

**Town of Wayland
Board of Assessors
Monday October 28, 2013**

S. Rufo called the meeting to order at 7:15pm and welcomed David Hill as a new board member.

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

Review of Minutes from September 23rd

J. Brodie moved to accept the minutes of September 23rd as presented. M. Upton seconded. Vote Unanimous.

Correspondence

None

Circuit Breaker

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. M. Upton seconded.

Chapter Land

The Chapter Land applications for FY'15 have been received. There were no new applicants, only repeat applicants. J. Brodie moved to approve by signature the FY'15 Chapter Land applications that include eight applications for ten parcels filing for 61A (Forest, Agricultural or Horticultural); and 16 applications for 26 parcels filing for 61B (Recreational or Open Space). D. Hill seconded.

Documents for BOA Signature

Circuit Breaker exemptions September 2013	\$1,235.92
Motor vehicle excise fourth commitment 2013	\$79,250.19
Motor vehicle excise fifth commitment 2013	\$69,957.39
Excise tax abated September 2013	\$3,012.00
Rescind Excise Abatement 2013	\$113.54

FY'14 Interim Valuation Update

Report of Impact Notice activity

The impact notices were sent from the mailing company on Thursday October 24th and phone calls from residents came in steadily on Monday, October 28th to ask questions regarding their FY'14 assessments and to schedule appointments to review their assessments with Director Brideau. Residents are now used to the process and brought both last year's and this year's letters and documents to their appointments. There were about 20 phone calls on October 28th. Ten in-office appointments were scheduled and another seven field reviews were scheduled. Seven residents came to the counter and either met with Director Brideau or scheduled appointments for another time.

J. Brodie inquired about the impact notice activity regarding the lake properties. Director Brideau stated that the letters went out a week ago and only two residents have come in for appointments.

S. Rufo relayed to the board that due to the mailing company's delay in getting the notices out, the public review period for all residents will be extended through Friday November 1st at 12:30pm. The board needs to meet next week to sign off on the values, but to give the staff time to finalize changes to properties, she suggested meeting Tuesday rather than Monday. The board discussed their schedules and decided to hold the next meeting on Tuesday November 5th at 7:15pm.

Review Timeline for State Reporting and Year End Activity

Director Brideau reviewed that last year she began reporting to the state on November 6th and received approval on November 16th. This year, the classification hearing with the Board of Selectman is set for either November 25th or December 9th. Director Brideau would like to ask the selectman for a December 2nd hearing because the 9th will be too

late and she can't guarantee state approval in time for the 25th. M. Upton suggested that she ask for December 2nd, but leave the 25th on the books in case we are approved in time to keep that date.

S. Rufo updated the board that Cherry Karlson, the liaison from the Finance Committee, would like to come to an upcoming BOA meeting to give the board an overview of the Finance Committee's agenda and to discuss the budget and overlay.

M. Upton discussed her reservations regarding the base rate for ranches and split levels.

BOA Vote to Authorize Director to Sign Gateway Documents on their Behalf

J. Brodie moved that the Director be Authorized to sign the Gateway Documents on behalf of the BOA. S. Rufo 2nd.
Vote Unanimous

Full List and Measure Final Recap

Director Brideau stated that Vision completed their inspections and data entry in September. They reported that this year they visited 1,394 properties and had an entry rate of 66%. The entry rate for the entire three year project was 62%. The bill from Vision has not yet been received, but they visited 94 parcels over the original amount contracted for and are due a bonus of \$1,880.

Pictometry

Product overview, timeline and contract review

Director Brideau explained that getting pictometry includes having a fly over done which will result in gathering oblique imagery that enables one to view properties in multiple layers on the computer. The most valuable aspect of pictometry for the assessing office is its Change Finder Report which will find differences in building size and shape over time. The images for this program are enhanced images that can be measured from the desktop. Since the full list and measure was just completed, now is a great time to do the base line fly over.

Mark Lanza has approved the pictometry contract. In the past it included language that was illegal in Mass, but that language has been removed. It was asked and answered that this would be paid 100% from the Assessing budget. It will cost \$22,781 and include a flyover, licensing and software. M. Upton asked if the cost includes updates. It does not include any future updates to the software. There is still money remaining in the full list and measure budget and this project goes hand in hand with that project.

Z. Ventress asked if it would only be used by the assessing department. Director Brideau is confident that it would be used by other departments. J. Brodie voiced that it is an unusual circumstance that the funds are available to the board at this time and in the future if other departments use it, perhaps they can go in on future costs with the assessing department. S. Rufo pointed out that that is an item the board can discuss with Cherry Karlson when she comes to the BOA meeting. D. Hill asked what the cost is for just the fly over. It is \$16,275.

M. Upton moved to appropriate the money to purchase pictometry. J. Brodie seconded. Vote Unanimous.

Director Brideau will check with J. Senchyshyn about who will need to sign the contract. If it's the BOA, it can be done at the next meeting.

Vacant Land Sale review

M. Upton is interested in raising the value of vacant land. She mentioned that there have been several vacant land sales and asked if those sales enable Wayland to raise the value. Director Brideau replied that those sales don't support a value over \$25,000 per acre. To clarify, J. Brodie asked, is there any evidence from this year's sales that support a higher index? Director Brideau replied, no. S. Rufo stated that the vacant land sales were reviewed and there were many variables among the parcels such as; difference in acreage, some had improvements- not just raw land, some had permits for a septic and some had topography issues. Therefore, the parcels were not similar enough for comparison. Director Brideau handed out and reviewed documents that explained the sales. The board had a discussion and gave examples. Director Brideau explained that to value the land on properties with homes and a large tract of land, the dwelling is valued first and the remaining value belongs to the land.

Vault Inventory

The vault is required to be kept orderly. Legally, documents can be removed three years after an audit is completed if there is nothing outstanding. Savitri did an inventory and there are 12 boxes of items that can be destroyed. She will be writing to the secretary of state to complete the process.

Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any

None.

Thoughts and Concerns from BOA members

D. Hill asked what the board does regarding delinquent tax payers. J. Brodie answered that the BOA doesn't have any part of it- the tax collector handles that information. Director Brideau clarified that the only time the BOA gets involved is with personal property accounts when the collector asks the BOA to abate uncollectable personal property accounts.

M. Upton asked if the site index can be included on the online property record cards. Director Brideau will check with Vision.

S. Rufo suggested writing an acknowledgement/ thank you to the residents that let the assessors into their homes for the full list and measure. This note would be included in the January tax bill.

Open Public Comment

None.

Next Meetings:

Tuesday November 5th at 7:15pm to review the documents to submit to the Department of Revenue

Monday November 18th at 7:15 for the next full board meeting

J. Brodie moved to adjourn. M. Upton seconded. The meeting was adjourned at 8:30pm.

Respectfully submitted,
Jessica Marchant



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

OFFICE STAFF
Ellen M. Brideau, MAA Director Assessing
Denise Ellis, Assistant Assessor
Jessica Marchant, Administrative Assessor
Savitri Ramgoolam, Department Assistant

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FISCAL YEAR 2015 CHAPTER LAND
DATE: 10/28/2013

The following Applications for Chapter Land 61A and 61B have been reviewed and are recommended for approval:

61A: Forest, Agricultural or Horticultural – 8 applications for 10 parcels of land

Map	Lot	Location
4	78	5 OXBOW RD
7	45	48 LINCOLN RD
7	045B	56 LINCOLN RD
11	40	34 LINCOLN RD
23	4	99 PELHAM ISLAND RD
23	15	397 BOSTON POST RD
23	16	376 BOSTON POST RD
30	38	43 OLD CONNECTICUT PATH
35	031A	87 OLD CONNECTICUT PATH
35	031E	0 FOREST HILL RD

Susan M. Rufo 10-28-2013
Jayson Brodie & Molly Upton
Mary Upton
Jayson Brodie
Zachariah L. Ventress

61B: Recreational Land – 16 applications for 26 parcels of land

Map	Lot	Location
6	36	39 SHERMAN BRIDGE RD
8	2	61 LINCOLN RD
11	43	22 HAZELBROOK LN
11	81	21 LINCOLN RD
11	84	193 CONCORD RD
11	084B	195 CONCORD RD
12	39	215 GLEZEN LN
13	1	121 OLD SUDBURY RD

10/28/2013:

61B: Recreational Land cont.

Map	Lot	Location
15	28	12 CLAYPIT HILL RD
17	6	124 OLD SUDBURY RD
18	37	49 OLD SUDBURY RD
18	38	49 OLD SUDBURY RD
18	035A	21 BOW RD REAR
18	035B	53 OLD SUDBURY RD
18	037A	49 OLD SUDBURY RD
19	32	37 CLAYPIT HILL RD
19	33	33 CLAYPIT HILL RD
19	38	12 CLAYPIT HILL RD
19	028A	CLAYPIT HILL RD
19	039D	12 CLAYPIT HILL RD
20	29	117 PLAIN RD
28	031A	101 PELHAM ISLAND RD
29	5	103 COCHITUATE RD
35	030A	205 RICE RD
35	030W	209 RICE RD
40	16	1 CURLING LN



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Zachariah L. Ventress

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FISCAL YEAR 2013 CIRCUIT BREAKER
DATE: 10/28/2013

The following four Circuit Breaker applications have been reviewed and are recommended for approval:

PAR ID	LAST NAME	FIRST
14-050	KRETZ	SANDRA
48-084	LARSEN	EDWIN & BETTY
03-056	DANN	ALLAN H
28-009	LEVITAN	MARJORIE

Susan M. Rufo 10-28-2013
Zachariah L. Ventress
Molly Upton
Jayson Brodie
Denise Ellis

YEAR 2013

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
FOURTH COMMITMENT 2013-04

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

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

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

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **SEVENTY NINE THOUSAND TWO HUNDRED FIFTY DOLLARS AND NINETEEN CENTS.** (\$79,250.19)

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

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

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

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 28TH day of OCTOBER, 2013

.....*[Signature]*.....
.....*[Signature]*.....
.....*[Signature]*.....
.....*[Signature]*.....
.....

Board of Assessors

Of Wayland

FISCAL YEAR 2013

NOTICE OF **FOURTH** COMMITMENT 2013

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

To: Town Accountant/Finance Director

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

TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$79,250.19
2013-04 COMMITMENT	
PERSONAL PROPERTY TAX	\$0.00
REAL ESTATE TAX	\$0.00
CONSERVATION PRESERVATION ACT TAX.....	\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$0.00
PERSONAL PROPERTY	\$0.00

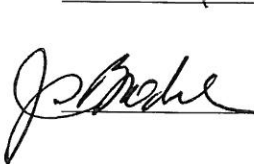
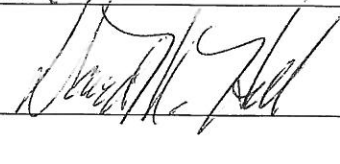
ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland, MA 01778







DATE: 10/28 2013

**Audit Control Report For Fiscal Year 2013 MVX
For Dates 8/1/2013 Through 9/3/2013**

Tax

Beginning Balance (End of Day Balance on 7/31/2013)	\$62,679.39
(+) Additional Debits 8/1/2013 - 9/3/2013	\$79,250.19
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	\$141,929.58
Transactions 8/1/2013 - 9/3/2013	
Net Abatement	
(-) Abatement	\$2,886.35
	<hr/>
	\$2,886.35
Net Payment	
(-) Credit Adjustment	\$6.53
(-) Payment	\$71,590.49
	<hr/>
	\$71,597.02
Net Refund	
(+) Refund	(\$10,572.23)
	<hr/>
	(\$10,572.23)
End of Day Balance on 9/3/2013	\$78,018.44

YEAR 2013

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
FIFTH COMMITMENT 2013-05

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To**Paul W. Keating, Jr.**..... Collector of Taxes for
.....**Wayland**.....In the County of**Middlesex**...

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **SIXTY NINE THOUSAND NINE HUNDRED FIFTY SEVEN DOLLARS AND THIRTY NINE CENTS.** (\$69,957.39)

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

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

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

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

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

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.....
.....

Board of Assessors

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.....
.....

Of Wayland

FISCAL YEAR 2013

NOTICE OF **FIFTH** COMMITMENT 2013

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

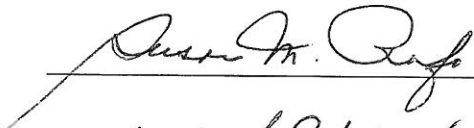
To: Town Accountant/Finance Director


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

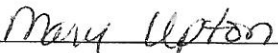
TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$69,957.39
2013-05 COMMITMENT	
PERSONAL PROPERTY TAX	\$0.00
REAL ESTATE TAX	\$0.00
CONSERVATION PRESERVATION ACT TAX	\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$0.00
PERSONAL PROPERTY	\$0.00

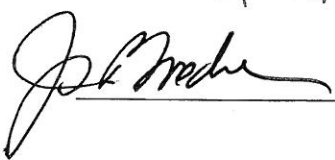

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland, MA 01778







DATE: 10/28 2013

**Audit Control Report For Fiscal Year 2013 MVX
For Dates 9/30/2013 Through 10/30/2013**

Tax

Beginning Balance (End of Day Balance on 9/29/2013)	\$51,319.71
(+) Additional Debits 9/30/2013 - 10/30/2013	\$69,957.39
	<hr/>
	\$121,277.10
Transactions 9/30/2013 - 10/30/2013	
Net Payment	
(-) Payment	\$11,592.91
	<hr/>
	\$11,592.91
Net Refund	
(+) Refund	(\$2,343.35)
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	(\$2,343.35)
End of Day Balance on 10/30/2013	\$112,027.54



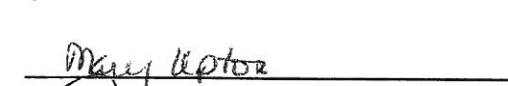

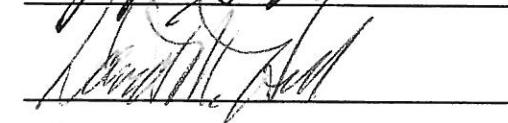
**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2013)	30	\$2,343.35
60A (2012)	4	\$ 668.65
	TOTAL	\$3,012.00

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **THREE THOUSAND TWELVE DOLLARS AND NO CENTS**

BOARD OF ASSESSORS
WAYLAND

Date: October 28, 2013

Account: 1278
 Levy: 2013
 Commitment: 01
 Record Owner: CAB EAST LLC
 Location: 260 INTERSTATE NORTH PKY N
 Balance: \$0.00

Commitment History

Billing Type	Billing Date	Due Date	Debits	Credits	Remainder	Interest	Due	Per Diem
Bill	2/1/2013	3/1/2013	\$272.50	\$272.50	\$0.00	\$0.00	\$0.00	\$0.00
			\$272.50	\$272.50	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals			\$272.50	\$272.50	\$0.00	\$0.00	\$0.00	\$0.00

Transaction History

Transaction Type	Effective Date	Post Date	Batch	Total	Tax	Liens	Fees	Interest
Payment Tax	2/21/2013	2/22/2013	lockbox mx	\$272.50	\$272.50	\$0.00	\$0.00	\$0.00
				\$272.50	\$272.50	\$0.00	\$0.00	\$0.00
Abatement Tax	9/23/2013	9/24/2013	EXCISE SEPT	\$113.54	\$113.54	\$0.00	\$0.00	\$0.00
				\$113.54	\$113.54	\$0.00	\$0.00	\$0.00
Rescinded Abatement Tax	9/26/2013	9/26/2013	RESCIND(1278	(\$113.54)	(\$113.54)	\$0.00	\$0.00	\$0.00
				(\$113.54)	(\$113.54)	\$0.00	\$0.00	\$0.00

**Audit Control Report For Fiscal Year 2013 MVX
For Dates 9/1/2013 Through 9/30/2013**

Tax

Beginning Balance (End of Day Balance on 8/31/2013)	\$82,038.66
(+) Additional Debits 9/1/2013 - 9/30/2013	\$69,957.39
	<hr/>
	\$151,996.05
Transactions 9/1/2013 - 9/30/2013	
Net Abatement	
(+) Rescinded Abatement	(\$113.54)
(-) Abatement	\$2,456.89
	<hr/>
	\$2,343.35
Net Payment	
(-) Credit Adjustment	\$0.20
(-) Payment	\$31,122.90
	<hr/>
	\$31,123.10
Net Refund	
(+) Refund	(\$2,747.50)
	<hr/>
	(\$2,747.50)
End of Day Balance on 9/30/2013	\$121,277.10

Sale Date	Map/Lot	Seller	Buyer	No. Street	LUC	NAL	Sale Price	Old Value	New Value	ASR	Notes
1/25/2012	14_037B	MAPLE HILL LLC	LINGLEY LN LLP	1 PHEASANT RUN	132	O	420,000	800	800		part of larger parcel w/new home
3/14/2012	42C_017	CSE FRAMINGHAM LLC	DANFORTH GREEN LLC	396 OLD CONNECTICUT PATH	132	V	500,000	67,500	67,500		landlocked parcel
4/17/2012	05_006	MACKENZIE MURDOCK J	PATEL SANJIV TRUSTEE	67 WALTHAM RD	132	V	500,000	18,900	18,900		town line parcel - dwelling in Lincoln
6/4/2012	02_014	BROWNE VIRGINIA S	OXBOW DEVELOPMENT GROUP LLC	76 OXBOW RD	130	N	200,000	348,500	301,700		subdivided from tear down
7/18/2012	11_073A	ZANE RICHARD D & MARGARET S M	UTODD DERRICK	162 GLEZEN LN	132		1,225,000	22,900	22,900	0.02	part of larger parcel w/dwelling
9/24/2012	26_004	RAPCHUCK JOANNE	MAAS MAUREEN	269 PELHAM ISLAND RD	132	V	635,000	4,500	4,500		town line parcel - dwelling in Sudbury
11/16/2012	25_090A	N/A	151 PLAIN RD LLC	4 FIELDS LN	130	V	970,000	0	337,500		Subdivided after sale
11/28/2012	50_076	KELSOE KENNETH M	24 ESTES STREET LLC	20 PARKRIDGE RD	132	V	245,000	41,300	41,300		part of larger parcel w/new home
12/28/2012	34_006A	NANFELDT JEFFREY R	JOYCE JOHN M	134 OLD CONNECTICUT PATH	130		246,000	327,900	233,100	0.95	Valid Sale

Sale Date	Map/Lot	Seller	Buyer	No.	Street	LUC	INAL	Sale Price	Old Value	New Value	ASR	Notes
1/17/2013	18_023M	TERRA HOLDINGS LLC	SUNDBERG STEVEN E		SADDLE LN	132		20,000	16,100	16,100	0.81	
1/17/2013	18_023N	TERRA HOLDINGS LLC	SUNDBERG STEVEN E		SADDLE LN	132		20,000	15,900	15,900	0.8	
2/27/2013	37_012A	SEMA M. FAIGEN	YUNXI CHI	19	HIGHGATE RD	132	V	596,800	8,300	8,300		part of larger parcel w/dwelling
3/26/2013	14_037B	LINGLEY LN LLP	BRUNO MICHAEL	1	PHEASANT RUN	132	V	1,496,516	800	800		part of larger parcel w/new home
4/25/2013	24_019A	MCVICKAR, ROLF J.	APPLECREST REALTY LLC	201	BOSTON POST RD	130	V	380,000	193,600	193,600		Sale of multiple parcels
4/25/2013	24_019B	MCVICKAR, ROLF J.	APPLECREST REALTY LLC	195	BOSTON POST RD	130	V	380,000	193,600	193,600		Sale of multiple parcels
5/13/2013	43A_014	DARACK JOHN R TRUSTEE	EVEREST DEVELOPMENT LLC	0	CEDAR CREST RD	131		175,000	10,800	121,900	0.7	Sale of multiple parcels
5/16/2013	05_006	PATEL SANJIV TRUSTEE	OCONNOR KELLY ANNE	67	WALTHAM RD	132	V	665,000	18,900	18,900	0.03	Sale of multiple parcels
6/26/2013	41_005A	POIRIER FREDERICK A	DALEY THOMAS E	206	STONEBRIDGE RD	132	U	375,000	21,100	21,100		town line parcel - dwelling in Lincoln
7/28/2013	20_016	JORDAN BARBARA R TRUSTEE	KEYSTONE CUSTOM BUILDERS LLC	1	WILDWOOD RD	130		432,000	445,100	445,100	1.03	Sale of multiple parcels
8/28/2013	06_006	CANTON/WAYLANDREAL PROPERTY T	RUNITED STATES OF AMERICA	25	HEREFORD RD	132	E	20,000	29,800	29,800		Valid sale sold to exempt

Chapter Land

Forest, agricultural/horticultural, and recreational lands valued according to Massachusetts General Laws, Chapters 61, 61A, and 61B.

Land is valued at its current use rather than the full and fair cash value.

Chapter 61 - Forest Land

Land devoted to the growth of forest products. Upon application, the State Forester may allow accessory land devoted to other non-timber uses to be included in certification. Forest Products are defined as *wood, timber, Christmas trees, other forest growth and any other product produced by forest vegetation*.

Link to Massachusetts Forestry: State Forestry
(<http://www.mass.gov/eea/agencies/dcr/conservation/forestry-and-fire-control/forester-licensing-board-flb.html>)

Chapter 61A - Agricultural & Horticultural Land

Land is considered to be in agricultural use when it is primarily used in raising animals for the purpose of selling such animals or a product derived from such animals in the regular course of business.

Land is considered to be in horticultural use when used in raising fruits, vegetables, berries, nuts and other food for human consumption; feed for animals, tobacco, flowers, sod, trees, nursery or greenhouse products and ornamental plants and shrubs for the purpose of selling such products in the regular course of business, or when primarily and directly used in raising forest products under a program certified by the State Forester to be a planned program to improve the quantity and quality of a forest crop for sale.

Informational Agricultural Resource: Massachusetts Farm Bureau Federation, Inc.

Chapter 61B - Open Space or Recreational Land

Land retained in a substantially natural, wild or open condition or in a landscaped condition in such manner as to allow to a significant extent the preservation of wildlife and other natural resources. **Or**, land to be used for certain permitted recreational purposes such as hiking and camping and open to the public or members of a non-profit organization.

The recreational use must not materially interfere with the environmental benefits of the land. Land may be *in a pastured or managed forest condition under a certified forest management plan approved by and subject to procedures established by the state forester*, thus allowing for forestry used on land in 61B.

Senior Circuit Breaker Tax Credit – Town of Wayland Match

Since January 1, 2001, an income tax credit program has been in effect to help eligible seniors reduce their property tax even further. Chapter 127, sections 80 - 81 of the Acts of 1999 (the FY 2000 State Budget) amended M.G.L. Ch. 62, s. 6 by instituting a tax credit to assist low and moderate- income seniors in paying property taxes and utility charges. Under this program, eligible homeowners and renters receive a refundable credit on their state income taxes, if they file annual state income tax returns (for the previous taxable year). This is a State program.

The residents of the Town of Wayland voted to match the State Circuit Breaker Tax Credit. Eligible seniors who received the Circuit Breaker Credit may apply for a match through the Town.

To receive the town match they must complete an application annually with the Assessor's Office.

When they submit their application they must include a complete copy of their State Income Tax filing including the Circuit Breaker worksheet.