

**Town of Wayland
Board of Assessors
Monday December 9, 2013**

Chair S. Rufo called the meeting to order at 6:45pm

In attendance: Chair S. Rufo, Vice-Chair J. Brodie, M. Upton, D. Hill, Director of Assessing E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant

Final Review of Classification Hearing Documentation

S. Rufo reported that the documents are not in final form and the town is still waiting for data from the state. Director Brideau distributed to the board the tax recap sheets that she was given as of 4pm Monday December 9th that will be presented at the Selectman's meeting. Director Brideau was in meetings on Friday with the Finance Director, B. Keveny, and Wayland's state representative, Andrew Nelson to discuss issues with the document.

There is data throughout the document that is not finalized.

J. Brodie asked what was wrong with page four, since that information comes from town meeting. Director Brideau explained that the funds that were voted to be used to lower the tax rate at town meeting included funds from the school department that did not exist at the time of the vote. The funds are short by \$218,848. The Finance Director just learned of this issue last Tuesday.

The Finance Director cannot put short funds in the funding sources sections of the document. Those numbers need to be redone. The final number remains the same, but some of the other numbers need to be changed.

The Finance Director has spoken with the state and made changes to the document per their suggestions.

J. Brodie asked what information changed in the classification document due to the changes on the tax recap sheet. Director Brideau answered that the new proposed tax rate is \$18.33 and she pointed out in the document where the numbers were different due to this change.

J. Brodie clarified that \$18.33 will be the tax rate if the state approves of the changes to the tax recap sheet. Director Brideau agreed and stated that Andrew Nelson has approved the procedures the Director of Finance used.

Director Brideau mentioned that the Finance Director has provided his certification documentation to the BOA.

J. Brodie asked if the selectman will be informed tonight of this information and if so, who will explain it to them? S. Rufo stated that yes, the new information will be presented tonight by the Director of Finance to the Board of Selectman.

The BOA reviewed the changes in the classification hearing documents due to the new tax rate.

Minutes:

M. Upton moved that the minutes of December 2nd be approved as presented. J. Brodie seconded. Vote Unanimous

FY 2014 Tax Recap Documents-

The BOA reviewed the tax recap documents page by page.

Director Brideau explained that because two funding sources did not have appropriate funds, the Finance Director, advised by the state, increased many of the estimated receipts on page three.

M. Upton expressed concern regarding the overlay amount for FY14 citing that the town center has forewarned that they will all apply for abatements and Telecom will be filing again.

Director Brideau explained that town center filed forms that included all of their rents so the assessing office has solid data on that property. Regarding Telecom, only small accounts filed for abatements, and those amounts have been accounted for.

After the review of the tax recap documents, J. Brodie asked what the plan is following the selectman's meeting with regard to the tax recap sheet.

S. Rufo stated that following the meeting the BOA will reconvene and discuss the information that was learned there. There is a possibility that the BOA won't be signing the forms tonight.

J. Brodie stated that he would be very uncomfortable signing the documents before the Town Clerk signs them.

Review of FY 2013 Abatement Process Documentation

Director Brideau stated that the abatement process has gone well with the residents in the last few years and she would like to keep the same process. The board reviewed the 2014 application that was created based on the 2013 application.

A portion of the application paperwork discusses the requirement of the assessor to perform an interior home inspection prior to the application being reviewed by the board. J. Brodie asked if the board will deny the application if the property owner doesn't let the assessor in. Director Brideau answered that, yes, the board would have to deny the application. It would not be an incomplete application which wouldn't require a denial. In this instance, the owner still filed an application. The board's policy is to deny the application if the owner doesn't let the assessor into the home for an inspection.

M. Upton asked, since the full list and measure has just been completed, if the assessor needs to go in for an inspection if they've just been inside for a cyclical inspection.

Director Brideau clarified that every property that is applying for an abatement must be gone into by the assessor unless the property was just entered by the assessor during the assessment review period that occurred in October of 2013.

Meeting Recessed to convene in joint meeting with Board of Selectman and Finance Committee

D. Hill moved to recess the BOA meeting to convene in a joint meeting with the Board of Selectman and Finance Committee. M. Upton seconded. Vote unanimous at 7:22pm.
2014 Classification Hearing- S. Rufo presented.
2014 Tax Recap Review- B. Keveny presented.

Board of Assessors Meeting Reconvene

8:46pm

Thoughts and Concerns of the BOA:

The board discussed their thoughts regarding the tax recap presentation.

If page four of the tax recap does not reflect the town vote, the only way J. Brodie will consider signing the form is if the Town Clerk and Finance Director are in the room with him at the same time to offer explanations as needed. D. Hill agreed with J. Brodie. The Town Clerk has asked for a letter from the state that confirms their endorsement of the procedure to change the numbers on page four before she will sign the document.

Director Brideau said the board should prepare for a possible 3rd quarter preliminary bill since it was one of the suggestions made at the Selectman's meeting.

Further discussion revealed that if that occurs, it would create many other issues including:

- Actual assessments still wouldn't be used.
- The town would continue to be taxed at the increased by 8% rate that was used for the first two billing quarters.
- The abatement time frame would be pushed forward to be in April rather than January.
- The overlay account would deplete because the residents would be overtaxed at the higher rate for an additional quarter.
- Next year's reval schedule would be behind by a quarter.

The board discussed scheduling options for future BOA meetings. Some options included

Thursday December 12 3pm

Friday December 13 9am

Monday and/or Tuesday December 16 and 17th time TBD

The BOA clarified that if page four matches the town vote, no meeting with the BOA, Town Clerk and Finance Director is necessary.

FY '15 Overlay Forecast:

J. Brodie recalled the minutes of December 2nd that were approved where M. Upton discussed her FY'15 overlay research and offered an overlay amount. J. Brodie offered an overlay amount of \$1Million to start the conversation. He also reminded the BOA that they preliminarily offered the Finance Committee an amount of \$1.2Million. J. Brodie explained his thought process for each line item on the overlay worksheet.

S. Rufo suggested that because of the late hour tonight and because the board will be meeting again very soon, the board should defer this item until the next meeting.

Topics not reasonably anticipated by the Chair 48 hours in advance:

S. Rufo addressed a concern with board member M Upton related to a call that M Upton had placed to the Finance Director B Keveny related to increasing the overlay amount by \$175,000. M Upton has stated that the call was placed as a citizen and was a suggestion. A reminder of the process for addressing those types of concerns by board members was addressed by S Rufo.

Public Comment:

None.

Next meeting:

The BOA will be in touch to determine the time of the next meeting.

Adjourn:

D. Hill moved to adjourn the meeting at 9:25pm. J. Brodie seconded. Vote Unanimous

Respectfully submitted,
Jessica Marchant



Town of Wayland Fiscal Year 2014 Tax Classification Hearing

BOARD OF SELECTMEN
DECEMBER 9TH, 2013

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

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

Purpose of this Hearing

- 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.

Property Assessment Review



- This year residential and commercial values increased slightly.
- Property values are driven by the sales market.
- 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, an increase of 1.73%.

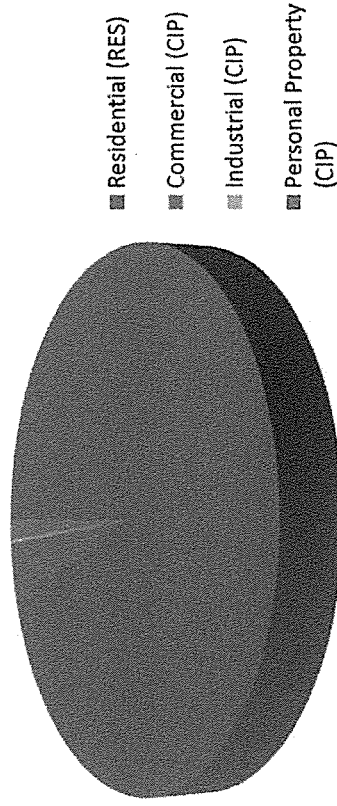
Property Assessment Review (continued)



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

Classification Percentages



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%	5.5169% (CIP)
Industrial (CIP)	4,521,200	0.1518%	
Personal Property (CIP)	39,669,200	1.3320%	
Total	2,978,114,500	100.0000%	100.0000%

New Growth



- New Growth was certified at \$44,139,064 in Assessed Value, or \$789,648 in Tax Levy Growth.
- The majority of new growth in residential was a result of the Condominiums at Wayland Meadows and Post Road Village.
- 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 personal property continues to be large contributors of new growth with \$4,468,680 in Assessed Value.

Classification Alternatives



- 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

Selection of Minimum Residential Factor



- The minimum residential factor for the Town of Wayland for Fiscal Year 2014 is 97.0805, as defined by the Department of Revenue*.
- A residential factor of 100 will result in the taxation of all property at the same rate (single tax rate).
- A residential factor of less than 100 increases the share of the levy raised by commercial, industrial and personal property (CIP) owners and reduces the share paid by residential property owners (split tax rate).

*SOURCE: DEPARTMENT OF REVENUE LA7 – Exhibit A: Minimum Residential Factor

Potential Impact of Shifting the Residential Factor



CIP SHIFT	Residential Factor	Residential Share Percentage	CIP Share Percentage	Residential Tax Rate per Thousand	CIP Tax Rate Per Thousand
1.00	100.000	94.4831%	5.5169%	\$18.33	\$18.33
1.10	99.4161	93.9314%	6.0686%	\$18.22	\$20.16
1.20	98.8322	93.3797%	6.6203%	\$18.12	\$22.00
1.30	98.2483	92.828%	7.172%	\$18.01	\$23.83
1.40	97.6644	92.2763%	7.7237%	\$17.90	\$25.66
1.50	97.0805	91.7246%	8.2754%	\$17.79	\$27.49

Please see Exhibit B (page 18-19) for shift options in 1% increments.

Fiscal Year 2014 Residential Tax Rate Options



CIP Shift	Res Factor	Residential Tax Rate	Example Single Family Assessment	Example Single Family Assessment	Average Single Family Assessment	Example Single Family Assessment	Example Single Family Assessment
1.00	100	18.33	\$5,499.00	\$7,332.00	\$10,974.17	\$14,664.00	\$18,330.00
1.10	99.4161	18.22	\$5,466.00	\$7,288.00	\$10,908.31	\$14,576.00	\$18,220.00
	\$Diff	-0.11	(\$33.00)	(\$44.00)	(\$65.86)	(\$88.00)	(\$110.00)
1.20	98.8322	18.12	\$5,436.00	\$7,248.00	\$10,848.44	\$14,496.00	\$18,120.00
	\$Diff	-0.21	(\$63.00)	(\$84.00)	(\$125.73)	(\$168.00)	(\$210.00)
1.30	98.2483	18.01	\$5,403.00	\$7,204.00	\$10,782.59	\$14,408.00	\$18,010.00
	\$Diff	-0.32	(\$96.00)	(\$128.00)	(\$191.58)	(\$256.00)	(\$320.00)
1.40	97.6644	17.90	\$5,370.00	\$7,160.00	\$10,716.73	\$14,320.00	\$17,900.00
	\$Diff	-0.43	(\$129.00)	(\$172.00)	(\$257.44)	(\$344.00)	(\$430.00)
1.50	97.0805	17.79	\$5,337.00	\$7,116.00	\$10,650.87	\$14,232.00	\$17,790.00
	\$Diff	-0.54	(\$162.00)	(\$216.00)	(\$323.30)	(\$432.00)	(\$540.00)

Fiscal Year 2014 CIP Tax Rate Options



CIP Shift	CIP Tax Rate	Example Commercial Assessment	Example Commercial Assessment	Average Commercial Assessment	Example Commercial Assessment	Example Commercial Assessment
1.00	18.33	\$7,332.00	\$10,998.00	\$17,789.27	\$21,996.00	\$27,495.00
1.10	20.16	\$8,064.00	\$12,096.00	\$19,565.28	\$24,192.00	\$30,240.00
\$ Difference	1.83	\$732.00	\$1,098.00	\$1,776.02	\$2,196.00	\$2,745.00
1.20	22.00	\$8,800.00	\$13,200.00	\$21,351.00	\$26,400.00	\$33,000.00
\$ Difference	3.67	\$1,468.00	\$2,202.00	\$3,561.74	\$4,404.00	\$5,505.00
1.30	23.83	\$9,532.00	\$14,298.00	\$23,127.02	\$28,596.00	\$35,745.00
\$ Difference	5.50	\$2,200.00	\$3,300.00	\$5,337.75	\$6,600.00	\$8,250.00
1.40	25.66	\$10,264.00	\$15,396.00	\$24,903.03	\$30,792.00	\$38,490.00
\$ Difference	7.33	\$2,932.00	\$4,398.00	\$7,113.77	\$8,796.00	\$10,995.00
1.50	27.49	\$10,996.00	\$16,494.00	\$26,679.05	\$32,988.00	\$41,235.00
\$ Difference	9.16	\$3,664.00	\$5,496.00	\$8,889.78	\$10,992.00	\$13,740.00

Fiscal Year 2013 Tax Rate Comparison



Peer Municipalities	Residential % of Total Value	CIP % of Total Value	R/O % of Total Levy	CIP % of Total Levy	CIP Shift	Residential Tax Rate	CIP Tax Rate
Carlisle	98.0	2.0	98.05	1.95	1.0	17.68	17.68
Cohasset	93.0	7.0	92.97	7.03	1.0	12.20	12.20
Concord	90.7	9.3	90.68	9.32	1.0	14.07	14.07
Lincoln	96.2	3.8	95.10	4.90	1.30	14.23	18.72
Lynnfield	91.5	8.5	90.78	9.22	1.09	14.82	16.29
Manchester By The Sea	93.4	6.6	93.41	6.59	1.0	10.51	10.51
Marshfield	92.4	7.6	92.41	7.59	1.0	12.21	12.21
Medfield	94.2	5.8	94.18	5.82	1.0	15.73	15.73
Milton	95.8	4.2	93.74	6.26	1.50	14.70	22.54
Sharon	92.1	7.9	92.07	7.93	1.0	20.45	20.45
Sudbury	92.9	7.1	90.95	9.05	1.28	17.99	23.52
Wayland	94.8	5.2	94.75	5.25	1.0	17.89	17.89
Weston	95.1	4.9	95.10	4.90	1.0	12.40	12.40

Neighboring Municipalities	Residential % of Total Value	CIP % of Total Value	R/O % of Total Levy	CIP % of Total Levy	CIP Shift	Residential Tax Rate	CIP Tax Rate
Framingham	76.8	23.2	59.62	40.38	1.74	17.84	39.98
Natick	76.7	23.3	76.72	23.28	1.0	14.34	14.34
Wellesley	88.0	12.0	88.01	11.99	1.0	11.70	11.70

Source: MA DOR – Data Bank Reports

Selection of Open Space Discount



Open Space is defined in Massachusetts General Law as:

MGL Chapter 59 Sec. 2A (b) “Class two, open-space”, Land which is not otherwise classified and which is not taxable under provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and land not held for the production of income but is maintained in an open or natural condition, which contributes significantly to the benefit and enjoyment of the public.”

- A maximum exemption of 25% may be adopted for all property that is classified as Open Space.
- The Assessors have not identified any property which meets the definition of Open Space according to the statute.

Granting a Residential and/or Small Commercial Exemption



- **Residential Exemption**
 - The Board of Selectmen may adopt a maximum residential exemption of 20%
 - It would apply to owner occupied residential properties.
 - The majority of Wayland's property owners meet the statutory requirements to qualify for the exemption.
 - A small percentage of homeowners and all vacant land owners will not receive the benefit
 - The intent of the Residential Exemption is to shift the tax burden to rental and vacation properties
- **Small Commercial Exemption**
 - The Board of Selectmen may adopt a small commercial exemption.
 - This exemption is for commercial parcels (property class three) occupied by businesses with an average annual employment of not more than ten people during the previous calendar year and with assessed values of less than one million dollars.
 - The Assessors have identified 19 business that meet the exemption criteria.
 - Selectmen can choose an exemption that reduces the taxable valuation of each eligible parcel by a percentage of up to 10%

Communities with Residential Exemption



Municipality	Residential Exemption Percentage
Malden	10
Somerset	10
Barnstable	20
Brookline	20
Chelsea	20
Everett	20
Nantucket	20
Tisbury	20
Waltham	20
Watertown	20
Boston	30
Cambridge	30
Somerville	30

Communities with Small Commercial Exemption



Municipality	Small Commercial Exemption %
Auburn	10
Avon	10
Bellingham	10
Braintree	10
Dartmouth	10
New Ashford	10
Seekonk	10
Somerset	10
Westford	10
Wrentham	5

DEPARTMENT OF REVENUE
 MINIMUM RESIDENTIAL FACTOR COMPUTATION
 FOR FY 2014

WAYLAND
 City / Town / District

A	B	C	
Class	Full and Fair Cash Valuation	Percentage Share	
1. Residential	2,813,813,895	94.4831%	94.4831%
2. Open Space	0	0.0000%	
3. Commercial	120,110,205	4.0331%	5.5169%
4. Industrial	4,521,200	0.1518%	
5. Personal Property	39,669,200	1.3320%	
TOTALS	2,978,114,500	100.0000%	

Maximum Share of Levy for Classes Three, Four and Personal Property : 150% X 5.5169% = 8.2754%

Lines 3C + 4C + 5C Max % Share

Minimum Share of Levy for Classes One and Two : 100% - 8.2754% = 91.7247%

Max % Share Min % Share

Minimum Residential Factor (MRF) 91.7247% / 94.4831% = 97.0805%

Min % Share Lines 1C + 2C 97.0805%

Minimum Residential Factor

MINIMUM RESIDENTIAL FACTOR 97.0805%
 LA7 (6-96)

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.

What If ... Scenario Worksheet		Share Percentages										Levy Amounts										Estimated Tax Rates					
CIP Shift	Res Factor	Res	O/S	Com	Ind	PP	Total	Res	O/S	Com	Ind	PP	Total	Res	O/S	Com	Ind	PP	Total	Res	O/S	Com	Ind	PP			
Notes: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding.																											
CLASS	VALUE	PERCENTAGE																									
Residential	2,813,813,895	94.4831%	0	4.0331	0.1518	1.3320	100	51,577,208	0	2,201,620	82,874	727,136	54,588,838	18.33	0	18.33	18.33	18.33	54,588,838	18.33	0	18.33	18.33	18.33			
Open Space	0	0.0000%	0	4.0734	0.1533	1.3453	100	51,547,092	0	2,223,636	83,702	734,408	54,588,838	18.32	0	18.51	18.51	18.51	54,588,838	18.32	0	18.51	18.51	18.51			
Commercial	120,110,205	4.0331%	0	4.1138	0.1549	1.3587	100	51,516,975	0	2,245,652	84,531	741,679	54,588,838	18.31	0	18.70	18.70	18.70	54,588,838	18.31	0	18.70	18.70	18.70			
Industrial	4,521,200	0.1518%	0	4.1541	0.1564	1.3720	100	51,486,859	0	2,267,669	85,360	748,951	54,588,838	18.30	0	18.88	18.88	18.88	54,588,838	18.30	0	18.88	18.88	18.88			
Personal Prop	39,669,200	1.3320%	0	4.1944	0.1579	1.3853	100	51,456,743	0	2,289,685	86,189	756,222	54,588,838	18.29	0	19.06	19.06	19.06	54,588,838	18.29	0	19.06	19.06	19.06			
Total	2,978,114,500	100.0000%	0	4.2348	0.1594	1.3986	100	51,426,626	0	2,311,701	87,017	763,493	54,588,838	18.28	0	19.25	19.25	19.25	54,588,838	18.28	0	19.25	19.25	19.25			
CLASSIFICATION OPTIONS																											
0 Residential Exempt																											
0 Small Commercial Exemption																											
LEVY																											
54,588,838 Estimated Levy																											
18.33 Single Tax Rate																											
1.00	100	94.4831	0	4.0331	0.1518	1.3320	100	51,577,208	0	2,201,620	82,874	727,136	54,588,838	18.33	0	18.33	18.33	18.33	54,588,838	18.33	0	18.33	18.33	18.33			
1.01	99.9416	94.4279	0	4.0734	0.1533	1.3453	100	51,547,092	0	2,223,636	83,702	734,408	54,588,838	18.32	0	18.51	18.51	18.51	54,588,838	18.32	0	18.51	18.51	18.51			
1.02	99.8832	94.3727	0	4.1138	0.1549	1.3587	100	51,516,975	0	2,245,652	84,531	741,679	54,588,838	18.31	0	18.70	18.70	18.70	54,588,838	18.31	0	18.70	18.70	18.70			
1.03	99.8248	94.3176	0	4.1541	0.1564	1.3720	100	51,486,859	0	2,267,669	85,360	748,951	54,588,838	18.30	0	18.88	18.88	18.88	54,588,838	18.30	0	18.88	18.88	18.88			
1.04	99.7664	94.2624	0	4.1944	0.1579	1.3853	100	51,456,743	0	2,289,685	86,189	756,222	54,588,838	18.29	0	19.06	19.06	19.06	54,588,838	18.29	0	19.06	19.06	19.06			
1.05	99.7080	94.2072	0	4.2348	0.1594	1.3986	100	51,426,626	0	2,311,701	87,017	763,493	54,588,838	18.28	0	19.25	19.25	19.25	54,588,838	18.28	0	19.25	19.25	19.25			
1.06	99.6497	94.1521	0	4.2751	0.1609	1.4119	100	51,396,510	0	2,333,717	87,846	770,765	54,588,838	18.27	0	19.43	19.43	19.43	54,588,838	18.27	0	19.43	19.43	19.43			
1.07	99.5913	94.0969	0	4.3154	0.1624	1.4253	100	51,366,394	0	2,355,733	88,675	778,036	54,588,838	18.26	0	19.61	19.61	19.61	54,588,838	18.26	0	19.61	19.61	19.61			
1.08	99.5329	94.0417	0	4.3557	0.1640	1.4386	100	51,336,278	0	2,377,750	89,503	785,307	54,588,838	18.24	0	19.80	19.80	19.80	54,588,838	18.24	0	19.80	19.80	19.80			
1.09	99.4745	93.9865	0	4.3961	0.1655	1.4519	100	51,306,161	0	2,399,766	90,332	792,579	54,588,838	18.23	0	19.98	19.98	19.98	54,588,838	18.23	0	19.98	19.98	19.98			
1.10	99.4161	93.9314	0	4.4364	0.1670	1.4652	100	51,276,045	0	2,421,782	91,161	799,850	54,588,838	18.22	0	20.16	20.16	20.16	54,588,838	18.22	0	20.16	20.16	20.16			
1.11	99.3577	93.8762	0	4.4767	0.1685	1.4785	100	51,245,929	0	2,443,798	91,990	807,121	54,588,838	18.21	0	20.35	20.35	20.35	54,588,838	18.21	0	20.35	20.35	20.35			
1.12	99.2993	93.8210	0	4.5171	0.1700	1.4919	100	51,215,812	0	2,465,814	92,818	814,393	54,588,838	18.20	0	20.53	20.53	20.53	54,588,838	18.20	0	20.53	20.53	20.53			
1.13	99.2409	93.7659	0	4.5574	0.1716	1.5052	100	51,185,696	0	2,487,831	93,647	821,664	54,588,838	18.19	0	20.71	20.71	20.71	54,588,838	18.19	0	20.71	20.71	20.71			
1.14	99.1825	93.7107	0	4.5977	0.1731	1.5185	100	51,155,580	0	2,509,847	94,476	828,936	54,588,838	18.18	0	20.90	20.90	20.90	54,588,838	18.18	0	20.90	20.90	20.90			
1.15	99.1241	93.6555	0	4.6381	0.1746	1.5318	100	51,125,463	0	2,531,863	95,305	836,207	54,588,838	18.17	0	21.08	21.08	21.08	54,588,838	18.17	0	21.08	21.08	21.08			

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates					
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total
1.16	99.0657	93.6004	0	4.6784	0.1761	1.5451	100	51,095,347	0	2,553,879	96,133	843,478	54,588,838	18.16	0	21.26	21.26	21.26	54,588,838
1.17	99.0074	93.5452	0	4.7187	0.1776	1.5585	100	51,065,231	0	2,575,895	96,962	850,750	54,588,838	18.15	0	21.45	21.45	21.45	54,588,838
1.18	98.9490	93.4900	0	4.7591	0.1791	1.5718	100	51,035,115	0	2,597,912	97,791	858,021	54,588,838	18.14	0	21.63	21.63	21.63	54,588,838
1.19	98.8906	93.4348	0	4.7994	0.1807	1.5851	100	51,004,998	0	2,619,928	98,620	865,292	54,588,838	18.13	0	21.81	21.81	21.81	54,588,838
1.20	98.8322	93.3797	0	4.8397	0.1822	1.5984	100	50,974,882	0	2,641,944	99,448	872,564	54,588,838	18.12	0	22.00	22.00	22.00	54,588,838
1.21	98.7738	93.3245	0	4.8806	0.1837	1.6117	100	50,944,766	0	2,663,960	100,277	879,835	54,588,838	18.11	0	22.18	22.18	22.18	54,588,838
1.22	98.7154	93.2693	0	4.9204	0.1852	1.6251	100	50,914,649	0	2,685,976	101,106	887,106	54,588,838	18.09	0	22.36	22.36	22.36	54,588,838
1.23	98.6570	93.2142	0	4.9607	0.1867	1.6384	100	50,884,533	0	2,707,993	101,935	894,378	54,588,838	18.08	0	22.55	22.55	22.55	54,588,838
1.24	98.5986	93.1590	0	5.0010	0.1882	1.6517	100	50,854,417	0	2,730,009	102,763	901,649	54,588,838	18.07	0	22.73	22.73	22.73	54,588,838
1.25	98.5402	93.1038	0	5.0414	0.1898	1.6650	100	50,824,300	0	2,752,025	103,592	908,921	54,588,838	18.06	0	22.91	22.91	22.91	54,588,838
1.26	98.4818	93.0487	0	5.0817	0.1913	1.6784	100	50,794,184	0	2,774,041	104,421	916,192	54,588,838	18.05	0	23.10	23.10	23.10	54,588,838
1.27	98.4235	92.9935	0	5.1220	0.1928	1.6917	100	50,764,068	0	2,796,057	105,249	923,463	54,588,838	18.04	0	23.28	23.28	23.28	54,588,838
1.28	98.3651	92.9383	0	5.1624	0.1943	1.7050	100	50,733,952	0	2,818,074	106,078	930,735	54,588,838	18.03	0	23.46	23.46	23.46	54,588,838
1.29	98.3067	92.8832	0	5.2027	0.1958	1.7183	100	50,703,835	0	2,840,090	106,907	938,006	54,588,838	18.02	0	23.65	23.65	23.65	54,588,838
1.30	98.2483	92.8280	0	5.2430	0.1974	1.7316	100	50,673,719	0	2,862,106	107,736	945,277	54,588,838	18.01	0	23.83	23.83	23.83	54,588,838
1.31	98.1899	92.7728	0	5.2834	0.1989	1.7450	100	50,643,603	0	2,884,122	108,564	952,549	54,588,838	18.00	0	24.01	24.01	24.01	54,588,838
1.32	98.1315	92.7176	0	5.3237	0.2004	1.7583	100	50,613,486	0	2,906,138	109,393	959,820	54,588,838	17.99	0	24.20	24.20	24.20	54,588,838
1.33	98.0731	92.6625	0	5.3640	0.2019	1.7716	100	50,583,370	0	2,928,155	110,222	967,091	54,588,838	17.98	0	24.38	24.38	24.38	54,588,838
1.34	98.0147	92.6073	0	5.4043	0.2034	1.7849	100	50,553,254	0	2,950,171	111,051	974,363	54,588,838	17.97	0	24.56	24.56	24.56	54,588,838
1.35	97.9563	92.5521	0	5.4447	0.2049	1.7982	100	50,523,137	0	2,972,187	111,879	981,634	54,588,838	17.96	0	24.75	24.75	24.75	54,588,838
1.36	97.8979	92.4970	0	5.4850	0.2065	1.8116	100	50,493,021	0	2,994,203	112,708	988,906	54,588,838	17.94	0	24.93	24.93	24.93	54,588,838
1.37	97.8395	92.4418	0	5.5253	0.2080	1.8249	100	50,462,905	0	3,016,219	113,537	996,177	54,588,838	17.93	0	25.11	25.11	25.11	54,588,838
1.38	97.7812	92.3866	0	5.5657	0.2095	1.8382	100	50,432,789	0	3,038,236	114,366	1,003,448	54,588,838	17.92	0	25.30	25.30	25.30	54,588,838
1.39	97.7228	92.3315	0	5.6060	0.2110	1.8515	100	50,402,672	0	3,060,252	115,194	1,010,720	54,588,838	17.91	0	25.48	25.48	25.48	54,588,838
1.40	97.6644	92.2763	0	5.6463	0.2125	1.8648	100	50,372,556	0	3,082,268	116,023	1,017,991	54,588,838	17.90	0	25.66	25.66	25.66	54,588,838
1.41	97.6060	92.2211	0	5.6867	0.2141	1.8782	100	50,342,440	0	3,104,284	116,852	1,025,262	54,588,838	17.89	0	25.85	25.85	25.85	54,588,838
1.42	97.5476	92.1660	0	5.7270	0.2156	1.8915	100	50,312,323	0	3,126,300	117,681	1,032,534	54,588,838	17.88	0	26.03	26.03	26.03	54,588,838
1.43	97.4892	92.1108	0	5.7673	0.2171	1.9048	100	50,282,207	0	3,148,317	118,509	1,039,805	54,588,838	17.87	0	26.21	26.21	26.21	54,588,838
1.44	97.4308	92.0556	0	5.8077	0.2186	1.9181	100	50,252,091	0	3,170,333	119,338	1,047,076	54,588,838	17.86	0	26.40	26.40	26.40	54,588,838
1.45	97.3724	92.0004	0	5.8480	0.2201	1.9314	100	50,221,974	0	3,192,349	120,167	1,054,348	54,588,838	17.85	0	26.58	26.58	26.58	54,588,838
1.46	97.3140	91.9453	0	5.8883	0.2216	1.9448	100	50,191,858	0	3,214,365	120,995	1,061,619	54,588,838	17.84	0	26.76	26.76	26.76	54,588,838
1.47	97.2556	91.8901	0	5.9287	0.2232	1.9581	100	50,161,742	0	3,236,381	121,824	1,068,891	54,588,838	17.83	0	26.95	26.95	26.95	54,588,838
1.48	97.1972	91.8349	0	5.9690	0.2247	1.9714	100	50,131,626	0	3,258,398	122,653	1,076,162	54,588,838	17.82	0	27.13	27.13	27.13	54,588,838
1.49	97.1389	91.7798	0	6.0093	0.2262	1.9847	100	50,101,509	0	3,280,414	123,482	1,083,433	54,588,838	17.81	0	27.31	27.31	27.31	54,588,838
1.50	97.0805	91.7246	0	6.0496	0.2277	1.9980	100	50,071,393	0	3,302,430	124,310	1,090,705	54,588,838	17.79	0	27.49	27.49	27.49	54,588,838

**THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION**

FISCAL 2014

**OF
WAYLAND**
City / Town / District

I. TAX RATE SUMMARY

la. Total amount to be raised (from IIe) \$ 78,587,639.80
 lb. Total estimated receipts and other revenue sources (from IIIe) 23,998,801.00
 lc. Tax levy (Ia minus Ib) \$ 54,588,838.80
 ld. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	94.4831%	51,577,227.15	2,813,813,895	18.33	51,577,208.70
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	4.0331%	2,201,622.46	120,110,205	18.33	2,201,620.06
Net of Exempt					0.00
Industrial	0.1518%	82,865.86	4,521,200	18.33	82,873.60
SUBTOTAL	98.6680%		2,938,445,300		53,861,702.36
Personal	1.3320%	727,123.33	39,669,200	18.33	727,136.44
TOTAL	100.0000%		2,978,114,500		54,588,838.80

Board of Assessors of WAYLAND
 City / Town / District

MUST EQUAL IC

NOTE : The information is preliminary and is subject to change.

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By Andrew Nelson
 Date :
 Approved :
 Director of Accounts

TAX RATE RECAPITULATION

FISCAL 2014

WAYLAND

City / Town / District

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(e) from page 4)		\$	77,787,937.00
Ilb. Other amounts to be raised			
1. Amounts certified for tax title purposes	0.00		
2. Debt and interest charges not included on page 4	0.00		
3. Final court judgements	0.00		
4. Total overlay deficits of prior years	0.00		
5. Total cherry sheet offsets (see cherry sheet 1-ER)	25,796.00		
6. Revenue deficits	0.00		
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00		
8. Authorized Deferral of Teachers' Pay	0.00		
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00		
10. Other (specify on separate letter)	0.00		
TOTAL Ilb (Total lines 1 through 10)			25,796.00
Ilc. State and county cherry sheet charges (C.S. 1-EC)			159,180.00
Ild. Allowance for abatements and exemptions (overlay)			614,726.80
Ile. Total amount to be raised (Total Ila through Ild)		\$	78,587,639.80

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State			
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	4,217,719.00	\$	
2. Massachusetts school building authority payments	43,226.00		
TOTAL IIIa			4,260,945.00
IIIb. Estimated receipts - Local			
1. Local receipts not allocated (page 3, col(b), Line 24)	4,399,252.00		
2. Offset Receipts (Schedule A-1)	0.00		
3. Enterprise Funds (Schedule A-2)	5,407,185.00		
4. Community Preservation Funds (See Schedule A-4)	2,637,000.00		
TOTAL IIIb			12,443,437.00
IIIc. Revenue sources appropriated for particular purposes			
1. Free cash (page 4, col.(c))	2,845,100.00		
2. Other available funds (page 4, col.(d))	3,199,319.00		
TOTAL IIIc			6,044,419.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate			
1a. Free cash..appropriated on or before June 30, 2013	0.00		
b. Free cash..appropriated on or after July 1, 2013	900,000.00		
2. Municipal light source	0.00		
3. Teachers' pay deferral	0.00		
4. Other source : Overlay per Fall Town Meeting	350,000.00		
TOTAL IIId			1,250,000.00
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		\$	23,998,801.00

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from Ile)		\$	78,587,639.80
b. Total estimated receipts and other revenue sources (from IIIe)	23,998,801.00	\$	
c. Total real and personal property tax levy (from Ic)	54,588,838.80	\$	
d. Total receipts from all sources (total IVb plus IVc)		\$	78,587,639.80

LOCAL RECEIPTS NOT ALLOCATED *
TAX RATE RECAPITULATION

WAYLAND

City/Town/District

	(a) Actual Receipts Fiscal 2013	(b) Estimated Receipts Fiscal 2014
==> 1 MOTOR VEHICLE EXCISE	2,046,279.00	2,117,893.00
2 OTHER EXCISE		
==> a.Meals	173,988.00	198,000.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	216,711.00	229,500.00
==> 4 PAYMENTS IN LIEU OF TAXES	23,913.00	30,000.00
5 CHARGES FOR SERVICES - WATER	0.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	0.00	0.00
10 FEES	537,884.00	561,500.00
11 RENTALS	0.00	0.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	0.00	0.00
17 LICENSES AND PERMITS	1,006,114.00	1,036,000.00
18 SPECIAL ASSESSMENTS	16,167.00	25,500.00
==> 19 FINES AND FORFEITS	81,911.00	89,500.00
==> 20 INVESTMENT INCOME	96,832.00	105,955.00
==> 21 MEDICAID REIMBURSEMENT	0.00	0.00
==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	5,404.00
23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	0.00	0.00
24 TOTALS	\$ 4,199,799.00	\$ 4,399,252.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2014 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2013 estimated receipts to FY2014 estimated

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

FISCAL 2014

WAYLAND

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
04/04/2013	2013	200,000.00	0.00	165,000.00	0.00	35,000.00	0.00	0.00
04/04/2013	2014	67,975,062.00	63,229,333.00	2,500,000.00	2,245,729.00	0.00	1,000,000.00	0.00
04/04/2013	2014	4,277,185.00	0.00	0.00	0.00	4,277,185.00	0.00	0.00
04/04/2013	2014	2,025,000.00	470,000.00	180,000.00	280,000.00	1,095,000.00	0.00	2,475,000.00
04/04/2013	2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04/04/2013	2014	120,000.00	0.00	0.00	0.00	120,000.00	0.00	0.00
04/04/2013	2014	92,000.00	0.00	0.00	0.00	92,000.00	0.00	0.00
04/04/2013	2014	100.00	0.00	100.00	0.00	0.00	0.00	0.00
04/04/2013	2014	98,406.00	0.00	0.00	98,406.00	0.00	0.00	0.00
11/20/2013	2014	575,184.00	0.00	0.00	575,184.00	0.00	0.00	12,124,816.00
11/20/2013	2014	2,400,000.00	0.00	0.00	0.00	2,400,000.00	0.00	0.00
11/20/2013	2014	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00
Totals		77,787,937.00	63,699,333.00	2,845,100.00	3,199,319.00	8,044,185.00		
		Must Equal Cols. (b) thru (e)						

BUREAU OF ACCOUNTS
 SCHEDULE A-1 FOR FISCAL 2014
 OFFSET RECEIPTS CH. 44 S . 53E

WAYLAND
 City OR Town

Description		(a) Actual Revenues Fiscal 2013	(b) Estimated Receipts* Fiscal 2014
1	Water	0.00	0.00
2	Sewer	0.00	0.00
3	Hospital	0.00	0.00
4	Nursing home	0.00	0.00
5	Recreation department	0.00	0.00
6	Airport	0.00	0.00
7		0.00	0.00
8		0.00	0.00
9		0.00	0.00
10		0.00	0.00
11		0.00	0.00
12	TOTAL	0.00	0.00

NOTE : The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS
 SCHEDULE A-2
 ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al

Fiscal Year 2014

WAYLAND

City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description : WASTEWATER

	(a) FY 2013 Actual Revenues	(b) FY 2014 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$273,429.00	\$687,880.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$42,100.00	\$0.00	*
Investment income	\$3,139.00	\$0.00	*
Total revenues	\$318,668.00	\$687,880.00	
Retained earnings appropriated **	\$0.00	\$0.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$318,668.00	\$687,880.00	
Retained earnings appropriated for PY costs **	████████████████████	\$35,000.00	
Other enterprise available funds for PY costs	████████████████████	\$0.00	
Total revenues and available funds for PY costs	████████████████████	\$35,000.00	To Recap pg 2
Total revenues and available funds	\$318,668.00	\$722,880.00	Part IIIB, line 3

* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

** Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

NOTE : The information is preliminary and is subject to change.

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WAYLAND

City or Town

A-2(1ST)

Types of Enterprise Fund

WASTEWATER

Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES

\$0.00

EXPENSES

\$687,880.00

CAPITAL OUTLAY

\$0.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$35,000.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$722,880.00

2a

b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00

2b

Total costs

\$722,880.00

2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds

\$722,880.00

(Part 1 col b)

Less : Total costs

\$722,880.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$722,880.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$722,880.00

(Must equal total part 2a)

NOTE : The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS
 SCHEDULE A-2
 ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al

Fiscal Year 2014

WAYLAND

City / Town / District

A-2(2ND)

Type of enterprise fund/statutory reference

Fund Description : SEPTAGE

	(a) FY 2013 Actual Revenues	(b) FY 2014 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$0.00	\$0.00	
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$2,438.00	\$0.00	*
Total revenues	\$2,438.00	\$0.00	
Retained earnings appropriated **	\$0.00	\$33,205.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$2,438.00	\$33,205.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$2,438.00	\$33,205.00	Part IIB, line 3

* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

** Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

NOTE : The information is preliminary and is subject to change.

WAYLAND

City or Town

A-2(2ND)

Types of Enterprise Fund

SEPTAGE

Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES

\$0.00

EXPENSES

\$33,205.00

CAPITAL OUTLAY

\$0.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$33,205.00 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE

\$0.00

PENSION

\$0.00

SHARED EMPLOYEES

\$0.00

SHARED FACILITY

\$0.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$0.00 2b

Total costs

\$33,205.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds

\$33,205.00 (Part 1 col b)

Less : Total costs

\$33,205.00 (Part 2)

Less : Prior year deficit

\$0.00 (To Recap Pg 2)

(Negative represents subsidy)

\$0.00

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$33,205.00 (To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$33,205.00 (Must equal total part 2a)

NOTE : The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS
 SCHEDULE A-2
 ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al

Fiscal Year 2014

WAYLAND

City / Town / District

A-2(3RD)

Type of enterprise fund/statutory reference

Fund Description : Water

	(a) FY 2013 Actual Revenues	(b) FY 2014 Estimated Revenues	
1. Enterprise revenues & available funds			
User charges	\$4,200,262.00	\$3,556,100.00	*
Connection Fees	\$0.00	\$0.00	
Other departmental revenue	\$0.00	\$0.00	
Investment income	\$0.00	\$0.00	
Total revenues	\$4,200,262.00	\$3,556,100.00	
Retained earnings appropriated **	\$0.00	\$1,095,000.00	
Other enterprise available funds	\$0.00	\$0.00	
Specify	\$0.00	\$0.00	
Total current year revenues and available funds	\$4,200,262.00	\$4,651,100.00	
Retained earnings appropriated for PY costs **		\$0.00	
Other enterprise available funds for PY costs		\$0.00	
Total revenues and available funds for PY costs		\$0.00	To Recap pg 2
Total revenues and available funds	\$4,200,262.00	\$4,651,100.00	Part IIIB, line 3

* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

** Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

NOTE : The information is preliminary and is subject to change.

WAYLAND
City or Town

A-2(3RD)
Types of Enterprise Fund

Water
Fund Description

2. Total costs appropriated

a. Costs appropriated in the enterprise fund

SAL & WAGES	\$702,974.00
EXPENSES	\$2,853,126.00
CAPITAL OUTLAY	\$1,095,000.00
RESERVE FUND	\$0.00
OTHER APPROP IN ENT. FUND	\$0.00
PY costs approp from retained earnings or other enterp available funds	\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$4,651,100.00 2a

b. Costs appropriated in the general fund

HEALTH INSURANCE	\$0.00
PENSION	\$0.00
SHARED EMPLOYEES	\$0.00
SHARED FACILITY	\$0.00
OTHER2	\$0.00
OTHER3	\$0.00

Total costs appropriated in general fund

\$0.00 2b

Total costs

\$4,651,100.00 2a+2b

3. Calculation of subsidy (see instructions)

Revenue and available funds	\$4,651,100.00	(Part 1 col b)
Less : Total costs	\$4,651,100.00	(Part 2)
Less : Prior year deficit	\$0.00	(To Recap Pg 2)
(Negative represents subsidy)	\$0.00	

4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds	\$4,651,100.00	(To Recap Pg 4 col e)
b. Taxation	\$0.00	
c. Free Cash	\$0.00	
d. Non-enterprise Available Funds	\$0.00	

Total sources of funding for costs appropriated in the enterprise fund.

\$4,651,100.00 (Must equal total part 2a)

NOTE : The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS
SCHEDULE A-3 FOR FISCAL 2014
REVOLVING FUNDS CH.44 S.53E1/2

WAYLAND
City / Town / District

(A) Date of Vote	(B) Department Authorized to Spend	(C) Type of Receipts Credited	(D) FY2013 Actual Revenues	(E) FY2014 Receipts Authorized
04/04/2013	TRANSFER STATION	USER FEES	\$473,223.00	\$500,000.00
04/04/2013	RECREATION COMM	USER FEES	\$777,367.00	\$450,000.00
04/04/2013	COUNCIL ON AGING	USER FEES	\$32,028.00	\$50,000.00
TOTAL			\$1,282,618.00	\$1,000,000.00

NOTE : The information is preliminary and is subject to change.

* This amount must agree with page 4, column (f) of the Tax Rate and Pro Forma Recap forms. If the amount in column (e) is greater than the amount in column (d), additional documentation for the increase may be requested.

The total of all revolving funds pursuant to this law cannot exceed 10% of the prior fiscal year's tax levy. Each department's revolving fund cannot exceed 1% of the prior fiscal year's tax levy.

BUREAU OF ACCOUNTS
 SCHEDULE A-4*
 COMMUNITY PRESERVATION FUND CH. 44B

WAYLAND

City or Town
 Fiscal Year 2014

1. Annual revenues and available funds	(a) FY 2013 Actual Revenues	(b) FY 2014 Estimated Revenues
a. Surcharge	\$655,284.00	\$0.00
State trust fund distribution	\$179,660.00	\$145,000.00
Other ¹	\$0.00	\$0.00
Total annual revenue	\$834,944.00	\$145,000.00
Fund Reserves Appropriated	\$0.00	\$2,492,000.00
Fund Balances Appropriated	\$0.00	\$0.00
Other	\$0.00	\$0.00
Total current year revenues and available funds	\$834,944.00	\$2,637,000.00
b. Fund balance and reserves appropriated for PY costs		\$0.00
TOTAL Revenues and Available Funds	\$834,944.00	\$2,637,000.00

* Written documentation should be submitted to support increases/decreases of estimated to actual revenues

(To Recap, pg 2,
 part IIIB, Line 4)

NOTE : The information is preliminary and is subject to change.

SCHEDULE A-4*

WAYLAND

Fiscal Year 2014

City or Town

2. Appropriations, Reservations and Other

a. Appropriations

Administrative expenses

\$25,000.00

Debt service

\$0.00

Acquisitions and projects

\$2,492,000.00

Other

\$0.00

Reserves appropriated for PY costs

(Must equal Part 1b)

\$0.00

Total Appropriations

\$2,517,000.00

b. Reservations

Open Space

\$40,000.00

Historic Resources

\$40,000.00

Community Housing

\$40,000.00

Budgeted reserve to be appropriated

\$0.00

Total Reservations

(To Recap, page4, Col e)

\$120,000.00

c. Other (unappropriated, unreserved)

(To Recap, part IIB, Line 10)

\$0.00

TOTAL Appropriations, Reservations and Other

\$2,637,000.00

3. Prior Year Deficit

(To Recap, part IIB, Line 6)

\$0.00

4. Community Preservation Fund Recap

Total Appropriations, Reservations and Other

\$2,637,000.00

Add : Prior year deficit

\$0.00

Total Revenues and Available Funds

\$2,637,000.00

NOTE : The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS
SCHEDULE B-1
FREE CASH CERTIFICATION AND APPROPRIATION

Fiscal Year 2014

WAYLAND

City / Town / District

PART I

1. 7/1/2012 FREE CASH CERTIFICATION	\$	6,023,697.00
<i>ADD:</i>		
2. FREE CASH UPDATE		0.00
TOTAL		6,023,697.00
<i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i>		
3. FY 2013 RECAP		0.00
4. FY 2014 RECAP		2,845,100.00
BALANCE OF UNAPPROPRIATED FREE CASH	\$	3,178,597.00

PART II

1. 7/1/2013 FREE CASH CERTIFICATION	\$	4,019,000.00
<i>ADD:</i>		
2. FREE CASH UPDATE		0.00
TOTAL		4,019,000.00
<i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i>		
3. FY 2014 RECAP		900,000.00
BALANCE OF UNAPPROPRIATED FREE CASH	\$	3,119,000.00

NOTE : The information is preliminary and is subject to change.

**BUREAU OF ACCOUNTS
SCHEDULE B-2 FOR FISCAL 2014
SOURCES AND USES OF OTHER AVAILABLE FUNDS**

WAYLAND
City / Town / District

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund when Appropriation was made	Col. B Amount of Appropriation
4/4/13	Fund 61-Water	FY 14 OPEB	3,917,844.00	12,285.00
4/4/13	Fund 24-Transfer Station	FY 14 OPEB	287,454.00	1,321.00
4/4/13	Fund 24-Recreation	FY 14 OPEB	198,827.00	5,284.00
4/4/13	Fund 25-Food Service	FY 14 OPEB	24,138.00	24,138.00
4/4/13	Fund 25-BASE	FY 14 OPEB	658,824.00	24,574.00
4/4/13	Fund 25-TCW	FY 14 OPEB	181,994.00	24,028.00
4/4/13	Fund 25-Full Day Kinder	FY 14 OPEB	91,755.00	6,776.00
4/4/13	Fund 24-Ambulance	FY 14 Budget	1,252,633.00	360,000.00
4/4/13	Overlay	FY 14 Budget	845,000.00	845,000.00
4/4/13	Bond Premium	FY 14 Budget	111,000.00	111,000.00
4/4/13	Fund 61-Water	FY 14 Budget	3,905,559.00	393,734.00
4/4/13	Fund 24-Transfer Station	FY 14 Budget	286,133.00	42,831.00
4/4/13	Fund 24-Recreation	FY 14 Budget	193,543.00	82,129.00
4/4/13	Fund 25-BASE	FY 14 Budget	634,250.00	164,495.00
4/4/13	Fund 25-TCW	FY 14 Budget	157,966.00	157,966.00
4/4/13	Fund 25-Full Day Kinder	FY 14 Budget	84,979.00	39,450.00
4/4/13	Fund 62-Septage	FY 14 Budget	183,657.00	33,205.00
4/4/13	Fund 63-Wastewater	FY 14 Budget	288,965.00	15,919.00
4/4/13	Fund 24-Ambulance	FY 14 Capital	892,633.00	280,000.00
11/20/13	Fund 24-Sale of Land	New DPW Facility	575,184.00	575,184.00
TOTAL			3,199,319.00	

(Must equal Recap page 4 column d)

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law.

NOTE : The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS
 SCHEDULE OL-1
 OVERLAY WORKSHEET FOR FISCAL 2014

City / Town / District WAYLAND

	A. FY2013	B. FY2012	C. FY2011	PRIOR YEARS	TOTAL
1. Overlay raised per recap	973,215.21	1,206,448.00	1,676,988.88		
2. Overlay deficits raised	0.00	0.00	0.00		
3. Less-total abatements and exemptions charged through 06/30/2013	195,229.94	296,378.19	261,072.46		
4. Less-amount transferred to overlay surplus if any	0.00	300,000.00	1,200,000.00		
5. Totals - should equal FY2013 balance sheet	777,985.27	610,069.81	215,916.42	198,798.03	1,802,769.53

6. Potential additional liability (ATB Cases)	36,500.00	10,000.00	138,500.00	156,000.00	341,000.00
7. Total potential liability (add 3+6)	231,729.94	306,378.19	399,572.46		

NOTE : The information is preliminary and is subject to change.

BUREAU OF ACCOUNTS
SCHEDULE DE-1
DEBT EXCLUSION FORM

City / Town

WAYLAND

Fiscal Year : 2014

(A) BALLOT VOTE	(B) PURPOSE(S) OF EXCLUSION VOTE	(C) DATE OF ORIGINAL ISSUANCE NOTE/BOND PER PURPOSE(S)	(D) TEMP OR PERM (T/P)	(E) FY2013 NET EXCLUDED DEBT SERVICE	(F) FY2013 GROSS DEBT SERVICE EXPENDED	(G) FY2014 GROSS DEBT SERVICE EXCLUDABLE	(H) REIMBURSEMENTS/ ADJUSTMENTS	(I) FY2014 NET EXCLUDED DEBT SERVICE
04/25/89	SCH REMODELING	12/19/89	P	0.00	0.00	0.00	43,266.00	-43,266.00
04/25/89	MULTI PURPOSE SCH	01/01/90	P	220,428.00	220,428.00	0.00	0.00	0.00
04/26/94	CONSERVATION	01/01/96	P	186,125.00	186,125.00	176,162.00	0.00	176,162.00
04/26/98	POLICE/FIRE STATION	01/01/99	P	351,775.00	351,775.00	338,218.00	0.00	338,218.00
04/25/00	CONSERVATION	02/15/01	P	122,293.00	122,293.00	107,510.00	0.00	107,510.00
04/28/98	SCH REMODELING	09/15/05	P	271,995.00	272,525.00	265,325.00	488.00	264,837.00
04/25/06	MULTI PURPOSE TOWN	01/15/07	P	108,795.00	108,795.00	105,995.00	0.00	105,995.00
04/29/07	MULTI PURPOSE TOWN	02/01/08	P	265,900.00	265,900.00	138,700.00	0.00	138,700.00
04/14/08	MULTI PURPOSE TOWN	02/01/09	P	283,969.00	283,969.00	239,494.00	0.00	239,494.00
11/17/09	HIGH SCHOOL	02/01/10	P	701,500.00	701,500.00	693,500.00	0.00	693,500.00
04/07/09	MULTI PURPOSE TOWN	02/01/10	P	227,450.00	227,450.00	213,350.00	0.00	213,350.00
11/17/09	HIGH SCHOOL	02/01/11	P	2,603,279.00	2,706,000.00	2,666,400.00	99,786.00	2,566,614.00
05/11/10	MULTI PURPOSE TOWN	02/01/11	P	363,667.00	369,800.00	359,750.00	0.00	359,750.00
04/10/11	MULTI PURPOSE TOWN	02/01/12	P	138,500.00	138,500.00	130,900.00	11,474.00	119,426.00

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.
ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

NOTE : The information is preliminary and is subject to change.

(Financial Officer)

(Date)

TOTAL

5,280,290.00

3

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
FISCAL 2014 TAX LEVY LIMITATION FOR

WAYLAND

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2013 LEVY LIMIT

A. FY 2012 Levy Limit	55,258,285	
A1. ADD Amended FY 2012 Growth	0	
B. ADD (IA + IA1) * 2.5%	1,381,457	
C. ADD FY 2013 New Growth	684,120	
C1. ADD FY 2013 New Growth Adjustment	0	
D. ADD FY 2013 Override	0	
E. FY 2013 Subtotal	57,323,862	I. \$57,323,862
F. FY 2013 Levy Ceiling	72,688,918	FY 2013 Levy Limit

II. TO CALCULATE THE FY 2014 LEVY LIMIT

A. FY 2013 Levy Limit from I.	57,323,862	
A1. ADD Amended FY 2013 Growth		
B. ADD (IIA + IIA1) * 2.5%	1,433,097	
C. ADD FY 2014 New Growth	789,648	
C1. ADD FY 2014 New Growth Adjustment	0	
D. ADD FY 2014 Override	0	
E. FY 2014 Subtotal	59,546,607	II. \$59,546,607
F. FY 2014 Levy Ceiling	74,452,863	FY 2014 Levy Limit

III. TO CALCULATE THE FY 2014 MAXIMUM ALLOWABLE LEVY

A. FY 2014 Levy Limit from II.	59,546,607	
B. FY 2014 Debt Exclusion(s)	5,280,290	
C. FY 2014 Capital Expenditure Exclusion(s)	0	
D. FY 2014 Stabilization Fund Override	0	
E. FY 2014 Other Adjustment	0	
F. FY 2014 Water / Sewer	0	
G. FY 2014 Maximum Allowable Levy	\$64,826,897	

NOTE : The information is preliminary and is subject to change.

DEPARTMENT OF REVENUE
BUREAU OF ACCOUNTS
CLASSIFICATION TAX ALLOCATION
WAYLAND

City / Town / District

Fiscal Year : 2014

Return to : Bureau of Accounts, Boston, Springfield, Worcester

1. The selected Residential Factor is 1.000000

If you desire each class to maintain 100% of its full values tax share,
indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space ?

Yes _____ No X

If Yes, what is the percentage discount ? _____

3. Was a residential exemption adopted ?

Yes _____ No X

If Yes, please complete the following :

Class 1 Total Assessed Value	=	2,813,813,895	X	0	=	_____
Class 1 Total Parcel Count *		0		Selected Res. Exemption %		Residential Exemption

* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted ?

Yes _____ No X

% Selected 0

If Yes, please complete the following :

No. of parcels eligible 0

Total value of parcels 0

Total value to be exempted _____

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

A	B	C	D
Class	Certified Full and Fair Cash Value Assessments	Percentage Full Value Shares of Total Tax Levy	New Percentage Shares of Total Tax Levy
Residential	2,813,813,895.00	94.4831 %	94.4831 %
Open Space	0.00	0.0000 %	0.0000 %
Commercial	120,110,205.00	4.0331 %	4.0331 %
Industrial	4,521,200.00	0.1518 %	0.1518 %
Personal Property	39,669,200.00	1.3320 %	1.3320 %
TOTAL	2,978,114,500.00	100.0000 %	100.0000 %

NOTE : The information is preliminary and is subject to change.

6. I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2014 would be held on 12/09/2013 (date), 7:15pm (time), at Wayland Town Building (place), by Legal Notice Wayland Town Crier Publication dated 12/05/13 (describe type of notice).

Lois Toombs, Town Clerk, Wayland, 508-358-3631 | 12/9/2013 1:17 PM

City/Town/District Clerk

7. We hereby attest that on 12/09/2013 (date), 7:15pm (time), at Wayland Town Building (place) a public hearing on the issue of adopting the percentages for fiscal year 2014, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session on 12/09/2013 (date).

8. The LA-5 excess capacity is calculated as 10,238,058.20

We have been informed by the Assessors of excess levy capacity of 10,267,839.36

For cities : City Councilors, Aldermen, Mayor

For towns : Board of Selectmen

For districts : Prudential Committee or Commissioners

_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)
_____	_____	_____
	(Date)	(Comments)

Appealing your FY'14 Wayland Property Assessment

For a successful appeal of your real estate assessment, there are procedures that the applicant must follow. Separate the issue of taxes from that of your assessment. Your taxes are determined by vote of the people through town meeting and ballot questions and, by participating there, you can exert some control over the tax burden.

The central issue in an appeal is market value. The key is to identify comparable properties (i.e. homes that have actually sold during the period prior to the assessment date the more nearly like yours in terms of size, features and neighborhood the better). The FY14 assessment is based on sales that occurred during 2012, specifically January 1, 2012 to December 31, 2012. Your appeal is more likely to succeed if it is supported by sound information.

The Assessors' function is to determine the fair market value of your property and all the other properties in town as of January 1st in any given year. In each of the 351 cities and towns in Massachusetts, an update is done every year to reflect the fluctuating forces in the real estate market and how they affect property values.

The data on your property record card is a primary determinant of your value, and accuracy is the first thing you should check. Building dimensions and features are generally significant and you should be prepared to identify them if you feel an error has been made.

We suggest that you come and meet with a member of the Assessing Staff to review your property record card and your assessment. Our office hours are Monday, 8AM to 7PM, Tuesday-Thursday 8AM to 4PM and Friday, 8AM to 12:30PM. If you prefer to make an appointment, please call 508-358-3788.

There is only one period each year the state laws allows abatements to be filed to appeal your assessment. The law states your abatement application must be filed with your local board of assessors by the payment date of your first actual bill. Wayland is on a quarterly tax-billing schedule, and the first two bills of the fiscal year are preliminary billings. The third bill contains your property's assessment value and the tax rate for that fiscal year. The fiscal year runs from July 1st through June 30th. **The abatement applications for fiscal year 2014 must be received in the Assessors' office by 7:00 pm on Monday, February 3, 2014 or postmarked February 3, 2014 by the U.S. Post Office.**

An internal data review of your property is required prior to consideration of your abatement application by the Board of Assessors. The applicant is responsible to schedule the appointment for the internal data review visit and is encouraged to schedule this at the time you file your abatement application. However, if you are not able to schedule the visit at that time, the applicant must contact the Assessors' office within two (2) weeks of the abatement filing to schedule a mutually acceptable time for your data verification visit. If the applicant fails to schedule an appointment for an internal data review within the two-week time period, the Board of Assessors will **DENY** the application for abatement.

Remember that, in an appeal, the burden of proof rests with the taxpayer. It is to your benefit to view the Assessors' office as an ally, not as an adversary. Assessing staff members like the assessors work for you within the applicable laws and guidelines. Their desire is to assist you in as efficient and courteous manner as possible, which we hope will be acknowledged and reciprocated by those who visit our office. If we can work together to collect and verify the data needed, we will be able to achieve better overall results.

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
 PERSONAL PROPERTY TAX

FISCAL YEAR 2014

General Laws Chapter 59, § 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors not later than due date of first actual (not preliminary) tax payment for fiscal year. Return by: February 3, 2014

INSTRUCTIONS: Complete BOTH sides of application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: _____
Name(s) and status of applicant (if other than assessed owner) _____
 Subsequent owner (acquired title after January 1) on _____
 Administrator/executor. Mortgagee.
 Lessee. Other. Specify.
Mailing address _____ Telephone No. () _____
No. Street City/Town Zip Code
Amounts and dates of tax payments _____

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax bill no. _____ Assessed valuation \$ _____
Location _____
No. Street
Description _____
Real: _____ Parcel ID (map-block-lot) _____ Land area _____ Class _____
Personal: _____ Property type(s) _____

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies. Continue explanation on attachment if necessary.

Overvaluation Incorrect usage classification
 Disproportionate assessment Other. Specify.
Applicant's opinion of: Value \$ _____ Class _____
Explanation _____

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES. TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

D. SIGNATURES.

Subscribed this _____ day of _____, _____ Under penalties of perjury.

Signature of applicant _____

If not an individual, signature of authorized officer _____ Title _____

(print or type) Name _____ Address _____ Telephone _____

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

WHO MAY FILE AN APPLICATION. You may file an application if you are:

- the assessed or subsequent (acquiring title after January 1) owner of the property,
- the owner's administrator or executor,
- a tenant paying rent who is obligated to pay more than one-half of the tax,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the board of assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed between September 20 and October 1. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch 59, § 61A return	GRANTED <input type="checkbox"/>	Assessed value	_____
Date sent _____	DENIED <input type="checkbox"/>	Abated value	_____
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value	_____
On-site inspection		Assessed tax	_____
Date _____		Abated tax	_____
By _____	Date voted/Deemed denied _____	Adjusted tax	_____
	Certificate No. _____		
	Date Cert./Notice sent _____		Board of Assessors
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date:	_____



Board of Assessors Town of Wayland

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

Assessors' Use Only

Application No.

CHAPTER 59, Section 61A REQUEST – RESIDENTIAL PROPERTIES THIS IS NOT AN ABATEMENT APPLICATION THIS FORM IS TO BE FILED WITH STATE TAX FORM 128 FOR RESIDENTIAL PROPERTIES

Please read the following carefully. This document is to be filed with all residential abatement applications. This is an attempt to obtain additional information as authorized under the provisions of Section 61A of Chapter 59 of Massachusetts General Laws which provide as follows:

"A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall, upon request, furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to, income and rents received, and the expenses of maintaining such property. Failure of the applicant to comply with the provisions of this section within thirty (30) days after such request shall bar him from any statutory appeal under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith."

General Instructions – Please note that abatement applications should be based on **valuation** only. Applications based on the amount of taxes, yearly change in taxes or services received are not valid, and **will not** be considered for abatement.

The application you have submitted is for overvaluation of Real Property within the Town of Wayland. The values developed for the Town of Wayland have been certified and reviewed by the Massachusetts Department of Revenue. You will be responsible for presenting information to the contrary in writing with supporting documents. Additionally, you will be required to grant a complete interior and exterior inspection of your property. Refusal of any of the above requests may result in the denial of your application. Please complete all sections of the form as they apply to your abatement application

Section One – Property Information – (supply all information as requested and attach to application)

Parcel ID (Map/Lot)

Property Address:

Bill Number:

Owner (Last Name, First Name)

Contact Phone Number

Contact Information

Name

Mailing Address

Section Two – Certification

Return this form with your abatement application and any additional information to the Wayland Board of Assessors.

OWNER CERTIFICATION:

I certify under the pains of perjury that the information supplied in this form is true and correct.

REPRESENTATIVE STATEMENT:

I certify under the pains of perjury that the information supplied in this form is true and correct and that I am the owner's authorized representative.

Signature of Applicant

Date

Applicant

Date

Please Note: Applications submitted by representative on behalf of the owner will be considered incomplete without a letter of authorization.

Section Three – Grounds for Abatement: Complete all sections that apply to your abatement application

OVERVALUATION: claims are based on 1 of 2 reasons:

A) based on **SALES MARKET ACTIVITY** or B) based on **ASSESSED VALUE OF SIMILAR PROPERTIES**

- 1) List the assessed value of your property \$ _____
- 2) Indicate your opinion of value \$ _____ based on: _____

A) If your claim is based on **SALES MARKET ACTIVITY** then complete the following:
List at least three or more sales of homes with very similar characteristics to your own that sold in 2012, which is the year we used to establish Fiscal Year 2014 value

Address	FY 2014 Assessed Value	Sale Price	Sale Date	Building Style

Use additional sheets if necessary

B) If your claim is based on **ASSESSED VALUES OF SIMILAR PROPERTIES** then complete the following:
Use properties with very similar characteristics to your own (year built, condition, quality of construction, building style, etc.)

Address	Total Land Area	Total Building SFLA	Building Style	FY 2014 Assessed Value

Use additional sheets if necessary

The property description currently on file in the Wayland Assessors' Office is not accurate

Check this box if you feel the property description upon which your current assessment is based is inaccurate. This can include the overstating of living area and/or land area, etc. The removal of outbuildings, recent renovations and additions can impact your assessed value either positively or negatively. It is recommended that you obtain a copy of your property record card from the Assessors' Office and review it carefully.

List any discrepancies in the Assessors Records including a detailed description of your concerns. An interior inspection is required for verification.

Section Four – Physical Description

Property Characteristics: please complete all sections that apply to your property

One Family	<input type="text"/>	Two Family	<input type="text"/>	Three Family	<input type="text"/>	In-law Apartment	<input type="text"/>
Condominium	<input type="text"/>	Vacant Land	<input type="text"/>	4-8 Units	<input type="text"/>	Mixed Use (residential / business)	<input type="text"/>

Approximate Living Area: _____ Square Feet above grade (including finished attic)

Total Number of Rooms: _____ Above grade (not including rooms in basement)

Number of Bedrooms:

Full Bath(s)

Half Bath(s)

Interior Condition:

Excellent	<input type="text"/>	Very Good	<input type="text"/>	Good	<input type="text"/>	Average	<input type="text"/>
Fair	<input type="text"/>	Poor	<input type="text"/>				

Has there been any new construction or significant renovations such as new bathrooms, kitchens, heating, electrical, windows, or siding work on the property during the past five years? Yes: No:

Year Work Completed	Description of Construction or Renovation	Cost

Heating System:

Hot Water	<input type="text"/>	Steam	<input type="text"/>	Heat Pump	<input type="text"/>
Forced Hot Air	<input type="text"/>	Gravity	<input type="text"/>		

Garage(s)

1 Car	<input type="text"/>	2 Car	<input type="text"/>	3 Car	<input type="text"/>
Attached	<input type="text"/>	Detached	<input type="text"/>	Basement	<input type="text"/>

Other Features:

Fireplace (s)	<input type="text"/>	Central Air	<input type="text"/>	Central Vacuum	<input type="text"/>
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An inspection of the property is required as part of the Abatement Application Process. Please schedule your inspection when you submit your abatement application.

Section Five – Sales Information: Complete this section if you purchased your property within the past two years:

Date of Purchase: _____ Purchase Price: \$ _____ Home [] Land Only []

Amount of First Mortgage \$ _____

Did your purchase involve any of the following conditions?

	YES	NO	UNKNOWN
Were any non- real estate items included in the sale? (list below if yes)			
Was your financing from a non-conventional source?			
Was the sale a family sale, estate sale or sale of partial interest?			
Did your purchase involve a Foreclosure or Bank Auction?			
Did your purchase require third party approval?			
Was any other property included in your purchase?			
Is your property subject to deed restrictions or easements?			
Was any portion of the interior unfinished at time of sale? (please explain)			

List other considerations that may affect the sale price and overstate or understate the Market Value of the property.
