

**Town of Wayland
Board of Assessors
Monday January 27, 2014**

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

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

Minutes from December 16th

Deferred

Correspondence

Town Clerk, L. Toombs, sent a list of current office holders whose terms will be expiring in April along with instructions for becoming certified for nomination for the April election.

M. Upton requested that general town information such as that be sent out to the board members upon receipt by the Director. In the future, the Director will send information to the Chair for distribution to the board.

Documents for BOA Signature

Monthly Reports:

Exemptions for the month of December, 2013 \$25,654.93

Warrants and Commitments presented to and signed by the board included:

Personal Property 3rd Quarter \$178,659.52

Real Estate 3rd Quarter \$12,959,908.01

Community Preservation Act 3rd Quarter \$164,601.92

I/E Fine \$4,650.00

***Exemption Applications:**

Director Brideau recommended 27 statutory real estate exemptions for approval that have been reviewed and meet the criteria. M. Upton moved to approve the 27 applications by signature. D. Hill seconded. The board signed their approval.

Director Brideau recommended three exemption applications for denial. The income and asset requirements for these applications were not met. The board signed the three denied applications.

Director Brideau recommended 24 CPA exemptions for approval. The applications have been reviewed and meet the criteria. D. Hill moved to approve the 24 applications by signature. S. Rufo seconded. The board signed their approval.

***Circuit Breaker Applications:**

Director Brideau recommended the board approve the six circuit breaker applications presented that have been reviewed and meet the criteria. D. Hill moved to approve the six circuit breaker applications. M. Upton seconded. Vote unanimous. Circuit breaker approval was signed by the board.

Partial Release of Lien- 27 Bow Rd:

The assessor's office was contacted by an attorney from the property. This property was originally part of a large parcel of land and is now a small house lot that should have been released of its lien prior to this. Town Council, Mark Lanza has reviewed the documents and they are in order. Director Brideau asked two board members to sign the release tonight and asked one member to come in tomorrow morning to sign it when Town Clerk, L. Toombs will notarize it. M. Upton and D. Hill signed the document. S. Rufo will meet with L. Toombs tomorrow to complete the process.

Apportionment Request- Parcel 23-052G:

The request was withdrawn.

FY'15 Certification:

Director Brideau asked the board to sign a contract that will secure Vision Government Solutions' assistance with the update of commercial and industrial property values for FY'15. The board signed the contract.

Director Brideau informed the board that RRC will be handling the personal property valuation for FY'15 and will start working in Wayland on February 3rd.

Overlay

Account Balance Review by Fiscal Year and Discussion:

Director Brideau reviewed the working paper with the board. (See attached)

The overlay balance for FY'13 will change due to the circuit breakers that were approved tonight by the board. Director Brideau clarified which ATB cases account for the ATB amounts listed.

M. Upton raised a concern that the BOA isn't going to meet soon enough to give the Finance Committee a released overlay amount in the time they require it. S. Rufo spoke to C. Karlson about the overlay and the Finance Committee does not have that concern. At the next BOA meeting or so, the BOA will discuss the topic and get the overlay release amount to the Finance Committee by March 1st as they've requested.

M. Upton would like to find out which years the BOA has given money back to the town from the overlay account and how much for each year. D. Hill suggested that the Overlay Surplus worksheet could include another line item that denotes how much overlay was given back and when. It was also suggested that the overlay surplus and overlay forecast sheets be presented together for reference.

D. Hill asked how long the assessors have to wait for the ATB to close out Telecom cases. Director Brideau and S. Rufo couldn't directly answer since the towns don't currently have any say in the scheduling of the cases.

M. Upton handed out a document that she created and reviewed it with the board. (See attached.)

FY'14 Real Estate and Personal Property Abatements

*BOA Action on applications ready for review:

Director Brideau recommended three real estate and one personal property abatements for approval.

The applications have been reviewed by Director Brideau, S. Rufo and D. Hill. There are currently ten abatements that have been turned in. D. Hill moved to approve the three real estate and one personal property abatement applications as recommended by the director. M. Upton seconded.

Vote Unanimous.

I&E fee waiver request:

There is a property owner that has not been receiving the I and E forms and is requesting the BOA to waive the I and E fee. The assessor's office had the wrong mailing address for the property.

D. Hill moved to approve the I and E waiver request. M. Upton seconded. Vote unanimous.

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

None

Thoughts and Concerns from BOA Members:

M. Upton asked about the FY'15 budget. Director Brideau stated that it was submitted and she hasn't heard anything more from the Finance Committee. S. Rufo pointed out that C. Karlson was at the BOA meeting when the budget was discussed so the expectations on both sides were clear. In fact, some department heads may not be asked to speak to the Finance Committee regarding the budget if they've met the Finance committee's guidelines.

M. Upton asked if the director anticipates getting the property record cards on line this year. Director Brideau said not for FY '14. By FY '15 it is in the budget and Vision said they could do it so she anticipates it will go through.

S. Rufo complimented the entire staff for their work. Having only ten abatements at this time is proof of the good work being done in the office.

S. Rufo stated that the plan is to proceed with having two board members come into the office to review the abatement applications after they are submitted. M. Upton and D. Hill both stated that their schedules are fairly open and they are willing to attend those review sessions.

M. Upton asked if the site indexes are on line. Director Brideau said if they are not there, it's because it's not possible within the software at this time.

Public Comment:

None.

Next meeting:

The next BOA meeting will be in February. Director Brideau and S. Rufo will determine the date based on the abatement filings received.

Adjourn:

D. Hill moved to adjourn the meeting at 8:17pm. M. Upton seconded. Vote Unanimous

Respectfully submitted,
Jessica Marchant

*Each Board member has the opportunity to review each application before the vote.

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2014 EXEMPTION
DUE IN THE MONTH OF DECEMBER 2013

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	17	\$25,329.98
CPA		\$ 324.97
TOTAL EXEMPTIONS	17	\$25,654.93

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **TWENTY FIVE THOUSAND SIX HUNDRED FIFTY FOUR DOLLARS AND NINETY THREE CENTS.**

Susan M. Ruff
Mary R. Upton
Robert H. Hill

BOARD OF ASSESSORS
WAYLAND

Date: January 27, 2014

PERSONAL PROPERTY ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

**WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

To: *Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED SEVENTY EIGHT THOUSAND SIX HUNDRED FIFTY NINE DOLLARS and FIFTY TWO CENTS (\$178,659.52)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

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

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

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

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

Given under our hands this 27TH day of JANUARY, 2014.

Susan M. Ruff
.....

Mary R. Volon
.....

[Signature]
.....

Board of Assessors of Wayland



REAL ESTATE ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND

OFFICE OF THE BOARD OF ASSESSORS

To: *Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on *REAL ESTATE* as therein set forth, with interest, the sum total of such list being *TWELVE MILLION NINE HUNDRED FIFTY NINE THOUSAND, NINE HUNDRED EIGHT DOLLARS and ONE CENT S(\$12,959,908.01)*, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on *REAL ESTATE* situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

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

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

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

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

Given under our hands this 27th day of JANUARY 2014.

[Signature]
.....

Mary R. Upton
.....

[Signature]
.....

Board of Assessors of Wayland

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



CPA(Community Preservation Act) ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND

OFFICE OF THE BOARD OF ASSESSORS

To: *Paul Keating Jr., Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **COMMUNITY PRESERVATION ACT** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED SIXTY FOUR THOUSAND SIX HUNDRED ONE DOLLARS and NINETY TWO CENTS (\$164,601.92)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

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

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

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

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

Given under our hands this 27th day of JANUARY, 2014.

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.....

Board of Assessors of *Wayland*



FISCAL YEAR 2014

NOTICE OF COMMITMENT 2014 – THIRD QTR

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

To: Town Accountant/Finance Director

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

TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$ 178,659.52
REAL ESTATE TAX	\$ 12,595,908.01
COMMUNITY PRESERVATION ACT TAX.....	\$ 164,601.92
 OMITTED ASSESSMENT	
REAL ESTATE TAX	\$ 0.00
PERSONAL PROPERTY	\$ 0.00
 ALL SPECIAL ASSESSMENTS	
I/E FINE	\$ 4,650.00

Board of Assessors
Wayland

Susan M. Ruffo

Mary R. Upton

David M. Witt

Date: *January 27, 2014*



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

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

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY 2014 – REAL ESTATE EXEMPTIONS
DATE: 1/23/14

Susan M. Rufo 1/27/2014
Molly Upton
Zachariah L. Ventress

I have completed my review of the following twenty seven exemption applications. All applicants meet the criteria for their respective exemption and are recommended for Board approval.

Map/Lot	Clause	Name	First Name	No.	Address
36C-023	17D	MCKEEBY	FRANCES	226	STONEBRIDGE ROAD
51C-074	17D	NEWHALL	NANCY	99	DUDLEY ROAD
25-050	22	ADAMS	MARY LOUISE	18	LUNDY LANE
52-088	22	CASTAGNO	JOSEPH	49	DEAN RD
38-143	22	FRIEDMAN	ARNOLD	7	KELSEY ROAD
46D-056	22	GALASTI	JOSEPH & ADRIENE	13	LODGE RD
35 -003	22	GILLIS	EILLEEN	13	ASTRA
40 -024B	22	GRANOFF	DAVID	13	BRANDYWYNE
44 -003	22	GROSS	AARON	135	WOODRIDGE ROAD
48-097	22	HAND	PAUL	38	RICE ROAD
50 -017	22	HATCH	MARILYN	33	AMEY ROAD
15 -035	22	KING	JANET	54	THREE PONDS
47C-025	22	THOMPSON	MARIE	27	KNOLLWOOD LANE
40-056C	22E	COHEN	FRED	203	DAHLIA DR
37-022	22E	MARSHALL	DAVID	28	MEADOWVIEW ROAD
45 -050A	37	LOOMIS	GRETA	18	STEEPLETREE
51C-040	37	SMITH	LILIANE & ALFRED	42	PEMBERTON ROAD
45-048	37	WINER	MIRIAM	21	STEEPLETREE
37-003	41A	DEFLORIO	PATRICIA	8	ANTHONY ROAD
51C-017	41A	LOCKE	MARIA	21	ADAMS LN
42D-044	41A	ROBERTS	FRED	14	SHAWMUT AVE
19-061	41A	NEWHALL	NANCY	99	DUDLEY ROAD
51D-051	41C	BLAIS	MARY	10	SOUTH STREET

FY'14 EXEMPTION APPLICATIONS CONT.

37-003	41C	DEFLORIO	PATRICIA	8	ANTHONY ROAD
51D-073	41C	JOHNSON	BENJAMIN	12	WINTER ST
47B-028	41C	SCHNEPEL	MAYBELLE	28	SUNSET ROAD
46D-069	41C	SCHWARZ	ANNA	167	WEST PLAIN STREET

Susan Quigley 1/27/2014
Mary Upton
David M. Hill



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 Jayson Brodie, Vice Chair
 Molly Upton
 Zachariah L. Ventress

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY 2014 – REAL ESTATE CPA EXEMPTIONS
DATE: 1/23/14

Susan R. Rufo 1/27/2014
Molly Upton
Zachariah L. Ventress

I have completed my review of the following twenty four CPA Exemption applications. All applicants meet the criteria for the exemption and are recommended for Board approval.

PAR ID	LAST	FIRST	NO	ADDRESS
45-099D	AKASHIAN	SANDRA	15	PICKWICK WAY
40 -053A	BERNSTEIN	ROSLYN	11	STEEPLETREE
51D-051	BLAIS	MARY	10	SOUTH STREET
51A-059	BURKE	ANITA	120	WEST PLAIN STREET
32-005	CARISTO	JANET	174	PELHAM ISLAND
37-003	DEFLORIO	PATRICIA	8	ANTHONY RD
046D-110	GALLAGHER	DIANE	8	ORCHARD LN
44-003	GROSS	AARON & LOUISE M.	135	WOODRIDGE
38-144	JACOBSEN	PAROOHY	3	KELSEY ROAD
46B-045	JAKOBSONS	BIRUTA	2	CHESTNUT ROAD
51D-073	JOHNSON	BENJAMIN	12	WINTER ST
30-080	LATTORE	EDWARD	110	BOSTON POST RD
42D-122	LAUGHLIN	JOHN L.	41	PINE RIDGE ROAD
36C-023	MCKEEBY	FRANCES	226	STONEBRIDGE RD
47A -080	NEWHALL	NANCY	99	DUDLEY ROAD
051C-017	ROBERTS	FRED H.	14	SHAWMUT AVE
34-044	ROSENBERG	HAROLD	37	FORTY ACRES DR
47B-028	SCHNEPEL	MAYBELLE	28	SUNSET RD
11-051	SMILSKALNS	RUTA	4	PEARTREE LN

FY'14 CPA EXEMPTION APPLICATIONS CONT.

51C-040	SMITH	LILIANE	42	PEMBERTON RD
45 -048	WINER	BERTRAM	21	STEEPLETREE
19-061	LOCKE	MARIA	21	ADAMS LN
50 -022	SHANLEY	PHYLLIS	12	AMEY ROAD
50-011	MCMULLEN	PATRICIA	60	FULLER RD

Susan M. Quigley

1/27/2014

Mary R. Upton

David M. Hill



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MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FISCAL YEAR 2013 CIRCUIT BREAKER APPLICATIONS
DATE: 1/14/14

ERB

The following six circuit breaker applications have been reviewed and are recommended for approval.

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
42B-016	BOLTON	SUSAN	28	STONEBRIDGE RD
56-007	CONDON	JAMES	12	HEARTHSTONE CIR
7-023F	DUNLAY	DOROTHY	27	SHERMAN BRIDGE RD
45-090A	KURSON	JESSIE	32	HILLSIDE DR
52-019	LLOYD	ANTHONY	1	HAVEN LN
27-014	PATTERSON	MAUREEN & NICK	159	PELHAM ISLAND RD

Susan A. Rufo
Mary Upton
Zachariah L. Ventress

1/27/2014



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MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY 2014 – REAL ESTATE AND PERSONAL PROPERTY ABATEMENTS
DATE: 1/23/14

I met with Susan Rufo and David Hill on Friday, January 17th, 2014. The following applications have been reviewed and are recommended for approval.

Real Estate:

Map	Lot	No.	Address
6	6	25	Hereford Rd* Pro-rated Exempt after 8/28/2014
23	145	40	Hastings Way
43C	61	10	Mayflower Path

Personal Property:

Acct Number	Company
105820	Woodland Group Inc.

Susan M. Rufo 1-27-2014
Molly Upton
David M. Hill

WORKING PAPER

STEPS TO DETERMINE OVERLAY SURPLUS

line #	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13
1.	-	-	-	2,530.00	2,868.77	5,709.08	13,423.01	174,267.17	215,916.42	260,069.44	770,749.35
2.									12,854.05	54,071.25	156,097.80
3.											
4.	550.00	1,200.00	800.00	750.00	800.00	3,100.00	800.00	148,000.00	138,500.00	10,000.00	36,500.00
5.							1,767.63	2,381.18	3,554.71	4,575.64	4,959.55
7.	550.00	1,200.00	800.00	750.00	800.00	3,100.00	2,567.63	150,381.18	142,054.71	14,575.64	41,459.55
8.	(550.00)	(1,200.00)	(800.00)	1,780.00	2,068.77	2,609.08	12,623.01	26,267.17	64,562.37	195,998.19	578,151.55
9.											
Surplus voted by Assessors -											
Potential surplus/deficit after vote											

notes:

1. verify agreement between accounting office records and assessor's records
2. excluding real property taxes secured by tax title
3. request data from Collector and verification that records agree with accounting office
4. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
5. review with Collector for pending abatement requests
6. line 1 minus line 2 minus line 7
7. FY'13 Circuit Breaker applications are processed through 12/31/13

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 E
1										
2	387,629	584,368	623,553	1,039,311	1,106,753	1,676,989	1,206,447	973,215	614,000	950,000
3										
4					\$53,708,000	\$56,128,000	\$55,514,000	\$52,016,000	\$54,588,000	\$60,911,000
5					2.06%	2.99%	2.17%	1.87%	1.12%	1.56%
6						***DOR in '11 says comp towns are below 1%				
7		13.82	14.98	16.37	17.78	19.35	19.01	17.89	18.33	20.5?
8		9.98	2.35	8.5	3.57	4.45	-1.72	-6.61	4.05	
9		8693	9772	10603	10982	11471	11274	10529	10956	
10			3,485		3,288		2,9202	2,9075	2,9781	>3,3000
11										

higher val
could lower tax rate to 19?
@15%