

**Town of Wayland
Board of Assessors
Monday December 16, 2013**

Chair S. Rufo called the meeting to order at 7:19pm

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

Minutes:

D. Hill moved that the minutes of December 9th be approved as presented. J. Brodie seconded. Vote Passed. M. Upton and Z. Ventress abstained.

Documents for BOA Signature

Month End Reports signed:

Excise Abatements	November 2013	\$3,098.88
Circuit Breaker	November 2013	\$4,580.00

Exemption Applications:

Director Brideau recommended 15 exemption applications for approval. The applications have been reviewed and meet the criteria. J. Brodie moved to accept the Director's recommendation to approve the 15 exemption applications. M. Upton seconded. Vote Unanimous

Circuit Breaker Match Applications:

Director Brideau recommended one circuit breaker application for approval. The applicant meets the requirements and will receive a match equal to what the state gave. The BOA approved the application by signature.

FY '15 Overlay Forecast:

Z. Ventress clarified a question from a previous meeting. He was looking to find out the percent of abatements in dollars in relation to the total assessed value of the town. Is there a relationship between the abatements and the total value and does it increase in a reval year?

The board viewed and discussed the worksheet that was handed out.

The BOA reviewed the overlay suggestions previously given: M. Upton's number is \$775,000.

J. Brodie's number is \$1,050,000.

M. Upton explained again her reasoning for her overlay suggestion; the assessors have just completed the full list and measure so the data is more accurate than in previous years.

J. Brodie and M. Upton both explained their FY'15 overlay budget reasoning line by line with the worksheet like they did at previous meetings.

J. Brodie reminded the board of the significance of these numbers. If the board over budgets this number, it only affects the tax payer for the first two preliminary bills, then the tax rate gets set and the third and fourth quarter bills can be adjusted.

Z. Ventress pointed out that the state penalizes the town if the overlay is under budgeted. The first dollars raised the following fiscal year must go towards the overlay deficit.

When reviewing the worksheet, S. Rufo clarified that in 2006 and 2009 the BOA didn't have data as accurate as it does now.

M. Upton would not like to go above \$800,000.

D. Hill asked if the number chosen is then given to the Finance Committee for review and input. The BOA clarified that no, the number is given to the Finance Committee by the BOA. The Finance Committee cannot change it.

Director Brideau mentioned three points: FY'15 is a reval year and it is unknown what the state may require of the town; the town center should be 100% complete for FY'15 which increases the town's exposure; and Telecom will file for abatements – though it is not known to what extent. It is written into the contracts of the town center businesses that they will file for abatements every year. They are triple net leases so the tenants have a vested interest in keeping the assessments true. For the town, there are costs associated with that including possibly needing to hire commercial appraisers during the abatement process.

\$1,000,000 was suggested as an FY'15 overlay number.

Director Brideau will have a better idea of the values when she can look at the 2013 sales.

S. Rufo suggested that M. Upton's number is low for a reval year while thinking about the town center. The BOA discussed more options.

Z. Ventress moved to propose the initial overlay forecast allowance for FY'15 be set at \$950,000 with a review planned for the beginning of February, 2014.

Vote Unanimous.

FY '14 Tax Recap Documents for BOA review and signature

At the last BOA meeting, Director Brideau was asked to check on 3rd quarter preliminary billing and if it is an option for Wayland this year. It turns out that 3rd quarter bills are limited to valuation billing. Wayland does not qualify since the assessments were already certified.

Another option is for 3rd quarter bills to go out late, but that will create cash flow issues for the community. Director Brideau went over these options with Finance Director Brian Keveny, Acting Town Administrator John Senchysyn, and interim Town Administrator Bob Mercier.

Director Brideau and B. Keveny met with Wayland's state representative from the DOR, Andrew Nelson, and he gave three suggestions regarding page four of the tax recap form due to the fact that the funds that were appropriated in town meeting were not in the accounts they were supposed to be in leaving a deficit of \$218,000 in the school department accounts.

Option 1- The Finance Committee makes a transfer to take care of the shortage.

Option 2- The Finance Committee votes, and if passed, the selectmen then vote to authorize \$218,000 from free cash at next town meeting.

Option 3- If options 1 and 2 do not pass, the town would have to have a special town meeting.

Those committee meetings and votes are happening tonight. If the Finance Committee does not vote option 1, it will go to option 2 at the selectman's meeting. That item is on the agenda for 9pm tonight at the Selectman's meeting.

J. Brodie asked if B. Keveny's numbers have changed. No, they have not.

Director Brideau further explained the state's point of view with regard to Wayland.

D. Hill asked, since the vote at town meeting stated that the money come from the school funds, is it possible for the money to come from them instead of the finance committee? Director Brideau stated no, the state specified that the money be handled this way.

Cherry Karlson, the Finance Committee's liaison to the BOA, then came to the BOA meeting to report that the Finance Committee voted for option 2 and their meeting is in recess until the selectman's vote tonight. She further explained that the money will come from taxes regardless of the option chosen and the tax rate will remain the same. The only difference between option 1 and 2 is that the money will come from either the 2nd

half of FY'14 or it will be the first dollar raised in FY'15. By having the item on the agenda at town meeting, the residents will get a chance to speak on the issue.

The BOA discussed the events that occurred last week with regard to the various tax recap sheets that were generated.

Since the BOS won't vote until after 9pm, nothing can be done at this point in the meeting regarding the tax recap docs.

J. Brodie moved to approve the letter to the state to approve the overlay amount for FY '14 as \$614,726.80. M. Upton seconded. Vote: 4 in favor, D. Hill unable to vote.

OL1 form

Z. Ventress moved to sign the schedule OL-1 overlay worksheet for FY'14 dated 12/16/13 at 3:19pm. M. Upton seconded. The BOA signed the document.

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

None

Thoughts and Concerns of the BOA:

D. Hill inquired about outstanding action items and how the BoA addresses them. He will bring examples to the next meeting.

J. Brodie requested that BoA visit meeting minutes at the next meeting.

Public Comment:

None

Next meeting:

Adjourn:

Respectfully submitted,
Jessica Marchant

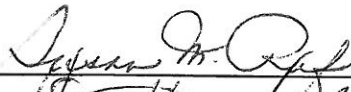

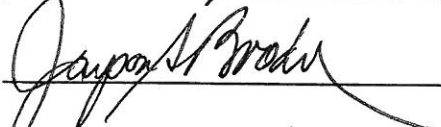
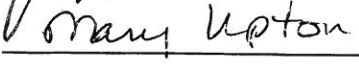
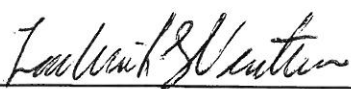
**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2013)	40	\$3,098.88
	TOTAL	\$3,098.88

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

BOARD OF ASSESSORS
WAYLAND

Date: December 16, 2013

Abatement Report FY 2013 Motor Vehicle Excise From 11/1/2013 Through 11/30/2013

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
11/25/2013		60A	363	284	ANTONELL CONSTRUCTION CORP	31VW35	\$13.13
11/25/2013		60A	365	341	ATAV INC	7008NW	\$7.50
11/7/2013		60A	345	362	AYANIAN JOHN Z	9296BX	\$46.46
11/25/2013		60A	367	509	BARRETT JOSEPH P	498DP7	\$13.54
11/25/2013		60A	366	510	BARRETT JOSEPH P	454TK4	\$50.31
11/7/2013		60A	346	1280	CAB EAST LLC	374EJ1	\$273.33
11/25/2013		60A	368	1573	CHASE FRANK C	6699	\$335.00
11/25/2013		60A	383	13058	COHN LEWIS J	62251	\$323.75
11/7/2013		60A	347	2124	CYLKOWSKI DAVID	85AS70	\$19.79
11/7/2013		60A	349	2184	DAMLER TRUST	917KB9	\$133.33
11/25/2013		60A	369	2399	DEPASQUALE MICHAEL J	14EX39	\$23.44
11/7/2013		60A	348	2465	DIMAGGIO EMILY C	224ZVR	\$106.25
11/25/2013		60A	370	2895	FARRER LINDSAY A	8502LG	\$18.75
11/25/2013		60A	371	3640	GOODMAN ANTHONY PHILIP	6273MO	\$45.31
11/25/2013		60A	374	4507	HONDA LEASE TRUST	275PE9	\$95.42
11/25/2013		60A	373	4468	HONDA LEASE TRUST	644BZ9	\$77.08
11/7/2013		60A	356	4530	HONDA LEASE TRUST	259FZ7	\$62.92
11/25/2013		60A	372	4433	HONDA LEASE TRUST	397MK8	\$22.08
11/7/2013		60A	350	4392	HONDA LEASE TRUST	182GE7	\$20.63
11/7/2013		60A	351	4404	HONDA LEASE TRUST	188GE7	\$21.88
11/7/2013		60A	352	4434	HONDA LEASE TRUST	172MEO	\$32.71
11/7/2013		60A	353	4469	HONDA LEASE TRUST	FDG	\$47.92
11/7/2013		60A	354	4510	HONDA LEASE TRUST	BC2431	\$204.17

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11/7/2013	60A		359	5632	LANGDON-PLACE CAROLYN A	CC266	\$8.54
11/25/2013	60A		379	6313	MACMATH SARAH J	11DW82	\$75.00
11/7/2013	60A		360	11786	MARTINO ANTHONY PHILLIP	843VS9	\$13.96
11/25/2013	60A		364	7605	ONE HUNDRED TWO PLAZA INC	FW805J	\$18.75
11/7/2013	60A		361	11888	QADIR ZAHIDUL UL	273PK1	\$46.25
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11/7/2013	60A		344	9678	STH COMPANY	6813WE	\$58.44
11/25/2013	60A		377	10043	TOOMBS ERNEST P	VTJZ56	\$12.71
11/25/2013	60A		378	10408	VEHICLE ASSET UNIVERSAL LEASING TRUST	576SG8	\$123.13
11/25/2013	60A		380	10424	VEHICLE ASSET UNIVERSAL LEASING TRUST	352JR5	\$188.13
11/25/2013	60A		381	10630	WALTERS KRISTIN C	BC3589	\$68.75
11/25/2013	60A		382	13713	WIESMAN SUZANNE C	465XB8	\$133.44

Totals **40** **\$3,098.88**



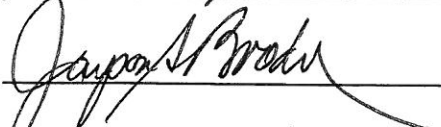
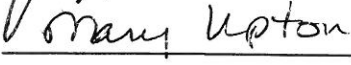
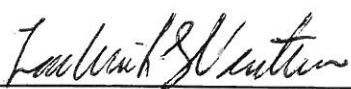
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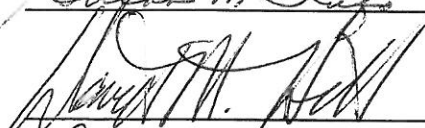
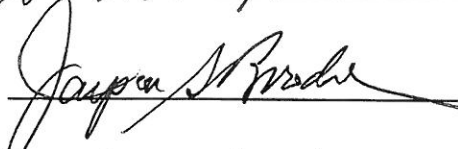
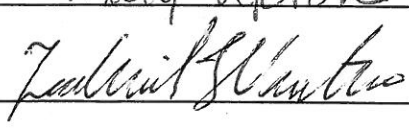
**COMMONWEALTH OF MASSACHUSETTS
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TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: **LEVY OF FISCAL 2013 EXEMPTION (CIRCUIT BREAKER)**
DUE IN THE MONTH OF NOVEMBER 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CIRCUIT BREAKER	5	\$4,580.00
TOTAL EXEMPTIONS	5	\$4,580.00

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **FOUR THOUSAND FIVE HUNDRED EIGHTY DOLLARS AND NO CENTS.**




 Mary Upton


BOARD OF ASSESSORS
WAYLAND

Date: December 16, 2013

Exemption Summary Clause Report FY 2013 Real Estate From 11/1/2013 Through 11/30/2013

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
CB	11/14/2013	260	2409	048-084	40 AQUEDUCT RD	LARSEN EDWIN E	Tax	\$1,000.00
								\$1,000.00
	11/14/2013	259	2506	028-009	44 JEFFREY RD	LEVITAN MARJORIE G	Tax	\$580.00
								\$580.00
	11/14/2013	258	3931	014-050	58 SEDGEMEADOW RD	KRETZ SANDRA	Tax	\$1,000.00
								\$1,000.00
	11/14/2013	257	966	003-056	194 OXBOW RD	DANN ALLAN H	Tax	\$1,000.00
								\$1,000.00
	11/22/2013	261	3577	056-018	23 HEARTHSTONE CIR	RAVANIS ELIAS G	Tax	\$1,000.00
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Totals For Clause: CB							Tax	\$4,580.00
Totals							Tax	\$4,580.00
								\$4,580.00

Totals 5


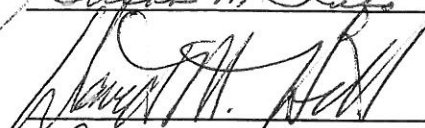
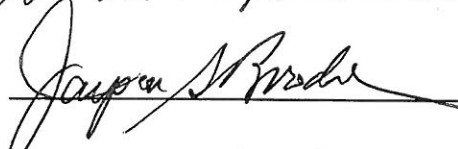
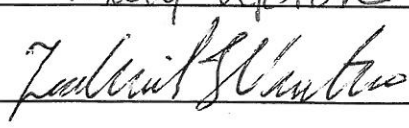
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5



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

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

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *Orus*
SUBJECT: FISCAL YEAR 2014 EXEMPTION APPLICATIONS
DATE: 12/16/2013

I have reviewed the following 15 exemption applications and recommend approval:

PID	CLS	NAME	FIRST	NO	ADDRESS
45-075B	22	FORMAN	MONA	29	HILLSIDE DRIVE
24-030	22	GANTZ	JOHN K JR	5	D'ANGELO RD
52-176	22	MARCY	RICHARD	97	EAST PLAIN STREET
24-108	22	TURNER	RICHARD	7	NOB HILL ROAD
50-073	22	MONTAGUE	PAUL	7	MORRILL DRIVE
05-023A	22	HIRZEL	DAVID	105	LINCOLN ROAD
33-023B	22	DEVINE	BARBARA	6	GREEN WAY
47B-025	22A	KWIATOWSKI	JOSEPH	17	SUNSET ROAD
30-011A	22A	MCDOUGALL	FREDERICK	12	GRACE ROAD
52-030	22A	ROCKETT	MAURICE	3	EDEN ROAD
50-006	22P	STANKIEWICZ	RICHARD	5	GAGE RD
43D-012	22P	HILDRETH	LESLIE	18	BAYFIELD RD
42D-074	37	JUDGE	JOSEPH	28	SYCAMORE
28 -020	37	NEWBURY	NATHAN	138	PELHAM ISLAND ROAD
46D-081	37	PROFIT	MARY	139	WEST PLAIN ST

Susan M. Rufo 12/16/2013
David M. Hill
Jayson Brodie
Molly Upton
Zachariah L. Ventress

Fiscal Year	Single Family (101) Assessed Values	S.F Total Assessment Chng Yr to Yr	Single Family Parcels	Single Family Average Value	Avg Value % Change Yr to Yr	Tax Rate	Average Single Family Tax Bill	Avg Bill % change Yr to Yr.	Notes:
2005	2,498,597,400		3,977	628,262		12.58	7,904		
2006	2,761,250,500	10.51%	3,983	693,259	10.35%	12.54	8,693	9.98%	Certification Year
2007	2,758,756,800	-0.09%	3,993	690,898	-0.34%	13.82	9,548	9.84%	
2008	2,618,393,000	-5.09%	4,014	652,315	-5.58%	14.98	9,772	2.35%	
2009	2,607,060,700	-0.43%	4,025	647,717	-0.70%	16.37	10,603	8.50%	Certification Year
2010	2,489,122,700	-4.52%	4,030	617,648	-4.64%	17.78	10,982	3.57%	
2011	2,390,269,800	-3.97%	4,032	592,825	-4.02%	19.35	11,471	4.45%	
2012	2,394,144,300	0.16%	4,037	593,050	0.04%	19.01	11,274	-1.72%	Certification Year
2013	2,377,661,000	-0.69%	4,040	588,530	-0.76%	17.89	10,529	-6.61%	
2014	2,426,447,600	2.05%	4,053	598,679	1.72%	18.32	10,956	4.05%	



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

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

MEMO

TO: ANDREW NELSON, DOR/DLS BUREAU OF ACCOUNTS
FROM: BOARD OF ASSESSORS
SUBJECT: FISCAL YEAR 2014 FINAL OVERLAY VOTE
DATE: 12/16/2013

This document is to confirm that the Board of Assessors for the Town of Wayland approved the Fiscal Year 2014 Overlay Amount of \$614,726.80 on December 16, 2013 by a vote of the Board of Assessors.

By:

Date: December 16th, 2013

Susan M. Rufo

Jayson Brodie

Zachariah L. Ventress

Molly Upton