

Board of Assessors
Meeting: Monday December 10, 2012
Wayland Town Building

Meeting called to order at 7:01pm by Susan Rufo.

Present: Members: Vice-Chair Susan Rufo, Jayson Brodie, Molly Upton,
 Zachriah Ventress
 Staff: Director Ellen Brideau, Administrative Assessor Jessica Marchant
 Public: None

Minutes:

The BOA reviewed the minutes of November 26th and December 3rd.

J. Brodie moved to approve the minutes of November 26th. M. Upton seconded.

Vote: Unanimous

M. Upton moved to approve the minutes of December 3rd. J. Brodie seconded.

Vote: Unanimous

Correspondence and Documents for BOA Signature:

Correspondence: None.

Circuit Breaker Application

Director Brideau recommended the board approve the two circuit breaker applications presented that have been reviewed and meet the criteria. J. Brodie moved to accept the circuit breaker applications by signatures. Z. Ventress seconded.

Circuit breaker applications were signed by the board.

Request for release of ownership information for online access

Discussion ensued regarding the request posed at the previous meeting by the Town Surveyor through his letter to the board. J. Brodie moved to cease suppression of property ownership information in the Vision software system. M. Upton seconded.

Vote: Unanimous

Review of FY '13 Abatement Process- Documentation

The cover letter for the real estate tax abatement form was reviewed and edited by the board. Along with the letter is a 4-page state form that the home owner needs to fill out if filing for abatement.

Final Review of Classification Hearing Documentation

The board reviewed the information to be presented to the Board of Selectman at the classification hearing.

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

The BOA signed a memo to the Tax Collector to request that a fee of \$250.00 be added to the third quarter personal property tax bill for the 39 commercial properties that failed to file the required Income and Expense forms for Fiscal Year 2013.

The BOA signed a memo confirming that they voted on an overlay amount of \$973,215.21 for FY'13. This memo will be included in the Tax Recapitulation documentation.

Thoughts and Concerns of BOA:

M. Upton stated that the overlay documents that are available for review on the Assessor's page of the town website are difficult to read. Suggestions were made to enter them as a PDF. The signatures would not be able to be included in that option, but a cover page could be included that states that copies of the signed documents are available upon request.

M. Upton asked if Director Brideau's annual review has happened this year. The review is being completed by the Chair, Bruce Cummings.

M. Upton asked if Director Brideau could put on the next agenda to update the board on the Full List and Measure project.

Meeting Recessed to Convene with Board of Selectmen

At 8pm, J. Brodie moved to continue the meeting with the Board of Selectmen. M. Upton seconded.

Vote: Unanimous

2013 Classification Hearing:

S. Rufo presented to the Board of Selectmen the tax classification options. She explained the alternatives they must consider: selection of a minimum residential factor (uniform or split rate), selection of a discount for open space, and the granting of a residential and/or small commercial exemption. S. Rufo and E. Brideau responded to questions posed by the Selectmen. The Selectmen then voted on a uniform rate and signed the DOR form LA5 acknowledging the action taken.

Board of Assessors Meeting Reconvene

The Board of Assessors meeting resumed at 9:05pm.

The BOA signed the LA-5 (Classification Tax Allocation) form presented by the Director of Assessing.

J. Brodie moved to reconfirm the signing of page one of the Tax Recapitulation sheet following the Classification Hearing. M. Upton seconded. **Vote: Unanimous.**

Public Comment:

None

The next BOA meeting will potentially be held on Monday, January 7th 2013.

Meeting Adjourned:

M. Upton moved to adjourn at 9:20pm. J. Brodie seconded. **Vote: Unanimous**

Respectfully Submitted,
Jessica Marchant



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

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Denise Ellis, Assistant Assessor
Jessica Marchant, Administrative Assessor
Savitri Ramgoolam, Department Assistant

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*
SUBJECT: FY 12 CIRCUIT BREAKER APPLICATIONS
DATE: 12/10/2012

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

Map	Lot	Property	Owner
042B	001A	303 Old Connecticut Path	SHEATS, ELIZABETH
052	019	1 Haven Ln	LLOYD, ANTHONY

Molly Upton 12/10/12
Jayson Brodie
Zachariah L. Ventress
Susan M. Rufo



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MEMO

TO: PAUL KEATING, TAX COLLECTOR
FROM: BOARD OF ASSESSORS
ELLEN BRIDEAU, DIRECTOR OF ASSESSING *Orin*
SUBJECT: I & E NON-FILER FEE
DATE: 12/10/2012

The attached list represents 39 commercial properties that failed to file the requested Income and Expense forms for Fiscal Year 2013.

As per Section 38D of Chapter 59 MA General Law:

If an owner or lessee of Class three, commercial or Class four, industrial property fails to submit the information within the time and in the form prescribed, the owner or lessee shall be assessed an additional penalty for the next ensuing tax year in the amount of \$250 but only if the board of assessors informed the owner or lessee that failure to so submit such information would result in the penalty.

The information was requested with two mailings to the property owners, each mailing contained the notification that a failure to respond would result in the penalty being applied.

Please add the non-filer penalty to the FY 2013 3rd quarter bill.

Zachariah L. Ventress
Susan M. Rufo
Jayson Brodie
Molly Upton

VIS#	MAP	LOT	LOCATION	OWNER	CO-OWNER	MAILING ADDRESS		
8559	13	1	121 OLD SUDBURY RD	WAYLAND QUIRK ASSOCIATES LIMITED	PARTNERSHIP	121 OLD SUDBURY RD	WAYLAND	MA 01778
8566	21	5	540 BOSTON POST RD	THOMPSON RONALD G	LAURIE THOMPSON	345 GREAT RD	BEDFORD	MA 01730
8567	21	6	534 BOSTON POST RD	WATERS EUGENIA B TRUSTEE	GLASS CARTER IV TRUSTEE	231 DESIMONE DR	MARLBORO	MA 01752
8579	21	10	524 BOSTON POST RD	LONGFELLOW ASSOCIATES	C/O ROBERT & MARCI DEW	524 BOSTON POST ROAD	WAYLAND	MA 01778
8582	23	9	267 BOSTON POST RD	267 BPR LLC		10 SPRUCE HILL RD	WESTON	MA 02493
8583	23	10	277 BOSTON POST RD	PARSONS REALTY CO INC		50 WOODBRIDGE RD	YORK	ME 03909
8587	23	013A	311 BOSTON POST RD	WAYLAND 311 POST LLC		175 GREAT RD STE 100	BEDFORD	MA 01730
8593	23	19	364 BOSTON POST RD	OSMOND RALPH S & GRACE M TRUSTEES	RALPH S & GRACE M OSMOND FAMILY TRST	364 BOSTON POST RD	WAYLAND	MA 01778
8594	23	20	356 BOSTON POST RD	356 BOSTON POST RD LLC		356 BOSTON POST RD	WAYLAND	MA 01778
8595	23	21	338 BOSTON POST RD	SONYA T STARMER TRUSTEE	334-338 BOSTON POST ROAD NOMINEE TRUST	25 ORCHARD RD	NATICK	MA 01760
8596	23	22	334 BOSTON POST RD	SONYA T STARMER TRUSTEE	334-338 BOSTON POST ROAD NOMINEE TRUST	25 ORCHARD RD	NATICK	MA 01760
8600	23	26	300 BOSTON POST RD	POISSON FRANCIS J TRUSTEE	WAYLAND POWER REALTY TRUST	300 BOSTON POST RD	WAYLAND	MA 01778
8602	23	28	292 BOSTON POST RD	WEBSTER ANN TRUSTEE OF	262-292 BOSTON POST RD R T	194 SIMON WILLARD RD	CONCORD	MA 01742
8604	23	31	268 BOSTON POST RD	SHEPARD MARK		6 PLAIN ROAD	WAYLAND	MA 01778
8606	23	33	262 BOSTON POST RD	WEBSTER, ANN & JULIE CHAPMAN TRUSTEE	F 262-292 BOSTON POST RD R T	PO BOX 702	SCITUATE	MA 02066
8608	23	036A	260 BOSTON POST RD	LAGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8610	23	036C	260 BOSTON POST RD	LEGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8611	23	036D	260 BOSTON POST RD	LEGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8612	23	036E	260 BOSTON POST RD	LEGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8613	23	036F	260 BOSTON POST RD	LEGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8614	23	036G	260 BOSTON POST RD	LEGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8615	23	036H	260 BOSTON POST RD	LEGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8616	23	036I	260 BOSTON POST RD	LEGACY WARRIOR LLC	EASTPORT REAL ESTATE SERVICES	235 BEAR HILL RD	WALTHAM	MA 02451
8621	23	42	13 PELHAM ISLAND RD	13 PELHAM ISLAND ROAD LLC		13 PELHAM ISLAND RD	WAYLAND	MA 01778
8624	23	45	25 COCHITUATE RD	HUGHES ROBERT C		5 DURHAM DRIVE	ANDOVER	MA 01810
8625	23	46	21 COCHITUATE RD	OLDE COLLINS MARKET LLC	MUSTER	PO BOX 920536	NEEDHAM	MA 02492
8631	23	114	231 BOSTON POST RD	231 BOSTON POST RD LLC		231 BOSTON POST RD	WAYLAND	MA 01778
8633	25	79	44 BOSTON POST RD	RECCO JOHN JR TRUSTEE	COE REALTY TRUST-BOSTON POST R	P O BOX 96	NEWTON UF MA	02464
8643	30	63	55 BOSTON POST RD	HAMLEN DEVENS H TRUSTEE	HAMLEN REALTY TRUST/ THE COACH GRILL	284 NEWBURY ST	BOSTON	MA 02115
8644	30	64	75 BOSTON POST RD	MATHANSON STEPHAN M TRUSTEE	AQUEDUCT REALTY TRUST	16 OLD CONNECTICUT PATH	WAYLAND	MA 01778
8645	30	71	115 BOSTON POST RD	MAHONEY'S GARDEN CENTERS LLC		242 CAMBRIDGE ST	WINCHESTER	MA 01890
8653	42B	14	328 OLD CONNECTICUT PATH	LAVIN ROBERT TRUSTEE	STONEBRIDGE REALTY TRUST	328 OLD CONNECTICUT PATH	WAYLAND	MA 01778
8666	51A	96	39 WEST PLAIN ST	39 WEST PLAIN STREET LLC		29 PEMBERTON RD	WAYLAND	MA 01778
8667	51B	031B	116 MAIN ST	MICHALOPOULOS DINO TRUSTEE	NICOLAS MICHALOPOULOS TRUST	403 EDMANDS RD	FRAMINGHAM	MA 01701
8669	51B	33	14 WEST PLAIN ST	HOWLEE LIMITED LIABILITY CO		14 WEST PLAIN ST	WAYLAND	MA 01778
8670	51B	71	15 EAST PLAIN ST	15 EAST PLAIN LLC		12 WASHINGTON ST	WELLESLEY	MA 02481
8683	51D	39	115 MAIN ST	MICHALOPOULOS, DINO, TRUSTEE	NICOLAS MICHALOPOULOS TRST	403 EDMANDS RD	FRAMINGHAM	MA 01701
8688	51D	78	188 COMMONWEALTH RD	COMMONWEALTH AVENUE LLC		188 COMMONWEALTH RD	WAYLAND	MA 01778
8695	52	207	308 COMMONWEALTH RD	MEL'S PLAZA CORPORATION		308 COMMONWEALTH ROAD	WAYLAND	MA 01778



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Jayson Brodie
Molly Upton
Zachariah L. Ventress

December 10, 2012

This document is to confirm that the Board of Assessors for the Town of Wayland approved the Fiscal Year 2013 Overlay Amount of \$ 973,215.21 on December 3, 2012 by vote of the Board of Assessors.

By:

Date: December 10, 2012

Susan M. Rufo
Zachariah L. Ventress
Jayson Brodie
Molly Upton

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION

FISCAL 2013

OF
WAYLAND
City / Town / District

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe)	\$ 74,356,000.54
Ib. Total estimated receipts and other revenue sources (from IIIe)	22,339,811.00
Ic. Tax levy (Ia minus Ib)	\$ 52,016,189.54
Id. 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
SUBTOTAL	98.7113%		2,870,085,600		51,345,831.38
Personal	1.2887%	670,332.63	37,471,110	17.89	670,358.16
TOTAL	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.

Ellen M Brideau, Director, Wayland, 508-358-3788

12/10/2012 9:12 PM

I am authorized by the Board of Assessors to...

Assessor

Date

(Comments)

Ellen M. Brideau
Jayson S. Breda
Mary 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

II. 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

Illa. 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 Illa			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 (Total IIIa through IIId)		\$	22,339,811.00

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.

John Senchyshyn, Interim Finance Director, Wayland, 508-358-3610

12/10/2012 2:24 PM

Accounting Officer

Date

* 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

FISCAL 2013

WAYLAND

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS		
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)	MEMO ONLY		
							(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	
04/23/2012	2013	30,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00	
Totals		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)

DEPARTMENT OF REVENUE
BUREAU OF ACCOUNTS
CLASSIFICATION TAX ALLOCATION
WAYLAND

City / Town / District

Fiscal Year : 2013

Return to : Bureau of Accounts, Boston, Springfield, Worcester

1. The selected Residential Factor is ----- 1.000000

If you desire each class to maintain 100% of its full values tax share,
indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space ?

Yes _____ No X

If Yes, what is the percentage discount ? _____

3. Was a residential exemption adopted ?

Yes _____ No X

If Yes, please complete the following :

Class 1 Total Assessed Value	=	<u>2,754,982,761</u>	X	<u>0</u>	=	_____
Class 1 Total Parcel Count *		<u>0</u>		Selected Res. Exemption %		Residential Exemption

* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted ?

Yes _____ No X

% Selected 0

If Yes, please complete the following :

No. of parcels eligible 0

Total value of parcels 0

Total value to be exempted _____

The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

A	B	C	D
Class	Certified Full and Fair Cash Value Assessments	Percentage Full Value Shares of Total Tax Levy	New Percentage Shares of Total Tax Levy
Residential	2,754,982,761.00	94.7525 %	94.7525 %
Open Space	0.00	0.0000 %	0.0000 %
Commercial	110,626,139.00	3.8048 %	3.8048 %
Industrial	4,476,700.00	0.1540 %	0.1540 %
Personal Property	37,471,110.00	1.2887 %	1.2887 %
TOTAL	2,907,556,710.00	100.0000 %	100.0000 %

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

6. I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2013 would be held on 12/10/2012 (date), 8:00PM (time), at Wayland Town Building (place), by Legal Notice Wayland Town Crier Publication dated 11/29/12 (describe type of notice).

Lois Toombs, Town Clerk, Wayland, 508-358-3631 | 11/30/2012 11:52 AM

City/Town/District Clerk

7. We hereby attest that on 12/10/2012 (date), 8:00PM (time), at Wayland Town Building (place) a public hearing on the issue of adopting the percentages for fiscal year 2013, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session on 12/10/2012 (date).

8. The LA-5 excess capacity is calculated as 11,143,348.46
We have been informed by the Assessors of excess levy capacity of 63,159,538

For cities : City Councilors, Aldermen, Mayor
For towns : Board of Selectmen
For districts : Prudential Committee or Commissioners

Susan H. Ruffo
Jasper White
Mary Upton

[Handwritten signatures]

(Date) 12/10/12 (Comments) _____
 (Date) 12/10/12 (Comments) _____
 (Date) 12/10/12 (Comments) _____
 (Date) 12/10/12 (Comments) _____
 (Date) 12/10/12 (Comments) _____
 (Date) 12/10/12 (Comments) _____



Fiscal Year 2013 Town of Wayland

Board of Selectmen
Tax Classification Hearing
December 10, 2012

Prepared by:
Board of Assessors
Bruce Cummings, Chair
Susan Rufo, Vice Chair
Jayson Brodie
Molly Upton
Zachariah Ventress
Ellen Bideau, MAA, Director of Assessing

Tax Classification Overview

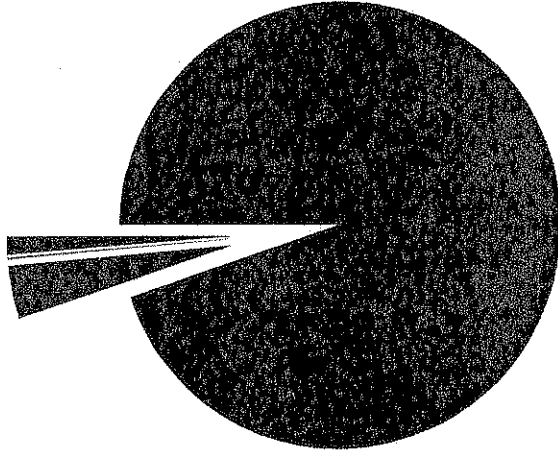
- The purpose of the tax classification hearing is for the Board of Selectmen to adopt the Town's Tax Policy by allocating or classifying the tax levy among the property types.
- In considering the Town's Tax Policy the Selectmen have three alternatives:
 - 1) Selection of a minimum residential factor (a uniform or split tax rate)
 - 2) Selection of a discount for Open Space
 - 3) Granting a residential and/or small commercial exemption

Classification Alternatives Option 1

Selection of a residential factor

- The Board of Selectmen may adopt a residential factor from **97.2309%** (Wayland's Minimum Residential Factor) to **1.00**. The minimum residential factor is established by the Commissioner of Revenue and is used to make certain that the shift of the tax burden complies with the Classification Act.
- Adopting a residential factor less than **1.00**, shifts a portion of the tax burden from the residential class to the commercial, industrial, and personal property (CIP) class by increasing the CIP tax rate and lowering the residential tax rate. The commercial class includes properties in Chapter Land.

FY 2013 Valuation by Property Class



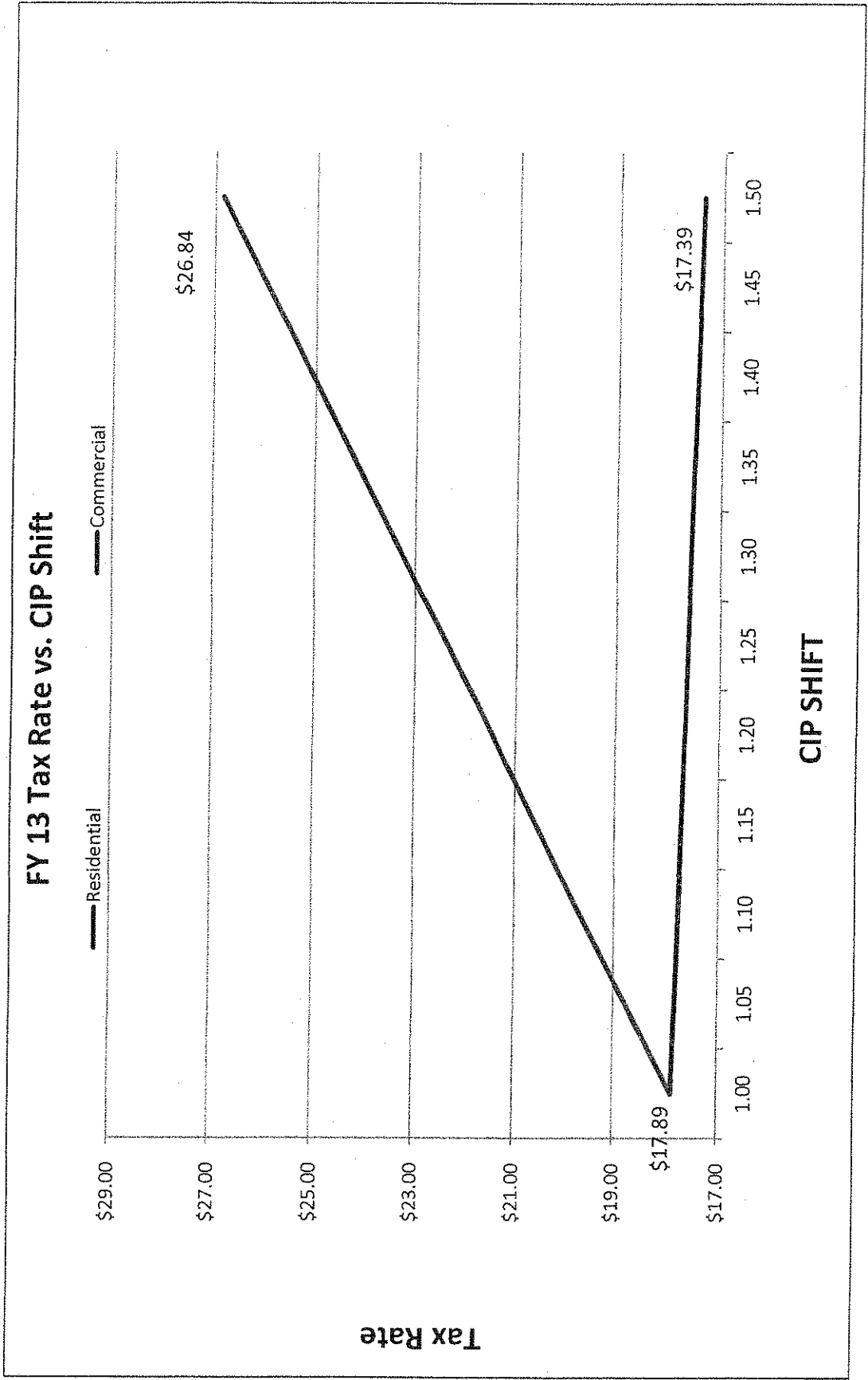
- Residential (Res)
- Commercial (CIP)
- Industrial (CIP)
- Personal Property (CIP)

Class	Value	Percent by Property Type	Total Percent by Class
Residential (Res)	2,754,982,761	94.7525%	94.7525%
Open Space	-	0.0000%	
Commercial (CIP)	110,626,139	3.8048%	
Industrial (CIP)	4,476,700	0.1540%	5.2475%
Personal Property (CIP)	37,471,110	1.2887%	
Total	2,907,556,710	100.0000%	100.0000%

SOURCE: MA. DOR LA4 – WAYLAND 2013

FY 2013 Tax Rate vs CIP Shift

Maximum 1.50 CIP Shift will result in a \$9.45 difference between the CIP Tax Rate and the Residential Tax Rate



FY 2013 Residential Tax Rate Options

CIP Shift	Res Factor	Residential Tax Rate \$	Example Single Family Assessment \$300,000	Example Single Family Assessment \$400,000	Average Single Family Assessment	Example Single Family Assessment	Example Single Family Assessment \$1,000,000
1.00	100	17.89	\$5,367.00	\$7,156.00	\$10,528.27	\$14,312.00	\$17,890.00
1.10	99.4462 \$Diff	17.79 -0.10	\$5,337.00 (\$30.00)	\$7,116.00 (\$40.00)	\$10,469.42 (\$58.85)	\$14,232.00 (\$80.00)	\$17,790.00 (\$100.00)
1.20	98.8924 \$Diff	17.69 -0.20	\$5,307.00 (\$60.00)	\$7,076.00 (\$80.00)	\$10,410.57 (\$117.70)	\$14,152.00 (\$160.00)	\$17,690.00 (\$200.00)
1.30	98.3386 \$Diff	17.59 -0.30	\$5,277.00 (\$90.00)	\$7,036.00 (\$120.00)	\$10,351.72 (\$176.55)	\$14,072.00 (\$240.00)	\$17,590.00 (\$300.00)
1.40	97.7848 \$Diff	17.49 -0.40	\$5,247.00 (\$120.00)	\$6,996.00 (\$160.00)	\$10,292.87 (\$235.40)	\$13,992.00 (\$320.00)	\$17,490.00 (\$400.00)
1.50	97.2309 \$Diff	17.39 -0.50	\$5,217.00 (\$150.00)	\$6,956.00 (\$200.00)	\$10,234.02 (\$294.25)	\$13,912.00 (\$400.00)	\$17,390.00 (\$500.00)

FY 2013 CIP Tax Rate Options

CIP Shift	CIP \$	Example Commercial Assessment \$500,000	Example Commercial Assessment \$800,000	Average Commercial Assessment	Example Commercial Assessment \$1,500,000	Example Commercial Assessment \$2,000,000
1.00	17.89	\$8,945.00	\$14,312.00	\$17,975.87	\$26,835.00	\$35,780.00
1.10	19.68	\$9,840.00	\$15,744.00	\$19,774.46	\$29,520.00	\$39,360.00
\$Diff	1.79	\$895.00	\$1,432.00	\$1,798.59	\$2,685.00	\$3,580.00
1.20	21.47	\$10,735.00	\$17,176.00	\$21,573.06	\$32,205.00	\$42,940.00
\$Diff	3.58	\$1,790.00	\$2,864.00	\$3,597.18	\$5,370.00	\$7,160.00
1.30	23.26	\$11,630.00	\$18,608.00	\$23,371.65	\$34,890.00	\$46,520.00
\$Diff	5.37	\$2,685.00	\$4,296.00	\$5,395.78	\$8,055.00	\$10,740.00
1.40	25.05	\$12,525.00	\$20,040.00	\$25,170.24	\$37,575.00	\$50,100.00
\$Diff	7.16	\$3,580.00	\$5,728.00	\$7,194.37	\$10,740.00	\$14,320.00
1.50	26.84	\$13,420.00	\$21,472.00	\$26,968.83	\$40,260.00	\$53,680.00
\$Diff	8.95	\$4,475.00	\$7,160.00	\$8,992.96	\$13,425.00	\$17,900.00

FY 2012 Tax Rate Comparison of Peer Communities

Peer Municipalities	Residential % of Total Value	CIP % of Total Value	CIP Shift	Residential Tax Rate	CIP Tax Rate
Carlisle	97.9644	2.0356	1.0	17.14	17.14
Cohasset	92.8684	7.1316	1.0	11.98	11.98
Concord	90.6758	9.3242	1.0	13.58	13.58
Lincoln	96.1507	3.8493	1.30	13.81	18.17
Lynnfield	91.8767	8.1233	1.083	14.26	15.56
Manchester By The Sea	93.3519	6.6481	1.0	10.11	10.11
Marshfield	92.5459	7.4541	1.0	11.76	11.76
Medfield	94.2491	5.7509	1.0	15.73	15.73
Milton	95.9327	4.0673	1.50	14.35	21.99
Sharon	91.8564	8.1436	1.0	20.11	20.11
Sudbury	92.9252	7.0748	1.277	17.60	22.95
Wayland	94.8498	5.1502	1.0	19.01	19.01
Weston	95.1736	4.8264	1.0	12.11	12.11
Neighboring Municipalities	Residential % of Total Value	CIP % of Total Value	CIP Shift	Residential Tax Rate	CIP Tax Rate
Framingham	77.245	22.755	1.75	16.94	38.05
Natick	76.6336	23.3664	1	13.91	13.91
Wellesley	88.8016	11.1984	1	11.48	11.48

CIP = Commercial, Industrial and Personal Property

Source: MA DOR – Data Bank Reports – Property Tax Information

Classification Alternatives Option 2

Selection of a discount for Open Space

The Assessors have not identified any property which meets the definition of Open Space according to the statute.

- Massachusetts General Law Chapter 59 Sec. 2A Defines Class 2 Open Space as: "Land which is not otherwise classified and which is not taxable under provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and land not held for the production of income but is maintained in an open or natural condition, which contributes significantly to the benefit and enjoyment of the public."
- A maximum exemption of 25% may be adopted for all property that is classified as Open Space.

Classification Alternatives Option 3

Granting a Residential and/or Small Commercial Exemption

- **Residential Exemption**
 - The Board of Selectmen may adopt a maximum residential exemption of 20%. It would apply to owner occupied residential properties. The majority of Wayland's property owners meet the statutory requirements to qualify for the exemption. A small percent of homeowners and all vacant land owners will not receive the benefit.
 - The intent of the Residential Exemption is to shift tax burden to rental and vacation properties
- **Small Commercial Exemption**
 - The Board of Selectmen may adopt a small commercial exemption. This exemption is for commercial parcels (property class three) occupied by businesses with an average annual employment of no more than ten people during the previous calendar year and values of less than one million dollars. The Assessors have identified 52 businesses that meet the exemption criteria. Selectmen can choose an exemption that reduces the taxable valuation of each eligible parcel by a percentage of up to 10%.

Voting a Tax Shift Option

The Board of Selectmen will vote in accordance with G.L. Ch. 40, sec. 56, as amended, the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2013 tax rate and set the Residential Factor at _____ with a CIP shift of _____, pending certification by the Massachusetts Department of Revenue.

What If ... Scenario Worksheet

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	R & O %
Residential	2,754,982,761	94.75%	94.75%
Open Space		0.00%	
Commercial	110,626,139	3.80%	
Industrial	4,476,700	0.15%	CIP %
Personal Prop	37,471,110	1.29%	5.25%
Total	2,907,556,710	100.00%	

CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption

LEVY

52,016,190 Estimated Levy
17.89 Single Tax Rate

CIP Shift	Res Factor	Share Percentages				Levy Amounts				Estimated Tax Rates					
		Res	Com	Ind	PP	Total	Res	Com	Ind	PP	Total	Res	Com	Ind	PP
1.00	100	94.7525	3.8048	0.1540	1.2887	100	49,286,642	1,979,102	80,088	670,358	52,016,190	17.89	17.89	17.89	17.89
1.01	99.9446	94.7000	3.8428	0.1555	1.3016	100	49,259,347	1,998,893	80,889	677,062	52,016,190	17.88	18.07	18.07	18.07
1.02	99.8892	94.6476	3.8809	0.1570	1.3145	100	49,232,051	2,018,684	81,690	683,765	52,016,190	17.87	18.25	18.25	18.25
1.03	99.8339	94.5951	3.9189	0.1586	1.3274	100	49,204,756	2,038,475	82,491	690,469	52,016,190	17.86	18.43	18.43	18.43
1.04	99.7785	94.5426	3.9570	0.1601	1.3403	100	49,177,460	2,058,266	83,292	697,172	52,016,190	17.85	18.61	18.61	18.61
1.05	99.7231	94.4901	3.9950	0.1617	1.3532	100	49,150,165	2,078,057	84,093	703,876	52,016,190	17.84	18.78	18.78	18.78
1.06	99.6677	94.4377	4.0331	0.1632	1.3661	100	49,122,869	2,097,848	84,893	710,580	52,016,190	17.83	18.96	18.96	18.96
1.07	99.6123	94.3852	4.0711	0.1647	1.3790	100	49,095,574	2,117,639	85,694	717,283	52,016,190	17.82	19.14	19.14	19.14
1.08	99.5570	94.3327	4.1092	0.1663	1.3918	100	49,068,278	2,137,430	86,495	723,987	52,016,190	17.81	19.32	19.32	19.32
1.09	99.5016	94.2802	4.1472	0.1678	1.4047	100	49,040,983	2,157,221	87,296	730,690	52,016,190	17.80	19.50	19.50	19.50
1.10	99.4462	94.2278	4.1853	0.1694	1.4176	100	49,013,687	2,177,012	88,097	737,394	52,016,190	17.79	19.68	19.68	19.68
1.11	99.3908	94.1753	4.2233	0.1709	1.4305	100	48,986,392	2,196,803	88,898	744,098	52,016,190	17.78	19.86	19.86	19.86
1.12	99.3354	94.1228	4.2614	0.1724	1.4434	100	48,959,096	2,216,594	89,699	750,801	52,016,190	17.77	20.04	20.04	20.04
1.13	99.2800	94.0703	4.2994	0.1740	1.4563	100	48,931,801	2,236,385	90,500	757,505	52,016,190	17.76	20.22	20.22	20.22
1.14	99.2247	94.0179	4.3374	0.1755	1.4692	100	48,904,505	2,256,176	91,301	764,208	52,016,190	17.75	20.39	20.39	20.39
1.15	99.1693	93.9654	4.3755	0.1771	1.4821	100	48,877,210	2,275,967	92,101	770,911	52,016,190	17.74	20.57	20.57	20.57
1.16	99.1139	93.9129	4.4135	0.1786	1.4949	100	48,849,914	2,295,758	92,902	777,615	52,016,190	17.73	20.75	20.75	20.75
1.17	99.0585	93.8604	4.4516	0.1801	1.5078	100	48,822,619	2,315,549	93,703	784,319	52,016,190	17.72	20.93	20.93	20.93
1.18	99.0031	93.8080	4.4896	0.1817	1.5207	100	48,795,323	2,335,340	94,504	791,023	52,016,190	17.71	21.11	21.11	21.11
1.19	98.9478	93.7555	4.5277	0.1832	1.5336	100	48,768,028	2,355,131	95,305	797,726	52,016,190	17.70	21.29	21.29	21.29
1.20	98.8924	93.7030	4.5657	0.1848	1.5465	100	48,740,732	2,374,922	96,106	804,430	52,016,190	17.69	21.47	21.47	21.47
1.21	98.8370	93.6505	4.6038	0.1863	1.5594	100	48,713,437	2,394,713	96,907	811,133	52,016,190	17.68	21.65	21.65	21.65

CIP Shift	Res Factor	Share Percentages				Levy Amounts				Estimated Tax Rates					
		Res	Com	Ind	PP	Total	Res	Com	Ind	PP	Total	Res	Com	Ind	PP
1.22	98.7816	93.5981	4.6418	0.1878	1.5723	100	48,686,141	2,414,504	97,708	817,837	52,016,190	17.67	21.83	21.83	21.83
1.23	98.7262	93.5456	4.6799	0.1894	1.5852	100	48,658,846	2,434,295	98,508	824,541	52,016,190	17.66	22.00	22.00	22.00
1.24	98.6709	93.4931	4.7179	0.1909	1.5980	100	48,631,551	2,454,086	99,309	831,244	52,016,190	17.65	22.18	22.18	22.18
1.25	98.6155	93.4406	4.7560	0.1925	1.6109	100	48,604,255	2,473,877	100,110	837,948	52,016,190	17.64	22.36	22.36	22.36
1.26	98.5601	93.3882	4.7940	0.1940	1.6238	100	48,576,960	2,493,668	100,911	844,651	52,016,190	17.63	22.54	22.54	22.54
1.27	98.5047	93.3357	4.8321	0.1955	1.6367	100	48,549,664	2,513,459	101,712	851,355	52,016,190	17.62	22.72	22.72	22.72
1.28	98.4493	93.2832	4.8701	0.1971	1.6496	100	48,522,369	2,533,250	102,513	858,058	52,016,190	17.61	22.90	22.90	22.90
1.29	98.3939	93.2307	4.9082	0.1986	1.6625	100	48,495,073	2,553,041	103,314	864,762	52,016,190	17.60	23.08	23.08	23.08
1.30	98.3386	93.1783	4.9462	0.2002	1.6754	100	48,467,778	2,572,832	104,115	871,466	52,016,190	17.59	23.26	23.26	23.26
1.31	98.2832	93.1258	4.9843	0.2017	1.6883	100	48,440,482	2,592,623	104,915	878,169	52,016,190	17.58	23.44	23.44	23.44
1.32	98.2278	93.0733	5.0223	0.2032	1.7011	100	48,413,187	2,612,414	105,716	884,873	52,016,190	17.57	23.61	23.61	23.61
1.33	98.1724	93.0208	5.0604	0.2048	1.7140	100	48,385,891	2,632,205	106,517	891,576	52,016,190	17.56	23.79	23.79	23.79
1.34	98.1170	92.9684	5.0984	0.2063	1.7269	100	48,358,596	2,651,996	107,318	898,280	52,016,190	17.55	23.97	23.97	23.97
1.35	98.0617	92.9159	5.1365	0.2079	1.7398	100	48,331,300	2,671,787	108,119	904,984	52,016,190	17.54	24.15	24.15	24.15
1.36	98.0063	92.8634	5.1745	0.2094	1.7527	100	48,304,005	2,691,578	108,920	911,687	52,016,190	17.53	24.33	24.33	24.33
1.37	97.9509	92.8109	5.2125	0.2109	1.7656	100	48,276,709	2,711,369	109,721	918,391	52,016,190	17.52	24.51	24.51	24.51
1.38	97.8955	92.7585	5.2506	0.2125	1.7785	100	48,249,414	2,731,160	110,522	925,094	52,016,190	17.51	24.69	24.69	24.69
1.39	97.8401	92.7060	5.2886	0.2140	1.7914	100	48,222,118	2,750,951	111,323	931,798	52,016,190	17.50	24.87	24.87	24.87
1.40	97.7848	92.6535	5.3267	0.2156	1.8042	100	48,194,823	2,770,742	112,123	938,501	52,016,190	17.49	25.05	25.05	25.05
1.41	97.7294	92.6010	5.3647	0.2171	1.8171	100	48,167,527	2,790,533	112,924	945,205	52,016,190	17.48	25.22	25.22	25.22
1.42	97.6740	92.5486	5.4028	0.2186	1.8300	100	48,140,232	2,810,324	113,725	951,909	52,016,190	17.47	25.40	25.40	25.40
1.43	97.6186	92.4961	5.4408	0.2202	1.8429	100	48,112,936	2,830,115	114,526	958,612	52,016,190	17.46	25.58	25.58	25.58
1.44	97.5632	92.4436	5.4789	0.2217	1.8558	100	48,085,641	2,849,906	115,327	965,316	52,016,190	17.45	25.76	25.76	25.76
1.45	97.5079	92.3911	5.5169	0.2233	1.8687	100	48,058,345	2,869,697	116,128	972,019	52,016,190	17.44	25.94	25.94	25.94
1.46	97.4525	92.3387	5.5550	0.2248	1.8816	100	48,031,050	2,889,488	116,929	978,723	52,016,190	17.43	26.12	26.12	26.12
1.47	97.3971	92.2862	5.5930	0.2263	1.8945	100	48,003,754	2,909,279	117,730	985,427	52,016,190	17.42	26.30	26.30	26.30
1.48	97.3417	92.2337	5.6311	0.2279	1.9073	100	47,976,459	2,929,070	118,530	992,130	52,016,190	17.41	26.48	26.48	26.48
1.49	97.2863	92.1812	5.6691	0.2294	1.9202	100	47,949,164	2,948,861	119,331	998,834	52,016,190	17.40	26.66	26.66	26.66
1.50	97.2309	92.1288	5.7072	0.2310	1.9331	100	47,921,868	2,968,652	120,132	1,005,537	52,016,190	17.39	26.84	26.84	26.84

**DEPARTMENT OF REVENUE
MINIMUM RESIDENTIAL FACTOR COMPUTATION
FOR FY 2013**

WAYLAND
City / Town / District

Exhibit B

A	B	C
Class	Full and Fair Cash Valuation	Percentage Share
1. Residential	2,754,982,761	94.7525%
2. Open Space	0	0.0000%
3. Commercial	110,626,139	3.8048%
4. Industrial	4,476,700	0.1540%
5. Personal Property	37,471,110	1.2887%
TOTALS	2,907,556,710	100.0000%

5.2475%

Maximum Share of Levy for Classes Three, Four and Personal Property : 150% X 5.2475% = 7.8713%

Lines 3C + 4C + 5C = Max % Share

Minimum Share of Levy for Classes One and Two : 100% - 7.8713% = 92.1288%

Max % Share = Min % Share

Minimum Residential Factor (MRF) 92.1288% / 94.7525% = 97.2309%

Min % Share / Lines 1C + 2C = 97.2309%

Minimum Residential Factor

MINIMUM RESIDENTIAL FACTOR 97.2309%
LA7 (6-95)

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.