

Board of Assessors
Meeting: February 24, 2014
Wayland Town Building

Meeting called to order by Chair Susan Rufo at 7:15 pm

Present: Members: Susan Rufo, Vice-Chair Jayson Brodie, Molly Upton, Zachariah Ventress and David Hill

Staff: Director of Assessing Ellen Brideau, Assistant Assessor Denise Ellis

Guest: None

Minutes: Minutes from December 16, 2013 were approved as amended by a vote of 4-0

Minutes from January 27, 2014 were approved by a vote of 3-0. J. Brodie abstained from vote; he was not present for meeting. Member Z. Ventress arrived after minutes were approved.

Correspondence and Documents for BoA signature: Director Brideau presented the following correspondence

- Findings of Fact for Main Street Properties was received from the Appellate Tax
- Letter from The Coach Grill requesting a 30 day extension to file their 2015 Form of List
- Notification from the Department of Revenue regarding the upcoming Certification Workshops- distributed to BoA via email upon receipt

Documents presented by Director Brideau for board review and signature:

- Month End Reports:
 - 2013 CB Exemptions: \$5,548.00
 - Recap of Tax Deferrals processed in January: \$26,323.90
 - January 2014 Excise Abatements: \$1,601.98
 - I&E Fees Abated: \$550.00
 - January 2014 Exemptions: \$19,777.45
- Warrants/Commitments
 - Motor Vehicle – 7th Commitment 2013: \$13,517.76
 - Motor Vehicle – 1st Commitment 2014: \$1,730,237.50
- Exemption Applications
 - 4 statutory and 6 CPA exemptions – Director Brideau has reviewed and recommended for approval, J. Brodie moved to accept the Director's recommendation for approval, D. Hill second, all were in favor. Board members signed memo for approval (see attached)
- Circuit Breaker Applications – Director Brideau has reviewed and recommended for approval, J. Brodie moved to accept the Director's recommendation for approval, M. Upton second, all were in favor
Board members signed memo for approval (see attached)
- FY'14 Real Estate and Personal Property Abatement Applications
 - 14 Real Estate Abatement applications were presented to BoA with 4 recommended approvals (see attached memo) and 10 recommended denials by Director Brideau. The applications had been reviewed previously with M. Upton and D. Hill. All applications were made available to BoA members for their review prior to the meeting.
 - Motion made by M. Upton and second by D. Hill, vote was unanimous
 - Abatements – 10 denied by signature

Overlay: Account Balance Review by Fiscal Year (see attached) and Discussion. The board reviewed the Overlay Account Worksheets (attached) and discussed monies to be released to the overlay surplus account. Various scenarios were discussed and consensus was reached on the following:

- FY 2011 – J. Brodie motioned that for Fiscal Year 2011 the BoA authorize a transfer of Excess Overlay in the amount of \$40,000 from the Overlay Reserve Account to the Overlay Surplus Reserve, D. Hill second, vote was unanimous.
- FY 2012 – D. Hill motioned that for Fiscal Year 2012 the BoA authorize a transfer of Excess Overlay in the amount of \$125,000 from the Overlay Reserve Account to the Overlay Surplus Reserve, J. Brodie second, vote was unanimous.

- FY 2013 – Z. Ventress motioned that for Fiscal Year 2013 the BoA authorize a transfer of Excess Overlay in the amount of \$500,000 from the Overlay Reserve Account to the Overlay Surplus Reserve, J. Brodie second, vote was unanimous.

Overlay(continued): Total released to the Overlay Reserve Surplus: \$665,000. A memo was prepared and signed by BoA members to FinCom advising of the total funds released (see attached). The Chair S. Rufo provided a copy that evening to FinCom.

M. Upton inquired about readdressing the FY 2015 Overlay forecast. Chair S. Rufo asked for a second, no second received. Discussion ended.

FY'15 Certification : Director Brideau distributed FY'15 DOR Directives and a Draft of the Revaluation work plan (see attached).

Director Brideau reported that both she and D. Ellis attend the FY'15 startup meeting with S. Santangelo, from the DOR and M. Tarello and S. Schmucki from Vision. During the meeting the FY'15 directives were reviewed and confirmed that all requirements have been met or are on track for compliance for the FY'15 certification. All changes must be supported by the market as well as updates to the valuation model.

Director Brideau reported that during the startup meeting adding site indexes to the second land line was discussed and she learned that very few communities have been able to make this change with support.

M. Upton commented that larger land parcels received a reduction 5 years ago and that she hoped that we would be able to bring them back up. Director Brideau emphasized that changes would be driven by 2013 market data.

Director Brideau reviewed the work plan that was drafted for the startup meeting. S. Santangelo indicated that he needed to review it with the DOR calendar before finalizing the work plan.

Director Brideau requested that the certification budget review be deferred until the next meeting.

Hear Report for 2015 Spring Town Meeting: Director Brideau presented a draft of the Board of Assessors report for the Town Meeting. The BoA reviewed the document and J. Brodie and S. Rufo offered format changes to have the report more concise and understandable for the public. Director Brideau will make the changes and submit the report for publishing.

BOA minutes discussion: J. Brodie opened the discussion regarding the format of BoA minutes. Minutes have become lengthy without always capturing the true content correctly. D. Hill commented that he had reviewed other Boards minutes and found that there are extreme's on both sides, the fact that the BoA minutes are done timely is a plus. The BoA agreed to monitor the minutes over the next few months.

Property Inspections: M. Upton requested this agenda item prior to seeing the BoA Hear report. In reviewing the report found that the data she is looking for is being reported and asked for assistance in calculating the number of complete inspections.

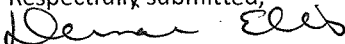
Thoughts and Concerns from BOA members: M. Upton requested that the agenda to be revised to include financial agenda items first.

Public comment: None

The next meeting will be scheduled upon Chair and Director review of abatement and office activities.

The board voted unanimously to adjourn at 9pm.

Respectfully submitted,



Denise Ellis

Assistant Assessor

Brideau, Ellen

From: Reynaldo Dayson <reynaldodayson@tavistockrestaurants.com>
Sent: Monday, February 24, 2014 5:28 PM
To: Brideau, Ellen
Subject: Property Assessments - Message is from an unknown sender
Attachments: Attach0.html

Request From: Reynaldo Dayson
Email: reynaldodayson@tavistockrestaurants.com
Source IP: 207.239.113.11

Address: 6475 Christie Avenue, Suite 300
City: Emeryville
State: CA
Zip: 94608
Phone: 5107883549
Organization: BBRG TR LLC dba The Coach Grill

I would like to request a 30 days extension to file the 2015 Form of List/Return of Personal Property subject to taxation. Thank you.

Sent via email 2/7/14

TO: BOARDS OF ASSESSORS
FROM: JOANNE GRAZIANO, CHIEF, BUREAU OF LOCAL ASSESSMENT
DATE: FEBRUARY 6, 2014
TOPIC: **CERTIFICATION PREPARATION WORKSHOPS**

RECEIVED

2014 FEB -7 AM 9:39

WAYLAND
BOARD OF ASSESSORS

The Bureau of Local Assessment will be conducting four Certification Preparation Workshops for assessors whose communities are scheduled for triennial certification of all real and personal property valuations for FY2015. The workshops will be held at the following locations:

- Boston** **March 3** from 10:00 a.m. to noon, Saltonstall Building, 2nd Floor Conf. Room B-D
- Springfield** **March 6** from 10:00 a.m. to noon, 436 Dwight Street
- Worcester** **March 11** from 10:00 a.m. to noon, Worcester Public Library, Main Branch, 3 Salem Square, Saxe Room.
- Sandwich** **March 13** from 10:00 a.m. to noon, Oakcrest Cove, 34 Quaker Meeting House Rd.

Registration is required

Please email your name, community, email address and phone number to John Gillet at bladata@dor.state.ma.us

The **Massachusetts Association of Assessing Officers (MAAO)** will grant continuing education credits to assessors attending the **Certification Preparation Workshops**.

Joanne Graziano, Chief
Massachusetts Department of Revenue
Bureau of Local Assessment
100 Cambridge Street - 6th Floor
PO Box 9569
Boston, MA 02114-9569
617-626-3512 - phone
617-626-2330 - fax

This e-mail response is intended to provide general information about the application of municipal tax and finance laws and Department of Revenue policies and procedures. It is not a public written statement, as defined in 830 CMR 62C.3.1, and does not state the official position of the Department on the interpretation of the laws pertaining to local taxes and finance. It should be considered informational only.

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF **FISCAL 2013 EXEMPTION (CIRCUIT BREAKER)**
DUE IN THE MONTH OF JANUARY 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CIRCUIT BREAKER	6	\$5,548.00
TOTAL EXEMPTIONS	6	\$5,548.00

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

Susan M. Ruff
Mary R. Upton
Jayson Brady
David M. Hill
Pauline S. Upton

BOARD OF ASSESSORS
WAYLAND

Date: *January 24, 2014*

Exemption Report FY 2013 Real Estate From 1/1/2014 Through 1/31/2014

Exemption Date	Clause	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
1/28/2014	CB	267	83	052-019	1 HAVEN LN	ANTHONY LLOYD & DAVID L & GRISWALD AMY E	Tax	\$1,000.00 <u>\$1,000.00</u>
1/28/2014	CB	263	357	042B-016	28 STONEBRIDGE RD	BOLTON SUSAN K	Tax	\$1,000.00 <u>\$1,000.00</u>
1/28/2014	CB	264	817	056-007	12 HEARTHSTONE CIR	CONDON JAMES A	Tax	\$548.00 <u>\$548.00</u>
1/28/2014	CB	265	1152	007-023F	27 SHERMAN BRIDGE RD	DUNLAY JOHN B & DOROTHY J TRST	Tax	\$1,000.00 <u>\$1,000.00</u>
1/28/2014	CB	266	1523	045-090A	32 HILLSIDE DR	KURZON JESSIE	Tax	\$1,000.00 <u>\$1,000.00</u>
1/28/2014	CB	268	3338	027-014	159 PELHAM ISLAND RD	PATTERSON MAUREEN S	Tax	\$1,000.00 <u>\$1,000.00</u>
Totals							Tax	\$5,548.00

\$5,548.00

INTEROFFICE MEMORANDUM

TO: ELLEN BRIDEAU
FROM: SAVITRI RAMGOOLAM
SUBJECT: TAX DEFERRAL
DATE: FEBRUARY 7, 2014
CC: BOARD OF ASSESSORS

Ellen: attached is the reconciliation report from Vadar showing the names and amounts of real estate tax deferral approved by the Board of Assessors and processed by the Town Treasurer's office.

Certificates were mailed to all recipients on Monday February 3, 2014 after data entry by the Treasurer's Office. The certificates show current deferred amounts for FY 14 plus past years total with interest.

DEFFERAL FY14

PAR ID	BILL	NAME	FIRST	NO	ADDRESS
42D-044	3663	ROBERTS	FRED	14	SHAWMUT AVE
37-003	1005D	DEFLORIO	PATRICIA	8	ANTHONY ROAD
51C-017	2560	LOCKE	MARIA	21	ADAMS LN
19-061	3168	NEWHALL	NANCY	99	DUDLEY ROAD

**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 JANUARY 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2013)	21	\$1,295.42
(2012)	1	\$ 107.81
(2011)	1	\$ 198.75
	TOTAL	\$1,601.98

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

Susan M. Quafu
Mary R. Upton
Joyann A. Bradley
David M. Hill
Fredrick S. Hunter

BOARD OF ASSESSORS
WAYLAND

Date: January 24, 2014

Abatement Report FY 2013 Motor Vehicle Excise From 1/1/2014 Through 1/31/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
1/8/2014	1/8/2014	60A	384	1727	CINTI DARREN C	842BC2	\$113.44
1/8/2014	1/8/2014	60A	385	2200	DAIMLER TRUST	556NMO	\$40.83
1/8/2014	1/8/2014	60A	386	13504	FRANCIS VARGHESE K	555WJ7	\$17.92
1/8/2014	1/8/2014	60A	387	3283	FUGARAZZO JAMES STEVEN	878CJ5	\$77.08
1/8/2014	1/8/2014	60A	388	3737	GREBLIKAS FERIANDAS	578MH7	\$90.42
1/8/2014	1/8/2014	60A	389	4504	HONDA LEASE TRUST	6967VX	\$31.35
1/8/2014	1/8/2014	60A	390	12261	HONDA LEASE TRUST	194SE2	\$81.25
1/8/2014	1/8/2014	60A	391	4435	HONDA LEASE TRUST	8JA560	\$26.25
1/8/2014	1/8/2014	60A	392	4417	HONDA LEASE TRUST	5NZ700	\$10.94
1/8/2014	1/8/2014	60A	393	4668	HURLEY BRIAN C	7TB890	\$56.25
1/8/2014	1/8/2014	60A	394	5195	KELLER DONALD S	8638DY	\$39.79
1/8/2014	1/8/2014	Veterans Exempt	395	13267	NALT HOWARD R	CA2623F	\$87.50
1/8/2014	1/8/2014	60A	396	7304	NAZARIAN KENNETH E	RWV540	\$43.75
1/24/2014	1/24/2014	60A	401	13323	ROSENBERG RICHARD M	2412NB	\$136.25
1/8/2014	1/8/2014	60A	397	9932	THAXTON RALPH A JR	65FN52	\$76.04
1/8/2014	1/8/2014	60A	398	10069	TOYOTA MOTOR CREDIT CORP	9RT740	\$11.46
1/24/2014	1/24/2014	60A	402	10164	TOYOTA MOTOR CREDIT CORP	18FD57	\$147.92
1/24/2014	1/24/2014	60A	403	10428	VEHICLE ASSET UNIVERSAL LEASING TRUST	742ML3	\$75.31
1/8/2014	1/8/2014	60A	399	10613	WALSH COLLEEN R	324JR5	\$56.25
1/8/2014	1/8/2014	60A	400	10623	WALSH ROBERT STEWART	4TY630	\$43.75
1/24/2014	1/24/2014	60A	404	10923	WEISS HAROLD	45JC01	\$31.67

Abatement Report FY 2013 Motor Vehicle Excise From 1/1/2014 Through 1/31/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
Totals							\$1,295.42

Abatement Report FY 2012 Motor Vehicle Excise From 1/1/2014 Through 1/31/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
1/8/2014		60A	392	1282	CAB EAST LLC	58KE01	\$107.81
Totals							\$107.81

Abatement Report FY 2011 Motor Vehicle Excise From 1/1/2014 Through 1/31/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
1/8/2014	60A		449	10278	VEHICLE ASSET UNIVERSAL LEASING TRUST	30583	\$198.75
Totals							\$198.75

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF **FISCAL 2014 RE ABATEMENT**
DUE IN THE MONTH OF JANUARY 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
RE ABATEMENT (LIEN FEES) <i>i+ E Fines</i>	2	\$ 550.00
	TOTAL	\$ 550.00

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **FIVE HUNDRED FIFTY DOLLARS AND NO CENTS**

Susan M. Qufo

Danny R. Upton

James J. Preddie

David M. Hill

Fredrick S. Winter

BOARD OF ASSESSORS
WAYLAND

Date: *January 24, 2014*

Abatement Report FY 2014 Real Estate From 2/12/2014 Through 2/12/2014

Abatement Date	VotedOnDate	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
2/12/2014	1/27/2014	4	825	023-116	241 BOSTON POST RD	241 BOSTON POST RD LLC	Lien Fee I/E Fine	\$25.00 \$250.00 \$275.00
2/12/2014	1/27/2014	5	4748	023-114	231 BOSTON POST RD	231 BOSTON POST RD LLC	Lien Fee I/E Fine	\$25.00 \$250.00 \$275.00

Totals

						2	I/E Fine Lien Fee	\$500.00 \$50.00 \$550.00
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**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 JANUARY 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	23	\$17,594.60
CPA	23	\$ 2,182.85
TOTAL EXEMPTIONS	46	\$19,777.45

You are hereby notified that taxes were abated/**exempted**, as specified in the above schedule, to the aggregate amount of **NINETEEN THOUSAND SEVEN HUNDRED SEVENTY SEVEN DOLLARS AND FORTY FIVE CENTS.**

Susan M. Ruff

Mary R. Upton

Jayson M. Bradley

David M. [unclear]

Faith [unclear]

BOARD OF ASSESSORS
WAYLAND

Date: *January 24, 2014*



Exemption Summary Clause Report FY 2014 Real Estate From 1/1/2014 Through 1/31/2014

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
17D	1/29/2014	39	2869	036C-023	226 STONEBRIDGE RD	MCKEEBY JAMES S JR	Tax	\$350.00
							CPA	\$5.25
								\$355.25
17D	1/29/2014	40	3168	047A-080	99 DUDLEY RD	NEWHALL NANCY E	Tax	\$175.00
							CPA	\$2.63
								\$177.63
Totals For Clause: 17D								
							CPA	\$7.88
							Tax	\$525.00
22								
22	1/29/2014	23	18	025-050	18 LUNDY LN	ADAMS MARY LOUISE	Tax	\$767.77
							CPA	\$11.52
								\$779.29
22	1/29/2014	28	1414	038-143	7 KELSEY RD	FRIEDMAN ARNOLD M & JANIS M TRSTS	Tax	\$800.00
							CPA	\$12.00
								\$812.00
22	1/29/2014	30	1444	046D-056	13 LODGE RD	GALASTI JOSEPH &	Tax	\$400.00
							CPA	\$6.00
								\$406.00
22	1/29/2014	31	3679	035-003	13 ASTRA	GILLIS EILEEN F	Tax	\$800.00
							CPA	\$12.00
								\$812.00
22	1/29/2014	32	960	040-024B	13 BRANDYWYNE	GRANOFF DAVID A T/E	Tax	\$800.00
							CPA	\$12.00
								\$812.00
22	1/29/2014	33	1663	044-003	135 WOODRIDGE RD	GROSS AARON H & LOUISE M TRSTS	Tax	\$800.00
							CPA	\$12.00
								\$812.00
22	1/29/2014	34	1756	048-097	38 RICE RD	HAND PAUL E	Tax	\$800.00
							CPA	\$12.00
								\$812.00
22	1/29/2014	35	1816	050-017	33 AMEY RD	HATCH MARILYN A	Tax	\$800.00
							CPA	\$12.00
								\$812.00

Exemption Summary Clause Report FY 2014 Real Estate From 1/1/2014 Through 1/31/2014

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
22E	1/29/2014	36	2270	015-035	54 THREE PONDS RD	KING JANET	Tax CPA	\$800.00 \$12.00 \$812.00
	1/29/2014	44	2730	047C-025	27 KNOLLWOOD LN	THOMPSON MARIE W	Tax CPA	\$654.97 \$9.82 \$664.79
Totals For Clause: 22								
							CPA Tax	\$111.34 \$7,422.74
37	1/29/2014	26	4648	040-056C	203 DAHLIA DR	COHEN FRED & RUTH MURCHISON	Tax CPA	\$1,000.00 \$15.00 \$1,015.00
	1/29/2014	38	2755	037-022	28 MEADOW VIEW RD	MARSHALL DAVID H B	Tax CPA	\$2,000.00 \$30.00 \$2,030.00
Totals For Clause: 22E								
							CPA Tax	\$45.00 \$3,000.00
41C	1/29/2014	37	2570	045-050A	18 STEEPLETREE	LOOMIS GRETA & JOYCE SCHWARTZ DEBRA TRUS	Tax CPA	\$526.63 \$7.90 \$534.53
	1/29/2014	45	4833	045-048	21 STEEPLETREE	WINER BERTRAM M & MIRIAM	Tax CPA	\$538.30 \$8.07 \$546.37
1/29/2014	43	4094	051C-040	42 PEMBERTON RD	SMITH ALFRED LILIANE L/E	Tax CPA	\$875.00 \$13.13 \$888.13	
Totals For Clause: 37								
							CPA Tax	\$29.10 \$1,939.93
1/29/2014	42	3902	046D-069	167 WEST PLAIN ST	SCHWARZ ANNA	Tax CPA	\$1,000.00 \$15.00 \$1,015.00	

Exemption Summary Clause Report FY 2014 Real Estate From 1/1/2014 Through 1/31/2014

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
	1/29/2014	41	3871	047B-028	28 SUNSET RD	SCHNEPEL MAYBELLE	Tax CPA	\$1,000.00 \$15.00 \$1,015.00
	1/29/2014	27	1005	037-003	8 ANTHONY RD	DEFLORIO JOHN I	Tax CPA	\$706.93 \$10.60 \$717.53
	1/29/2014	24	323	051D-051	10 SOUTH ST	BLAIS MARY A	Tax CPA	\$1,000.00 \$15.00 \$1,015.00
	1/29/2014	29	2082	051D-073	12 WINTER ST	JOHNSON BENJAMIN W III	Tax CPA	\$1,000.00 \$15.00 \$1,015.00
Totals For Clause: 41C								\$70.60 \$4,706.93
CPA								
	1/29/2014	19	3955	050-022	12 AMEY RD	SHANLEY RALPH D	CPA	\$96.78 \$96.78
	1/29/2014	58	2416	042D-122	41 PINERIDGE RD	LAUGHLIN JOHN L	CPA	\$66.81 \$66.81
	1/29/2014	59	2560	019-061	21 ADAMS LN	LOCKE MARIA	CPA	\$118.15 \$118.15
	1/29/2014	60	2869	036C-023	226 STONEBRIDGE RD	MCKEEBY JAMES S JR	CPA	\$67.09 \$67.09
	1/29/2014	22	4833	045-048	21 STEEPLTREE	WINER BERTRAM M & MIRIAM	CPA	\$67.43 \$67.43
	1/29/2014	20	4545	011-051	4 PEARTREE LN	VASADY-KOVACS RUTA	CPA	\$116.17 \$116.17
	1/29/2014	55	2055	046B-045	2 CHESTNUT RD	JAKOBSONS BIRUTA	CPA	\$54.30 \$54.30
	1/29/2014	18	3871	047B-028	28 SUNSET RD	SCHNEPEL MAYBELLE	CPA	\$22.61 \$22.61
	1/29/2014	64	3704	034-044	37 FORTY ACRES DR	ROSENBERG HAROLD M	CPA	\$111.27 \$111.27

Exemption Summary Clause Report FY 2014 Real Estate From 1/1/2014 Through 1/31/2014

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
1/29/2014		63	3663	051C-017	14 SHAWMUT AVE	FITZGERALD DONNA M TRUSTEE/FRED ROBERTS	CPA	\$66.18 \$66.18
1/29/2014		21	4094	051C-040	42 PEMBERTON RD	SMITH ALFRED LILIANE L/E	CPA	\$27.07 \$27.07
1/29/2014		56	2082	051D-073	12 WINTER ST	JOHNSON BENJAMIN W III	CPA	\$78.43 \$78.43
1/29/2014		47	3658	040-053A	11 STEEPLETREE	BERNSTEIN ROSLYN H S L/E	CPA	\$60.30 \$60.30
1/29/2014		54	2043	038-144	3 KELSEY RD	JACOBSEN PAROOHY G	CPA	\$112.21 \$112.21
1/29/2014		53	1663	044-003	135 WOODRIDGE RD	GROSS AARON H & LOUISE M TRSTS	CPA	\$131.69 \$131.69
1/29/2014		52	3417	014-024	8 ORCHARD LN	GALLAGHER DIANE A	CPA	\$103.63 \$103.63
1/29/2014		51	1005	037-003	8 ANTHONY RD	DEFLORIO JOHN I	CPA	\$59.84 \$59.84
1/29/2014		62	3168	047A-080	99 DUDLEY RD	NEWHALL NANCY E	CPA	\$51.45 \$51.45
1/29/2014		50	2057	032-005	174 PELHAM ISLAND RD	JANET CARISTO	CPA	\$109.35 \$109.35
1/29/2014		61	2881	050-011	60 FULLER RD	MCMULLEN PATRICIA	CPA	\$101.21 \$101.21
1/29/2014		49	525	051A-059	120 WEST PLAIN ST	ANITA V BURKE	CPA	\$78.91 \$78.91
1/29/2014		48	323	051D-051	10 SOUTH ST	BLAIS MARY A	CPA	\$72.76 \$72.76
1/29/2014		46	1866	045-099D	15 PICKWICK WAY	AKASHIAN SANDRA L TRUSTEE	CPA	\$82.99 \$82.99
1/29/2014		57	2415	030-080	110 BOSTON POST RD	LATORRE EDWARD A	CPA	\$62.30 \$62.30
Totals For Clause: CPA							CPA	\$1,918.93

Exemption Summary Clause Report FY 2014 Real Estate From 1/1/2014 Through 1/31/2014

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
Totals								
			46				CPA Tax	\$2,182.85 \$17,594.60
								\$19,777.45

YEAR 2013

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
SEVENTH COMMITMENT 2013-07

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

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

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **THIRTEEN THOUSAND FIVE HUNDRED SEVENTEEN DOLLARS AND SEVENTY SIX CENTS**. (\$13,517.76)

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

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

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

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

Given under our hands this 24 day of FEBRUARY, 2014

Seamus M. Quins
.....

Mary R. Vpton
.....

Board of Assessors

Joseph A. Meehan
.....

Of Wayland

Wendell Hill
.....

Pauline S. Ventura
.....

✓

FISCAL YEAR 2013

NOTICE OF **SEVENTH** COMMITMENT 2013

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

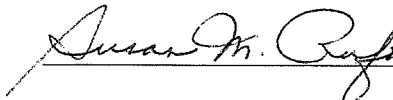
To: Town Accountant/Finance Director

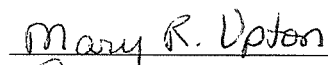
You are hereby notified that a **Commitment**, as shown below, has this day been made by the Board of Assessors to Paul W. Keating Jr. the Collector of taxes.


TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$13,517.76
2013-07 COMMITMENT	
PERSONAL PROPERTY TAX	\$0.00
REAL ESTATE TAX	\$0.00
CONSERVATION PRESERVATION ACT TAX	\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$0.00
PERSONAL PROPERTY	\$0.00

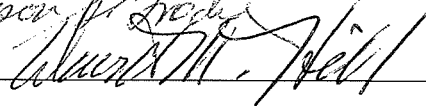
ALL SPECIAL ASSESSMENTS


Board of Assessors
Wayland, MA 01778











DATE: 2/24, 2014

**Audit Control Report For Fiscal Year 2013 MVX
For Dates 1/28/2014 Through 1/29/2014**

*Note that future debits
posted after 1/29/2014 are
included in this report.*

Tax

Beginning Balance (End of Day Balance on 1/27/2014)	\$29,901.11
(+) Additional Debits 1/28/2014 - 1/29/2014	\$0.00
	<hr/>
	\$29,901.11
Transactions 1/28/2014 - 1/29/2014	
Net Payment	
(-) Payment	\$3,113.75
	<hr/>
	\$3,113.75
End of Day Balance on 1/29/2014	\$26,787.36
Future Debits	\$13,517.76

YEAR 2014

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
FIRST COMMITMENT 2014-01

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

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

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **ONE MILLION SEVEN HUNDRED THIRTY THOUSAND TWO HUNDRED THIRTY SEVEN DOLLARS AND FIFTY CENTS.** (\$1,730,237.50)

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

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

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

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

Given under our hands this 24 day of FEBRUARY, 2014

.....*Susan M. Ruff*.....
.....*Mary R. Upton*.....
.....*Jessica J. Spade*.....
.....*Michael W. Hill*.....
.....*Frederick S. Hunter*.....

Board of Assessors
Of Wayland



FISCAL YEAR 2014

NOTICE OF **FIRST** COMMITMENT 2014

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

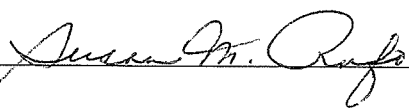
To: Town Accountant/Finance Director

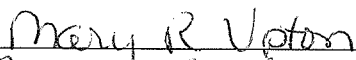
You are hereby notified that a **Commitment**, as shown below, has this day been made by the Board of Assessors to Paul W. Keating Jr. the Collector of taxes.


TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$1,730,237.50
2014-01 COMMITMENT	
PERSONAL PROPERTY TAX	\$0.00
REAL ESTATE TAX	\$0.00
CONSERVATION PRESERVATION ACT TAX.....	\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$0.00
PERSONAL PROPERTY	\$0.00


ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland, MA 01778











DATE: 2/24/ 2014

**Audit Control Report For Fiscal Year 2014 MVX
For Dates 1/28/2014 Through 1/29/2014**

*Note that future debits
posted after 1/29/2014 are
included in this report.*

Tax	
Beginning Balance (End of Day Balance on 1/27/2014)	\$0.00
(+) Additional Debits 1/28/2014 - 1/29/2014	\$0.00
	<hr/>
	\$0.00
End of Day Balance on 1/29/2014	\$0.00
Future Debits	\$1,730,237.50



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
David Hill

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: EXEMPTIONS
DATE: 2/24/14

I have reviewed the following exemptions and recommend approval:

4 Statutory Exemptions:

Table with 5 columns: CLAUSE, LAST, FIRST, NO, ADDRESS. Rows include 41C THAYER ELIZABETH 55 WOODLAND ROAD, 22 COADY BARBARA 15 CEDAR CREST ROAD, 37 MITCHELL MICHAEL 3 FOLSOMS POND ROAD, 22E WELLINS HENRY 8 LAKESPUR.

6 CPA (Community Preservation Act) Exemptions:

Table with 5 columns: PAR ID, LAST, FIRST, NO, ADDRESS. Rows include 42D-044 THAYER ELIZABETH 55 WOODLAND DR, 61A-068 PATTERSON ELIZABETH ANN 116 WEST PLAIN STREET, 51A-084 WEBB ALTON 21 KING ST, 24-068 ROBINSON STANLEY 9 WHELOCK RD, 07-044 COLELLA STEPHEN J 3 TALLY HO LANE, 35-005C SULLIVAN STEPHEN J 8 ASTRA.

Handwritten signatures and date: Susan M. Rufo, Molly R. Upton, Jayson Brodie, Zachariah L. Ventress, David Hill, dated 2/24/14.



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 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
 David Hill

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: CIRCUIT BREAKER MATCH
DATE: 2/24/14

I have reviewed the following 15 circuit breaker applications and recommend approval:

MAP/LOT	LAST NAME	FIRST	No.	ADDRESS
06-005	ALFORD	JAMES A JR	28	ALPINE RD
51D-051	BLAIS	MARY	10	SOUTH ST
50-082	BOULAY	MARGARET	65	EDGEWOOD RD
51A-059	BURKE	ANITA	120	W. PLAIN ST
42D-129	GERMAIN	NANCY	27	WOODLAND RD
46D-135	KWARTA	JOANNE	11	EDGEWOOD RD
42D-122	LAUGHLIN	JOHN	41	PINE RIDGE RD
51A-045	LIENARD	ELVIRA	14	FULLER RD
51C-004	PINKUL	JOHN	23	DAMON ST
38-103	SALERNO	CHARLES & ELIZABETH	8	ROLLING LN
29-065	SANTAMARIA	JAMES & NANCY	5	TRINITY PL
47B-087	SILVA	FRANCIS	32	PECK AVE
35-005C	SULLIVAN	STEPHEN	8	ASTRA
51A-084	WEBB	ALTON	21	KING ST
42B-069	WILLIAMS	THOMAS	308	OLD CONN PATH

Susan M. Rufo 2/24/14
Molly R. Upton
Jayson Brodie
Zachariah L. Ventress
David Hill



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 Jayson Brodie, Vice Chair
 Molly Upton
 Zachariah L. Ventress
 David Hill

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: REAL ESTATE ABATEMENT APPLICATIONS
DATE: 2/24/14

I met with Board members Molly Upton and David Hill to review abatement applications on February 20th, 2014. Based on the review the following 4 Real Estate Abatements and 3 Personal Property Abatements are recommended for approval.

Real Estate:

Map	Lot	No.	Street
46D	131	25	EDGEWOOD RD
45	089C	26	HILLSIDE DR
42B	30	49	STONEBRIDGE RD
19	56	7	THREE PONDS RD

Personal Property:

Acct. Number	Business
105980	Dell Financial Services
102730	Lynch Landscaping Inc.
103750	Smucker Food Service

Susan M. Rufo 2/24/14
Molly Upton
Jayson Brodie
David M. Hill
Zachariah L. Ventress



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Jayson Brodie, Vice Chair
Molly Upton
Zachariah L. Ventress
David Hill

MEMO

TO: FINANCE COMMITTEE
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*
SUBJECT: OVERLAY SURPLUS
DATE: 2/24/14

The Board of Assessors by a vote of 5 to 0 released the following amounts from the Overlay Account to Overlay Surplus on February 24, 2014

Fiscal Year	Amount Released
2011	\$40,000
2012	\$125,000
2013	\$500,000
Total	\$665,000

Zachariah L. Ventress
David M. Hill
Jayson M. Brodie
Molly R. Upton
Susan M. Rufo

Town of WAYLAND

FY 2015 Directives

Cyclical Reinspection

Maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values. Our last certification review indicated that the Board of Assessors should continue with their cyclical re-inspection program so that it is completed by FY2013 for the residential class and for the Apt, Mixed Use, and Personal Property, to be completed by FY18.

As part of this cyclical reinspection program, an on-going data quality analysis would help identify recollection priorities for program planning.

For further information on cyclical reinspection programs and data quality analysis please refer to "The Guidelines for the Development of a Minimum Reassessment Program."

Income and Expense Data

Assessors need to continue their program to ensure a better return of Income and Expense data from Commercial, Industrial and Apartment property owners. Information should be supplemented using regional and on-line sources as needed to cover all uses within the community.

Neighborhood Review

The Board of Assessors should continue to review all residential neighborhood delineation, especially support for water influenced neighborhoods, and adjust them as needed by the next certification.

Land Schedules

Assessors should continue to review and analyze market influences of certain characteristics on the value of land, including a review of the excess rates, frontage lots, and any land in and around the pond or lake and adjust the land valuation system as needed in a uniform and equitable manner.

Personal Property - Automated System

It recommended that all the personal property assets in the community continue to be listed, coded, and valued using a computer based mass appraisal system prior to the next certification review so that all values are system generated.

Town of WAYLAND

FY 2015 Directives

Cost Tables

A complete analysis must be presented demonstrating that cost tables have been updated and the manner in which the updates were determined.

Condominium Valuation

Assessment level of condominium values should be reviewed for equity among complexes.

Commercial-Industrial Land Schedule

An appropriate land to building ratio schedule should be developed to accommodate all uses.

Mixed Use Land Schedules: For the next certification, consider primary use of the property including indicated land values when determining the mixed use land schedule to apply,