

**Town of Wayland  
Board of Assessors  
Monday, November 18<sup>TH</sup>, 2013**

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

**In attendance:** Chair S. Rufo, Vice-Chair J. Brodie, M. Upton, D. Hill, Finance Committee liaison Cherry Karlson, Director E. Brideau and Administrative Assessor J. Marchant

**Review of Minutes** from October 28<sup>th</sup> - deferred.

November 5<sup>th</sup> - J. Brodie moved to accept the minutes as submitted. D. Hill seconded. Vote Unanimous.

**Correspondence and Documents for BOA Signature**

Circuit Breaker Match

Director Brideau recommended 1 circuit breaker application for approval. The application has been reviewed and the applicant meets the requirements. The board approved the application by signature.

Director Brideau reported that 120 circuit breaker applications have come in so far this year and that is less than last year.

Month End Reports

Excise Abatements for the month of October were signed by the BOA. (\$2,892.71)

**FY'15 Overlay Forecast**

At the previous meeting, Z. Ventress asked for more data regarding trends and the correlation between assessment values to abatement quantities. That data will be researched and presented at a future meeting.

The board reviewed the draft document for the FY'15 Overlay. (See attached)

M. Upton inquired about the procedures for releasing overlay and how that money can then be used.

Director Brideau will research M. Upton's question and report back to the board.

C. Karlson clarified some of the figures the Finance Committee is anticipating regarding the FY'15 budget.

J. Brodie told C. Karlson that at a previous BOA meeting; the sense of the board was that the overlay for FY'15 would be about 1.5million. This figure, however, has not yet been voted on by the BOA.

**FY'15 Department Budget Review**

Director Brideau distributed the draft FY'15 budget. (See attached) She reviewed each line item and gave reasoning for its increase or decrease from the FY'14 budget.

Regarding software: the figures in the FY'15 budget reflect current licenses the department has with vendors.

Director Brideau explained that in the future, the town IT department is planning on absorbing these line items into their budget instead of each department having individual budgets for IT needs.

J. Brodie stated that if that happens, the license fees that relate to software needed for the reval can't be touched because that money is guaranteed.

C. Karlson clarified that the purpose of having IT take over the licensing budget is not to decrease the amount of money budgeted for, but to help the offices that aren't used to updating their own licenses by having the IT department take care of it.

Director Brideau mentioned that there is money set aside in the budget for ATB cases such as the one pending with 59 Old Sudbury Rd.

M. Upton asked if there is money set aside for town center abatements. She also suggested that the board may need to hire a commercial appraiser for that purpose when those properties file as expected. Director Brideau clarified that she has budgeted for that and it's unlikely that those cases would be heard in FY'15 since the state is so backed up with their court cases.

The process for determining the budget for the BOA is as follows:

- The Director of Assessing prepares the draft budget
- The BOA reviews and approves it
- The Director of Assessing submits it to the Director of Finance
- The director of Finance gathers all departments' budgets together and submits them to the Finance Committee in December.
- The Finance Committee meets to discuss the budget in January. If the Finance Committee wants to change any part of the Assessor's budget, C. Karlson will inform the BOA first.

J. Brodie moved that the FY'15 budget be approved as submitted. M. Upton seconded. Vote Unanimous

### **FY' 14 Interim – Update**

**DOR status:** On Friday November 15<sup>th</sup> and Monday November 18<sup>th</sup>, Director Brideau was having some difficulties communicating back and forth with the DOR clarifying what they are looking for in terms of formatting for the reports she is submitting. At that time, the DOR was still looking at Wayland's sales and that is the first step in the certification process. Therefore, the certification process is behind the schedule that was anticipated.

J. Brodie pointed out that the classification hearing has to be posted in the paper a week beforehand, so Director Brideau has to have the meeting information to MaryAnn by this Thursday November 21<sup>st</sup> if the hearing is to occur on December 2<sup>nd</sup>. He also suggested researching all of the options available in case Wayland doesn't have state approval by Thursday. For example: advertising for and having the classification hearing on December 2<sup>nd</sup> as planned, giving the presentation at the hearing and then continuing the hearing until December 9<sup>th</sup> if all of the information from the state is not available by the 2<sup>nd</sup>. Director Brideau said she would research what options are possible.

### **Classification Hearing – presentation planning**

Director Brideau showed a draft of the classification hearing presentation to the BOA for review and discussion.

Discussion ensued and various suggestions were given to improve the presentation.

J. Brodie asked C. Karlson if the Finance Committee will make a recommendation to the Selectman regarding the tax split. C. Karlson answered that yes, they will. They are meeting this Wednesday to review last year's classification hearing presentation in preparation for this year's recommendation.

### **Finance Committee Update from liaison Cherry Karlson**

There are six reasons/ times of year C. Karlson approaches the BOA/ assessors as the liaison for the Finance Committee for information. They are as follows:

- Overlay – to budget for the future year and to discuss the release of overlay money for past years.
- New growth
- Budget process
- Town meeting articles- real estate tax exemptions
- Classification hearing- so the Finance Committee can prepare their recommendation to the Selectman
- Attend the tax recapitulation hearing

At this Wednesday's town meeting (November 20), the first article on the agenda is to vote if money should be released back for the purpose of reducing the FY'14 tax rate.

D. Hill asked what the timeframe is for money from the overlay account to be released. J. Brodie answered that the two major factors are: pending abatements/ hearings and unpaid taxes. The board discussed and clarified the process for D. Hill. D. Hill asked if the BOA has any capital expenses. The full list and measure that was just completed is the only one.

**Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any**  
None

**Thoughts and Concerns from BOA members**

M. Upton discovered that other Wayland town boards don't always utilize the assessors' data such as property measurements to assist them in making decisions. Those boards may not realize the data is publically available to them.

D. Hill had made reference at a previous meeting to the fact that other towns publically post a delinquent tax list. He did some research and brought a copy of one for the board to view. (See attached) It was clarified that Wayland does this as well, but it is done by the Tax Collector's office, not the Assessor's office.

**Open Public Comment**

None

The board will stay in contact to determine when the next BOA meeting will be required.

D. Hill moved to adjourn the meeting at 8:40pm. J. Brodie seconded. Vote Unanimous.

Respectfully submitted,  
Jessica Marchant

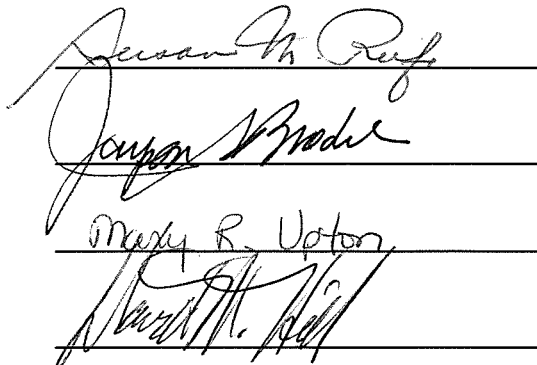
**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2013)	28	\$2,624.68
60A (2012)	4	\$ 268.03
	<b>TOTAL</b>	<b>\$2,892.71</b>

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **TWO THOUSAND EIGHT HUNDRED NINETY TWO DOLLARS AND SEVENTY ONE CENTS**

  
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BOARD OF ASSESSORS  
WAYLAND

Date: November 18, 2013

# Abatement Report FY 2013 Motor Vehicle Excise From 10/1/2013 Through 10/30/2013

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
10/22/2013	60A	60A	316	691	BERGERON LAURIE A	756H	\$29.17
10/22/2013	60A	60A	317	1268	CAB EAST LLC	55DH54	\$205.31
10/22/2013	60A	60A	318	1519	CHAKRABORTY ATREYA	57YD48	\$89.06
10/22/2013	60A	60A	319	1803	COHN LEWIS J	51109	\$58.13
10/22/2013	60A	60A	320	1812	COLANTROPO DAVID M	888FG0	\$6.88
10/22/2013	60A	60A	326	12700	COVAL-GOLDSMITH SHERRIE E	557JV5	\$17.92
10/22/2013	60A	60A	321	13068	CROWELL CAROLINE CURTIS	487WC7	\$13.75
10/22/2013	60A	60A	340	2179	DAIMLER TRUST	9RN730	\$94.69
10/22/2013	60A	60A	322	2168	DAIMLER TRUST	RSY140	\$77.92
10/22/2013	60A	60A	323	2176	DAIMLER TRUST	563NE4	\$157.81
10/22/2013	60A	60A	325	2406	DESIGNER CABINetry INC	577FRB	\$57.29
10/22/2013	60A	60A	324	2437	DICARLO LEONARD J	34PG63	\$29.06
10/22/2013	60A	60A	327	4057	HARRINGTON FREDRIC T	5607ZX	\$29.87
10/22/2013	60A	60A	332	4361	HOLLEY BRELAND	63WS47	\$54.38
10/22/2013	60A	60A	329	4467	HONDA LEASE TRUST	182JA4	\$95.83
10/22/2013	60A	60A	328	4465	HONDA LEASE TRUST	471KK5	\$99.58
10/22/2013	60A	60A	330	5149	KAYE MERYL E	373LC8	\$34.69
10/22/2013	60A	60A	331	5614	LANDRY EUGENE M	12MX59	\$28.75
10/22/2013	60A	60A	343	13263	MORSS WARREN H	996WL5	\$178.75
10/22/2013	60A	60A	341	13261	MORSS WARREN H	944NY1	\$566.67
10/22/2013	60A	60A	342	13262	MORSS WARREN H	134VM7	\$142.71
10/22/2013	60A	60A	333	7409	NISSAN INFINITI LT	434EZ7	\$43.75
10/22/2013	60A	60A	334	9248	SHIREY CAROL S	341IXI	\$9.38

# Abatement Report FY 2013 Motor Vehicle Excise From 10/1/2013 Through 10/30/2013

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
10/22/2013		60A	335	9956	THOMASON ROBERT C	18VG69	\$12.81
10/22/2013		60A	336	10423	VEHICLE ASSET UNIVERSAL LEASING TRUST	389NS7	\$165.83
10/22/2013		60A	337	10419	VEHICLE ASSET UNIVERSAL LEASING TRUST	467JG2	\$206.88
10/22/2013		60A	338	12008	VW CREDIT LEASING LTD	3YXG50	\$93.75
10/22/2013		60A	339	12593	WILLIAMSON RUBY L	173EV6	\$24.06
<b>Totals</b>							<b>\$2,624.68</b>

28

# Audit Control Report For Fiscal Year 2013 MVX For Dates 10/1/2013 Through 10/31/2013

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## Tax

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Beginning Balance (End of Day Balance on 9/30/2013)	\$121,277.10
(+) Additional Debits 10/1/2013 - 10/31/2013	\$0.00
	<hr/>
	\$121,277.10
Transactions 10/1/2013 - 10/31/2013	
Net Abatement	
(-) Abatement	\$2,624.68
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	\$2,624.68
Net Payment	
(-) Credit Adjustment	\$21.17
(-) Payment	\$68,189.45
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	\$68,210.62
Net Refund	
(+) Refund	(\$2,343.35)
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	(\$2,343.35)
End of Day Balance on 10/31/2013	\$52,785.15

# Abatement Report FY 2012 Motor Vehicle Excise From 10/1/2013 Through 10/30/2013

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
10/22/2013	60A		391	1278	CAB EAST LLC	M9777	\$97.40
10/22/2013	60A		390	10503	VW CREDIT LEASING LTD	TH26	\$77.19
10/22/2013	60A		389	10499	VW CREDIT LEASING LTD	648MA9	\$55.21
10/22/2013	60A		388	10487	VW CREDIT LEASING LTD	338HZ8	\$38.23

**Totals** 4 **\$268.03**



# Audit Control Report For Fiscal Year 2012 MVX For Dates 10/1/2013 Through 10/31/2013

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## Tax

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Beginning Balance (End of Day Balance on 9/30/2013)	\$13,270.37
(+) Additional Debits 10/1/2013 - 10/31/2013	\$0.00
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	\$13,270.37
Transactions 10/1/2013 - 10/31/2013	
Net Abatement	
(-) Abatement	\$268.03
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	\$268.03
Net Payment	
(-) Payment	\$2,638.65
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	\$2,638.65
Net Refund	
(+) Refund	(\$668.65)
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	(\$668.65)
End of Day Balance on 10/31/2013	\$11,032.34

**WORKING PAPERS**

**STEPS TO DETERMINE FY'15 OVERLAY FORECAST (see note 9)**

line #	\$ in FY06	\$ in FY09	\$ in FY12	ave of 3 "reval" years	\$ in FY11	\$ in FY12	\$ in FY13	ave of last 3 years	FY15 preliminary forecast by Assessors	FY15 tentative forecast by Assessors	FY15 final forecast by Assessors
	387,628	1,039,311	1,206,447		1,676,988	1,206,447	973,215				
1. Abatements											
2. Abatements-granted	221,000	337,146	84,157	214,101	32,678	84,157	33,376	50,070			
3. Total Abatement-ATB initial liability (note 1)	322,343	365,600	60,000	249,314	392,900	60,000	36,500	163,133			
3a. Abatement-ATB initial liability (w/o Telecom)	314,843	200,400	59,000	191,414	238,900	59,000	15,000	104,300			
3b. Abatement-ATB initial liability (Telecom only)	7,500	165,200	1,000	57,900	154,000	1,000	21,500	58,833			
4. Abatement-other liability (note 2)	0	1,768	78,827	26,865	19,851	78,827	663,184	253,954			
5. Abatement-other (note 3)											
6. subtotal-abatements	543,343	704,514	222,984	490,280	445,430	222,984	733,060	467,158			
7. Exemptions-statutory	83,062	85,539	70,882	79,828	79,319	70,882	55,910	68,704			
8. Exemptions-CB	70,157	90,871	140,663	100,564	136,733	140,663	111,055	129,484			
8a. number of CB applications (note 4)					147	150	119				
9. subtotal-exemptions	153,220	176,410	211,545	180,391	216,052	211,544	186,965	198,187			
10. Certain taxes (note 5)	0	0	0	0	0	0	0	0			
11. Preliminary FY'15 OVERLAY Forecast (note 6)											
12. Tentative FY'15 OVERLAY Forecast (note 6)											
13. Tax Rate Rounding (not to exceed) (note 7)											
14. Final FY'15 OVERLAY Forecast											15,000

\* avg w/o Telecom

notes:

- assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
- "uncollected taxes" (real and personal property) excluding those secured by tax title. Review to IGR - 11-101
- any significant assessment factor known to the Assessors
- Property Owners can apply for FY2013 CB match until 12/31/13
- Certain taxes that are budgeted elsewhere.
- Line 6 plus line 9 - voted on \_\_\_\_\_
- include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny  
This requirement driven by DOR software used in "recap" preparation.
- All data as of 09/09/13
- Forecast for FY'15 budgeting purposes only

**WORKING PAPERS**

Assessing Department  
Fiscal Year 2015 Budget

GL Code	Category	Description/Vendor	FY 15 Budget	Purpose
<b>51001</b>	<b>Salaries:</b>	4 FTE	243,090.00	
	<b>Total</b>		<b>243,090.00</b>	
<b>52100</b>	<b>Contractual Services:</b>			
	Certification Support	Vision	34,000.00	FY 15 Certification Assistance
	<b>Total</b>		<b>34,000.00</b>	
<b>52101</b>	<b>Professional Services:</b>			
	Software	Vision	6,200.00	v7 CAMA w/GIS
		Vision	3,650.00	Web Hosting w/ pdf of PRC's
		Vision	3,900.00	Mobile Applications
		Vadar	1,000.00	Tax Billing Software
		RRC	1,000.00	Personal Property Software
		ESRI	1,100.00	GIS interface with Vision License
	Sub-total Software:		16,850.00	
	Marshall & Swift		1,200.00	Appraisal Pricing Manuals
	MLS		550.00	Multiple Listing Access
	ATB -Support		7,200.00	Defense of Values
	<b>Total</b>		<b>25,800.00</b>	
<b>52112</b>	<b>Training &amp; Education:</b>			
		Conference	4,000.00	Vision User Group, IAAO & MAAO Summer Conference
		Certification Courses	5,000.00	Courses for Designation and Continuing Ed Requirements
		1 day Forums	1,000.00	Workshops & Online Classes
	<b>Total</b>		<b>10,000.00</b>	
<b>52113</b>	<b>Travel:</b>		3,500.00	Field Inspections & Mileage expenses
	<b>Total</b>		<b>3,500.00</b>	
<b>52114</b>	<b>Dues</b>	Professional Affiliations	1,500.00	Dues & Designations
	<b>Total</b>		<b>1,500.00</b>	
<b>54100</b>	<b>Supplies</b>		1,050.00	Clothing Allowance - Contractual
			1,950.00	Office Supplies
	<b>Total</b>		<b>3,000.00</b>	
	<b>FY 15 Total Budget:</b>		<b>320,890.00</b>	

# TOWN OF WAYLAND



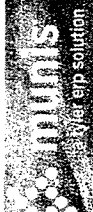
## DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 20151 FY15 OPERATING BUDGET

ORG	OBJECT	PROJ	ACCOUNT	DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	REQUEST	PERCENT CHANGE
1014100151001	10	-1	-1410-80-00-01-0000-51001	SALARIES	238,510.00	.00	243,090.00	1.92
1014100151140	10	-1	-1410-80-00-01-0000-51140	OVERTIME	.00	.00	.00	.00
1014100252100	10	-1	-1410-80-00-02-0000-52100	CONTRACTUAL SERVICES	30,000.00	.00	34,000.00	13.33
1014100252101	10	-1	-1410-80-00-02-0000-52101	PROFESSIONAL SERVICES	32,450.00	.00	25,800.00	-20.49
1014100252112	10	-1	-1410-80-00-02-0000-52112	TRAINING & EDUCATION	10,000.00	.00	10,000.00	.00
1014100252113	10	-1	-1410-80-00-02-0000-52113	TRAVEL	3,500.00	.00	3,500.00	.00
1014100252114	10	-1	-1410-80-00-02-0000-52114	DUES	1,500.00	.00	1,500.00	.00
1014100254100	10	-1	-1410-80-00-02-0000-54100	SUPPLIES	3,000.00	.00	3,000.00	.00
BUDGET CEILING:					318,960.00	.00	318,960.00	.61
TOTALS:							320,890.00	

\*\* END OF REPORT - generated by Ellen Brideau \*\*

# TOWN OF WAYLAND



## YEAR-TO-DATE BUDGET REPORT FY14

FOR 2014 12

JOURNAL DETAIL 2014 1 TO 2014 13

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
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### 10 GENERAL FUND

#### 1410 ASSESSOR

#### 10141001 ASSESSOR PERSONNEL SERVICES

10141001 51001 SALARIES	238,510	238,510	89,150.20	.00	149,359.80	37.4%
2014/01/000031 07/11/2013 PRJ	8,955.30 REF C1401					
2014/01/000154 07/19/2013 GEN	-1,881.36 REF					
2014/01/000163 07/25/2013 PRJ	8,955.30 REF C1402					
2014/01/000390 07/01/2013 BUC	238,510.00 REF					
2014/02/000095 08/08/2013 PRJ	9,024.91 REF C1403					
2014/02/000358 08/22/2013 PRJ	9,005.02 REF C1404					
2014/03/000039 09/05/2013 PRJ	9,223.93 REF C1405					
2014/03/000509 09/19/2013 PRJ	9,173.42 REF C1406					
2014/04/000027 10/03/2013 PRJ	9,173.42 REF C1407					
2014/04/000279 10/17/2013 PRJ	9,173.42 REF C1408					
2014/04/000568 10/31/2013 PRJ	9,173.42 REF C1409					
2014/05/000422 11/14/2013 PRJ	9,173.42 REF C1410					

#### 10141002 ASSESSOR EXPENSES

10141002 52100 CONTRACTUAL SERVICE	30,000	30,000	5,247.74	.00	25,000.28	17.5%
2014/01/000140 07/22/2013 API	247.74 VND 004322 PO		CAMPUS CENTER HOTEL	E. BRIDEAU 2 NIGHTS UMAS CAMPU		386785
2014/01/000390 07/01/2013 BUC	30,000.00 REF			ORIGINAL BUDGET 2014		
2014/03/000212 09/16/2013 API	2,000.00 VND 004810 PO		VISION	INTERIM FY14- MIKE TARELLO		388182
2014/04/000467 10/28/2013 API	2,000.00 VND 004810 PO		VISION	INTERIM - JOHN MICHAEL TARELLO		389306
2014/05/000481 11/18/2013 API	1,000.00 VND 004810 PO		VISION	INTERIM - JOHN TARELLO		389916
10141002 52101 PROFESSIONAL SERVIC	32,450	32,450	2,013.00	.00	30,437.00	6.2%
2014/01/000390 07/01/2013 BUC	32,450.00 REF			ORIGINAL BUDGET 2014		
2014/03/000076 09/09/2013 API	1,063.00 VND 002145 PO		ESRI	ARGGIS CONCURRENT USE LICENSE		387876
2014/03/000212 09/16/2013 API	950.00 VND 002907 PO		VADAR	VISION DATA BRIDGE FY14		388178
10141002 52112 TRAINING & EDUCATIO	10,000	10,000	4,643.94	.00	5,356.06	46.4%
2014/01/000140 07/22/2013 API	619.35 VND 004322 PO		CAMPUS CENTER HOTEL	JMARCHANT UMASS CAMPUS HOTEL 8		386785
2014/01/000140 07/22/2013 API	270.08 VND 004322 PO		CAMPUS CENTER HOTEL	D. ELLIS 2NIGHTS UMASS CAMPUS		386785
2014/01/000140 07/22/2013 API	525.00 VND 003022 PO		IAAO	IAAO COURSE 500: D. ELLIS - 7/		386808
2014/01/000140 07/22/2013 API	339.90 VND 004373 PO		UNIVERSITY CONFERENC	EBRIDEAU 3 SPECIALITY COURSES		386855

# TOWN OF WAYLAND

## YEAR-TO-DATE BUDGET REPORT FY14

FOR 2014 12

JOURNAL DETAIL 2014 1 TO 2014 13

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
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10141002 52112 TRAINING & EDUCATIO						
2014/01/000140 07/22/2013 API	339.90 VND	004373 PO	UNIVERSITY CONFERENC	D. ELLIS SPECIALTY COURSES 8/6		386855
2014/01/000140 07/22/2013 API	489.25 VND	004373 PO	UNIVERSITY CONFERENC	MAAO COURSE 1(SALES) 8/5-8/9/1		386855
2014/01/000390 07/01/2013 BUC	10,000.00 REF			ORIGINAL BUDGET 2014		
2014/02/000071 08/05/2013 API	708.40 VND	013505 PO	AMWAY	EBRIDEAU- IAAO RESV #32745XHR		387143
2014/02/000071 08/05/2013 API	117.07 VND	011743 PO	ELLIS	IAAO CLASS NEEDHAM 7/22-7/26/1		387170
2014/02/000071 08/05/2013 API	525.00 VND	003022 PO	IAAO	D ELLIS - IAAO CLASS NEEDHAM 7		387188
2014/02/000226 08/12/2013 CRP	-525.00 REF	55838	CUSTOMER	14-2017 Refund IAAO		
2014/03/000212 09/16/2013 API	205.00 VND	013566 PO	MASSACHUSETTS	DENISE ELLIS -23RD NE APPRAIS		388121
2014/03/000212 09/16/2013 API	495.00 VND	010607 PO	NHAAO	E. BRIDEAU 9-30-10-4-13 RESID(C		388137
2014/03/000212 09/16/2013 API	400.00 VND	013564 PO	VERMONT	JESSICA MARCHANT- IAAO COURSE		388180
2014/04/000278 10/15/2013 API	34.99 VND	004680 PO	BRIDEAU ELLEN	EB-PROBLEM SOLVING FOR REAL ES		388812
2014/04/000278 10/15/2013 API	100.00 VND	004680 PO	BRIDEAU ELLEN	MATHEMATICS FOR ASSESSORS - EB		388812
10141002 52113 TRAVEL	3,500	3,500	2,495.54	.00	1,004.46	71.3%
2014/01/000140 07/22/2013 API	6.78 VND	012244 PO	MARCHANT	MILEAGE (7/8/13) INSPECTIONS		386817
2014/01/000140 07/22/2013 API	9.61 VND	012244 PO	MARCHANT	MILEAGE FOR 6/28/13		386817
2014/01/000390 07/01/2013 BUC	3,500.00 REF			ORIGINAL BUDGET 2014		
2014/02/000394 08/26/2013 API	577.18 VND	004680 PO	BRIDEAU ELLEN	MILEAGE & MEALS UMASS AMHERST		387666
2014/02/000394 08/26/2013 API	440.57 VND	011743 PO	ELLIS	MILEAGE- D. ELLIS UMASS AMHERS		387693
2014/02/000394 08/26/2013 API	112.84 VND	012244 PO	MARCHANT	MILEAGE & DINNER UMASS AMHERST		387724
2014/02/000394 08/26/2013 API	44.07 VND	011743 PO	ELLIS	TRAVEL -CLASS @VISTON NORTHBOR		387874
2014/03/000076 09/09/2013 API	97.67 VND	004680 PO	BRIDEAU ELLEN	MILEAGE & MEALS		388058
2014/03/000212 09/16/2013 API	697.95 VND	013565 PO	KILLINGTON	CONFIRMATION #34V51C- JESSICA		388102
2014/03/000212 09/16/2013 API	20.23 VND	012244 PO	MARCHANT	INSPECTION MILEAGE 09/13		388843
2014/04/000278 10/15/2013 API	202.21 VND	004680 PO	BRIDEAU ELLEN	MILEAGE FOR IAAO TRAINING - CO		388812
2014/04/000467 10/28/2013 API	286.43 VND	012244 PO	MARCHANT	MILEAGE & MEALS- KILLINGTON VT		389247
10141002 52114 DUES	1,500	1,500	863.50	.00	636.50	57.6%
2014/01/000140 07/22/2013 API	87.50 VND	003022 PO	IAAO	J. MARCHANT - IAAO MEMBERSHIP		386808
2014/01/000390 07/01/2013 BUC	1,500.00 REF			ORIGINAL BUDGET 2014		
2014/03/000212 09/16/2013 API	500.00 VND	011743 PO	ELLIS	D. ELLIS APPRAISAL LIC. RENEWA		388076
2014/03/000212 09/16/2013 API	300.00 VND	002633 PO	MAAO	FY14 MEMBERSHIP DUES (6 @ \$50.		388112
2014/04/000253 10/15/2013 API	126.00 VND	011743 PO	ELLIS	MLS 4TH QTR 2013		388827
10141002 54100 SUPPLIES	3,000	3,000	325.41	.00	2,674.59	10.8%
2014/01/000390 07/01/2013 BUC	3,000.00 REF			ORIGINAL BUDGET 2014		
2014/02/000071 08/05/2013 API	20.47 VND	012244 PO	MARCHANT	CLOTHING ALLOWANCE- RAINBOOTH		387201
2014/04/000253 10/15/2013 API	89.94 VND	011743 PO	ELLIS	SHOES-CLOTHING ALLOWANCE(DENIS		388827
2014/05/000481 11/18/2013 API	215.00 VND	011743 PO	ELLIS	CLOTHING ALLOWANCE		389839
TOTAL ASSESSOR	318,960	318,960	104,739.33	.00	214,220.67	32.8%

# TOWN OF WAYLAND

## YEAR-TO-DATE BUDGET REPORT FY14



FOR 2014 12

JOURNAL DETAIL 2014 1 TO 2014 13

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL GENERAL FUND	318,960	318,960	104,739.33	.00	214,220.67	32.8%
TOTAL EXPENSES	318,960	318,960	104,739.33	.00	214,220.67	
GRAND TOTAL	318,960	318,960	104,739.33	.00	214,220.67	32.8%

\*\* END OF REPORT - Generated by Ellen Brideau \*\*



REPORT OPTIONS

Sequence 1	Field #	Total	Page	Break	Year/Period: 2014/12
Sequence 2	1	Y	N	N	Print revenue as credit: Y
Sequence 3	3	Y	N	N	Print totals only: N
Sequence 4	9	N	N	N	Suppress zero bal accts: Y
Sequence 4	0	N	N	N	Print full GL account: N

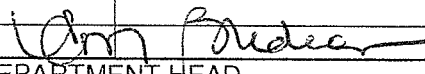
Double space: N  
 Roll projects to object: N  
 Incl inception to soy: N  
 Carry forward code: 1  
 Print journal detail: Y  
 From Yr/Per: 2014/1  
 To Yr/Per: 2014/13  
 Incl budget entries: Y  
 Incl encumb/liq entries: Y  
 Sort by JE # or PO #: J  
 Detail format option: 1

Report title:  
 YEAR-TO-DATE BUDGET REPORT FY14

Print Full or short description: F  
 Print MTD Version: Y  
 Print Revenues-Version headings: Y  
 Format type: 1  
 Print revenue budgets as zero: N  
 Include Fund Balance: N  
 Include requisition amount: Y

Field Name	Find Criteria	Field value
Fund		
Function		
Department		1410
LOC/TN Bud		
Sch Dept		
Category		
DOE Function		
Character code		
Org		
Object		
Project		
Account type		
Account status		



TO:	Brian Keveny - Finance Director		
FROM:	Ellen Brideau - Assessing Director		
DATE:	18-Nov-13		
SUBJECT:	TRANSFER		
PLEASE MAKE THE FOLLOWING TRANSFER:			
<b>ACCOUNTS TO BE CHARGED OR FUNDS REDUCED ( DEBIT ):</b>			
<u>ORG</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10141002	52112	Training & Education (Campus Ctr Hotel) E. Brideau	247.74
<b>ACCOUNTS TO BE INCREASED ( CREDIT ):</b>			
<u>ORG</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
10141002	52100	Contractual Services Payment made to Campus Ctr Hotel for E. Brideau	247.74
<b>EXPLANATION:</b>			
Payment s/b from Training and education not Contractual Services			
SUBMITTED BY: 			11/18/13
DEPARTMENT HEAD			DATE

COPY

Assessing Department

	FY 2007 - Actuals	FY 2008 - Actuals	FY 2009 - Actuals	3 Year Reval Cycle - Totals	FY 2010 - Actuals	FY 2011 - Actuals	FY 2012 - Actuals	3 Year Reval Cycle - Totals	FY 2013 - Budget	FY 2013 - Actuals	FY 2014 - Budget	FY 2015 - Projected
Salaries	158,223.96	184,132.62	161,718.51	504,075.09	156,539.95	218,625.42	200,425.42	575,590.79	236,106.00	236,106.00	238,510.00	243,090.00
Contractual Services	23,800.00	37,479.00	80,813.00	142,092.00	19,200.00	27,595.80	66,036.70	112,832.50	30,000.00	15,626.00	30,000.00	34,000.00
Professional Services	91,494.30	42,825.00	60,724.43	195,043.73	27,816.30	13,856.34	20,345.00	62,017.64	30,000.00	15,597.00	32,450.00	25,800.00
				<b>337,135.73</b>				<b>174,850.14</b>				
Training & Education	1,532.86	3,709.55	270.00		5,085.21	6,896.38	7,800.64		10,000.00	5,603.00	10,000.00	10,000.00
Travel	1,942.40	2,699.59	1,038.55		2,084.64	4,046.28	3,071.55		6,000.00	5,491.00	3,500.00	3,500.00
Dues	405.00	685.00	470.00		877.65	735.00	1,153.00		1,500.00	1,418.00	1,500.00	1,500.00
Supplies	2,991.80	1,309.80	1,588.35		2,104.36	1,507.81	2,625.48		3,000.00	2,931.00	3,000.00	3,000.00
Totals	280,390.32	272,840.56	306,622.84		213,708.11	273,263.03	301,457.79		316,606.00	282,772.00	318,960.00	320,890.00



**Town of Wayland  
Fiscal Year 2014  
Tax Classification Hearing**

**BOARD OF SELECTMEN  
DECEMBER 2<sup>ND</sup>, 2013**

**PREPARED BY:  
BOARD OF ASSESSORS  
SUSAN RUFO, CHAIR  
JAYSON BRODIE, VICE CHAIR  
MOLLY UPTON  
ZACHARIAH VENTRESS  
DAVID HILL**

**ELLEN BRIDEAU, DIRECTOR OF ASSESSING**

- The purpose of the public classification hearing is for the Board of Selectmen to determine the percentage share of the tax levy that each class of property will pay. The Board of Selectmen must determine the residential factor. The residential factor is used by the assessors to determine the tax levy paid by each class of property and calculate the tax rate.

This year residential and commercial values increased slightly. This does not translate to a tax increase.

Property values are driven by the sales market.

Taxes are driven by the town's budget.

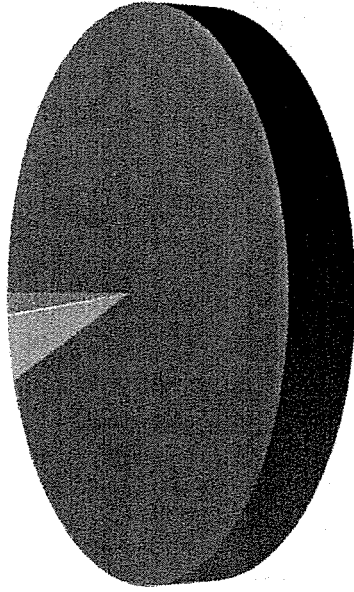
Overall, residential single family homes increased for the first time in several years.

The average residential single family assessment increased from \$588,500 to \$598,700

Commercial, Industrial and Personal Property (CIP) values have increased slightly.

This year there is a slight shift from Residential to CIP.

	Residential	CIP
Fiscal Year 2013	94.7525%	5.2475%
Fiscal Year 2014	94.4831%	5.5169%
Shift	-0.2694%	0.2694%



- Residential (RES)
- Commercial (CIP)
- Industrial (CIP)
- Personal Property (CIP)

Class	Value	Percentage by Property Type	Total Percentage by Property Class
Residential (RES)	2,813,813,895	94.4831%	94.4831% (RES)
Open Space	0	0.0000%	
Commercial (CIP)	120,110,205	4.0331%	
Industrial (CIP)	4,521,200	0.1518%	5.5169% (CIP)
Personal Property (CIP)	39,669,200	1.3320%	
Total	2,978,114,500	100.0000%	100.0000%

New Growth was certified at \$ \_\_\_\_\_ in Assessed Value. \$ \_\_\_\_\_ in Tax Levy Growth. The majority of new growth was a result of the Condominiums at Wayland Meadows and Post Road Village. Residential single family growth has remained consistent.

Fiscal Year 2014 will be the first year that some new growth is realized from the Wayland Town Center, primarily in the form of personal property.

Utility companies continue to be the biggest contributors of new growth of \$ \_\_\_\_\_ in Assessed Value.



- The options presented for consideration are:
  - Selection of a Minimum Residential Factor
  - Selection of a discount for Open Space
  - Granting of a Residential and/or Small Commercial Exemption

- The residential factor is adopted annually by the Board of Selectmen
- A residential factor of 1 will result in the taxation of all property at the same rate (single tax rate).
- A residential factor of less than 1 increased the share of the levy raised by commercial, industrial and personal property (CIP) owners and reduces the share paid by residential property owners.
- The minimum residential factor for the Town of Wayland for Fiscal Year 2014 is 97.0805, as defined by the Department of Revenue. Selecting a residential factor of less than 1

- The minimum residential factor for the Town of Wayland for Fiscal Year 2014 is 97.0805.
- This factor is determined by the Department of Revenue.
- This is the factor that would split the tax rate toward CIP up to 1.50. This would increase the CIP tax rate by \$\_\_\_ per one thousand and reduce the residential rate by \$\_\_\_ per one thousand.
- A residential factor of 1.00 will maintain a single tax rate. A residential factor below 1.00 will result in a split tax rate.

1. The first part of the document is a list of names and titles.



● Insert chart

# LEGAL NOTICE

Submitted by D. Hill

**The Commonwealth of Massachusetts  
Town of Concord**

The owner or occupants of the following described parcels of land situated in the Town of Concord, in the County of Middlesex and the Commonwealth of Massachusetts, and the public, are hereby notified that the taxes, thereon, severally assessed for the year(s) hereinafter specified, according to the list committed to me as the Collector of Taxes for the Town of Concord by the Board of Assessors of said town, remain unpaid, and that said parcels of land will be taken for the Town of Concord on November 08, 2013, at 10 a.m. for the principal and interest, if any, with all legal costs and charges thereon unless the same shall be previously discharged, all plans referred to are on file in the Assessor's Office.

Anthony T. Logalbo, Collector of Taxes  
Fiscal 2013

**SCIMONE FRANK N & ANGELINA M**  
383,328 Sq.Ft. of land situated at 49X OLD BEDFORD RD Parcel 1059// Registry of Deeds Deed Book-44369 Page-0482 2013 100022-00 Tax assessed \$2,806.54, Balance due \$3,167.23

**SCIMONE FRANK N & ANGELINA M**  
322,344 Sq.Ft. of land situated at 51A OLD BEDFORD RD Parcel 1040// Registry of Deeds Deed Book-44369 Page-0482 2013 100023-00 Tax assessed \$2,356.69, Balance due \$2,661.18

**SCIMONE GRACE ESTATE OF**  
21,344 Sq.Ft. of land situated at 48A OLD BEDFORD RD Parcel 1042// Registry of Deeds Deed Book-06891 Page-0070 2013 100024-00 Tax assessed \$3,671.97, Balance due \$4,140.79

**SCIMONE GRACE ESTATE OF**  
21,344 Sq.Ft. of land situated at 47A OLD BEDFORD RD Parcel 1043// Registry of Deeds Deed Book-06891 Page-0070 2013 100025-00 Tax assessed \$3,671.97, Balance due \$4,140.79

**1079 REALTY TRUST**  
7,800 Sq.Ft. of land with improvements situated at 1079 MAIN ST Parcel 3741// Registry of Deeds Deed Book-55154 Page-0059 2013 500001-00 Tax assessed \$5,473.75, Balance due \$6,149.22

**204 VIRGINIA ROAD REALTY TRUST  
C/O SVEN OLSON**  
47,480 Sq.Ft. of land with improvements situated at 204 VIRGINIA RD Parcel 4265// Registry of Deeds Deed Book-55776 Page-0157 2013 500007-00 Tax assessed \$8,217.13, Balance due \$7,410.67

**HOPE ALAN C &  
DEBORAH BUCKLEY**  
1,107,295 Sq.Ft. of improvements situated at 2906 CONCORD GREENE Parcel 3809/2906// Registry of Deeds Deed Book-24040 Page-0426 2013 502698-00 Tax assessed \$3,720.53, Balance due \$2,031.52

**HORAN MICHAEL F JR &  
KATHLEEN B TR  
GALWAY REALTY TRUST**  
9,375 Sq.Ft. of land with improvements situated at 247 COMMONWEALTH AVE Parcel 2137// Registry of Deeds Deed Book-44467 Page-0480 2013 502702-00 Tax assessed \$7,387.91, Balance due \$2,013.51

**LANE JEFFREY H & ANN L**  
10,000 Sq.Ft. of land with improvements situated at 38 BOLTON ST Parcel 3293// Registry of Deeds Deed Book-24461 Page-0148 2013 503256-00 Tax assessed \$6,647.35, Balance due \$3,621.21

**LORUSSO VINCENT M JR &  
KATHRYN**  
Subsequent Owner CLEARY RICHARD E 27,405 Sq.Ft. of land with improvements situated at 77 WOOD ST Parcel 3945// Registry of Deeds Deed Book-60800 Page-157 2013 503465-00 Tax assessed \$26,107.50, Balance due \$6,898.14

**LYON DOLORES A**  
431,244 Sq.Ft. of land situated at 80B KEUKA RD Parcel 3825// Registry of Deeds Deed Book-13518 Page-0088 2013 503511-00 Tax assessed \$1,632.64, Balance due \$909.61

**LYON ROBERT L**  
9,148 Sq.Ft. of land situated at 5A KEUKA RD Parcel 3850// Registry of Deeds Deed Book-13996 Page-0192 2013 503513-00 Tax assessed \$68.94, Balance due \$47.99

**MORGAN PATRICIA**  
20,871 Sq.Ft. of land with improvements situated at 874 ELM ST Parcel 1913// Registry of Deeds Deed Book-11882 Page-0338 2013 504058-00 Tax assessed \$4,798.75, Balance due \$4,005.51

**NICKOLS JOHN W  
C/O CARDNER MARGARET L**  
17,000 Sq.Ft. of land with improvements situated at 440 WALDEN ST Parcel 219// Registry of Deeds Deed Book-29137 Page-0565 2013 504230-00 Tax assessed \$8,648.92, Balance due \$9,747.95

**REESE LEWIS TR  
C/O SVEN OLSON**  
26,136 Sq.Ft. of land with improvements situated at 36 WATER ST Parcel 2362// Registry of Deeds Deed Book-54693 Page-0001 2013 504786-00 Tax assessed \$4,951.87, Balance due \$5,589.04

**BUTLER JOHN E & JANE N**  
Subsequent Owner COUVILLON ANTHONY DAVID  
40,871 Sq.Ft. of land with improvements situated at 67 PAUL REVERE RD Parcel 3145// Registry of Deeds Deed Book-59382 Page-355 2013 500787-00 Tax assessed \$7,913.44, Balance due \$8,917.04

**CONCORD PROVISIONS INC**  
5,445 Sq.Ft. of land with improvements situated at 73 THOREAU ST Parcel 777// Registry of Deeds Deed Book-45067 Page-0056 2013 501179-00 Tax assessed \$6,549.29, Balance due \$1,410.37

**FISHER JAMES L &  
KRISTIN KAZMAIER**  
261 PARK LANE CONCORD TRUST  
361,548 Sq.Ft. of land with improvements situated at 249 PARK LN Parcel 1819// Registry of Deeds Deed Book-16711 Page-0563 2013 501900-00 Tax assessed \$14,163.95, Balance due \$4,043.57

**GEARTY DANIEL J & ANNE L**  
14,792 Sq.Ft. of land with improvements situated at 11 DANA RD Parcel 546// Registry of Deeds Deed Book-10909 Page-0403 2013 502136-00 Tax assessed \$6,789.52, Balance due \$1,840.23

**GOGUEN TERRANCE A**  
7,182 Sq.Ft. of land with improvements situated at 74 HAYWARD MILL RD Parcel 2875/A// Registry of Deeds Deed Book-15871 Page-0522 2013 502236-00 Tax assessed \$2,835.11, Balance due \$3,195.20

**ROSSE KATHY A**  
20,871 Sq.Ft. of land with improvements situated at 76 COBURN HILL RD Parcel 1851// Registry of Deeds Deed Book-57070 Page-0254 2013 504951-00 Tax assessed \$9,085.92, Balance due \$6,360.78

**SANDERSON NANCY C**  
24,792 Sq.Ft. of land with improvements situated at 62 SORREL RD Parcel 2048// Registry of Deeds Deed Book-01045 Page-0042 2013 505062-00 Land Court Cert#-C00134874 Tax assessed \$5,548.50, Balance due \$2,958.42

**READ RORY P & MARY A E SAVOY**  
6,160 Sq.Ft. of land with improvements situated at 333 THOREAU ST Parcel 210// Registry of Deeds Deed Book-56616 Page-0204 2013 505946-00 Tax assessed \$8,189.07, Balance due \$4,334.23

**BELL CRAIG  
BELL AIMEE**  
124,582 Sq.Ft. of land with improvements situated at 21B LINDSAY POND RD Parcel 1580// Registry of Deeds Deed Book- Page- 2013 600031-00 Tax assessed \$7,445.03, Balance due \$8,385.31

+