification of values. The Department budgets this item over the three year valuation cycle.

The Director determined that this line item be retained as it is a necessary item to maintain the certification of values.

**Professional Services** – this line item is utilized to cover the costs attributed to the annual software maintenance for a valuation model. Additionally, this line item is used for the annual mailing of impact notices and appraisal support for Appellate Tax Board (ATB) cases.

Since 2009, the department has had annual turn backs on this line item because the ATB case load was impacted by the withdrawal of cases by the Appellee.

The Director determined that this line item could be adjusted by \$3,000 within the category of appraisal support. However, if the ATB case load increases over the upcoming year the department may need to request emergency funding to cover the costs associated with defending assessments.

**Training and Education** – this line item is for staff training. Certification as a Massachusetts Accredited Assessor is a requirement of three of the positions within the department. This designation requires extensive course work to obtain as well as maintain. The educational development of staff is a critical component to running an Assessing Department.

The Director determined that if the department's headcount was reduced due to across the board reductions in Town services, this line item could in turn be adjusted by \$2,000 because less staff would equate to less funds needed for training.

**Travel** – this line item is for staff mileage and hotel expenses. The department began participating in the motor pool of town vehicles prior to the beginning of Fiscal Year 2013. Therefore, the Fiscal Year 2014 budget has been reduced by 41.67%. The use of the motor pool vehicles has eliminated the need to staff to use their personal vehicles when visiting properties. We are very appreciative of this opportunity and thank the Town for implementing the motor pool.

The Director determined that if the departments' headcount was reduced due to across the board reductions in Town services, this line item could in turn be adjusted by \$1,500 because less staff would equate to less funds needed for travel related expenses.

**Dues** – this line item is for the staff and Board members' dues and licenses to belong to affiliate organizations in Assessing. These organizations provided the ongoing training classes needed to maintain the MAA accreditation.

The Director determined that if the department's headcount was reduced due to across the board reductions in Town services, this line item could in turn be adjusted by \$200 because less staff would equate to fewer membership fees.

**Supplies** – this line item is utilized to cover subscriptions for the valuation of property and to purchase the equipment needed to conduct property inspections. Subscriptions to Marshall & Swift (construction cost valuation service) and MLS are invaluable in assisting the staff in accurately valuing property. In addition, per negotiated contracts a clothing allowance for field personnel is included in this line item.

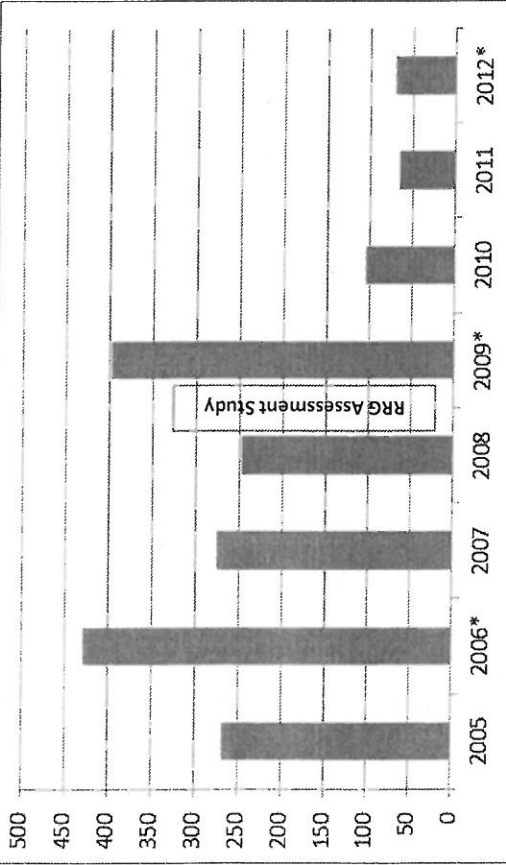
The Director determined that this line item could be adjusted by \$200 for FY'14; however, the line item may need to be reinstated if subscription costs escalate.

Assessing Department  
FY 2014 Budget

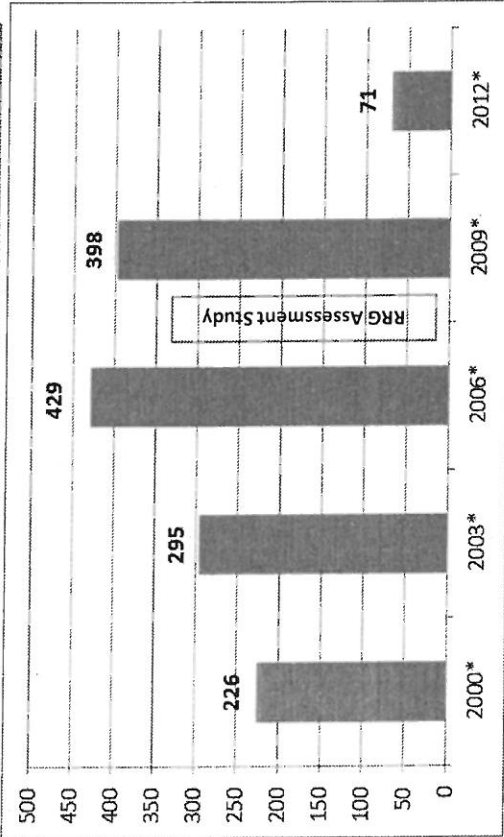
	FY 2014	FY 2014 W/10% REDUCTION
<b>Contractual</b>	<b>30,000</b>	<b>30,000</b>
Real Estate - 3 yr	20,500	20,500
Personal Property - 3 yr	9,500	9,500
<b>Professional</b>	<b>31,450</b>	<b>28,450</b>
Vision Software	14,450	14,450
RRC Software	1,000	1,000
RRG Software	1,000	1,000
Impact Notices	5,000	5,000
Appraisal - ATB Support	10,000	7,000
<b>Training &amp; Education</b>	<b>10,000</b>	<b>8,000</b>
<b>Travel</b>	<b>3,500</b>	<b>2,000</b>
<b>Dues</b>	<b>1,500</b>	<b>1,300</b>
<b>Supplies</b>	<b>3,000</b>	<b>2,700</b>
<b>Total Expenses</b>	<b>79,450</b>	<b>72,450</b>
<b>Salaries</b>	<b>238,509</b>	<b>214,700</b>
Director G9-S10	91,362	
Asst. Assr. G5-S4	53,592	
Admin Assr. G3-S3	44,652	
Dept. Asst. C14-S10	48,903	
<b>GRAND TOTAL</b>	<b>317,959</b>	<b>287,150</b>

# Wayland Board of Assessors 2012 Scorecard

Number of Abatements Filed - 2005 to 2012



Number of Abatements Filed - Revaluation Years



\* Revaluation year

Timeline for Wayland's Assessing Department

Year	Milestone Event
1999	Assessment Review Committee
2007	Board of Assessors increased to 5 members
June 2008	Wicked Local "BoA will make things fairer for taxpayers"
2008/9	RRG Study - Overview of Assessing Department
2009	Town Meeting - Appropriates funds Full List and Measure
Aug. 2009	New Staff and Restructured Department
2010	Implemented New BoA Service Model
2011	Full List and Measure begins 3 year project
2012	Record low # of Abatements for a Revaluation Year

Success Measurements

- Overlay account reduced by 50%
- Abatements applications down over 84%
- Highest new growth in five years
- Subcontracting costs down 65%
- New sales inspections above targets
- Abatement payments down \$300,000

**Brideau, Ellen**

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**From:** George Harris <geoharris2@gmail.com>  
**Sent:** Monday, December 03, 2012 1:21 PM  
**To:** Brideau, Ellen  
**Cc:** Turkington, Frederic  
**Subject:** Public Comment - Message is from an unknown sender

Dear Board of Assessors: (Ellen, kindly forward to the Board.)

To my knowledge, the Board of Assessors is the only Wayland board that routinely holds public comment only at the end of its meetings. All other Wayland boards hold public comment at the beginning of their meetings. There is very good reason to hold public comment at the beginning of meetings: the public can provide input on decisions that lie ahead on the meeting agenda. Most boards solicit such public input and make it easy for the public to contribute.

I am considering undertaking a petitioners' warrant article for the upcoming Annual Town Meeting dealing with the placement of public comment on board agendas. I would be pleased to discuss this matter with the Assessors before the deadline for submitting warrant articles.

Please contact me at your early convenience if this would be of interest.

George Harris