Board of Assessors Meeting: Monday January 14, 2013 Wayland Town Building

The meeting was called to order at 7:15pm by Bruce Cummings.

Present:

Members: Chair Bruce Cummings, Molly Upton, Zachriah Ventress

Staff: Director Ellen Brideau, Administrative Assessor Jessica Marchant

Public: None

Documents for BOA Signature:

Exemptions

Z. Ventress moved to approve the following exemptions as recommended by Director Brideau because they meet the criteria.

Clause 17D: Two

Clause 37:

Six

Clause 41A: Five

Clause 22:

37

Clause 41C:

Ten

M. Upton seconded. Vote: Unanimous

The board signed their approval for these exemptions.

Upon recommendation from Director Brideau, the board denied four applications for exemptions due to income and/or asset qualification. The board signed each of these denials.

Circuit Breaker Application

Director Brideau recommended the board approve the four circuit breaker applications presented that have been reviewed and meet the criteria. Z. Ventress moved to approve the four circuit breaker applications. M. Upton seconded. Vote: Unanimous Circuit breaker approval was signed by the board.

FY'13 Abatements

Director Brideau recommended the board approve the five real estate abatement applications and one personal property abatement application presented that have been reviewed and meet the criteria.

Z. Ventress moved to approve the real estate and personal property abatements as reviewed by Director Brideau. M. Upton seconded. Vote: Unanimous The board signed the approval of the abatements.

Warrants and Commitments

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

Real Estate:

\$25,698,307.76

Personal Property:

\$363,329.95

Community Preservation Act:

\$323,708.20

Month End Reports

The previously approved Circuit Breaker exemptions for November were signed by the board.

Correspondence:

- 1. From Town Clerk, Lois Toombs: Vice Chair, S. Rufo is one of the current office holders whose term will expire and needs to be voted on at the April 2, 2013 Town Election.
- 2. From Town Clerk, Lois Toombs: the board members received an email regarding the Conflict of Interest Law for Municipal Employees as well as a copy of the law. The board members each signed the Acknowledgement of Receipt form and returned them to Director Brideau.
- 3. From Appellate Tax Board: the decision for the case with 35 Main St. arrived and was shown to the board.

Minutes:

B. Cummings moved to approve the minutes of December 10, 2012. The minutes were approved with a vote of 2-0-1. B. Cummings abstained.

Public Comment:

None

Meeting Adjourned:

B. Cummings moved to adjourn at 7:30pm. Z. Ventress seconded. Vote: Unanimous

Respectfully Submitted, Jessica Marchant



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

MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: FISCAL YEAR 2013 REAL ESTATE EXEMPTIONS

DATE:

1/14/2013

I have reviewed the following Statutory Exemptions and recommend approval:

Clause 17D: 2 Applications

Map- Lot	CLS	NAME	FIRST	NO	ADDRESS
36C-023	17D	MCKEEBY	FRANCES	226	STONEBRIDGE ROAD
42D-090	17D	RIZZO	IRENE	14	EMERSON RD

Clause 37: 6 Applications

Map- Lot	CLS	NAME	FIRST	NO	ADDRESS
42D-074	37	JUDGE	JOSEPH		PO BOX 5773
45 -050A	37	LOOMIS	GRETA	18	STEEPLETREE
11-071	37	MITCHELL	MICHAEL	3	FOLSOMS POND ROAD
28 -020	37	NEWBURY	NATHAN	138	PELHAM ISLAND ROAD
46D-081	37	PROFIT	MARY	139	WEST PLAIN STREET
45-048	37	WINER	MIRIAM	21	STEEPLETREE

Clause 41A - Tax Deferrals: 5 Applications

Map- Lot	CLS	NAME	FIRST	NO	ADDRESS
37-003	41A	DEFLORIO	PATRICIA	8	ANTHONY ROAD
51C-017	41A	LOCKE	MARIA	21	ADAMS LN
42D-090	41A	RIZZO	IRENE	14	EMERSON RD
42D-044	41A	ROBERTS	FRED	14	SHAWMUT AVE
47A-080	41A	THAYER	ELIZABETH	55	WOODLAND ROAD

Clause 22: 37 Applications

Map- Lot	CLS	NAME	FIRST	NO	ADDRESS
25-050	22	ADAMS	MARY LOUISE	18	LUNDY LANE
19 -014	22	CARAKER	EDWARD & MARTHA	18	PARMENTER ROAD
52-088	22	CASTAGNO	JOSEPH	49	DEAN RD
33-023B	22	DEVINE	BARBARA	6	GREEN WAY
45-075B	22	FORMAN ,	MONA	29	HILLSIDE DRIVE
38-143	22	FRIEDMAN	ARNOLD	7	KELSEY ROAD
24-030	22	GANTZ	JOHN K JR	5	D'ANGELO RD
35 -003	22	GILLIS	EILLEEN	13	ASTRA
40 -024B	22	GRANOFF	DAVID	13	BRANDYWYNE
44 -003	22	GROSS	AARON	135	WOODRIDGE ROAD
50 -017	22	HATCH	MARILYN	33	AMEY ROAD
05-023A	22	HIRZEL	DAVID	105	LINCOLN ROAD
15 -035	22	KING	JANET	54	THREE PONDS
47B-021	22	KUTASZ	CHARLOTTE	278	MAIN ST
47D-053	22	LOW	LORRAINE	36	JOYCE ROAD
33-023A	22	LUBASH	IVAN	6	GREEN WAY
11-001	22	MAGUIRE JR	JOHN	148	CONCORD RD (PO 209)
52-176	22	MARCY	RICHARD	97	EAST PLAIN STREET
50-073	22	MONTAGUE	PAUL	7	MORRILL DRIVE
38 -069	22	OSMOND	RALPH	3	OLD FARM CIR
07-051	22	PENDERS	JOHN	29	MARSHALL TERR
16-074	22	PRZYBYLSKI	JOHN	5	STANDISH RD
46D-118	22	RUDENAUER	EDWIN	36	EDGEWOOD ROAD
43C-040	22	SMITH	LAWRENCE	17	LAKESHORE DRIVE
47B -016	22	SMITH	EVELYN	18	DUDLEY ROAD
28-001A	22	STANLEY	RICHARD	60	COCHITUATE ROAD
47C-025	22	THOMPSON	MARIE	27	KNOLLWOOD LANE
24-162	22	TURCHINETZ	JOHN	25	GLEN RD
47B-025	22	TURNER	RICHARD	7	NOB HILL ROAD
43D-012	22PARA	HILDRETH	LESLIE	18	BAYFIELD ROAD
50-006	22PARA	STANKIEWICZ	RICHARD J & JANE	5	GAGE ROAD
52-030	22A	KWIATOWSKI	JOSEPH	17	SUNSET ROAD
30-011A	22A	MCDOUGALL	FREDERICK	12	GRACE ROAD
52-030	22A	ROCKETT	MAURICE	3	EDEN ROAD
37-022	22E	MARSHALL	DAVID	28	MEADOWVIEW ROAD
40-056C	22E	COHEN	FRED	203	DAHLIA DR
45-038A	22E	WELLINS	HENRY	8	LAKESPUR

Clause 41C: 10 Applications

Map- Lot	CLS	NAME	FIRST	NO	ADDRESS
51D-051	41C	BLAIS	MARY	10	SOUTH STREET
47B-027	41C	BROWN	BERTHA	27	SUNSET ROAD
04-076A	41C	CAIN	LUCILLE M.	27	OXBOW ROAD
37 -003	41C	DEFLORIO	PATRICIA	8	ANTHONY ROAD
47A-001	41C	PAGANO	ALFRED	24	BAYFIELD ROAD
47B-028	41C	SCHNEPEL	MAYBELLE	28	SUNSET ROAD
46D-069	41C	SCHWARZ	ANNA	167	WEST PLAIN STREET
24-108	41C	THAYER	ELIZABETH	55	WOODLAND ROAD
51A-004	41C	TUFTS	HELEN	70	WEST PLAIN ST
43C-017	41C	VINCIULLA	ELLEN	17	ALGONQUIN PATH

1/14/2013

mary Upton



Town of Wayland

41 COCHITUATE ROAD WAYLAND MASSACHUSETTS 01778

www.wayland.ma.us TEL. 508-358-3788

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

MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: CIRCUIT BREAKER APPLICATIONS - FY 12

DATE:

1/10/2013

I have reviewed the following four Circuit Breaker Applications and recommend approval:

Map/Lot	No.	Street	Last Name	First Name
42B-016	28	STONEBRIDGE RD	BOLTON	SUSAN
56-007	12	HEARTHSTONE CIR	CONDON	JAMES
27-014	159	PELHAM ISLAND RD	PATTERSON	MAUREEN
52-201	5	CAULFIELD RD	PENDERGAST	WR/BE TRUSTEE

1/14/2013 BelSelentin Mary Upton



Town of Wayland

41 COCHITUATE ROAD WAYLAND MASSACHUSETTS 01778

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BOARD OF ASSESSORS Bruce Cummings, Chair Susan M. Rufo, Vice Chair Jayson Brodie Molly Upton Zachariah L. Ventress

Ses Query Tentlinh & Ventur Many Upton

MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: FISCAL YEAR 2013 REAL ESTATE AND PERSONAL PROPERTY ABATEMENTS

DATE:

1/14/2013

I met with Susan Rufo, Vice Chair and Molly Upton on January 10th to review real estate abatement applications. The following five real estate abatements are recommended for approval. In addition, I have reviewed one personal property abatement and recommend Board approval. The personal property account moved from Wayland on 11/1/11 prior to the January 1, 2012 assessment date, therefore, they have no tax obligation to Wayland.

Real Estate:

Map	Lot	No.	Street
14	029G	6	PHEASANT RUN
38	138	14	CLARENCE RD
40	045B	9	CHRISTINA
44	65	12	HIGH ROCK RD
27	7	25	JEFFREY RD

Personal Property:

Acct No.	Business
104600	The Oak Group

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX, GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on *REAL ESTATE* as therein set forth, with interest, the sum total of such list being *TWENTY FIVE MILLION SIX HUNDRED NINETY EIGHT THOUSAND*, *THREE HUNDRED SEVEN DOLLARS and SEVENTY SIX CENT S(\$25,698,307.76)*, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to PAUL KEATING JR., Treasurer of WAYLAND, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you

are to hav	e and to exercise all the powers conferre er our hands this	d by the laws	of the Commonwealth upon coll	ectors of taxes.
Orven une	croul hands this day or	7 40.04	2013.	
	Belle		>	8
	Landernil & Wentle	n.	>	
	Mary R Voton		Board of Assessors of Way	land

This Form Approved by Commission of Revenue

PERSONAL PROPERTY ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **THREE HUNDRED SIXTY THREE THOUSAND THREE HUNDRED TWENTY NINE DOLLARS and NINETY FIVE CENTS** (\$363,329.95), which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to PAUL KEATING JR., Treasurer of WAYLAND, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you

CPA(Community Preservation Act) ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **COMMUNITY PRESERVATION ACT** as therein set forth, with interest, the sum total of such list being **THREE HUNDRED TWENTY THREE THOUSAND SEVEN HUNDRED EIGHT DOLLARS and TWENTY CENTS (\$323,708.20)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **PAUL KEATING JR.**, Treasurer of **WAYLAND**, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

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And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you

This Form Approved by Commission of Revenue

FISCAL YEAR 2013

NOTICE OF COMMITMENT 2013 - THIRD & FOURTH QTRS

The Commonwealth of Massachusetts The Town of Wayland Office of the Board of Assessors

To: Town Accountant/Finance Director

You are hereby notified that a **Commitment,** as shown below, has this day been made by the Board of Assessors to Paul W. Keating Jr. the Collector of taxes.

TAX:	AM	OUNT OF COMMITMENT
PERSONAL PROPERTY TAXREAL ESTATE TAX	\$ \$	363,329.95 25,698,307.76 323,708.20
PERSONAL PROPERTY	\$ 0. \$ 0.	
ALL SPECIAL ASSESSMENTS		
STREET BETTERMENT TITLE V BETTERMENT WASTE WATER	. \$	4.818.34
LIENS:		
LIEN FEE WATER LIEN	\$ \$16	6,250.00 0,275.78
FINES:		
INCOME & EXPENSE	\$	9,750.00
INTEREST:		
STREET TITLE V WASTE WATER	\$:	3,328.47 2,000.83 5,851.00

Board of Assessors

Wayland

mary Upton

Date: 1/14/2013



TO: TOWN ACCOUNTANT/FINANCE DIRECTOR

TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2012 EXEMPTION

DUE IN THE MONTH OF NOVEMBER 2012

TYPE/REASON	QUANTITY	TOTAL
CB EXEMPTIONS	2	\$1960.00
TOTAL EXEMPTIONS	2	\$1960.00

You are hereby notified that taxes were abated/<u>exempted</u>, as specified in the above schedule, to the aggregate amount of **ONE THOUSAND NINE HUNDRED SIXTY DOLLARS AND NO CENTS**.

BeBautin Status
Mary Upton

BOARD OF ASSESSORS WAYLAND

Date: 1/14/2013

OTO TO A SOUTH

TOWN OF WAYLAND

MASSACHUSETTS 01778

TOWN BUILDING 41 COCHITUATE ROAD

TEL: (508) 358-3630 1508) 358-3631

WWW .WAYLAND.MA. US

TOWN CLERK
LOIS M. TOOMBS, CMC
LTOOMSS@WAYLAND.MA.US

ASSISTANT TOWN CLERK
KATHLEEN H. SIRACUSA
KSIRACUSA®WA YLAND.MA. US

TO:

Dept. Heads/Boards/Committees/Commissions

DATE:

December 13, 2012

FROM:

Lois M. Toombs, Town Clerk

RE:

Offices to be elected at the Annual Town Election

The Annual Town Election will be held on Tuesday, <u>April 2, 2013</u>. Please note that the current office holders with whose term will be expiring are listed below. Nomination papers will be available on January 7, 2013 from the Town Clerk's Office. Candidates are required to have at least 50 signatures to be certified for nomination and papers must be returned to this office by Tuesday, <u>February 12, 2013</u>.

OFFICE	TERM	CURRENT OFFICE HOLDER	SINCE
Town Clerk	(1) 3 Yr	Lois M. Toombs	2007
Board of Selectmen	(1) 3 Yr	John Bladon	2010
School Committee	(1) 3 Yr	Shawn D. Kinney	2010
Board of Assessors	(1) 3 Yr	Susan M. Rufo	2004
Pla1ming Board	(1) 5 Yr	Albert I. Montague, Jr.	2003
Board of Health	(1) 3 Yr	Arnold R. Soslow	2007
Commissioner of Trust Funds	(1) 3 Yr	Jared D. Hobson	2010
Library Trustees	(2) 3 Yr 3 Yr	Thaddeus Thompson Anne B. Heller	2009 2001
Board of Public Works	(2) 3 Yr 3 Yr	Michael Lowery Michael B. Wegerbauer	2011 2010
Recreation Commissioner	(2) 3 Yr 3 Yr	Asa B. Foster Robert Virzi	2010 2007
Housing Authority	(1) 5 Yr	Jacqueline C. Ducharme	2012

Brideau, Ellen

From:

Toombs, Lois

Sent:

Thursday, January 03, 2013 3:59 PM

To:

Dept Heads; Paul Stein (paul_stein@wayland.k12.ma.us); Alias, SWQC

Cc:

Marobella, Diane; Siracusa, Kathy; Douglas Leard; rickypt@verizon.net; Bill Steinberg

(bills@saxeinvestments.com); Chris Riley

(mailto:chris.riley@communityservicestations.com); heller.j@comcast.net; jeffrey.s.baron@gmail.com; Dave Bernstein; arharris29@yahoo.com; ggschuler@verizon.net; Elisa Scola (cpandes@yahoo.com); Rachel Bratt

(Rachel.Bratt@tufts.edu); Mary Antes; (dberry@nfpa.org); fred@knightway.org;

ddorlando@comcast.net

Subject:

Ethics 2012 & on-line training compliance required

Attachments:

COI SUMMARY 12-23-11.pdf; ACKNOWLEDGEMENT OF RECEIPT.docx

To all Municipal/Public Employees:

Under Chapter 28 of the Acts of 2009 (An Act to Improve the Laws Relating to Campaign Finance, Ethics and Lobbying), all Municipal Employees are required to receive a copy of the Summary of the Conflict of Interest Law on an annual basis, and to take an on-line training course every two years.

According to the Ethics Commission, a "public employee" generally is any elected or appointed state, county or municipal employee, whether serving full-time or part-time, and whether paid or unpaid. The *Conflict- of-Interest Law* defines a public employee as any person performing services for or holding an office, position, employment or membership in a state, county or municipal agency, whether by election, appointment, contract of hire or engagement, whether serving with or without compensation, on a full, regular, part-time, intermittent, or consultant basis.

The Summary and the link to the training course were initially distributed in 2009, however the original training focused on State conflict-of-interest issues. The Ethics Commission has since developed an on-line training program which addresses Municipal conflict-of-interest issues. In addition, the Summary of the Conflict-of-Interest Law has also been revised since its original distribution.

Therefore, in accordance with the 2009 Law and the recent directives of the Ethics Commission, attached is the latest version of the *Summary of the Conflict-of-Interest Law* (rev.12/23/2011). All municipal employees must acknowledge receipt of this *Summary* by completing the "*Acknowledgement of Receipt*" (the last page of the document) and returning it to this office either directly or through the individual who provided this material within 10 days of receipt.

In addition, all municipal employees are also required to complete the new on-line training program by <u>April 5, 2013</u>, and every other year thereafter.

The new on-line program may be accessed from any computer with an internet connection. The direct link to the municipal on-line training program is: www.muniprog.eth.state.ma.us.

Instructions are provided directly on the site, however please be aware that "pop-up blockers" should be disabled. The program contains both audio and visual components and should take about one hour to complete. There are "Options" and "Help" menus on every page, as well.

At the end of the training program, there are two 10-question Learning Assessments. Please complete the appropriate assessment in relation to your position with the Town:

- 1. Elected or Municipal Official/Board or Commission member, or
- 2. Appointed Municipal Employees.

At the conclusion of the 10-question course assessment, follow the prompts on the screen for instructions on printing the "Certificate of Completion." Although there are on-screen options which allow for an electronic submission, this module has not been working properly. Therefore, it is strongly advised to either print and mail, or scan and e-mail, the "Certificate of Completion" to the individual who provided or distributed this material to you.

Departments may conduct group training sessions for employees who do not have access to computers or the internet in order to satisfy their training requirement. For further information, please refer to the <u>Mandatory Education and Training Guidelines</u> on the Commission's website at: www.mass.gov/ethics. If a group training forum is utilized, in lieu of individual "Certificates of Completion," a typed letter on the Department's stationery may be submitted stating the date of the training, and listing the typed names and signatures of all the individuals who participated in the group training, the name and signature of both the person who conducted the training, and the Department Head certifying that those individuals participated in the training. A sample template is attached which can be copied onto a letterhead.

Where possible, this information is being distributed by e-mail, as permitted by the Ethics Commission. In turn, you may forward this e-mail to all "public employees" with whom you or your department interface in order that they may also be in compliance with these mandatory requirements. In addition, Departments affiliated with other boards / committees / commissions are also requested to forward this e-mail to those members, together with all of the attachments, for compliance with this Law.

It is the responsibility of each municipal employee to provide evidence of completing both the training program (either the individual *Certificate of Completion* generated by the on-line program, or a group training certificate as outlined above), as well as an individual "Acknowledgement of Receipt" for the attached Summary of Conflict-of-Interest Law. These documents are required to be maintained by the municipality as a public record for six years. Employees may also wish to maintain a copy of each of these documents for their own files.

RECEIVED



The Commonwealth of Massachusetts
Appellate Tax Board

100 Cambridge Street, Suite 200 Boston, Massachusetts 02114

JAN 1 0 2013

BOARD OF ASSESSORS

(617) 727-3100 (617) 727-6234 FAX

Matthew A. Luz, Esq. 156 Mitchell Road Holliston, MA 01746

Re: Main Street Property Inc.

v. Board of Assessors of the Town of Wayland Docket Nos. F305226-FY10, F311602-FY11 and F315506-FY12

Dear Mr. Luz:

Enclosed please find copy of Decision promulgated by the Board this day in the above-entitled appeal.

Very truly yours.

Clerk of the Board

/pb

Enclosure

Copy to:

Board of Assessors Town Hall 41 Cochituate Road Wayland, MA 01778



Date: JAN (Seal)

The Commonwealth of Massachusetts Appellate Tax Board

100 Cambridge Street, Suite 200 Boston, Machusettts 02114

Docket Nos. F305226-FY10, F311602-FY11 and F315506-FY12

MAIN STREET PROPERTY INC.,

Appellant.

BOARD OF ASSESSORS OF THE TOWN OF WAYLAND, Appellee.

DECISION

The decision is for the Appellee.	
APPELLATE TAX BOARD	
By: Mm U Mm	Chairman.
trong Learning	_ Commissioner.
James Lew 11	_Commissioner.
Jana CO	Commissioner.
- Mayer	_Commissioner.
Attest: Attest:	_Clerk.
1 1 2042	

Location: 35 Main Street

Years: 2010, 2011 and 2012

NOTICE: Pursuant to G.L. c. 58A, § 13 and 831 CMR 1.32, either party may request findings of fact and report within ten days of the Decision and may also appeal this Decision in accordance with the Massachusetts Rules of Appellate Procedure and 831 CMR 1.35.