

**TOWN OF WAYLAND  
BOARD OF ASSESSORS  
May 20, 2013**

Chair S. Rufo called the meeting to order at 7:15pm.

**In attendance:** Chair S. Rufo, Vice-Chair J. Brodie, M. Upton, Director Ellen Brideau, Administrative Assessor Jessica Marchant

**Minutes**

J. Brodie moved that the minutes of May sixth be approved as presented. M. Upton seconded.  
Vote Unanimous

**Correspondence:**

The ATB notified the Board that they will take three additional months to complete the findings of fact in the case involving 35 Main Street.

The Department of Revenue announced the new Bureau Chief is Joanne Graziano.

**Documents for BOA signature:**

Motor Vehicle second commitment 2013 = \$247,079.34  
Motor Vehicle eighth commitment 2012 = \$495.63  
Real estate abatement March 2013           \$17,486.90

Director Brideau presented five circuit breaker applications that have been reviewed and meet the criteria. J. Brodie moved to accept the recommendation and approve by signature the five circuit breaker applications. S. Rufo seconded.

Director Brideau presented and recommended for denial two circuit breaker applications that don't meet the criteria because incorrect data was given. The board denied each circuit breaker by signature.

Director Brideau recommended denial of an exemption based on late filing per state law. The board denied by signature.

**Supplemental Billing for FY13**

Twenty one properties have received a certificate of occupancy since June 30, 2012. This created supplemental real estate taxes in the amount of \$91,026.67 and CPA of \$1,365.40.

J. Brodie asked what notification the property owner receives regarding supplemental billing. Director Brideau answered that they receive a letter explaining supplemental billing which is signed by both the Director of Assessing and the Tax Collector.

#### **Topics not reasonably anticipated by the Chair 48 hours in advance**

Regarding the schedule for board meetings within the next few months, Chair S. Rufo reviewed the board obligations and the obligations of staff related to inspections and data entry and proposed having one meeting in June to close the fiscal year and resume BOA meetings in August.

M. Upton raised concerns about not meeting until August due to the full list and measure project.

S. Rufo points out that Vision has until September 30<sup>th</sup> to complete that project.

S. Rufo proposed a new format for communication. When the BOA has questions, send them to the Chair S. Rufo and she will relay them to Director Brideau prior to board meetings so she can prepare any necessary data.

Chair S. Rufo asked for Director Brideau to prepare a sampling of properties that have been reviewed/ inspected so when the board reviews the documents in September they have some background on trends that are affecting the values.

#### **Thoughts and Concerns of the BOA**

M. Upton asked what it would take for the board to have access to the property record cards remotely. Director Brideau responded that the software user licenses restrict the number of users and that remote access into the town server would not be possible.

M. Upton asked if the property record cards could be posted online. Director Brideau responded that she would research the cost and report back to the Board.

M. Upton asked if the staff can handle all of the work they have going on with inspections of building permits, sales and cyclical and the data entry for those. Does anyone need to be brought in to help? Director Brideau is confident the staff will complete the work.

J. Brodie expressed concern that many abatement applications will be submitted in January due to the probability that the tax rate will go up. What might the board and the staff do to prepare the taxpayers? Perhaps warning those who had large assessment increases due to large scale building permits would help. Time spent limiting the need for abatements is time well spent.

M. Upton suggested to emphasize in the press that we're in the 3<sup>rd</sup> year of full list and measure and to inform the residents that most houses have been inspected.

S. Rufo asked if the impact notices can go out sooner.

Director Brideau replied that the full list and measure needs to be completed and then the data needs to get entered before the assessments can be done and impact notices sent out.

M. Upton asked if the impact notices can go out in batches.

Director Brideau confirmed that notices can't be sent until all of the values are set. She clarified the steps: 1<sup>st</sup> - the office staff has to enter the building permit and sales data. 2<sup>nd</sup> - the valuation model is developed. 3<sup>rd</sup> - Board review requires several meetings before final approval. Impact notices historically have been sent out in the beginning of November. Vision is only dealing with properties that weren't impacted by sales or building permits.

The next BOA meeting is set for June 24<sup>th</sup>.

The meeting after that will be at the end of August or beginning of September -TBD. Chair S. Rufo will contact the board members when a board meeting is needed.

### **Adjourn**

J. Brodie moved to adjourn at 7:58pm. M. Upton seconded. Vote Unanimous.

Respectfully submitted,  
Jessica Marchant



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

Leverett Saltonstall Building, Government Center  
100 Cambridge Street  
Boston, Massachusetts 02202

RECEIVED  
2013 MAY 15 PM 3:12  
WAYLAND  
BOARD OF ASSESSORS

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

Docket Nos. F305226, F311602,  
F311506

MAIN STREET PROPERTIES, INC.  
Appellant

v.

BOARD OF ASSESSORS OF THE TOWN OF WAYLAND  
Appellee

Notice of Extension of Time

Notice is hereby given pursuant to G.L. c. 58A, § 13 that, due to the volume of requests for the issuance of findings of facts and reports in appeals decided by the Board, an additional three-month period from the date of April 14, 2013, is required for the promulgation of findings of fact and report in the above-referenced appeal.

APPELLATE TAX BOARD

By:

\_\_\_\_\_  
Thomas W. Hammond, Jr. Chairman

Attest:

\_\_\_\_\_  
Alan L. Gold  
Clerk of the Board

Date:  
(Seal)

MAY 10 2013

**Brideau, Ellen**

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**From:** execdir@maao.org  
**Sent:** Friday, May 17, 2013 10:04 AM  
**To:** Brideau, Ellen  
**Subject:** Appointment of DOR Bureau Chief

## **Appointment of New BLA Bureau Chief**

**Today Mr Robert G. Nunes, Deputy Commissioner of Revenue and Director of Municipal Affairs, Division of Local Services, has announced the appointment of Joanne Graziano as Bureau Chief of The BLA. Joanne will begin her new duties on Monday, May 20. The MAAO extends it best wishes to Joanne and looks forward to working together in a desire to provide the professional assessment services required by all local communities.**

This e-mail was sent from Massachusetts Association Of Assessing Officers ([execdir@maao.org](mailto:execdir@maao.org)) to [ebrideau@wayland.ma.us](mailto:ebrideau@wayland.ma.us).



To unsubscribe, please click on this link and follow the instructions: [Unsubscribe](#)

Massachusetts Association Of Assessing Officers, PO Box 70 Shrewsbury MA 01540, Phone Number: (774) 249-8625, Fax Number: (508) 449-3984, Email Address: [execdir@maao.org](mailto:execdir@maao.org), Website : <http://www.maaao.org/>

FISCAL YEAR 2013

NOTICE OF **SECOND** COMMITMENT 2013

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

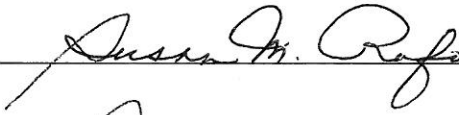
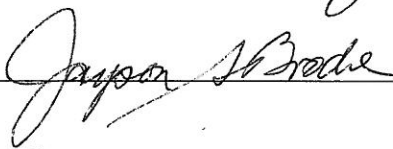
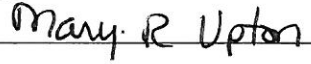
To: Town Accountant/Finance Director

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
<b>MOTOR VEHICLE EXCISE</b> .....	<b>\$ 247,079.34</b>
<b>2013-02 COMMITMENT</b>	
<b>PERSONAL PROPERTY TAX</b> .....	<b>\$0.00</b>
<b>REAL ESTATE TAX</b> .....	<b>\$0.00</b>
<b>CONSERVATION PRESERVATION ACT TAX</b> .....	<b>\$0.00</b>
<b>OMITTED ASSESSMENT</b>	
<b>REAL ESTATE TAX</b> .....	<b>\$0.00</b>
<b>PERSONAL PROPERTY</b> .....	<b>\$0.00</b>

**ALL SPECIAL ASSESSMENTS**

Board of Assessors  
Wayland, MA 01778

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_  
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DATE: 5/20 2013

YEAR 2013

ASSESSORS WARRANT TO COLLECTOR  
**MOTOR VEHICLE AND TRAILER EXCISE**  
**FIRST COMMITMENT 2013-02**

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 **TWO HUNDRED FORTY SEVEN THOUSAND SEVENTY NINE DOLLARS AND THIRTY FOUR CENTS**. (\$247,079.34)

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 20 day of May, 2013

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Board of Assessors  
Of Wayland

**Audit Control Report For Fiscal Year 2013 MVX  
For Dates 4/1/2013 Through 4/30/2013**

*Note that future debits  
posted after 4/30/2013 are  
included in this report.*

ax

Beginning Balance (End of Day Balance on 3/31/2013)	\$137,153.62
(+) Additional Debits 4/1/2013 - 4/30/2013	\$247,079.34
	<hr/>
	\$384,232.96
Transactions 4/1/2013 - 4/30/2013	
Net Abatement	
(+) Rescinded Abatement	(\$33.75)
(-) Abatement	\$2,994.89
	<hr/>
	\$2,961.14
Net Payment	
(-) Credit Adjustment	\$91.25
(+) Debit Adjustment	(\$91.32)
(-) Payment	\$176,886.14
	<hr/>
	\$176,886.07
Net Refund	
(+) Refund	(\$3,722.93)
	<hr/>
	(\$3,722.93)
End of Day Balance on 4/30/2013	\$208,108.68
Future Debits	\$0.00



FISCAL YEAR 2012

NOTICE OF **EIGHTH** 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
<b>MOTOR VEHICLE EXCISE 2012-08 COMMITMENT</b>	..... \$ 495.63
<b>PERSONAL PROPERTY TAX</b>	..... \$0.00
<b>REAL ESTATE TAX</b>	.....\$0.00
<b>CONSERVATION PRESERVATION ACT TAX</b>	.....\$0.00
<b>OMITTED ASSESSMENT</b>	
<b>REAL ESTATE TAX</b>	.....\$0.00
<b>PERSONAL PROPERTY</b>	.....\$0.00

**ALL SPECIAL ASSESSMENTS**

Board of Assessors  
Wayland, MA 01778

*Susan M. Rufe*

*Jayson H. Madril*

Mary R. Upton

\_\_\_\_\_

DATE: 5/20 2013

YEAR 2012

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
SEVENTH COMMITMENT 2012-08

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 FOUR HUNDRED NINETY FIVE DOLLARS AND SIXTY THREE CENTS. (\$495.63)

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 20th day of May, 2013

[Handwritten signatures: Susan M. Ruff, Joseph A. Madal, Mary R. Upton]

Board of Assessors
Of Wayland

**Audit Control Report For Fiscal Year 2012 MVX  
For Dates 4/1/2013 Through 4/30/2013**

*Note that future debits  
posted after 4/30/2013 are  
included in this report.*

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**Tax**

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Beginning Balance (End of Day Balance on 3/31/2013)	\$20,782.55
(+) Additional Debits 4/1/2013 - 4/30/2013	\$495.63
	<hr/>
	\$21,278.18
Transactions 4/1/2013 - 4/30/2013	
Net Abatement	
(-) Abatement	\$418.44
	<hr/>
	\$418.44
Net Payment	
(-) Payment	\$2,557.01
	<hr/>
	\$2,557.01
Net Refund	
(+) Refund	(\$335.98)
	<hr/>
	(\$335.98)
End of Day Balance on 4/30/2013	\$18,638.71
Future Debits	\$0.00

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: LEVY OF **FISCAL 2013 RE ABATEMENT**  
DUE IN THE MONTH OF MARCH 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
RE ABATEMENT	7	\$ 17,254.91
CPA		\$ 231.99
	TOTAL	\$ 17,486.90

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **SEVENTEEN THOUSAND FOUR HUNDRED EIGHTY SIX DOLLARS AND NINETY CENTS**

*Susan M. Graft*  
\_\_\_\_\_  
*Jayson S. Wade*  
\_\_\_\_\_  
*Mary R. Upton*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

BOARD OF ASSESSORS  
WAYLAND

Date: 5/20/13

Abatement Summary Clause Report FY 2013 Real Estate From 3/1/2013 Through 3/30/2013

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
Clause 59 Ab								
	3/1/2013	12	1738	040-017A	124 RICE RD	THE FIELD AT MAINSTONE INC	Tax CPA	\$11,918.32 \$151.94 \$12,070.26
	3/1/2013	11	5488	018-037A	49 OLD SUDBURY RD	BURKIN MICHAEL J TRUSTEE	Tax CPA	\$402.53 \$6.04 \$408.57
	3/1/2013	10	424	018-023A	2 BARLEY LN	PACHTER JONATHAN A	Tax CPA	\$1,035.83 \$15.54 \$1,051.37
	3/1/2013	9	4097	047B-016	18 DUDLEY RD	SMITH EVELYN G L/E	Tax CPA	\$618.99 \$9.28 \$628.27
	3/1/2013	8	830	018-036	47 OLD SUDBURY RD	BURKIN MICHAEL J TRUSTEE	Tax CPA	\$2,306.02 \$34.59 \$2,340.61
	3/1/2013	7	3578	004-016	12 GRAYBIRCH LN	RAY RAHUL	Tax CPA	\$753.17 \$11.30 \$764.47
	3/1/2013	6	2720	004-007	43 RED BARN RD	MARASHIO JOSEPH F JR	Tax CPA	\$220.05 \$3.30 \$223.35
Totals For Clause: Clause 59 Ab								
							CPA Tax	\$231.99 \$17,254.91 \$17,486.90
<b>Totals</b>								
							CPA Tax	\$231.99 \$17,254.91 \$17,486.90



**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**

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

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**SUBJECT:** CIRCUIT BREAKER APPLICATIONS  
**DATE:** 5/20/2013

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The following five circuit breaker applications have been <sup>and</sup> reviewed ~~and~~ and are recommend for approval for the town match.

MAP/LOT	LAST NAME	FIRST	NO	STREET
51A-013	ANGERMAN	MARYANN	11	PLEASANT ST
52-116	DAMON	GERTRUDE A	23	DEAN RD
46D-022	ISAACSON	KENNETH	228	LAKESHORE DR
50-011	MCMULLEN	PATRICIA	60	FULLER RD
04-090	REID	FLORENCE	7	WALTHAM RD

*Ellen M. Brideau* 5/20/13  
*Molly R. Upton*  
*Susan M. Rufo*