

**Town of Wayland
Board of Assessors
Monday June 10, 2013**

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

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

Minutes: J. Brodie moved that the minutes of May 20th be approved as presented.
M. Upton seconded. Vote Unanimous

Correspondence:

1. The FY'12 ATB case with 12 Ellie Lane has been decided in favor of the town.
2. The FY'12 ATB case with 59 Old Sudbury Rd has been decided in favor of the property owner with a partial abatement granted. The appellant filed a request for Findings of Fact on May 29, 2013.
3. There have been two case withdrawals by petitioner, AT&T. One is for FY'09 and the other is for FY'10.
4. The Massachusetts Association of Assessing Officers (MAAO) has approved the application of Assistant Assessor Denise Ellis to receive her designation as a Massachusetts Accredited Assessor (MAA).

The Board extended congratulations to Denise on this accomplishment.

Documents for BOA signature:

Warrants:

Real estate supplemental CPA	\$1365.41
Real estate supplemental	\$91,026.68
Excise tax abated in May 2013	\$5659.75
Circuit Breaker exemptions May 2013	\$41,533.15
Commercial I&E Fine Fee Abated	\$275.00

Monthly Report:

Real Estate Abatements for April 2013	\$9884.97
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Director Brideau recommended four circuit breaker applications for approval. They have been reviewed and meet the criteria. J. Brodie moved to accept the recommendation and approve by signature the four circuit breaker applications. S. Rufo seconded.

Director Brideau recommended for denial one circuit breaker application that didn't meet the criteria because not all necessary data was given. The board denied the circuit breaker by signature.

Director Brideau asked the board to sign off on an additional supplemental tax bill. The certificate of occupancy was recently issued which is why it was not in the original list. The board signed.

Director Brideau presented the need for the board to sign necessary documents for an Omitted/ Revised Assessment for FY'13. A church (tax exempt) sold property to a private owner (taxable) in 2012 making the property taxable in 2013 but it was omitted from the tax roll. The board signed all necessary documents.

A supplemental tax abatement application was submitted and the board signed their approval.

Fiscal year 2013 Department Budget

Director Brideau was contacted by the Finance Director to discuss carry-over funds. This year there is a different procedure in place than what has been followed in the past. Director Brideau reported that initially, the Department was to request, in writing to the Finance Committee, any funds to be carried over and the reason for the carry over. Director Brideau reviewed an article published in *Cities and Towns* from the Department of Revenue on June 6th (attached) and recognized that the amount the Department would need to request was greater than the amount allowed by MA General Law.

Director Brideau contacted the Department of Revenue, Municipal Law Division for clarification on the best way for the Assessing Department to allocate adequate funding for the FY'15 Revaluation while maintaining a level funded annual budget. Director Brideau was advised to have the Board of Assessors place a Special Purpose Article before the voters at Town Meeting. The Special Purpose Article would be to create a Special Purpose Account. This Account would recapture the funds being turned back from FY'13 (\$15,000) along with the funds allocated in the FY'14 budget (\$15,000) to ensure that sufficient funding is available for FY'15 Revaluation. Director Brideau, Chair Rufo and the Finance Director will meet to clarify the procedures for this process.

M. Upton asked what the cost is for a Reval. Director Brideau answered that it historically averages \$65,000.

Chair S. Rufo stated that the plan is to draft an article for November's special Town Meeting.

J. Brodie suggested having the Finance Director assist with the wording of the article.

2012-preliminary sales report review

Director Brideau reported that D. Ellis has completed the sales inspections and Director Brideau has coded out most of the properties that need to be coded out.

Director Brideau explained and reviewed the sales report with the board.

Following the review, J. Brodie asked how this report may change.

Director Brideau explained there are three ways: 1) if the sales are not qualified sales 2) if the property owner has pulled a building permit and the value changes 3) if the property owner calls the office for a property inspection and once inspected, changes are made to the property record card that change the value.

Topics not reasonably anticipated by the Chair 48 hours in advance

M. Upton requested some information regarding State-owned land valuation.

Director Brideau reported that she had reviewed the values as published by the Department of Revenue and that the values had increased since the last published report in 2009. In addition, Director Brideau compared the values to the abutting communities and found that Wayland's values are higher.

Thoughts and concerns of BOA-

The vacant BOA position is being advertised along with the other open positions. The deadline is the end of June.

M. Upton inquired about some homes in the North Wayland area that are classified as "splits", but perhaps should be classified as "sweedlers". Director Brideau is very familiar with those homes and all sales will be reviewed.

The **next BOA meeting** is planned for mid-August, but Chair S. Rufo will be in contact with Director Brideau in case anything comes up beforehand that needs the board's attention.

Adjourn:

J. Brodie moved to adjourn at 8:15pm. Chair S. Rufo seconded. Vote unanimous

Respectfully submitted,
Jessica Marchant



The Commonwealth of Massachusetts
Appellate Tax Board
100 CAMBRIDGE STREET
SUITE 200
BOSTON, MASSACHUSETTS 02114

RECEIVED

2013 MAY 23 PM 2:00

WAYLAND
BOARD OF ASSESSORS

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

MAY - 9 2013

Kimberly D. Cook
12 Ellie Lane
Wayland, MA 01778

Re: Michael R. Cook & Kimberly D. Cook
vs. Board of Assessors of the Town of Wayland
Docket No. F315150

Dear Madam,

Enclosed please find copy of a Decision promulgated by the Appellate Tax Board in the above-entitled appeal.

Sincerely,

Clerk of the Board

Cc: Mark Lanza, Esq.
Town of Wayland
41 Cochituate Road
Wayland, MA 01778

/jb
Enclosure



THE COMMONWEALTH OF MASSACHUSETTS **RECEIVED**
Appellate Tax Board

100 Cambridge Street, Suite 200
Boston, Massachusetts 02114

2013 MAY 23 PM 2:00

WAYLAND
BOARD OF ASSESSORS

(617) 727-3100
(617) 727-6234 Fax

Docket No. F315150

MICHAEL R. COOK & KIMBERLY D. COOK,
Appellants.

BOARD OF ASSESSORS OF THE TOWN OF WAYLAND,
Appellee.

DECISION

The decision is for the appellee.

APPELLATE TAX BOARD

By: [Signature] Chairman

[Signature] Commissioner

[Signature] Commissioner

[Signature] Commissioner

[Signature] Commissioner

Attest: [Signature]
a. Clerk of the Board

Date: **MAY -9 2013**
(Seal)

Location: 12 Ellie Lane

Year: 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 this Decision and may also appeal this Decision in accordance with the Massachusetts Rules of Appellate Procedure and 831 CMR 1.35.

RECEIVED
THE COMMONWEALTH OF MASSACHUSETTS



2013 MAY 23 AM 10:49
Appellate Tax Board
900 Cambridge Street, Suite 200
Boston, Massachusetts 02114

WAYLAND
BOARD OF ASSESSORS

Docket No. F316811

WEST BEIT OLAM CEMETERY CORP.,
Appellant.

BOARD OF ASSESSORS OF THE TOWN OF WAYLAND,
Appellee.

DECISION

The Decision is for the Appellant. Appellant is granted a partial exemption pursuant to G.L. c. 59, § 5, clause 12 as to the 11,466 square feet of the subject property that Appellant reserved "for cemetery purposes" under clause 9 of the "Cemetery Caretaker Agreement", exhibit "A" attached thereto, identified as "Parcel A" of subject property. Partial abatement is granted in the amount of \$812.38* based upon the assessed land value. However, as to the remainder of the subject property, including improvements, the clause 12 exemption is denied.

APPELLATE TAX BOARD

By [Signature] Chairman
[Signature] Commissioner
[Signature] Commissioner
[Signature] Commissioner
[Signature] Commissioner

Date:
(Seal)

MAY 21 2013

Attest: [Signature]
Clerk of the Board

BASIS OF COMPUTATION OF PARTIAL ABATEMENT

DOCKET NUMBER	YEAR	LOCATION	LAND ASSESSMENT	TAX EXEMPT	EXEMPTION ABATEMENT
F316811	2012	59 Old Sudbury	\$277,600	11,466 s.f. (15.2% of 1.73 acres)	\$42,237.31

*includes CPA surcharge

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 this Decision and may also appeal this Decision in accordance with the Massachusetts Rules of Appellate Procedure and 831 CMR 1.35.



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

RECEIVED
2013 JUN 21 PM 2:21
THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board
100 Cambridge Street, Suite 200
Boston, Massachusetts 02114

WAYLAND
BOARD OF ASSESSORS

MAY 31 2013

Sander A. Rikleen
Edwards Wildman Palmer LLP
111 Huntington Avenue
Boston, MA 02199

FINDINGS OF FACT NOTICE

Re: West Beit Olam Cemetery Corporation
v. Board of Assessors of the Town of Wayland
Docket No. F316811

Dear Sir,

Appellant's Request for Findings of Fact and Report filed on Wednesday,
May 29, 2013, allowed.

Sincerely,

Clerk of the Board

Cc: Mark J. Lanza, Esq.
9 Damonmill Square, Suite 4A4
Concord, MA 01742

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

/jb

RECEIVED

2013 JUN -3 PM 2:21

WAYLAND
TOWN ASSESSORS

THE COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

DOCKET NO. C302076

AT&T CORP.,

Appellant,

v.

BOARD OF ASSESSORS OF TOWN OF
WAYLAND
and COMMISSIONER OF REVENUE,

Appellees.

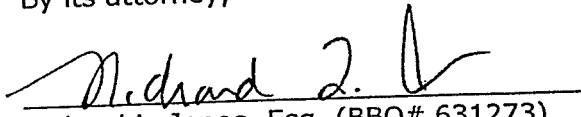
FY 2010

WITHDRAWAL OF PETITION

Now comes the Appellant in the above-docketed appeal and hereby withdraws its petition as to such appeal.

Respectfully submitted,

AT&T Corp.
By its attorney,



Richard L. Jones, Esq. (BBO# 631273)
SULLIVAN & WORCESTER LLP
One Post Office Square
Boston, MA 02109
(617) 338-2482

Dated: May 31, 2013

RECEIVED
2013 MAY 31 A 9:44
APPELLATE TAX BOARD

THE COMMONWEALTH OF MASSACHUSETTS

APPELLATE TAX BOARD

2013 JUN -3 PM 2:21

RECEIVED
WAYLAND
BOARD OF ASSESSORS
DOCKET NO. C296422

AT&T CORP.,

Appellant,

v.

BOARD OF ASSESSORS OF TOWN OF
WAYLAND
and COMMISSIONER OF REVENUE,

Appellees.

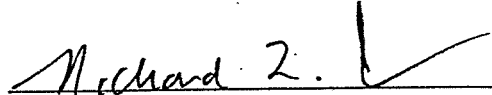
FY 2009

WITHDRAWAL OF PETITION

Now comes the Appellant in the above-docketed appeal and hereby withdraws its petition as to such appeal.

Respectfully submitted,

AT&T Corp.
By its attorney,


Richard L. Jones, Esq. (BBO# 631273)
SULLIVAN & WORCESTER LLP
One Post Office Square
Boston, MA 02109
(617) 338-2482

Dated: May 31, 2013

RECEIVED
2013 MAY 31 A 9:42
APPELLATE TAX BOARD



MASSACHUSETTS ASSOCIATION OF ASSESSING OFFICERS, INC.

Affiliated with the International Association of Assessing Officers

Established 1890

Incorporated 1980

Tax ID. #04-270999

RECEIVED

President: Virginia N. Thompson, MAA, Manchester

President-Elect: R. Lane Partridge, MAA, Concord **Immediate Past President:** Ronald J. Johnson, Jr., MAA, Saugus

Executive Director: Robert J. Ellia, MAA

Secretary: Marion A. Fantucchio, MAA, Quincy **Treasurer:** Deborah J. Robbins, MAA, Westwood

2013 JUN -5 AM 8:33
WALTON
BOARD OF ASSESSORS

June 4, 2013

Denise A. Ellis, MAA
44 MacDonald Circle
Walpole, MA 02081

Dear Ms. Ellis,

Congratulations! On behalf of the Massachusetts Association of Assessing Officers, I am contacting you to inform you that the MAAO Executive Board voted May 15, 2013, to approve your application to receive your MAA Designation.

Your Massachusetts Accredited Assessor number is **1184**. You are authorized by the Massachusetts Association of Assessing Officers to use your designation in all professional correspondence and in all matters that pertain to your position as a member of this association as of the date it was voted by the MAAO Executive Board.

In order to maintain the use of your designation, you are required to submit 45 continuing education credits including USPAP credits (15 hours or 7 hours) every three years. Your first recertification date is **September 13, 2016**. If you are unsure of the recertification procedures, please refer to the Procedure and Educational Requirements for Recertification of Professional Designations, available on the MAAO website at www.maa.org.

Your MAA certificate will be sent into Boston for signatures and will be presented at the MAAO Summer Conference at the MAAO Annual Meeting being held on **June 18, 2013** at 3:00 p.m. at the Red Jacket Resort in South Yarmouth, Massachusetts.

If you are unable to attend this meeting or if you have any questions, please contact Christine L. Purple at 774-249-8624 or at adminasst@maao.org.

Sincerely,

Robert J. Ellia
Executive Director

Executive Board: Michael P. Flynn, MAA, Newton, Paul J. Sullivan, MAA, Brockton, Ellen M. Blanchard, MAA, Carver, Richard W. Finnegan, MAA, Plymouth, Peter M. Caron, MAA, Lynn; Barbara F. Miller, MAA, Montague

*CMA - Certified Massachusetts Assessor RMA - Residential Massachusetts Assessor
MAA - Massachusetts Accredited Assessor*

FISCAL YEAR 2013
REAL ESTATE *SUPPLEMENTAL CPA*
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 *ONE THOUSAND THREE HUNDRED SIXTY FIVE DOLLARS AND FORTY ONE CENTS (\$1,365.41)*, 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 have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 10th day of June 2013.

Susan M. Rufo
.....
Jayson M. Brodie
.....
Mary Upton
.....

Board of Assessors of *Wayland*

.....
.....
This Form Approved by Commission of Revenue

Audit Control Report For Fiscal Year 2013 Real Estate For Dates 5/1/2013 Through 5/30/2013

Supplemental CPA

(+) Additional Debits 5/1/2013 - 5/30/2013	<u>\$1,365.41</u>
	\$1,365.41
End of Day Balance on 5/30/2013	\$1,365.41

Audit Control Report For Fiscal Year 2013 Real Estate For Dates 5/1/2013 Through 5/30/2013

CPA

Beginning Balance (End of Day Balance on 4/30/2013)	\$56,707.60
	<hr/>
	\$56,707.60
Transactions 5/1/2013 - 5/30/2013	
Net Payment	
(+ Payment Reversal	(\$73.25)
(- Credit Adjustment	\$1,095.10
(+ Debit Adjustment	(\$126.64)
(- Payment	\$44,827.54
	<hr/>
	\$45,722.75
Net Refund	
(+ Refund	(\$1,428.24)
	<hr/>
	(\$1,428.24)
Net Exemptions	
(+ Rescinded Exemption	(\$1,000.00)
(- Exemption	\$1,000.00
	<hr/>
	\$0.00
End of Day Balance on 5/30/2013	\$12,413.09

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 *NINETY ONE THOUSAND TWENTY SIX DOLLARS AND SIXTY EIGHT CENTS (\$91,026.68)*, 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 have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 10 day of June 2013.

Alexander M. Ruff
.....
Jayson J. Broder
.....
Mary Upton
.....

..... **Board of Assessors of Wayland**

Audit Control Report For Fiscal Year 2013 Real Estate For Dates 5/1/2013 Through 5/31/2013

Supplemental Tax

(+) Additional Debits 5/1/2013 - 5/31/2013	<u>\$91,026.68</u>
	\$91,026.68
End of Day Balance on 5/31/2013	\$91,026.68

Audit Control Report For Fiscal Year 2013 Real Estate For Dates 5/1/2013 Through 5/31/2013

Tax

Beginning Balance (End of Day Balance on 4/30/2013)	\$4,795,184.80
	<hr/>
	\$4,795,184.80
Transactions 5/1/2013 - 5/31/2013	
Net Payment	
(+ Payment Reversal	(\$5,632.48)
(- Credit Adjustment	\$1,857.48
(+ Debit Adjustment	(\$3,692.88)
(- Payment	\$3,818,226.75
	<hr/>
	\$3,810,758.87
Net Refund	
(+ Refund	(\$125,748.15)
	<hr/>
	(\$125,748.15)
Net Exemptions	
(- Exemption	\$41,533.15
	<hr/>
	\$41,533.15
End of Day Balance on 5/31/2013	\$1,068,640.93

**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 MAY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2013)	40	\$5,659.75
TOTAL		\$5,659.75

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **FIVE THOUSAND SIX HUNDRED FIFTY NINE DOLLARS AND SEVENTY FIVE CENTS**

Susan M. Quigley

Joyce M. Proctor

Mary Upton

BOARD OF ASSESSORS
WAYLAND

Date: 6/10/13

Abatement Report FY 2013 Motor Vehicle Excise From 5/1/2013 Through 5/30/2013

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
5/24/2013		60A	154	288	ANTONINI STEVEN HENRY	71VP73	\$36.67
5/10/2013		60A	130	1350	CAO MAOHUA	54TY27	\$33.75
5/24/2013		60A	155	1819	COLELLA STEPHEN J	38AH39	\$32.50
5/10/2013		60A	131	1839	COMER KEVIN M	641PA9	\$873.33
5/24/2013		60A	156	1967	COVAL-GOLDSMITH SHERRIE E	85WJ68	\$29.90
5/24/2013		Value Change	157	2151	DAHAN DAVID	1J6193	\$94.52
5/24/2013		60A	158	2174	DAIMLER TRUST	42FG85	\$155.83
5/24/2013		60A	159	2196	DAIMLER TRUST	921FZ7	\$394.17
5/24/2013		60A	160	2278	DATA DYNAMICS INC	21345	\$78.75
5/10/2013		60A	132	2688	EAGLE MORTON	945KM2	\$671.67
5/10/2013		60A	135	2692	EAGLE MORTON	14KB42	\$405.00
5/10/2013		60A	133	2690	EAGLE MORTON	953KM2	\$101.67
5/10/2013		60A	134	2691	EAGLE MORTON	8710ZN	\$59.17
5/10/2013		60A	136	3021	FINANCIAL SERVICES VEHICLE TRUST	6MD910	\$240.00
5/10/2013		60A	138	4440	HONDA LEASE TRUST	8BP830	\$147.92
5/10/2013		60A	137	4418	HONDA LEASE TRUST	689DE1	\$87.50
5/24/2013		60A	161	4399	HONDA LEASE TRUST	33MG14	\$107.19
5/10/2013		60A	140	4512	HONDA LEASE TRUST	981PC5	\$153.33
5/10/2013		60A	139	4497	HONDA LEASE TRUST	85GC48	\$296.88
5/10/2013		60A	141	5420	KNOPPING SYLVIA C	53KX89	\$52.50
5/10/2013		60A	142	5507	KROLL WERNER	43SK58	\$51.04
5/10/2013		60A	145	5716	LAWRENCE J DERBY JR	370YYN	\$70.83
5/10/2013		60A	144	5715	LAWRENCE J DERBY JR	878MF3	\$40.83

Abatement Report FY 2013 Motor Vehicle Excise From 5/1/2013 Through 5/30/2013

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
5/24/2013	60A	162	6011	LIU MEILUN	96ZM65	\$29.17	
5/10/2013	60A	146	6445	MARGOSIAN CHARLES	2BKC40	\$211.88	
5/24/2013	60A	164	6790	MEHTA KAUSHAL B	415KB7	\$29.17	
5/24/2013	60A	165	7402	NIJENSOHN LYNDA ANN	53ZX65	\$93.96	
5/10/2013	60A	147	7910	PESEK DOROTHY G	358GOR	\$41.56	
5/24/2013	60A	166	8959	SCHINDELER PATRICIA C	5353AC	\$44.48	
5/10/2013	60A	148	9020	SCHULTZ GORDON N	J455	\$28.33	
5/10/2013	60A	149	9089	SEBRING JANE S	2CXF80	\$20.42	
5/10/2013	60A	150	9093	SEBRING RICHARD S	21DY00	\$34.17	
5/24/2013	60A	167	9177	SHAW PETER W	71YD11	\$81.35	
5/24/2013	60A	168	9354	SIMPSON MARGARET T	144XGE	\$58.33	
5/10/2013	60A	143	9695	STONE-CONDRY MARGOT	991SG3	\$40.83	
5/24/2013	60A	163	9886	TASHJIAN ARAKSIE K	217T	\$76.67	
5/24/2013	60A	170	10142	TOYOTA MOTOR CREDIT CORP	649HE6	\$179.06	
5/24/2013	60A	169	10129	TOYOTA MOTOR CREDIT CORP	92PD76	\$198.96	
5/10/2013	60A	152	10330	USB LEASING LT	SGYBCH	\$158.33	
5/10/2013	60A	153	10342	USB LEASING LT	669EC2	\$118.13	
Totals						40	\$5,659.75

**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 MAY 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CIRCUIT BREAKER	46	\$41,533.15
TOTAL EXEMPTIONS	46	\$41,533.15

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **FORTY ONE THOUSAND FIVE HUNDRED THIRTY THREE DOLLARS AND FIFTEEN CENTS.**

Susan M. Papp

Jayson A. Brodie

Mary Hutton

BOARD OF ASSESSORS
WAYLAND

Date: 6/10/13

Exemption Summary Clause Report FY 2013 Real Estate From 5/1/2013 Through 5/30/2013

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
CB	5/7/2013	206	766	043A-012	15 CEDAR CREST RD	COADY BARBARA E	Tax	\$1,000.00 \$1,000.00
	5/7/2013	237	4934	030-020	3 BLOSSOM LN	ZABLE SIMON F	Tax	\$966.61 \$966.61
	5/7/2013	215	1935	024-079	11 SPRINGHILL RD	HOLTZ BARBARA C	Tax	\$1,000.00 \$1,000.00
	5/7/2013	213	1595	047C-005	35 MATHEWS DR	GORMAN MARIE L	Tax	\$1,000.00 \$1,000.00
	5/7/2013	212	73	045-091B	4 PICKWICK WAY	GOODWIN SHIRLEY TRUSTEE	Tax	\$1,000.00 \$1,000.00
	5/7/2013	211	3838	052-092	31 OLD TAVERN RD	GARCIA FAUSTO R	Tax	\$1,000.00 \$1,000.00
	5/7/2013	210	1331	052-010	2 HAVEN LN	FLAGG KENNETH E	Tax	\$1,000.00 \$1,000.00
	5/7/2013	209	1284	051B-030	14 HILL ST	FERGUSON JOAN A	Tax	\$572.00 \$572.00
	5/7/2013	217	2228	018-007	84 OLD SUDBURY RD	KENNEDY FRANCIS D	Tax	\$1,000.00 \$1,000.00
	5/7/2013	207	893	052-129	20 DEAN RD	CROCKER HILARY B	Tax	\$1,000.00 \$1,000.00
	5/7/2013	216	2117	042D-074	28 SYCAMORE RD	JUDGE JOSEPH	Tax	\$1,000.00 \$1,000.00
	5/7/2013	205	2057	032-005	174 PELHAM ISLAND RD	JANET CARISTO	Tax	\$1,000.00 \$1,000.00
	5/7/2013	204	572	052-100	1 OLD TAVERN RD	CALABRO ANTHONY S	Tax	\$1,000.00 \$1,000.00
	5/7/2013	202	454	011-002	150 CONCORD RD	BROCKINGTON GENE T TRUSTEE	Tax	\$1,000.00 \$1,000.00
	5/7/2013	201	436	048-001	129 SCHOOL ST	BREUNING RENATE B	Tax	\$1,000.00 \$1,000.00
	5/7/2013	200	3385	046B-035A	106 LAKESHORE DR	BOELTER ALICE	Tax	\$1,000.00 \$1,000.00

Exemption Summary Clause Report FY 2013 Real Estate From 5/1/2013 Through 5/30/2013

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
	5/7/2013	199	146	042B-024	11 ANTHONY RD	BALDWIN DIANE L	Tax	\$464.00 \$464.00
	5/7/2013	198	645	004-091	3 WALTHAM RD	BAKER ANN MARIE & GRIFONE ROCCO TRUSTEES	Tax	\$1,000.00 \$1,000.00
	5/7/2013	197	35	006-005	28 ALPINE RD	ALFORD JAMES A JR	Tax	\$1,000.00 \$1,000.00
	5/7/2013	208	984	024-073	14 LEE RD	DAVIS SHIRLEY ANN TRUSTEE	Tax	\$1,000.00 \$1,000.00
	5/7/2013	229	4103	014-033	65 GLEZEN LN	SMOOT PERRY R	Tax	\$956.22 \$956.22
	5/7/2013	236	4897	024-067	11 WHEELLOCK RD	YAMARTINO RAYMOND L.	Tax	\$1,000.00 \$1,000.00
	5/7/2013	235	4692	040-035A	7 ESSEX	WEBSTER BARBARA S/JUDITH TRST	Tax	\$1,000.00 \$1,000.00
	5/7/2013	234	4553	046D-092	12 FAIRFIELD RD	VIGNEAU JANICE R	Tax	\$1,000.00 \$1,000.00
	5/7/2013	233	4511	007-035	14 TALLY HO LN	UNGER DORCAS M	Tax	\$1,000.00 \$1,000.00
	5/7/2013	232	4306	035-005C	8 ASTRA	SULLIVAN JOSEPHINE TRUSTEE	Tax	\$1,000.00 \$1,000.00
	5/7/2013	214	960	040-024B	13 BRANDYWYNE	GRANOFF DAVID A T/E	Tax	\$188.29 \$188.29
	5/7/2013	230	4117	052-033	32 DEAN RD	SOCRAT ALEXANDRE	Tax	\$188.23 \$188.23
	5/7/2013	218	2337	047A-083	87 DUDLEY RD	KRYSTYNIAK MC/KUTASZ DM TRSTS	Tax	\$1,000.00 \$1,000.00
	5/7/2013	228	3941	019-050	3 MELLEN LN	SHABECK JOHN CL & ELAINE P TR	Tax	\$1,000.00 \$1,000.00
	5/7/2013	221	2623	043C-034	4 SEQUIN PATH	LYONS PAUL A JR & TERESA A L/E	Tax	\$42.00 \$42.00
	5/7/2013	219	2419	042B-032	41 STONEBRIDGE RD	RUTH LAVERS	Tax	\$1,000.00 \$1,000.00
	5/7/2013	231	4205	042B-005A	341 OLD CONNECTICUT PATH	STEELE JAMES W SR	Tax	\$1,000.00 \$1,000.00

Exemption Summary Clause Report FY 2013 Real Estate From 5/1/2013 Through 5/30/2013

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
5/7/2013	220	2603	012-002	127 DRAPER RD	LUND WILLIS W	Tax	\$1,000.00	\$1,000.00
5/7/2013	227	4508	045-067A	2 COLTSWAY	ROSENTHAL MARCIA J	Tax	\$506.17	\$506.17
5/7/2013	222	2633	051B-018	9 MELVILLE PL	MACDONALD RONALD D	Tax	\$1,000.00	\$1,000.00
5/7/2013	223	2672	011-001	148 CONCORD RD	MAGUIRE JOHN F JR	Tax	\$1,000.00	\$1,000.00
5/7/2013	224	3530	007-002	216 CONCORD RD	PROTOPAPA SEJFI TRUSTEE	Tax	\$1,000.00	\$1,000.00
5/7/2013	225	3673	024-068	9 WHEELLOCK RD	ROBINSON STANLEY U III	Tax	\$1,000.00	\$1,000.00
5/7/2013	226	3704	034-044	37 FORTY ACRES DR	ROSENBERG HAROLD M	Tax	\$1,000.00	\$1,000.00
5/21/2013	238	81	051A-013	11 PLEASANT ST	ANGERMAN ALBERT D	Tax	\$1,000.00	\$1,000.00
5/21/2013	242	3599	004-090	7 WALTHAM RD	REID FLORENCE E	Tax	\$1,000.00	\$1,000.00
5/21/2013	241	2881	050-011	60 FULLER RD	MCMULLEN PATRICIA	Tax	\$649.63	\$649.63
5/21/2013	240	3622	046D-022	228 LAKESHORE DR	ISAACSON KENNETH	Tax	\$1,000.00	\$1,000.00
5/21/2013	239	956	052-116	23 DEAN RD	DAMON GERTRUDE A	Tax	\$1,000.00	\$1,000.00
5/29/2013	243	2597	004-076A	27 OXBOW RD	CAIN LUCILLE M L/E	Tax	\$1,000.00	\$1,000.00
Totals For Clause: CB							Tax	\$41,533.15

Totals

46

\$41,533.15

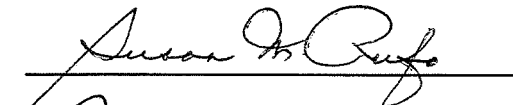
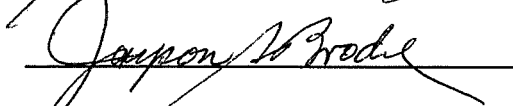
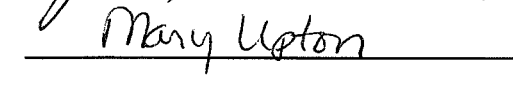
**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF **FISCAL 2013 COMMERCIAL ABATEMENT (I&E FINES & FEES)**
DUE IN THE MONTH OF APRIL 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
I&E FINE	1	\$ 250.00
I&E LIEN FEE		\$ 25.00
	TOTAL	\$ 275.00

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **TWO HUNDRED SEVENTY FIVE DOLLARS AND NO CENTS.**

BOARD OF ASSESSORS
WAYLAND

Date: 6/10/13

Abatement Summary Clause Report FY 2013 Real Estate From 4/1/2013 Through 4/30/2013

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount	
Clause 59 Ab									
	4/3/2013	15	4391	042B-030	49 STONEBRIDGE RD	MORRISON MICAH	Tax CPA	\$1,009.00 \$89.90 \$1,098.90	
	4/3/2013	14	1379	036C-021	16 OAK HILL RD	FOTI MICHAEL L. &	Tax CPA	\$177.11 \$92.50 \$269.61	
	4/3/2013	13	415	047A-053	18 CREST RD	FEDERAL HOME LOAN MORTGAGE CORPORATION	Tax CPA	\$624.36 \$34.97 \$659.33	
	4/23/2013	17	5559	005-022A	119 LINCOLN RD	ONE COLLEGE LLC	Tax CPA	\$441.88 \$6.63 \$448.51	
	4/23/2013	16	2035	011-040	34 LINCOLN RD	JAMES T RICH	Tax CPA	\$7,299.12 \$109.50 \$7,408.62	
Totals For Clause: Clause 59 Ab								CPA Tax	\$333.50 \$9,551.47
Lien Fees/Fin									
	4/29/2013	18	3665	051B-071	15 EAST PLAIN ST	15 EAST PLAIN LLC	Lien Fee I/E Fine	\$25.00 \$250.00 \$275.00	
Totals For Clause: Lien Fees/Fin								I/E Fine Lien Fee	\$250.00 \$25.00
Totals									
								CPA I/E Fine Lien Fee Tax	\$333.50 \$250.00 \$25.00 \$9,551.47 \$10,159.97

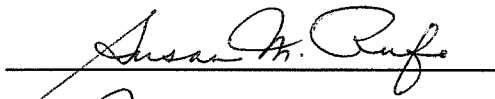
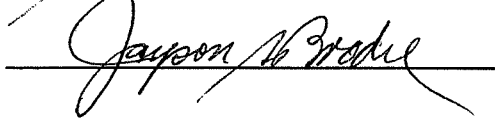
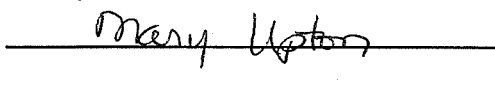
**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2013 RE ABATEMENT
DUE IN THE MONTH OF APRIL 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
RE ABATEMENT	5	\$ 9,551.47
CPA		\$ 333.50
	TOTAL	\$ 9,884.97

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

BOARD OF ASSESSORS
WAYLAND

Date: 6/10/13

Abatement Summary Clause Report FY 2013 Real Estate From 4/1/2013 Through 4/30/2013

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount	
Clause 59 Ab									
	4/3/2013	15	4391	042B-030	49 STONEBRIDGE RD	MORRISON MICAH	Tax CPA	\$1,009.00 \$89.90	
								\$1,098.90	
	4/3/2013	14	1379	036C-021	16 OAK HILL RD	FOTI MICHAEL L. &	Tax CPA	\$177.11 \$92.50	
								\$269.61	
	4/3/2013	13	415	047A-053	18 CREST RD	FEDERAL HOME LOAN MORTGAGE CORPORATION	Tax CPA	\$624.36 \$34.97	
								\$659.33	
	4/23/2013	17	5559	005-022A	119 LINCOLN RD	ONE COLLEGE LLC	Tax CPA	\$441.88 \$6.63	
								\$448.51	
	4/23/2013	16	2035	011-040	34 LINCOLN RD	JAMES T RICH	Tax CPA	\$7,299.12 \$109.50	
								\$7,408.62	
	Totals For Clause: Clause 59 Ab							CPA Tax	\$333.50 \$9,551.47
Lien Fees/Fin									
	4/29/2013	18	3665	051B-071	15 EAST PLAIN ST	15 EAST PLAIN LLC	Lien Fee I/E Fine	\$25.00 \$250.00	
								\$275.00	
	Totals For Clause: Lien Fees/Fin							I/E Fine Lien Fee	\$250.00 \$25.00
Totals									
			6				CPA I/E Fine Lien Fee Tax	\$333.50 \$250.00 \$25.00 \$9,551.47	
								\$10,159.97	



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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY 2013 CIRCUIT BREAKER APPLICATIONS
DATE: 6/10/2013

I have reviewed the following four circuit breaker applications and recommend Board approval for the Town Match.

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
52-036	CHOUINARD	JOANNE D	38	DEAN RD
43B-049	MEYER	SUSAN	241	COCHITUATE RD
45-109B	RADAR	SALLEE	4	CUTTING CROSS WAY
46D-085	RICHARDS	JOSEPH	150	WEST PLAIN ST

Jayson Brodie 6/10/13
Molly Upton
Susan M. Rufo

Brideau, Ellen

From: Assessors <assessors@wayland.ma.us>
Sent: Thursday, June 06, 2013 11:33 AM
To: Brideau, Ellen
Subject: FW: City and Town - June 6th, 2013

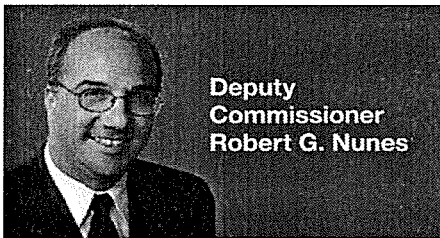
From: DLS_Alerts@dor.state.ma.us[SMTP:DLS_ALERTS@DOR.STATE.MA.US]
Sent: Thursday, June 06, 2013 11:30:00 AM
To: Assessors
Subject: City and Town - June 6th, 2013
Auto forwarded by a Rule

City and Town - June 6th, 2013

A Publication of
the Massachusetts
Department of Revenue's
Division of Local Services

City & Town

Amy Pitter, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



In this Issue:

- [A Friend to DLS and Municipal Government](#)
- [Joanne Graziano Takes Reins at BLA](#)
- [Have a Question? Ask DLS](#)
- [Shared Remote IT Director for Smaller Towns: Survey Results](#)

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[What's New](#)

[DOR 360](#)



City & Town is published by the
Massachusetts Department of

A Friend to DLS and Municipal Government

As many of you can attest, former Lieutenant Governor Tim Murray was an unwavering and committed advocate for municipal government throughout his tenure. Since I was Mayor of Taunton and he served as Mayor of Worcester, I've been fortunate to have seen him in action on issues that may not garner much media coverage, but fundamentally impact the lives of the residents of the commonwealth. When I joined the Patrick-Murray Administration in early 2007 as the head of the Division of Local Services, I knew the important work done here could only continue with the full support of the Executive Branch. The encouragement and acknowledgement our staff has received for the often behind-the-scenes work they do revealed to me that this support went above and beyond any expectations I had.

Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

Dan Bertrand, Editor

Editorial Board: Robert Nunes, Robert Bliss, Zack Blake, Amy Handfield, Sandra Brusso and Patricia Hunt

"Tim gets it" is a phrase I heard countless times from local officials and something I know he takes as a great compliment. He frequently referred to cities and towns as the place "where the rubber meets the road" when it comes to services and he fostered that connection. He chaired more than 35 Municipal Cabinet meetings across the state from Amesbury to North Adams, Agawam to Cape Cod and everywhere in between. His experience in local government coupled with his willingness to listen and his ability to get results led to initiatives that lowered costs for municipal health insurance, promoted regionalization and provided cities and towns the tools they need to generate revenue. It was a pleasure to serve with Lieutenant Governor Murray and I wish him all the best in his new endeavor.

In other news, I'm pleased to announce that Joanne Graziano will be succeeding Marilyn Browne as the new chief of the Bureau of Local Assessment. Joanne is a talented, dedicated public servant and is primed to continue the great work done by the BLA staff. I'm excited to have her as part of our Senior Staff and welcome the new ideas and innovations she'll bring to our continued goal of increased stakeholder engagement. To learn more, please read the below interview she did with our own Bob Bliss where she outlined both her vision and plans for BLA.

On a closing note, I look forward to meeting some of you at the various association conferences scheduled this month. In the past year, DLS has spent considerable time on engaging our stakeholders, and these conferences provide another opportunity for us to hear from you, and to report back on what we are doing at DLS to improve.

Robert G. Nunes
Deputy Commissioner and Director of Municipal Affairs
Nunesr@dor.state.ma.us

Joanne Graziano Takes Reins of BLA

Bob Bliss - Strategic Planning Director and Worcester and Springfield Office Manager

Joanne Graziano, recently named by Deputy DLS Commissioner Robert Nunes to serve as chief of the Bureau of Local Assessment, has just finished meeting BLA staff to put the finishing touches on BLA's FY14 Strategic Plan.

"It's been hectic," Joanne said as she enters her third week

as BLA chief. "The development of our strategic plan is the right time to gather the many ideas coming from our staff on how we can do our jobs more efficiently and work more closely and cooperatively with local assessors. It has been great to see our staff take the lead on this."

Joanne has worked in the assessing field for more than 30 years. She worked for private assessing firms for eight years before working for 11 years as the Deputy Director and in other positions for the City of Boston's Assessing Department in the Valuation Division. She has worked at DLS for 12 years.

Joanne knows the issues that come up in the field. For the past ten years, she served as BLA Certification Field Supervisor overseeing the work of up to ten field staff in Boston, Worcester and Springfield. She has spent considerable time in many of the state's far-flung cities and towns providing guidance in assessment and administration to both BLA field staff, local assessors and other officials to ensure that local property valuations are fairly and timely assessed.

Local assessors in communities who went through the certification process in FY13 and who took part in a DLS survey sent earlier this year expressed the belief that the road to obtaining certification was not always well-paved and well-marked.

"Some of those sentiments were not new to me," Joanne said. She intends to take a collegial approach with both local assessors and field staff and to keep last-minute surprises to a minimum. "Better communication is key," she said. "We are looking at tools that will improve internal and external communication."

"The relationship of the BLA and assessors has been a partnership since the days when BLA was formed after the passage of Proposition 2.5. It is still a question of how do we communicate what we need from the assessors and what the assessors need from us," she said.

"We have developed excellent analytical tools and administrative processes to review valuation data very closely, but we also need to take into account what our field staff and local assessors are telling us about a given community and its circumstances," Joanne said.

BLA staff has identified three areas to address in the BLA Strategic Plan, Joanne said: improve both internal and

external communication; review operations and how to streamline the certification process; and provide training, with both internal and external programs that best meet the needs of the staff and assessors.

City and Town will report on the entire DLS FY14 Strategic Plan in the coming months.

Have a Question? *Ask DLS*

This month's *Ask DLS* features frequently asked questions relative to the close of the fiscal year. We hope the answers will provide timely and helpful information. Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us. We'd like to hear from you.

When may an operating appropriation be encumbered at the close of the fiscal year?

An encumbrance is the accounting device used to ensure annual operating appropriation balances are not closed when employees and vendors have outstanding and enforceable contractual claims against those appropriations. With limited exceptions, municipal officers cannot incur contractual liabilities without a sufficient appropriation. G.L. c. 44, sec. 31. Therefore, the liability must have been incurred during the fiscal year by a purchase order, contract or salary commitment that is chargeable to the appropriation made for that year's expenses. Those obligations are determined on or before July 15 when the books are closed for the prior year. G.L. c. 44, sec. 56 and 56A.

Can a department's current year appropriation be charged or encumbered for the following expenses:

A.) Office supplies, or salt and sand for snow operations, ordered at the end of the year for use next year?

A.) Yes. Purchases of goods, materials and supplies by a municipal department are charged to the appropriation of the year the liability is incurred, i.e., the year the order is placed, even if all or some of the supplies will be used next year. The school department, however, can charge such purchases made after next year's budget is approved to that appropriation, but cannot pay the bill until after 7/1. G.L. c. 71, sec. 49A.

B.) Services to be performed entirely next year?

B.) No. Services that will be performed entirely next year must be charged to that year's appropriation. However, this year's budget may be charged or encumbered to pay bills for services or recurring expenses performed in both years, e.g., leases, membership dues or subscriptions. The school department may also charge this year's budget for prepayment of special education or educational collaborative tuitions due this year, even though the services will be performed next year, e.g., a bill for tuitions for 7/1 to 9/30 due on 6/30. G.L. c. 40, sec. 4E; c. 71, sec. 71D. No more than 12 months of services or recurring expense should be charged to any year's budget.

If monies were included in departmental salary items to cover expected raises from collective bargaining agreements during the year and the year ends without agreements, may the funds be encumbered until the contracts are settled?

Not if negotiations are ongoing as of June 30 as there is no contractual obligation to pay any additional amounts to employees. This applies to monies appropriated in salary line items or collective bargaining reserves voted to fund amounts owed in that particular fiscal year after the contracts were settled. To be able to appropriate those monies for any raises negotiated next year, the legislative body may transfer them to the line items in next year's budget, a general stabilization fund or a contract reserve special purpose appropriation not limited to any particular year.

If a contract is settled and ratified by union members by June 30, however, the monies are available until July 15 for transfer by the school committee to fund school contracts or appropriation or transfer by the legislative body to fund the first year cost items of other contracts.

At year end, can surplus amounts in operating appropriations be transferred to cover potential deficits in other appropriations without a town meeting or council vote? When must the transfers be completed?

Transfers from annual operating appropriations must be made on or before July 15 when the books are closed. In cities, all transfers require a council vote unless the charter provides otherwise. G.L. c. 44, sec. 33B(a). In towns, town meeting must vote all transfers (1) from the school and municipal light department budgets, (2) in amounts exceeding 3% of the budget of the department from which the transfer is made, or \$5,000 if greater, and (3) from other annual appropriations, e.g., employee benefits or debt service. From May 1 to July 15, however, the selectboard,

with the approval of the finance committee, may transfer funds from line items in the budgets of departments other than the school and light departments to line items in the same or other departments, but the amount transferred from any department cannot be more than 3% of its budget, or \$5,000 if greater. G.L. c. 44, sec. 33B(b). See Informational Guideline Release No. 06-209, Appropriation Transfers.

Municipal or regional school committees may transfer among line items in the annual school budget, and the finance committee may transfer from the reserve fund, on or before July 15. G.L. c. 71, sec. 34.

Free cash and enterprise retained earnings balances expire on June 30. No appropriations by town meeting or council may be made after that date to cover operating deficits until the Director of Accounts certifies a new balance as of July 1. G.L. c. 59, sec. 23; c. 44, sec. 53F1/2.

What happens if the city council votes to reject the mayor's proposed budget, or reduce the total proposed budget by a specified percentage or amount?

Unless the city's charter provides otherwise, the mayor's proposed budget will take effect if no other action is taken within 45 days of the date budget was submitted. Under the general city budget statute, G.L. c. 44, sec. 32, the mayor submits a proposed annual budget to the city council (or board of aldermen) that must contain a minimum level of line-item detail for each department's appropriations. Any item in the mayor's proposed budget that has not been approved, reduced or rejected by vote of the council within the 45 day period takes effect as the appropriation for that purpose.

Shared Remote IT Director for Smaller Towns: Survey Results

David Davies - Director of Information Technology

In a May 2nd City and Town article that explored the concept of using up-to-date technologies to protect small town data easily and affordably, a key issue was whether small town leaders fully understood the risks of not securing essential data and whether they stood ready to seize a solution that was practical for their community.

By way of review: "The concept now under review is whether the equivalent of two persons or a vendor under a carefully drawn contract could perform these basic, desperately needed data protection and easily-provided other services

from a central location with the right remote access software at an annual cost that the smallest towns could afford, e.g. \$500-\$1000. The central problem to be solved is not that cheap and easily implemented Internet backups or anti-virus subscriptions are not available and within the technical ability of small town local officials. The central problem is that it is not these officials' job to worry about such things day to day, and so they typically don't. *This proposal establishes someone to be responsible and accountable to town leaders, as long as* 1. The service level is carefully delineated, 2. That person does not have to travel to that town and does not have to perform duties on-site except in exceptional situations."

Days after the article appeared, we surveyed 185 towns under 11,000 population asking three simple questions on their level of interest, readiness to act, and overall concerns. Almost 40 percent responded, and of these 55 percent were smaller western communities. So the survey heard from the type of town that would get the most benefit from such a program.

Overall among towns under 11,000 population:

If your community could hire someone for \$500-1500 annually to protect all computerized data and lessen other risks, what would be your level of interest?

61% High - We recognize the need, and this would be affordable.

25% Medium - We are not sure about our risk exposure or have other reasons to be cautious.

18% Affordable data protection and policy adoption are not a problem in our community

If your community was satisfied with program details, would it be prepared to join with other communities to begin such a shared IT Director program in FY14?

31% - Yes

15% - No

27% - Maybe

Interpreting the responses to the first two questions, at least one very small community was certain their data were secure despite a very recent backup failure and time-consuming manual recovery effort in the same town. Some 11 percent of the communities were Cape and Island communities that have full-fledged IT departments and regionalized services despite relatively low year-round populations. But most of these still expressed high to medium interest in the concept, if only for another layer of off-site protection.

Question 3 continued: **What are your primary concerns in considering your community's participation in such a shared IT Director program?**

The concerns expressed centered on cost, scope of services, budget process deadlines, security, and data availability. A sampling:

"\$500 is affordable, and should easily be able to be funded. Even \$1,000 would be more of a challenge."

"I think it is a great idea to share IT services. There is conversation beginning with Berkshire Regional Planning Commission to explore shared IT services. Cost and availability would be my primary concerns."

"Timely access. We already have tech coverage through a vendor, but we need to protect for a potential crisis (data loss, intrusion, etc.)"

"Apportionment of hours/costs between multiple communities, outdated technology infrastructure and insufficient funding to quickly improve technology, making the IT Director's job difficult."

"No concerns - this is absolutely necessary. I have been working on this exact problem since I arrived at this small town 7 months ago."

"Remote' and costs, even if low. Small town, very tight budget. I still don't have funds for broadband!"

"That one person would be split so many different ways, they would never have time for us."

"It is too late for us to start in FY14; our budget has been set. FY15 would be the earliest we could consider this."

"I have no concerns about participating in this program. I'm so happy it's a real possibility. I understand and heartily

agree with the stated concept of 'data protection,' but no details were given on the 'easily-provided other services.' Can someone elaborate? Will the program provide access to accounting, payroll, collection, treasury, assessing, etc., software? That would tremendously cut our costs and would put all who participate on the same page. I hope that's what 'other services' means."

"No fiber to town yet. Involved with Mass broadband effort."

"What process would be used for the protection of data? That issue is number one on my current to-do list. We need a more reliable system and one that will allow the Town to access the backup fairly quickly and be 'back in business'."

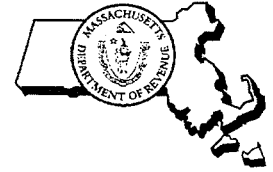
Conclusions: Small town leaders have been and are actively wrestling with these data protection and associated policy issues. Demand exists for an affordable, easily implemented, and easily maintained solution. The existence of that clear demand will inform our discussions at the state level on how to encourage a pilot or proof-of-concept program.

June 1	Clerk	Certification of Appropriations This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.
June 1	Assessors	Determine Valuation of Other Municipal or District Land In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.
June 1	DOR/BLA	Notification of Proposed EQVs (even numbered years only)
June 1	DOR/BLA	Notification of SOL Valuations (every 4th

		year after 2005)
June 10	DOR/BLA	Concludes Public Hearings on Proposed EQVs (even numbered years only)
June 10	DOR/BLA	Concludes Public Hearings on Proposed SOL Valuations (every 4th year after 2005)
June 15	DOR	Commissioner Determines and Certifies Pipeline Valuations
June 15	Assessors	Deadline for Appealing Commissioner's Telephone & Telegraph Valuations
June 15	Assessors	Make Annual Preliminary Tax Commitment The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.
June 20	Assessors	Final Date to Make Omitted or Revised Assessments As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an

		assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.
June 30	State Treasurer	Notification of Quarterly Local Aid Payments Before June 30
June 30	Assessors	Overlay Surplus Closes to Surplus Revenue Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.
June 30	Assessors	Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)
June 30	Taxpayer	Deadline for Applying to Have Land Classified as Forest Land, M.G.L. Ch. 61 According to M.G.L. Ch. 61, Section 2, this is the deadline to apply to the State Forester to have land classified as forest

		land.
June 30	Assessors	Submit Annual Report of Omitted or Revised Assessments
June 30	Assessors	<p>Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5</p> <p>If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Exemptions", section B of the Cherry Sheet.</p> <p>It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the community's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year.</p> <p>If tax bills are mailed late, assessors may submit requests for reimbursement until August 20.</p>



Informational Guideline Release

Bureau of Municipal Finance Law
Informational Guideline Release (IGR) No. 06-209
May 2006

APPROPRIATION TRANSFERS

Chapter 77 of the Acts of 2006
(G.L. Ch. 44 §33B)

This Informational Guideline Release (IGR) informs local officials about new legislation that gives cities and towns greater flexibility to make end of year budget transfers.

Topical Index Key:

Appropriations
Budgets
Town Meetings

Distribution:

Accountants/Auditors
Mayors/Selectmen
Finance Directors
Finance Committees
City/Town Councils
City Solicitors/Town Counsels

APPROPRIATION TRANSFERS

**Chapter 77 of the Acts of 2006
(G.L. Ch. 44 §33B)**

SUMMARY:

These guidelines explain recent legislation that amends G.L. Ch. 44 §33B, which governs appropriation transfers in cities and towns. The amendment gives cities and towns greater flexibility to make end of year budget transfers in order to avoid appropriation deficits. A provision of the 2003 Municipal Relief Act that provided similar flexibility was in effect for fiscal year 2004 and 2005 only. Ch. 46 §123 of the Acts of 2003.

The alternative year-end transfer procedures apply for the last two months of the fiscal year, *i.e.*, May and June, and the first 15 days of July, which is the statutory period for closing the municipality's financial records for the fiscal year. G.L. Ch. 44 §§56 and 56A.

This legislation took effect on May 4, 2006.

GUIDELINES:

A. Appropriation Transfers in General

The amount of any appropriation available to be used as a financing source for another appropriation is the unspent and unencumbered balance, *i.e.*, the amount after all potential liabilities to be charged to the appropriation are considered. Accounting officers should determine this amount before any transfer from an appropriation is approved.

Transfers from surplus bond proceeds after a project that was financed by borrowing has been completed or abandoned may only be made in the manner and for the purposes set forth in G.L. Ch. 44 §20. Transfers from appropriations financed by other restricted sources, *e.g.*, stabilization, enterprise, water surplus or community preservation funds, are subject to the same statutory restrictions as the original appropriations.

B. Appropriation Transfers in Towns

1. General Procedure

Any town meeting may by majority vote transfer any appropriation to any other municipal use.

2. Alternative Year-end Procedure

During May and June, and the first fifteen days of July, the selectmen, with the agreement of the finance committee, may transfer any departmental appropriation to another appropriation within the same or other department. This procedure may not be used, however, to transfer:

- a. From a municipal light or school department budget.
- b. More than three percent of a department's annual budget, or \$5,000, whichever is greater.

An end of year transfer using this alternative procedure requires a majority vote of the board of selectmen and a majority vote of the finance committee.

Any end of year transfer from the light or school department, or involving more than three percent (or \$5,000 if greater) of a department's budget, requires town meeting approval. See Section B-1 above.

C. Appropriation Transfers in Cities

1. General Procedure

a. Intra-departmental Transfers

At any time during the fiscal year, the city council, upon recommendation of the mayor, may transfer any departmental appropriation to another appropriation within the same department. Intra-departmental transfers require a majority vote of the council.

b. **Inter-departmental Transfers**

At any time during the fiscal year, the city council, upon recommendation of the mayor, may transfer any departmental appropriation to an appropriation within another department. Inter-departmental transfers require the prior written approval of the amount by the department from which the transfer is being made and a two-thirds vote of the council. If the transfer is being made from a municipal light or school department appropriation, the light board or school committee must approve the amount by majority vote.

2. **Alternative Year-end Procedure**

During May and June, and the first fifteen days of July, the city council, upon the recommendation of the mayor, may transfer any departmental appropriation to another appropriation within the same or other department. This procedure may **not** be used, however, to transfer:

- a. From a municipal light or school department budget.
- b. More than three percent of a department's annual budget.

An end of year transfer using this alternative procedure requires only a majority vote of the council.

Any end of year transfer from the light or school department, or involving more than three percent of a department's budget, requires approval under the applicable general transfer procedure. See Section C-1-a and C-1-b above.

Wayland BOA
Preliminary Review
2012 Residential Sales

06/10/2013

Sale Date	Map	Lot	No.	Street	LUC	Sale Price	FY'13 Assessment	Current Assessment	ASR
1/3/2012	4	68	3	YORK RD	101	685,000	704,200	704,200	1.03
1/13/2012	44	69	38	HIGH ROCK RD	101	1,250,000	1,094,100	1,094,100	0.88
1/17/2012	36C	67	243	STONEBRIDGE RD	101	420,000	434,200	435,200	1.04
1/17/2012	38	50	11	DAVELIN RD	101	694,000	621,700	643,900	0.93
1/17/2012	38	56	227	OLD CONNECTICUT PATH	101	470,000	435,100	435,100	0.93
1/17/2012	48	63	90	LOKER ST	101	677,000	558,100	558,100	0.82
1/18/2012	42D	6	391	OLD CONNECTICUT PATH	101	481,000	495,300	495,300	1.03
1/18/2012	53	3	6	VALLEY VIEW RD	101	405,000	359,600	359,600	0.89
1/27/2012	51B	14	8	MELVILLE PL	101	349,500	304,300	304,300	0.87
1/30/2012	11	37	8	LINCOLN RD	101	480,000	524,700	531,400	1.11
1/30/2012	44	136	30	BROOK TRAIL RD	101	645,000	629,600	629,600	0.98
1/31/2012	46D	21	208	LAKESHORE DR	101	240,000	274,700	274,700	1.14
1/31/2012	48	54	16	BREWSTER RD	101	662,000	628,600	628,900	0.95
1/31/2012	51D	49	27	WINTER ST	101	387,000	329,400	329,400	0.85
2/9/2012	29	32	90	OLD CONNECTICUT PATH	101	750,000	713,800	725,400	0.97
2/16/2012	30	048A	27	PINEBROOK RD	101	1,140,000	947,800	981,100	0.86
2/28/2012	12	9	57	HIGHLAND CIR	101	1,158,000	1,072,200	1,046,000	0.9
3/6/2012	26	5	266	PELHAM ISLAND RD	101	563,000	562,000	552,900	0.98
3/9/2012	43A	36	27	GARDEN PATH	101	540,000	421,200	421,200	0.78
3/12/2012	5	022A	119	LINCOLN RD	101	1,370,000	1,700,300	1,675,600	1.22
3/15/2012	29	029B	6	CART PATH	101	2,100,000	2,144,000	2,023,200	0.96
3/16/2012	37	11	21	HIGHGATE RD	101	435,000	484,400	484,200	1.11
3/19/2012	36C	32	60	RIVER VIEW CIR	101	331,000	320,700	319,800	0.97
3/26/2012	4	55	42	OXBOW RD	101	745,000	786,300	788,600	1.06
3/26/2012	14	029A	1	PHEASANT RUN	101	1,496,516	1,184,600	1,432,400	0.96
3/27/2012	43B	30	6	GOODMAN LN	101	489,900	465,700	465,700	0.95
3/28/2012	24	150	4	PLAINVIEW RD	101	1,050,000	1,049,500	1,049,500	1
3/29/2012	38	149	11	CAMERON RD	101	435,000	514,500	514,500	1.18
3/30/2012	11	64	142	GLEZEN LN	101	625,000	592,600	592,600	0.95
3/30/2012	51B	16	12	MELVILLE PL	101	523,000	539,900	527,700	1.01
4/2/2012	14	28	22	TRAINING FIELD RD	101	637,333	652,700	644,600	1.01
4/13/2012	2	3	61	CAMPBELL RD	101	412,000	513,900	513,900	1.25
4/18/2012	4	119	18	CATHERINE'S FARM RD	101	1,082,500	1,091,200	1,091,200	1.01
4/18/2012	23	89	23	CONCORD RD	101	570,000	515,800	515,800	0.9
4/18/2012	52	48	66	DEAN RD	101	322,000	301,300	301,300	0.94
4/23/2012	42B	75	5	INDIAN RD	101	282,500	302,400	292,900	1.04
4/27/2012	24	144	52	PLAIN RD	101	740,000	640,900	640,900	0.87
4/27/2012	49	54	35	RICE RD	101	630,000	603,300	603,300	0.96
4/27/2012	52	89	45	DEAN RD	101	402,500	370,600	371,800	0.92
4/30/2012	4	57	53	CAMPBELL RD	101	518,000	486,700	486,700	0.94
4/30/2012	11	47	138	DRAPER RD	101	736,188	784,800	784,800	1.07
5/1/2012	12	33	244	GLEZEN LN	101	849,000	802,600	802,300	0.94
5/1/2012	19	42	10	ADAMS LN	101	674,400	686,900	686,900	1.02
5/4/2012	32	6	6	ERWIN RD	101	533,000	574,400	525,300	0.99
5/7/2012	51B	25	83	EAST PLAIN ST	101	435,000	347,100	347,100	0.8
5/11/2012	25	67	26	WHITE RD	101	640,000	486,900	486,900	0.76
5/18/2012	15	27	99	CONCORD RD	101	724,000	573,800	579,700	0.8
5/18/2012	19	081B	14	HIDDEN SPRINGS LN	101	1,800,000	1,638,600	1,638,600	0.91
5/25/2012	19	59	29	ADAMS LN	101	774,600	764,300	774,300	1
5/25/2012	43D	27	19	PEQUOT RD	101	865,000	790,500	790,500	0.91
5/29/2012	1	2	7	PESCE DR	101	1,024,000	1,046,000	1,041,100	1.02

LUC = Land Use Code

ASR = Assessment to Sales Ratio

Wayland BOA
Preliminary Review
2012 Residential Sales

06/10/2013

Sale Date	Map	Lot	No.	Street	LUC	Sale Price	FY'13 Assessment	Current Assessment	ASR
5/29/2012	28	26	3	JEFFREY RD	101	965,300	966,900	966,900	1
5/30/2012	43A	10	38	CEDAR CREST RD	101	390,000	364,300	369,800	0.95
5/30/2012	43C	33	69	MAIDEN LN	101	350,000	348,700	348,700	1
5/30/2012	51D	3	225	COMMONWEALTH RD	101	435,000	351,700	353,100	0.81
5/31/2012	44	112	9	RESERVOIR RD	101	500,000	524,200	524,200	1.05
6/1/2012	44	68	34	HIGH ROCK RD	101	452,000	601,100	508,500	1.13
6/4/2012	42D	67	4	HEMLOCK RD	101	328,000	273,700	273,700	0.83
6/6/2012	38	159	10	CHARENA RD	101	567,200	495,700	495,700	0.87
6/15/2012	10	60	3	SPRUCE TREE LN	101	839,000	628,200	628,200	0.75
6/15/2012	18	36	47	OLD SUDBURY RD	101	615,000	753,300	624,300	1.02
6/19/2012	14	44	66	GLEZEN LN	101	1,295,000	1,194,500	1,186,100	0.92
6/20/2012	1	5	121	OXBOW RD	101	458,000	503,400	503,400	1.1
6/20/2012	52	153	377	COMMONWEALTH RD	101	495,000	565,800	525,000	1.06
6/21/2012	51B	45	41	LEARY ST	101	589,000	476,500	476,500	0.81
6/22/2012	4	055A	38	OXBOW RD	101	962,500	914,700	898,000	0.93
6/22/2012	44	43	21	BARNEY HILL RD	101	825,000	735,900	735,900	0.89
6/22/2012	52	135	9	TIMBER LN	101	439,000	406,700	401,300	0.91
6/26/2012	39	26	22	DEER RUN	101	760,000	720,700	776,000	1.02
6/26/2012	48	135	34	BROOKS RD	101	525,000	433,500	439,200	0.84
6/26/2012	48	142	21	AQUEDUCT RD	101	470,000	433,800	433,800	0.92
6/28/2012	44	34	20	BARNEY HILL RD	101	742,000	692,400	692,400	0.93
6/29/2012	29	47	152	BOSTON POST RD	101	453,000	356,400	356,500	0.79
6/29/2012	30	61	24	OLD CONNECTICUT PATH	101	507,000	532,700	532,700	1.05
6/29/2012	46B	31	124	LAKESHORE DR	101	125,000	200,200	163,900	1.31
6/29/2012	46B	32	122	LAKESHORE DR	101	125,000	181,200	150,000	1.2
6/29/2012	48	95	28	RICE RD	101	330,000	350,000	349,000	1.06
6/29/2012	51C	28	34	BRADFORD ST	101	488,650	422,300	422,300	0.86
6/29/2012	46A	005A	480	OLD CONNECTICUT PATH	101	745,000	712,100	712,100	0.96
7/2/2012	4	112	39	YORK RD	101	855,500	865,400	865,400	1.01
7/2/2012	47B	76	11	PECK AVE	101	593,350	516,800	516,800	0.87
7/2/2012	52	54	21	SNAKE BROOK RD	101	525,000	504,600	504,600	0.96
7/6/2012	47D	54	40	JOYCE RD	101	635,000	546,500	559,200	0.88
7/6/2012	48	20	24	COUNTRY CORNERS RD	101	555,000	587,000	575,400	1.04
7/9/2012	30	057E	4	DAIRY FARM LN	101	1,140,000	1,102,500	1,085,600	0.95
7/10/2012	46D	106	192	WEST PLAIN ST	101	449,900	310,700	310,700	0.69
7/11/2012	7	9	242	CONCORD RD	101	550,000	493,400	493,400	0.9
7/11/2012	7	023A	9	ALPINE RD	101	478,000	450,700	451,800	0.95
7/11/2012	25	77	3	SYLVAN WAY	101	540,000	458,500	460,900	0.85
7/11/2012	38	65	10	OLD FARM CIR	101	875,000	670,300	670,300	0.77
7/12/2012	16	13	53	SEARS RD	101	1,185,000	1,052,400	1,052,400	0.89
7/12/2012	50	29	14	LAKE RD	101	450,050	396,700	396,700	0.88
7/12/2012	50	079C	93	LAKE RD TER	101	1,510,000	1,181,600	1,202,500	0.8
7/12/2012	51A	68	11	BENT AVE	101	700,000	643,400	643,400	0.92
7/18/2012	8	16	75	LINCOLN RD	101	875,000	1,003,700	999,800	1.14
7/18/2012	11	72	160	GLEZEN LN	101	1,225,000	1,053,200	1,053,200	0.86
7/19/2012	19	23	91	CLAYPIT HILL RD	101	1,605,000	1,504,300	1,504,300	0.94
7/23/2012	43B	44	16	HAPPY HOLLOW RD	101	500,000	487,100	487,100	0.97
7/26/2012	30	062B	18	OLD CONNECTICUT PATH	101	830,000	914,200	914,200	1.1
7/26/2012	45	9	70	RICE RD	101	475,000	443,100	443,100	0.93
7/27/2012	47B	65	279	MAIN ST	101	575,000	583,300	580,100	1.01
7/30/2012	51B	88	167	MAIN ST	101	542,000	468,400	468,400	0.86

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Sale Date	Map	Lot	No.	Street	LUC	Sale Price	FY'13 Assessment	Current Assessment	ASR
7/31/2012	19	69	74	CLAYPIT HILL RD	101	915,000	852,000	851,500	0.93
7/31/2012	24	158	4	LINGLEY LN	101	1,250,000	1,084,200	1,084,200	0.87
7/31/2012	30	011A	4	WESTWAY RD	101	633,000	560,200	572,000	0.9
7/31/2012	38	30	6	COLE RD	101	465,000	520,100	520,100	1.12
7/31/2012	44	45	15	BARNEY HILL RD	101	634,000	636,100	636,100	1
8/1/2012	48	32	48	COUNTRY CORNERS RD	101	596,000	524,000	524,000	0.88
8/1/2012	51A	91	9	MITCHELL ST	101	320,000	345,900	357,200	1.12
8/2/2012	47B	47	16	LAKEVIEW RD	101	445,000	376,500	376,500	0.85
8/3/2012	43D	30	11	PEQUOT RD	101	463,000	413,000	413,000	0.89
8/6/2012	25	104A	1	JOEL'S WAY	101	900,000	896,600	896,600	1
8/10/2012	24	128	22	PLAIN RD	101	403,000	466,600	466,600	1.16
8/10/2012	34	2	4	WINDY HILL LN	101	1,500,000	1,463,500	1,466,000	0.98
8/10/2012	42D	103	62	SYCAMORE RD	101	197,500	226,500	226,500	1.15
8/10/2012	47A	81	97	DUDLEY RD	101	380,000	346,200	348,300	0.92
8/10/2012	47C	044E	5	GENNARO CIR	101	919,000	787,100	747,700	0.81
8/15/2012	5	24	108	LINCOLN RD	101	1,420,000	1,450,600	1,453,400	1.02
8/15/2012	30	88	6	WHITE RD	101	420,000	431,500	431,500	1.03
8/15/2012	47B	8	18	BAYFIELD RD	101	519,000	450,600	442,100	0.85
8/15/2012	48	34	54	COUNTRY CORNERS RD	101	760,000	690,700	708,700	0.93
8/16/2012	39	14	47	SHAW DR	101	648,000	607,900	607,900	0.94
8/17/2012	42D	89	3	RUSSELL RD	101	350,000	347,600	334,700	0.96
8/20/2012	55	10	15	PEMBERTON RD	101	995,000	823,100	823,100	0.83
8/23/2012	51A	64	2	BENT AVE	101	435,000	405,100	405,100	0.93
8/24/2012	46B	57	7	RICHARD RD	101	403,000	382,400	382,400	0.95
8/27/2012	47C	36	10	PINE NEEDLE RD	101	487,500	396,700	396,700	0.81
8/28/2012	51B	84	192	MAIN ST	101	375,000	383,200	383,200	1.02
8/29/2012	36C	023A	10	RIVER VIEW CIR	101	568,000	468,700	468,700	0.83
8/30/2012	50	27	128	WEST PLAIN ST	101	556,500	441,000	509,700	0.92
9/4/2012	11	90	4	DYLAN'S CR	101	1,250,000	1,132,000	1,264,000	1.01
9/5/2012	43A	31	13	GARDEN PATH	101	527,000	482,000	482,000	0.91
9/14/2012	38	121	39	RICE SPRING LN	101	475,000	458,100	458,100	0.96
9/14/2012	50	45	95	LAKE RD TER	101	1,200,000	706,600	706,600	0.59
9/19/2012	15	11	133	GLEZEN LN	101	600,000	473,700	514,700	0.86
9/20/2012	18	092B	26	SAGE HILL RD	101	1,500,000	987,100	1,368,500	0.91
9/21/2012	42B	46	37	HIGHGATE RD	101	475,000	409,900	424,400	0.89
9/21/2012	51A	18	12	PLEASANT ST	101	338,500	359,300	359,300	1.06
9/25/2012	24	39	172	BOSTON POST RD	101	250,000	331,300	331,300	1.33
9/27/2012	11	78	21	HAZELBROOK LN	101	820,000	749,300	749,400	0.91
9/27/2012	35	17	145	BUCKSKIN DR	101	900,000	894,200	897,600	1
9/28/2012	3	57	196	OXBOW RD	101	525,000	550,000	550,000	1.05
9/28/2012	16	30	105	DRAPER RD	101	810,000	778,200	778,200	0.96
10/1/2012	50	40	11	LAKE RD TER	101	1,022,000	794,000	794,000	0.78
10/1/2012	46B	002A	2	ALICE DR	101	962,000	913,300	912,800	0.95
10/5/2012	42D	46	32	PINERIDGE RD	101	332,000	310,100	310,100	0.93
10/11/2012	25	69	23	SYLVAN WAY	101	350,000	434,900	425,900	1.22
10/12/2012	34	17	26	FOREST HILL RD	101	1,050,000	1,039,400	1,039,400	0.99
10/17/2012	43A	53	32	RICE SPRING LN	101	305,000	381,700	381,700	1.25
10/26/2012	41	5	190	STONEBRIDGE RD	101	665,000	614,400	629,200	0.95
10/26/2012	46D	59	18	LODGE RD	101	379,000	334,100	336,900	0.89
10/30/2012	50	48	45	LAKE RD	101	414,511	343,800	362,900	0.88
11/1/2012	47B	74	140	SCHOOL ST	101	818,000	879,900	879,900	1.08

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Sale Date	Map	Lot	No.	Street	LUC	Sale Price	FY'13 Assessment	Current Assessment	ASR
11/5/2012	46D	75	6	BOGREN LN	101	620,000	597,400	598,100	0.96
11/8/2012	4	39	50	RED BARN RD	101	307,000	411,100	408,500	1.33
11/9/2012	32	3	9	HEARD RD	101	783,500	691,600	694,400	0.89
11/15/2012	30	81	108	BOSTON POST RD	101	449,000	353,400	353,400	0.79
11/16/2012	29	49	143	BOSTON POST RD	101	370,000	294,500	315,400	0.85
11/16/2012	47B	18	10	DUDLEY RD	101	345,000	328,600	311,100	0.9
11/20/2012	3	48	136	OXBOW RD	101	730,000	420,600	625,900	0.86
11/20/2012	15	17	115	GLEZEN LN	101	430,000	452,000	451,100	1.05
11/20/2012	50	68	24	MORRILL DR	101	635,000	465,900	467,900	0.74
11/26/2012	15	53	4	SQUIRREL HILL RD	101	1,025,000	806,900	810,700	0.79
11/28/2012	46D	40	177	WEST PLAIN ST	101	476,000	353,500	384,000	0.81
11/29/2012	4	115	27	YORK RD	101	985,000	1,041,700	1,048,000	1.06
11/29/2012	42D	29	7	CASTLE RD	101	395,000	382,600	420,100	1.06
11/30/2012	46B	36	102	LAKESHORE DR	101	400,000	368,000	368,300	0.92
12/4/2012	38	160	16	CHARENA RD	101	565,000	573,100	573,100	1.01
12/7/2012	10	2	63	MOORE RD	101	390,000	428,900	428,900	1.1
12/7/2012	42B	49	9	HOLBROOK RD	101	542,000	469,300	469,500	0.87
12/11/2012	43B	6	3	RICE SPRING LN	101	500,000	503,700	519,900	1.04
12/14/2012	2	18	85	OXBOW RD	101	510,000	525,900	525,900	1.03
12/14/2012	39	042B	188	COCHITUATE RD	101	980,000	983,800	984,600	1
12/20/2012	15	60	7	SQUIRREL HILL RD	101	875,000	908,000	874,700	1
12/20/2012	51B	55	44	EAST PLAIN ST	101	590,000	458,900	492,400	0.83
12/21/2012	42D	25	12	CASTLE RD	101	380,000	379,300	375,400	0.99
12/28/2012	52	191	36	SCHOOL ST	101	288,000	270,300	297,700	1.03
1/6/2012	40	044B	1	CHRISTINA	102	450,000	434,000	422,300	0.94
1/13/2012	45	046B	4	INDIAN DAWN	102	300,000	385,200	385,200	1.28
1/20/2012	23	123	15	HASTINGS WAY	102	609,900	555,200	555,200	0.91
1/25/2012	23	124	17	HASTINGS WAY	102	679,900	650,700	650,700	0.96
1/27/2012	52	208G	12	DECOLORES DR	102	435,000	432,700	464,800	1.07
2/8/2012	23	121	9	HASTINGS WAY	102	740,000	644,000	644,000	0.87
2/10/2012	40	018B	616	HAYFIELD LN	102	985,000	925,400	925,400	0.94
3/30/2012	45	062A	13	COLTSWAY	102	395,250	425,900	425,900	1.08
4/3/2012	53	032A	212	WILLOWBROOK DR	102	580,000	544,800	544,800	0.94
4/10/2012	40	018C	617	HAYFIELD LN	102	985,000	954,400	954,400	0.97
4/13/2012	23	144	2	HASTINGS WAY	102	689,900	647,800	647,800	0.94
4/19/2012	23	143	4	HASTINGS WAY	102	549,900	563,100	563,100	1.02
4/20/2012	45	099E	17	PICKWICK WAY	102	585,000	456,500	492,800	0.84
4/25/2012	45	077B	47	HILLSIDE DR	102	465,000	424,900	424,900	0.91
4/30/2012	33	023L	6	GREEN WAY	102	290,000	278,500	286,000	0.99
5/1/2012	45	076D	43	HILLSIDE DR	102	520,000	467,500	467,500	0.9
5/1/2012	52	208F	10	DECOLORES DR	102	434,000	432,700	432,700	1
5/16/2012	45	097C	52	PICKWICK WAY	102	299,000	333,600	333,600	1.12
5/20/2012	45	072A	1	HILLSIDE DR	102	515,000	466,400	466,400	0.91
5/25/2012	45	095C	40	PICKWICK WAY	102	501,000	430,500	430,500	0.86
5/31/2012	45	56	4	STEEPLETREE	102	323,000	333,000	333,000	1.03
6/4/2012	45	098A	1	PICKWICK WAY	102	559,000	483,100	483,100	0.86
6/8/2012	33	023N	6	GREEN WAY	102	270,000	293,800	293,800	1.09
6/8/2012	23	141	8	HASTINGS WAY	102	609,900	555,200	555,200	0.91
6/12/2012	40	036B	4	ESSEX	102	372,500	375,800	375,800	1.01
6/15/2012	52	208J	17	DECOLORES DR	102	450,000	442,600	442,600	0.98
6/21/2012	40	055A	101	DAHLIA DR	102	590,000	679,500	686,500	1.16

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Sale Date	Map	Lot	No.	Street	LUC	Sale Price	FY'13 Assessment	Current Assessment	ASR
6/21/2012	52	208L	19	DECOLORES DR	102	462,500	463,500	463,500	1
6/21/2012	23	125	19	HASTINGS WAY	102	609,900	555,200	555,200	0.91
6/27/2012	45	055B	6	STEEPLETREE	102	423,300	426,600	430,800	1.02
6/28/2012	35	001B	18	ASTRA	102	428,000	360,300	360,300	0.84
7/16/2012	45	094D	32	PICKWICK WAY	102	332,000	345,100	345,100	1.04
7/18/2012	40	043A	5	CHRISTINA	102	429,900	401,200	407,300	0.95
7/19/2012	40	46	1	TURKEY HILL RD	102	278,000	299,600	288,100	1.04
7/24/2012	52	208M	20	DECOLORES DR	102	472,425	473,800	464,500	0.98
8/1/2012	45	081B	71	HILLSIDE DR	102	369,000	295,900	295,900	0.8
8/3/2012	33	21	16	GREEN WAY	102	785,000	655,300	655,300	0.83
8/10/2012	23	146	38	HASTINGS WAY	102	599,000	531,300	519,000	0.87
8/13/2012	52	208K	18	DECOLORES DR	102	445,000	368,000	433,000	0.97
8/17/2012	40	028B	2	BRANDYWYNE	102	350,000	342,400	342,400	0.98
8/30/2012	45	61	14	COLTSWAY	102	429,000	395,700	395,700	0.92
9/14/2012	33	023K	6	GREEN WAY	102	280,000	280,100	280,100	1
9/18/2012	35	005A	10	ASTRA	102	410,000	335,500	335,500	0.82
11/2/2012	45	084A	89	HILLSIDE DR	102	531,750	432,600	426,500	0.8
11/20/2012	23	161	27	RIVER ROCK WAY	102	619,000	6,700	576,300	0.93
11/20/2012	23	159	23	RIVER ROCK WAY	102	606,600	6,700	561,000	0.92
11/27/2012	45	060C	15	COLTSWAY	102	435,000	406,500	405,600	0.93
12/5/2012	23	158	21	RIVER ROCK WAY	102	747,721	6,700	681,300	0.91
12/7/2012	23	152	7	RIVER ROCK WAY	102	699,000	6,700	632,600	0.91
12/7/2012	23	151	5	RIVER ROCK WAY	102	572,400	6,700	517,200	0.9
12/11/2012	45	047A	2	INDIAN DAWN	102	334,000	323,000	319,900	0.96
12/14/2012	23	149	1	RIVER ROCK WAY	102	659,900	6,700	576,700	0.87
12/20/2012	51D	47	16	WILLARD ST	102	329,000	270,100	270,100	0.82
12/28/2012	40	069A	1501	WISTERIA WAY	102	669,600	690,700	690,700	1.03
5/24/2012	51B	89	163	MAIN ST	105	562,500	505,400	510,100	0.91
4/26/2012	3	52	180	OXBOW RD	109	1,780,000	1,860,900	1,860,900	1.05
9/4/2012	47C	10	31	MATHEWS DR	109	342,500	325,200	330,400	0.96
5/25/2012	27	13	155	PELHAM ISLAND RD	130	400,000	298,200	298,200	0.75
10/12/2012	30	061A	30	OLD CONNECTICUT PATH	130	400,000	378,900	378,900	0.95

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Initial Statistics

Summary by Land Use WAYLAND, MA

06/10/2013

Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101	177	662,087	624,972	0.96	563,000	524,000	0.95	0.07	9.42%	0.94
102	54	509,079	479,956	0.95	468,712	453,050	0.94	0.06	7.45%	0.94
105	1	562,500	510,100	0.91	562,500	510,100	0.91	0.00	0.00%	0.91
109	2	1,061,250	1,095,650	1.01	1,061,250	1,095,650	1.01	0.04	4.46%	1.03
130	2	400,000	338,550	0.85	400,000	338,550	0.85	0.10	11.76%	0.85
		627,816	592,865	0.96	541,000	509,900	0.95	0.07	8.93%	0.94

Summary by Style
WAYLAND, MA

06/10/2013

Style	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
01 Ranch	24	438,517	409,879	0.97	402,750	382,050	0.95	0.05	9.74%	0.93
02 Split-Level	15	611,150	561,680	0.93	567,200	524,200	0.93	0.06	8.53%	0.92
03 Colonial	70	895,414	859,790	0.96	839,500	789,550	0.96	0.05	6.76%	0.96
04 Cape Cod	30	522,554	483,937	0.94	480,500	481,700	0.93	0.10	12.15%	0.93
05 Bungalow	7	278,143	284,143	1.05	330,000	310,100	1.06	0.10	9.16%	1.02
06 Conventional	11	452,468	421,982	0.94	435,000	420,100	0.92	0.11	11.07%	0.93
07 Contemporary	8	881,375	791,012	0.90	745,000	702,450	0.87	0.08	10.78%	0.90
08 Raised Ranch	13	551,115	517,138	0.95	525,000	513,900	0.92	0.04	9.45%	0.94
10 Three Family	1	562,500	510,100	0.91	562,500	510,100	0.91	0.00	0.00%	0.91
36 Cottage	1	125,000	163,900	1.31	125,000	163,900	1.31	0.00	0.00%	1.31
45 Townhouse-Avg	6	449,821	450,183	1.00	447,500	453,050	0.99	0.01	2.36%	1.00
55 Condominium	48	516,486	483,677	0.95	517,500	448,600	0.93	0.06	7.62%	0.94
99 Vacant Land	2	400,000	338,550	0.85	400,000	338,550	0.85	0.10	11.76%	0.85
	627,816	592,865	0.96	541,000	509,900	0.95	0.07	8.93%	0.94	

Summary by Sale Price Quartile
WAYLAND, MA

06/10/2013

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	59	342,671	342,897	1.01	350,000	342,400	1.00	0.08	10.73%	1.00
2	59	476,908	449,817	0.94	475,000	443,100	0.94	0.08	8.71%	0.94
3	59	626,108	576,778	0.92	619,000	573,100	0.91	0.04	6.56%	0.92
4	59	1,065,579	1,001,968	0.94	985,000	914,200	0.95	0.05	7.90%	0.94
		627,816	592,865	0.96	541,000	509,900	0.95	0.06	8.93%	0.94

Summary by Actual Year Built
WAYLAND, MA

06/10/2013

AYBGroup	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
0-1900	13	617,242	581,462	0.94	507,000	492,400	0.92	0.09	9.53%	0.94
1900-1930	13	391,346	372,169	0.97	380,000	348,300	0.96	0.07	8.97%	0.95
1930-1940	11	355,704	345,682	1.01	379,000	336,900	1.01	0.12	13.59%	0.97
1940-1950	8	457,625	424,938	0.95	467,000	434,850	0.89	0.05	12.50%	0.93
1950-1960	44	522,658	500,493	0.97	472,500	463,300	0.95	0.07	9.71%	0.96
1960-1970	38	665,513	604,263	0.93	634,500	555,500	0.93	0.06	9.56%	0.91
1970-1980	25	531,416	508,600	0.96	450,000	430,800	0.95	0.06	7.58%	0.96
1980-1990	21	693,883	636,105	0.92	531,750	483,100	0.91	0.10	8.84%	0.92
1990-2000	19	791,079	782,000	0.99	818,000	865,400	1.00	0.06	6.84%	0.99
2000-2013	42	845,366	802,974	0.95	694,450	649,250	0.94	0.04	5.80%	0.95
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	2	400,000	338,550	0.85	400,000	338,550	0.85	0.10	11.76%	0.85
		627,816	592,865	0.96	541,000	509,900	0.95	0.07	8.93%	0.94

**Summary by Site Index
WAYLAND, MA**

06/10/2013

Site Index	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
3	22	620,998	582,555	0.94	609,900	558,100	0.93	0.03	4.50%	0.94
4	4	380,500	339,150	0.94	409,500	342,350	0.82	0.03	18.29%	0.89
5	18	563,939	517,783	0.91	553,250	502,500	0.91	0.10	8.85%	0.92
6	102	481,274	452,889	0.95	442,000	420,650	0.94	0.07	8.77%	0.94
7	33	707,521	660,061	0.96	633,000	559,200	0.92	0.08	11.53%	0.93
8	37	858,546	845,324	0.99	810,000	776,000	1.00	0.05	4.92%	0.98
L	12	1,135,293	1,096,767	0.97	1,149,000	1,049,200	0.95	0.06	9.04%	0.97
P	3	1,244,000	901,033	0.72	1,200,000	794,000	0.78	0.02	8.97%	0.72
Q	1	400,000	368,300	0.92	400,000	368,300	0.92	0.00	0.00%	0.92
R	4	217,500	234,225	1.14	182,500	219,300	1.17	0.09	9.62%	1.08
Q		627,816	592,865	0.96	541,000	509,900	0.95	0.06	8.93%	0.94

**Summary by Lot Size
WAYLAND, MA**

06/10/2013

Land Area	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
00.00-0.1 AC	55	490,095	465,022	0.97	462,500	433,000	0.94	0.06	8.32%	0.95
00.10-0.25 AC	12	343,375	316,642	0.94	347,250	315,450	0.91	0.07	10.16%	0.92
00.25-0.33 AC	11	479,141	415,436	0.88	449,900	420,100	0.86	0.05	9.51%	0.87
00.33-0.5 AC	30	477,497	423,923	0.90	461,500	399,000	0.90	0.04	6.19%	0.89
00.50-1 AC	60	659,574	610,285	0.95	566,100	524,500	0.93	0.09	10.81%	0.93
01.00-3 AC	64	840,297	815,667	0.98	755,000	742,650	0.98	0.04	6.92%	0.97
03.00-5 AC	2	687,500	762,000	1.10	687,500	762,000	1.10	0.05	4.09%	1.11
05.00-10 AC	2	1,382,500	1,454,450	1.05	1,382,500	1,454,450	1.05	0.01	0.48%	1.05
		627,816	592,865	0.96	541,000	509,900	0.95	0.05	8.93%	0.94

Summary by Building Size WAYLAND, MA

06/10/2013

Building Size	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
0 - 500	2	262,500	231,050	1.03	262,500	231,050	1.03	0.28	27.18%	0.88
500 - 1000	4	222,875	230,325	1.08	218,750	248,300	1.15	0.03	8.48%	1.03
1000 - 1500	15	333,700	317,127	0.96	332,000	311,100	0.96	0.06	7.08%	0.95
1500 - 2000	43	404,151	379,795	0.95	414,511	375,400	0.92	0.10	12.13%	0.94
2000 - 2500	54	482,169	461,535	0.97	471,212	459,500	0.96	0.05	7.81%	0.96
2500 - 3000	33	603,073	548,506	0.93	609,900	552,900	0.91	0.05	8.76%	0.91
3000 - 4000	43	729,061	676,847	0.94	740,000	655,300	0.93	0.06	7.78%	0.93
4000 - 5000	17	902,776	879,294	0.98	900,000	879,900	0.96	0.04	7.54%	0.97
5000 - 10000	24	1,305,367	1,249,571	0.96	1,250,000	1,140,100	0.96	0.05	6.73%	0.96
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	1	400,000	378,900	0.95	400,000	378,900	0.95	0.00	0.00%	0.95
		627,816	592,865	0.96	541,000	509,900	0.95	0.06	8.93%	0.94

Summary by Sale Date
WAYLAND, MA

06/10/2013

Sale Date Quarter	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2012, Q 1	38	689,262	670,992	0.98	586,450	554,050	0.96	0.07	8.44%	0.97
2012, Q 2	75	595,761	566,141	0.96	525,000	503,400	0.94	0.07	9.11%	0.95
2012, Q 3	77	659,982	611,029	0.94	542,000	504,600	0.93	0.07	8.63%	0.93
2012, Q 4	46	575,478	541,491	0.95	536,875	480,950	0.93	0.07	9.77%	0.94
		627,816	592,865	0.96	541,000	509,900	0.95	0.07	8.93%	0.94

**Summary by Condo Complex
WAYLAND, MA**

06/10/2013

Condo Complex	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
05 TURKEY HILL	182	663,046	626,365	0.96	559,500	520,000	0.95	0.07	9.36%	0.94
06 STONEBRIDGE	7	388,343	361,671	0.94	410,000	360,300	0.95	0.06	6.47%	0.93
07 HILLSIDE	10	467,675	416,630	1.03	395,250	395,700	1.02	0.06	8.12%	1.02
10 WILLOWBROOK	1	580,000	544,800	0.94	580,000	428,500	0.88	0.04	8.18%	0.89
11 THE MEADOWS	2	629,800	688,600	1.10	629,800	544,800	0.94	0.00	0.00%	0.94
12 6 GREENWAY	3	280,000	286,633	1.02	280,000	688,600	1.10	0.07	5.91%	1.09
13 GREEN WAY	1	785,000	655,300	0.83	280,000	286,000	1.00	0.01	3.33%	1.02
14 FLD MAINSTON	2	985,000	655,300	0.83	785,000	655,300	0.83	0.00	0.00%	0.83
17 16 WILLARD ST	1	329,000	939,900	0.95	985,000	939,900	0.95	0.01	1.58%	0.95
20 WAYLND GARD	6	449,821	270,100	0.82	329,000	270,100	0.82	0.00	0.00%	0.82
22 WAYLAND COM	14	642,359	450,183	1.00	447,500	453,050	0.99	0.01	2.36%	1.00
		627,816	588,236	0.92	614,450	569,700	0.91	0.02	2.75%	0.92
		627,816	592,865	0.96	541,000	509,900	0.95	0.06	8.93%	0.94

**Summary by Sale Price Half
WAYLAND, MA**

06/10/2013

Sale Price Half	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	118	409,789	396,357	0.98	428,500	399,000	0.96	0.08	10.22%	0.97
2	118	845,843	789,373	0.93	743,500	688,800	0.93	0.06	7.39%	0.93
		627,816	592,865	0.96	541,000	509,900	0.95	0.07	8.93%	0.94

Summary by Sale Date Half
WAYLAND, MA

06/10/2013

Sale Date Half	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2012, H 1	113	627,204	601,401	0.97	540,000	514,500	0.96	0.06	8.79%	0.96
2012, H 2	123	628,379	585,023	0.94	542,000	493,400	0.93	0.07	9.06%	0.93
		627,816	592,865	0.96	541,000	509,900	0.95	0.06	8.93%	0.94

**Summary by Residential Grade
WAYLAND, MA**

06/10/2013

Residential Grade	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	26	599,075	554,565	0.93	608,250	555,200	0.93	0.04	5.50%	0.93
2	7	235,429	256,029	1.12	240,000	274,700	1.14	0.08	7.64%	1.09
3	2	338,750	289,000	0.85	338,750	289,000	0.85	0.02	2.35%	0.85
4	64	442,325	414,703	0.95	435,000	400,900	0.93	0.08	10.92%	0.94
5	56	570,735	527,464	0.94	541,000	520,000	0.94	0.07	8.34%	0.92
6	18	768,834	707,961	0.93	755,000	718,750	0.94	0.06	7.39%	0.92
7	46	693,972	673,548	0.98	642,300	688,600	1.00	0.07	7.98%	0.97
8	8	1,233,125	1,147,338	0.94	1,217,500	1,084,900	0.96	0.05	6.12%	0.93
9	6	1,476,919	1,496,150	1.01	1,458,258	1,442,900	0.99	0.06	8.42%	1.01
	3	1,835,000	1,722,033	0.94	1,800,000	1,638,600	0.94	0.02	1.77%	0.94
		627,816	592,865	0.96	541,000	509,900	0.95	0.06	8.93%	0.94

Brideau, Ellen

From: Assessors <assessors@wayland.ma.us>
Sent: Wednesday, June 05, 2013 12:29 PM
To: Brideau, Ellen
Subject: FW: REMINDER: 2013 State Owned Land Valuation Public Hearing and Revision Request Info

From: DLS_Alerts@dor.state.ma.us[SMTP:DLS_ALERTS@DOR.STATE.MA.US]
Sent: Wednesday, June 05, 2013 12:26:20 PM
To: Assessors
Subject: REMINDER: 2013 State Owned Land Valuation Public Hearing and Revision Request Info
Auto forwarded by a Rule

2013 State Owned Land Valuation Public Hearing on June 6th, State Owned Land Revision Requests Due June 10th

Pursuant to MGL ch. 58 sec. 14, a Formal Public Hearing on the proposed 2013 State Owned Land valuations will be held by the Department of Revenue's Bureau of Local Assessment at the Saltonstall Building, 100 Cambridge Street, 4th floor, Meeting Room A, Boston, Massachusetts on Thursday, June 6, 2013 at 10:00 a.m.

State owned land valuations are available on our website in the [Local Assessment section](#). Data is presented in three files, one file for Cherry Sheet reimbursable land, the second for Department of Conservation and Recreation's Division of Water Supply Protection reimbursable land and the third is for Department of Conservation and Recreation's Division of Water Supply Protection Annexed Land.

Any community questioning their proposed state owned land valuation should contact Jack Lyons at 617-626-2368. Instructions for completing the *State Owned Land Revision Request* are available on the Department's website in the [Local Assessment section](#). Completed Revision data must be received by 5:00 p.m. on June 10, 2013.

Final state owned land valuations will be reposted to the website on or before July 20, 2013.

Once finalized, the 2013 SOL values will first be used for the 2015 Cherry Sheets and the Department of Conservation and Recreation's Division of Water Supply Protection and Annexed Land values will be calculated in the spring of 2014 for fiscal year 2014.

To be pre-registered for building security, please call Emanuela Achin at (617) 626-2331.

2013

CHERRY SHEET STATE OWNED LAND

CLICK ON DOWN ARROW TO SELECT CITY OR TOWN →		Wayland						
COMMUNITY / SITE NAME	DOR-ID-NUMBER	LOCATION	COMMUNITY ID	CLS AGENCY	L TYPE	LOTS	ACRES	VALUATION
Wayland Cochituate St Pk	315/009.M-2604-0101.0	Commonwealth Rd	55-034	910 DCR	P	13	5.98	5,122,000
					R	0	42.50	1,075,300
					U	0	2.14	5,400
Wayland Cochituate St Pk Total						13	50.62	6,202,700
Grand Total						13	50.62	6,202,700

2013

CHERRY SHEET STATE OWNED LAND

CLICK ON DOWN ARROW TO SELECT CITY OR TOWN →		Natick									
COMMUNITY / SITE NAME	DOR-ID-NUMBER	LOCATION	COMMUNITY ID	CLS	AGENCY	L TYPE	LOTS	ACRES	VALUATION		
Natick Lake Cochituate St Pk	198/009.M-2604-0101.0	Off Commonwealth Rd	MAP 11 LOT 16 TO 20 910	DCR		P	17	5.85	3,583,600		
						R	0	144.52	3,201,600		
						U	0	14.70	32,000		
							17	165.07	6,817,200		
	198/009.M-2604-0101.3	169 West Central St	MAP 41 LOT 80	DCR		R	0	0.27	6,900		
						U	0	1.50	9,500		
							0	1.77	16,400		
Natick Lake Cochituate St Pk Total							17	166.84	6,833,600		
Natick State Armory	198/009.A-2604-0102.0	149 Speen St	MAP 41 LOT 84	MMD		P	7	3.21	1,521,800		
						R	0	21.66	485,200		
							7	24.87	2,007,000		
Natick State Armory Total							7	24.87	2,007,000		
Grand Total							24	191.71	8,840,600		

2013

CHERRY SHEET STATE OWNED LAND

CLICK ON DOWN ARROW TO SELECT CITY OR TOWN →		Framingham									
COMMUNITY / SITE NAME	DOR-ID-NUMBER	LOCATION	COMMUNITY ID	CLS	AGENCY	L TYPE	LOTS	ACRES	VALUATION		
Framingham Callahan St Pk	100/009.M-2603-0111.0	Millwood St	412-1-15, 423-3-14C	910	DCR	P	7	4.30	1,234,700		
						R	0	214.86	3,338,500		
	100/009.M-2603-0112.0	Edmands Rd	MAP 432-1-12,441-1-1	910	DCR	P	25	25.00	4,573,200		
						R	0	332.98	4,289,000		
						U	0	19.13	5,173,800		
							25	377.11	9,522,200		
	100/009.M-2603-0113.0	Edmands Rd	413-1-18B	910	DCR	R	0	7.20	111,900		
							0	7.20	111,900		
	100/009.M-2603-0113.1	1048 Edmands Rd	432/1/14	910	DCR	P	4	4.00	686,200		
						R	0	4.84	75,200		
							4	8.84	761,400		
Framingham Callahan St Pk Total							36	612.31	14,968,700		
Framingham Cochituate St Pk	100/009.M-2603-0110.0	Cochituate Park	305-214	910	DCR	P	18	3.31	3,101,400		
						R	0	3.86	65,400		
						U	0	110.82	375,700		
Framingham Cochituate St Pk Total							18	117.99	3,542,500		
Framingham Framingham St Coll	100/009.I-2603-0101.0	41 Adams Rd	MAP 218-34 LOT 9C	917	DOE	P	2	0.37	186,200		
						R	0	0.18	3,100		
							2	0.55	189,300		
	100/009.I-2603-0102.0	538 Union Ave	MAP 202-3 LT 22	917	DOE	P	8	1.47	508,400		
						R	0	2.33	39,600		
							8	3.80	548,000		
	100/009.I-2603-0103.0	28 High St	MAP 218-34 LOT 8	917	DOE	P	6	1.10	558,500		
						R	0	0.12	2,000		
							6	1.22	560,500		
	100/009.I-2603-0104.0	118 State St	MAP 206-13 LOT 6	917	DOE	P	2	0.36	186,200		
						R	0	0.40	6,800		
							2	0.76	193,000		
	100/009.I-2603-0104.1	53 State St	218-35 LT 14	917	DOE	P	4	0.73	372,300		
						R	0	0.80	13,600		
							4	1.53	385,900		
	100/009.I-2603-0105.0	123 Maple St	MAP 31-30 LOT 8	917	DOE	P	5	0.92	486,900		
						R	0	2.08	35,400		
							5	3.00	522,300		
	100/009.I-2603-0106.0	220 Maple St	MAP 222-44 LOT 1	917	DOE	P	3	0.55	279,200		

CHERRY SHEET STATE OWNED LAND

CLICK ON DOWN ARROW TO SELECT CITY OR TOWN →		Framingham									
COMMUNITY / SITE NAME	DOR-ID-NUMBER	LOCATION	COMMUNITY ID	CLS	AGENCY	L TYPE	LOTS	ACRES	VALUATION		
Framingham Framingham St Coll	100/009.I-2603-0106.0	220 Maple St	MAP 222-44 LOT 1	917	DOE	R	0	10.44	177,500		
							3	10.99	456,700		
	100/009.I-2603-0107.0	100 State St	MAP 216-32 LOT 1	917	DOE	P	30	5.51	2,792,300		
							0	23.39	397,600		
	100/009.I-2603-0108.0	45 Maynard Rd	MAP 222-43 LOT 5	917	DOE	P	4	0.73	372,300		
							0	2.33	39,600		
	100/009.I-2603-0109.0	16 State St	MAP 230-36 LT 1,2,6	917	DOE	P	4	3.06	411,900		
							9	1.65	837,700		
	100/009.I-2603-0110.0	45 Adams Rd	218-34-9A	917	DOE	P	1	0.18	93,100		
							0	0.10	1,600		
	100/009.I-2603-0110.1	14 Adams Rd	MP218 BLK35 LT2	917	DOE	P	1	0.28	94,700		
							1	0.18	93,100		
	100/009.I-2603-0110.2	22 Adams Rd	MP218 BLK35 LT3	917	DOE	P	1	0.29	95,000		
							0	0.04	700		
	100/009.I-2603-0111.0	6 Adams Rd	MP 218 BLK35 LT1	917	DOE	P	1	0.22	93,800		
							1	0.18	93,100		
							0	0.17	2,900		
							1	0.35	96,000		
							77	57.65	7,691,100		
Framingham Framingham St Coll Total											
Framingham MCI Framingham	100/009.D-2603-0114.0	Western Ave	MAP 181-413 LOT 3	912	MCI	P	18	18.00	2,037,900		
							0	4.07	69,200		
	100/009.D-2603-0115.0	Merchant St	181-413 LT 3E	912	MCI	P	18	22.07	2,107,100		
							98	18.00	4,925,000		
							0	10.02	170,300		
	100/009.D-2603-0116.0	364 Irving St	MAP 122-251 LOT 12	912	MCI	P	7	1.26	441,600		
							0	0.12	2,000		
	100/009.D-2603-0117.0	35 Herbert St	MAP 120-244 LT3	912	MCI	P	7	1.38	443,600		
							6	1.10	378,500		
							0	0.18	3,100		
	100/009.D-2603-0118.0	Western Ave	MAP 181-413 LOT 3B	912	MCI	P	6	1.28	381,600		
							14	2.57	883,100		
							0	0.03	500		

CHERRY SHEET STATE OWNED LAND

CLICK ON DOWN ARROW TO SELECT CITY OR TOWN →		Framingham						
COMMUNITY / SITE NAME	DOR-ID-NUMBER	LOCATION	COMMUNITY ID	CLS AGENCY	L TYPE	LOTS	ACRES	VALUATION
Framingham MCI Framingham	100/009.D-2603-0119.0	10 Loring Dr	MAP 120-245 LOT 5	912 MCI	P R	14	2.60	883,600
						7	1.29	351,800
						0	0.01	200
						7	1.30	352,000
Framingham MCI Framingham Total						150	56.65	9,263,200
Grand Total						281	844.60	35,465,500

2009

2009 CHERRY SHEET STATE OWNED LAND

CLICK ON DOWN ARROW TO SELECT CITY OR TOWN		Wayland						
COMMUNITY / SITE NAME	DOR-ID-NUMBER	LOCATION	COMMUNITY ID	CLS AGENCY	L TYPE	LOTS	ACRES	VALUATION
Wayland Cochituate St Pk	315/009.M-2604-0101.0	Commonwealth Rd	55-034	910 DEM	P	13	5.98	4,986,800
					R	0	42.50	1,024,300
					U	0	2.14	5,100
Wayland Cochituate St Pk Total						13	50.62	6,016,200
Grand Total						13	50.62	6,016,200

2005

CHERRY SHEET STATE OWNED LAND

CLICK ON DOWN ARROW TO SELECT CITY OR TOWN		Wayland						
COMMUNITY / SITE NAME	DOR-ID-NUMBER	LOCATION	COMMUNITY ID	CLS AGENCY	L TYPE	LOTS	ACRES	VALUATION
Wayland Cochituate St Pk	315/009.M-2604-0101.0	Commonwealth Rd	55-034	910 DEM	P	13	5.98	3,738,400
					R	0	42.50	1,219,800
					U	0	2.14	6,000
Wayland Cochituate St Pk Total						13	50.62	4,964,200
						13	50.62	4,964,200
Grand Total						13	50.62	4,964,200



State Owned Land Revision Request

2013 - Instructions

The Bureau of Local Assessment recently concluded the 2013 revaluation program for all reimbursable state owned land pursuant to MGL Ch. 58 §13-17, and MGL Ch. 59 §5G. Communities questioning their proposed state owned land values should attend the public hearing at DOR offices, 100 Cambridge Street, Boston, Massachusetts on Thursday, June 6, 2013 at 10 a.m. Assessors must, at a minimum, comply with the instructions in this *State Owned Land Revision Request*. Forms needed include the Sales Analysis Form if a sufficient number of sales are available or the Land Abstraction (Residual) Form if there are not enough sales. Also, all documents requested below must be provided to the Bureau of Local Assessment on or before 5:00 p.m. on June 10, 2013. Bureau representatives will review the documentation submitted by the assessors. Final values, including revised 2013 state owned land values, will be posted to the Department's website on or before July 20, 2013. Should a community continue to be aggrieved after the final valuations are posted to the Internet it will have until August 10, 2013 to file an appeal with the Appellate Tax Board.

In order to review your concerns about the valuation of eligible land in your community please provide the information requested below for each site in question.

1. Current property record cards, assessor's maps (index and parcel),
2. Zoning map with the table of dimensional & use regulations along with a list of municipally accepted streets,
3. Deed or order of taking along with the commitment for the year prior to state acquisition,
4. Sales Analysis Form must be completed for at least three comparable calendar year 2008 land sales. Land sales must be of comparable properties in terms of location, zoning, physical characteristics, etc. Depending on the size and nature of the site, the analysis needs to consider all directly comparable land sales, prime lot sales; rear/excess land sales and unbuildable land sales. Provide information required in number (1.) above for each comparable land sale.
5. Land Abstraction (Residual) Form must be completed if there are an insufficient number of calendar year 2012 comparable land sales. This abstraction method will be used to develop value estimates. Provide information required in number (1.) above for each residual sale.
6. Proposed site land valuation based on the Bureau of Local Assessment's *Certification Standards*, revised March 2012.

Your cooperation is appreciated. If you have questions please contact Jack Lyons at 617-626-2368.