

Board of Assessors
Meeting: April 1, 2013
Wayland Town Building

Meeting called to order by Vice Chair Susan Rufo at 7:00 pm

Present: Members: Susan Rufo, Vice-chair; Jayson Brodie and Molly Upton
Staff: Director Ellen Brideau

Correspondence:

1 - Memo from Lois Toombs, Town Clerk, regarding the resignation of Bruce Cummings from the Board of Assessors effective March 29, 2013.

S. Rufo acknowledged the boards' appreciation for Bruce Cummings' years of service to the Board of Assessors.

2 – Three letters requesting an extension of time to file annual forms of list: Coach Bar and Grill, Florida's Natural Food Service and Leonard J. Carapezza, DMD. J. Brodie motioned to approve the extension, M. Upton seconded. Unanimous approval

Documents for BOA signature:

7th Commitment and Warrant 2012 – Motor Vehicle Excise: \$14,176.61
1st Commitment 2013 – Motor Vehicle Excise: \$1,576,890.00

Month End Reports:

Rescind (2/15/13) January Fiscal Year 2013 Exemptions	\$50,107.59
Approve January Fiscal Year 2013 Exemptions	\$48,296.49
Approve February Fiscal Year 2013 PP Abatements	\$78.72
Approve February Fiscal Year 2013 Circuit Breaker	\$11,616.50
Approve February Fiscal Year 2013 Exemptions	\$6,785.20
Approve February Excise Abatements	\$5,615.95

Circuit Breaker Applications: Director Brideau recommended the board approve thirty six circuit breaker applications presented that have been reviewed and meet the criteria. J. Brodie moved to accept the circuit breaker applications by signature. M. Upton seconded. Circuit Breaker applications were signed by the board.

CPA Exemptions: Director Brideau recommended the board approve two CPA exemption applications presented that have been reviewed and meet the criteria. J. Brodie moved to accept the CPA exemption applications by signature. M. Upton seconded. CPA exemption applications were signed by the board.

Statutory Exemptions: Director Brideau recommended the board deny one 17D exemption application that had been reviewed and did not meet the criteria. Application was denied by board signature.

FY13 Real Estate Abatement Review:

Director Brideau recommended the board approve three real estate abatements. J. Brodie moved to accept the applications. S. Rufo seconded. Unanimous approval.

Director Brideau recommended the board deny fifteen real estate abatements. Denied by signature.

Minutes: M. Upton moved to accept the minutes from February 25th, 2013 as presented.
S. Rufo seconded. Approved by vote of 2-0-1

Monthly Activity Report: Director Brideau presented department activity report. (see attached)

Full List and Measure:

Contract deliverables were reviewed by board members. Director Brideau confirmed dates for Phase 3.

Topics not anticipated by Chair:

None

Thoughts and Concerns from BOA members:

M. Upton questioned valuation method for River Edge project. Director Brideau explained that for commercial properties the primary valuation method is the income approach.

J. Brodie inquired if anyone knew of someone who would be interested in the vacant board position.

Public Comment:


None

Meeting adjourned at 8:15pm.

Next Meeting:

April 22nd, 2013

Respectfully submitted,


Ellen M. Brideau
Director of Assessing



TOWN OF WAYLAND RECEIVED

MASSACHUSETTS

01778

2013 MAR 32 AM 9:44

WAYLAND
BOARD OF ASSESSORS

TOWN BUILDING
41 COCHITUATE ROAD

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

WWW.WAYLAND.MA.US

TOWN CLERK

LOIS M. TOOMBS, CMC
LTOOMBS@WAYLAND.MA.US

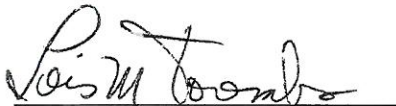
ASSISTANT TOWN CLERK

KATHLEEN H. SIRACUSA
KSIRACUSA@WAYLAND.MA.US

Date: April 1, 2013
To: Board of Selectmen
From: Town Clerk's Office
Re: RESIGNATION OF ELECTED OFFICIAL

Please be advised that as of March 29, 2013, the Town Clerk's Office received the attached letter of resignation. The effective date of resignation was March 29, 2013.

Bruce Cummings Board of Assessors Term Expires: Annual Town Election 2014


Lois M. Toombs, CMC
Town Clerk

cc: Board of Assessors
Fred Turkington
Ellen Brideau

March 29, 2013

To: Lois M. Toombs; Wayland Town Clerk

I am submitting my resignation effective March 29, 2013 from the Wayland Board of Assessors. As required on the Town's website this letter serves as my official notification to you regarding my resignation from the Assessors position.

Sincerely,



Bruce B. Cummings

6 Eden Rd, Wayland MA 01778

RECEIVED
TOWN OF WAYLAND
TOWN CLERK
13 MAR 29 AM 9:51

CHRISTOFI & COMPANY, INC.
 226 LOWELL STREET
 WILMINGTON, MA 01887
 TEL: (978) 988-1525 FAX: (978) 988-1530
 E-MAIL: PJC@CHRISTOFIANDCOMPANY.COM

FAX TRANSMISSION COVER SHEET

TO: Ellen Brideau FROM: Phillip Christofi
 COMPANY: 1000 of Wayland DATE: February 26 2013
 FAX NUMBER: 508-358-0061 TOTAL NO. OF PAGES INCLUDING COVER: 2
 PHONE NUMBER: RE: Leonard J. Carapazza DMD

URGENT FOR REVIEW PLEASE COMMENT PLEASE REPLY

NOTES/COMMENTS:

2014 Form of Dr.

CONFIDENTIALITY NOTICE

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CHRISTOFI & COMPANY, INC.

Accounting Services
Tax Preparation and Planning

Phillip J. Christofi Jr.
President

226 Lowell Street, Suite #B-11
Wilmington, MA 01887
Tel. (978) 988-1525
Fax (978) 988-1530

February 26, 2013

Town of Wayland
Board of Assessors
41 Cochituate Road
Wayland, MA 01778
Attn: Ellen Brideau

Dear Ellen:

Leonard J. Carapezza, DMD, PC is requesting an extension to file fiscal year 2014 Form of List. We would appreciate an extension until May 31, 2013.

Thank you for your consideration.

Yours truly,


Phillip J. Christofi, Jr.

#58

Marchant, Jessica

From: Marshall Lawlor [marshalllawlor@tavistockrestaurants.com]
Sent: Friday, February 22, 2013 1:16 PM
To: Marchant, Jessica
Cc: 'Angelina Chuen'
Subject: Personal Property Extension Account 100170 - Message is from an unknown sender

Dear Ms. Marchant,

I wanted to follow up with you about personal property tax filing for 2014 due March 1st, 2013.

We would like to file an 30 day extension due to an issue we are having with the third party company we had prepare our forms last year. Below is the account information.

Coach Bar and Grill
Account # 100170

If there is anything else we need to do or any other information you need please let me know.

Thank you,
Marshall Lawlor
Brand Accountant
Tavistock Restaurants
P: 510.788.3541
eFax: (866)504-6281



RECEIVED
2013 FEB 25 AM 9:00
WAY AND
BOARD OF ASSESSORS

FLORIDA'S NATURAL FOOD SERVICE, INC.

20205 Hwy 27

Lake Wales, Florida 33853

#83

RECEIVED

MAR 1

2013 ~~FEB 29~~ AM 10:42

WAYLAND
BOARD OF ASSESSORS

105660

Wayland City Assessor
Attn Assessor's Office
41 Cochituate Road
Wayland, MA 01778

Dear Assessor,

Florida's Natural Food Service is hereby requesting a 30 day extension in filing its 2013 Tangible Personal Property Tax Return with your office.

We are in the process of converting our returns with Tax Compliance, Inc. – Property Tax Management System Workspace. This is requiring additional time in order for us to prepare an accurate return for your office.

We appreciate your consideration in this matter and may be contacted at:

fnfsitax@citrusworld.com

Or via fax to 866-551-2581

Best regards,



Michael Welsh
Property Tax Manager

FISCAL YEAR 2012

NOTICE OF **SEVENTH** COMMITMENT 2012

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	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE 2012-07 COMMITMENT \$ 14,176.61
PERSONAL PROPERTY TAX	\$0.00
REAL ESTATE TAX	\$0.00
CONSERVATION PRESERVATION ACT TAX	\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$0.00
PERSONAL PROPERTY	\$0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland, MA 01778

Mary R. Upton

Susan M. Reife

DATE April 1 2013

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
SEVENTH COMMITMENT 2012-07

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To**Paul W. Keating, Jr.**..... Collector of Taxes for

.....**Wayland**.....In the County of**Middlesex**...

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **FOURTEEN THOUSAND ONE HUNDRED SEVENTY SIX DOLLARS AND SIXTY ONE CENTS.** (\$14,176.61)


And you are to pay over said taxes and interest to ...**Paul W. 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 excises and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

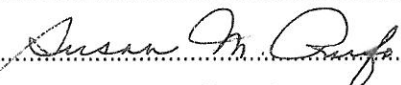
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise 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 excise 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, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 28th day of February, 2013


.....


.....


.....

Board of Assessors

Of Wayland

FISCAL YEAR 2013

NOTICE OF **FIRST** COMMITMENT 2013

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	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE 2013-01 COMMITMENT \$ 1,576,890.00
PERSONAL PROPERTY TAX \$0.00
REAL ESTATE TAX\$0.00
CONSERVATION PRESERVATION ACT TAX\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX\$0.00
PERSONAL PROPERTY\$0.00
ALL SPECIAL ASSESSMENTS	

Board of Assessors
Wayland, MA 01778

Jayson Shroder

Mary Upton

Susan M. Ruffo

DATE: *April 1,* 2013

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2013 EXEMPTION
DUE IN THE MONTH OF JANUARY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	55	\$47,635.65
CPA		\$ 660.84
TOTAL EXEMPTIONS		\$ 48,296.49

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **FORTY EIGHT THOUSAND TWO HUNDRED NINETY SIX DOLLARS AND FORTY NINE CENTS.**

Jayson W. Brodie

Mary R. Upton

Susan M. Guff

BOARD OF ASSESSORS
WAYLAND

Date: 4/1/13

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF **FISCAL 2013 EXEMPTION**
DUE IN THE MONTH OF JANUARY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	56	\$49,420.37
CPA		\$ 687.22
TOTAL EXEMPTIONS		\$ 50,107.59

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **FIFTY THOUSAND ONE HUNDRED SEVEN DOLLARS AND FIFTY NINE CENTS.**

R. Blum
Susan Rafe
Mary R. Upton

BOARD OF ASSESSORS
WAYLAND

Date: *2/25/13*

Rec'd: 4/1/13
J. Brode
Mary Upton
Susan M. Rafe



**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2013 PP ABATEMENT
DUE IN THE MONTH OF FEBRUARY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
PP ABATEMENT	2	\$ 78.72
	TOTAL	\$ 78.72

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **SEVENTY EIGHT DOLLARS AND SEVENTY TWO CENTS**

Jessica Brodeur

Mary R. Upton

Susan M. Rufe

BOARD OF ASSESSORS
WAYLAND

Date: 4/1/13

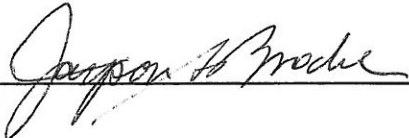


**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2013 EXEMPTION (CIRCUIT BREAKER)
DUE IN THE MONTH OF FEBRUARY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CIRCUIT BREAKER	13	\$11,616.50
TOTAL EXEMPTIONS	13	\$ 11,616.50

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **ELEVEN THOUSAND SIX HUNDRED SIXTEEN DOLLARS AND FIFTY CENTS.**

BOARD OF ASSESSORS
WAYLAND

Date: 4/1/13

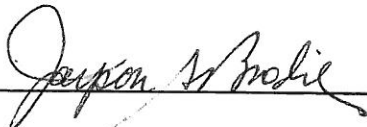

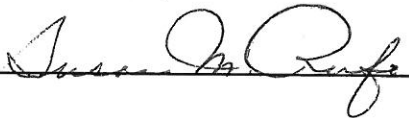
**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2013 EXEMPTION
DUE IN THE MONTH OF FEBRUARY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	7	\$3,775.00
CPA	39	\$3,010.20
TOTAL EXEMPTIONS	46	\$ 6,785.20

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **SIX THOUSAND SEVEN HUNDRED EIGHTY FIVE DOLLARS AND TWENTY CENTS.**

BOARD OF ASSESSORS
WAYLAND

Date: 4/1/13

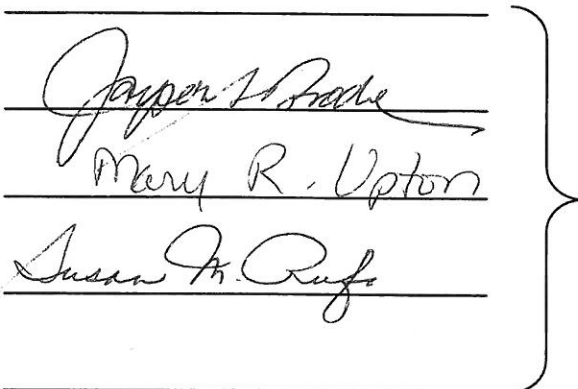
**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: **EXCISE ABATEMENT**
DUE IN THE MONTH OF FEBRUARY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2013)	43	\$5,368.55
60A (2012)	7	\$ 247.40
	TOTAL	\$5,615.95

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of FIVE THOUSAND SIX HUNDRED FIFTEEN DOLLARS AND NINETY FIVE CENTS.



BOARD OF ASSESSORS
WAYLAND

Date: 4/1/13



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: CIRCUIT BREAKER APPLICATIONS
DATE: 4/1/2013

The following thirty ~~seven~~ ^{Six} circuit breaker applications have been reviewed and meet the criteria for approval.

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
51B-031	ATHANAS	BERTHA	31	CENTER ST
51D-055	BACHE	JOANNE	22	HILL ST
42B-008	BARRETT	JOHN	352	OLD CONNECTICUT PATH
50-082	BOULAY	MARGARET	65	EDGEWOOD RD
47B-027	BROWN	BERTHA	27	SUNSET RD
52-097	CONWAY	MARIE D	15	OLD TAVERN RD
47C-044F	GENNARO	MARY	3	GENNARO CIR
51D-059	GLADU	JANET	5	SOUTH ST
45-101B	HARRINGTON	RUTH	3	GLEN RD
38-144	JACOBSEN	PAROOHY	3	KELSEY RD
04-036	JACOBSON	ANNETTE	42	RED BARN RD
46B-045	JAKOBSONS	BIRUTA	2	CHESTNUT ST
040-028A	KALAFATAS	JOAN	3	BRANDYWYNE
47B-021	KUTASZ	CHARLOTTE	278	MAIN ST
42D-018	LEE	DOROTHY	5	WALLACE RD
04				
36C-023	MCKEEBY	FRANCES	226	OLD CONNECTICUT PATH
30-021	MCRAE	MARION	2	BLOSSOM LN
25-040	MILLS	ROBERT	14	SYVAN WAY
50-054	NELSON	HERBERT	23	LAKE RD
47A-001	PAGANO	ALFRED	24	BAYFIELD RD
51A-058	PATTERSON	ELIZABETH	116	WEST PLAIN ST

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
52-172	PETERS	CHARLES	264	COMMONWEALTH RD
51C-004	PINKUL	JOHN	23	DAMON ST
52-030	ROCKETT	MAURICE	3	EDEN RD
47B-028	SCHNEPEL	MAYBELLE	28	SUNSET RD
46D-069	SCHWARZ	ANNA	167	WEST PLAIN ST
38-087	SCIACCA	THOMAS	31	ROLLING LN
50-022	SHANLEY	PHYLLIS	12	AMEY RD
47B-087	SILVA	FRANCIS	32	PECK AVE
51C-040	SMITH	LILIANE	42	PEMBERTON RD
48-075	STANNEY	MARJORIE	18	AQUEDUCT RD
47B-087	TRICONI	ANTHONY	48	FULLER RD
51A-004	TUFTS	HELEN	70	W. PLAIN ST
43C-017B	VINCIULLA	ELLEN	17	ALGONQUIN PATH
51A-084	WEBB	ALTON	21	KING ST
42B-069	WILLIAMS	THOMAS	308	OLD CONN PATH

Jayson M. Zedler 4/1/12
Mary R. Upton
Susan M. Ruff



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: REAL ESTATE ABATEMENTS
DATE: 4/1/2013

I met with Susan Rufo and Molly Upton to review abatement applications on Monday, March 28th.
The following three abatement applications are recommended for approval:

Map	Lot	No.	Street
42B	30	49	STONEBRIDGE RD
47A	53	18	CREST RD
36C	21	16	OAK HILL RD

Jayson Brodie 4/1/13
Mary R Upton
Susan M. Rufo

Assessing Department

Office Activity Report – 1/1/13 – 4/1/13

Property Inspections

- ❖ During the first quarter, 8 sales inspections, 18 abatement inspections, 6 building permits, and 8 quality control visits were completed.

Full Measure and List

- ❖ Vision completed the commercial and industrial properties at the beginning of March.
- ❖ The final callback letters for 217 properties will be mailed the week of April 8th –
The data collector will complete callback appointments prior to beginning the third and final phase of the project.

FY 13 Abatements

- ❖ To date, 12 real estate abatement applications have been processed to date along with 3 personal property applications. 18 applications are ready for Board action this evening. The remaining will be ready for BOA action by month end.

Items in progress:

- ❖ **2012 Sales Verifications** – letters will be mailed to all properties that staff was unable to access during the water reads for a final attempt to visit the property next week.
- ❖ **Building Permits** – properties with building permit activity are being reviewed and owners will receive notification that staff members will be out in June to review work in progress.
- ❖ **Supplemental Tax Bills** – all certificates of occupancy issued since June 30, 2012 are being reviewed for 50% increase in valuation. Final quality review is being completed and supplemental tax bills will be ready for BOA signature by the end of April.

Staff Training

- ❖ D. Ellis completed IAAO Course 400 – Assessment Administration in March
- ❖ J. Marchant completed MAAO Course 200 – Principals of Assessing Procedures in March
- ❖ E Brideau attended a Utility Valuation Workshop hosted by the MA Chpt of the IAAO
- ❖ E Brideau attended a Solar Workshop hosted by the MA Department of Revenue
- ❖ All staff will be attending a MCAA Legal Roundtable on Tuesday April 2nd.