

Wayland Board of Assessors

June 20, 2014

Town Building

Attendees: Chair S. Rufo, J. Brodie, D. Hill, M. Upton, Director E. Brideau, Administrative Assessor J. Marchant

Meeting called to order

S. Rufo called the meeting to order at 9AM.

Review of minutes from June 2, 2014

J. Brodie moved to accept the BOA minutes of June 2, 2014 as presented. D. Hill seconded.

The vote passed with S. Rufo, D. Hill and J. Brodie in favor. M. Upton abstained.

Correspondence and Documents for BOA Signature

Correspondence

Director Brideau stated that the office was notified of three additional ATB filings. One is for a commercial property that has filed before. The other two are Telecom cases for FY'15. The board discussed the abatement process for these telecom cases.

Director Brideau received an email from the Finance Director stating that the FY'14 assessing payroll budget was short by 3 days' worth of funds. Payroll cannot be taken out of any other budgets. Director Brideau requested to the Finance committee to appropriate \$600 and they transferred it from the reserve fund.

Month End Reports

Exemptions April 2014	\$56,289.99
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Warrants/Commitments

FY'15 first quarter CPA warrant	\$171,431.95
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FY'15 first quarter Personal Property warrant	\$185,369.22
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FY'15 first quarter Real Estate warrant	\$13,815,022.04
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Chapter land application for Map 12 Lot 031

Director Brideau presented an application to the board for a property to remain in the Chapter land program. The application was filed beyond the deadline. Director Brideau recommended approval of the application. Director Brideau explained that the DOR, Bureau of Municipal Law, has determined that the law provides additional time when a property is reassessed. Properties are reassessed annually, therefore, an applicant could file for consideration up to and including the abatement filing deadline. It is better for the town to approve the application now versus during an abatement to avoid an impact on the overlay. The board discussed whether to approve the application. D. Hill moved to accept and approve the chapter land application for the property located at 12/031 by signature. J. Brodie seconded. The board approved the application by signature.

Circuit Breaker Applications

Director Brideau recommended the board approve the three circuit breaker applications presented that have been reviewed and meet the criteria. J. Brodie moved to accept the director's recommendation to approve the three circuit breaker applications by signature. D. Hill seconded. The board signed their approval. Director Brideau recommended one circuit breaker for denial that has been reviewed and does not meet the criteria due to the applicant not applying for the circuit breaker credit from the state. The board signed the denial.

Schedule of Uncollectible Excises

The board signed the required document presented to them by the Treasurer regarding uncollectable excise taxes in the amount of \$42.50.

Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any

None

Thoughts and Concerns from BOA members

M. Upton relayed to the BOA that the Finance Committee will be looking for recommendations for better office efficiencies. A memo will be forthcoming.

Since the tax recap schedule was moved up a couple of weeks this year, M. Upton requested looking at the summer schedule to confirm that all will be ready in time. Director Brideau stated that September 8th is the date she needs to give the state the final data. She will give the BOA 30 days to review the data prior to that. Currently the process is ongoing and the data is not in final form. S. Rufo suggested that the board members send the Director the dates they will be away in the summer to that the board meetings can be scheduled around that.

M. Upton requested to know the 2013 sale properties that have been inspected by the office. Director Brideau did pull that information, but didn't have it at the meeting. She said she will email it to the board members.

The board discussed the FY'15 tax bills and the format the state has instructed the town to use regarding when the tax increase needs to occur. J. Brodie inquired how the Wayland tax payers will be notified of the state laws for this process. D. Hill suggested that the liaisons for the Selectmen and the Finance committee should come to a BOA meeting and the BOA could ask them to alert the community. S. Rufo suggested the BOA draft a memo that goes out to the Selectmen, the Finance committee and the Finance Director. This way it is in writing that the BOA is making a recommendation that the town be notified of the billing process for FY'15 taxes.

The board discussed what should be in the memo and decided that it should include:

- A memo from board to board
- Suggest a specific meeting date – separate from a Selectman's meeting night
- Include a calculated impact in dollars to a median household in Wayland showing the 1st /2nd quarter preliminary bill amounts compared to the 3rd/4th quarter actual bill amounts

S. Rufo will draft a memo and Director Brideau will send it out. D. Hill volunteered to assist as needed. S. Rufo suggested that the information get out to all of the press outlets when the time comes.

D. Hill updated the board members on the Town Administrator search progress. He is also working with J. Senchyshyn and M. Lanza to research the proper procedures regarding executive sessions for all town boards. He will report back to the BOA with the results of the research. Discussion ensued.

S. Rufo asked if D. Hill would present to the board what he knows regarding the waste water betterment at the next BOA meeting. She also reminded the board that if any thoughts come up over the summer, they should email the chair and she will contact the Director to gather information as needed.

J. Brodie asked what the office staff summer vacation looked like. Director Brideau said she would send that information out to the board.

Public Comment

None

Meeting Adjourned

J. Brodie moved to adjourn at 10AM. M. Upton seconded. Vote Unanimous.

Respectfully submitted,
Jessica Marchant

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2014 EXEMPTION
DUE IN THE MONTH OF APRIL 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	6	\$ 4,350.00 ✓
CPA		\$ 65.25 ✓
CPA EXEMPTIONS	11	\$ 989.63 ✓
CIRCUIT BREAKER	57	\$50,885.11 ✓
TOTAL EXEMPTIONS	74	\$56,289.99 ✓

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

Susan M. Ruffo

Jason M. Brody

David M. Hill

 Mary Upton

BOARD OF ASSESSORS
WAYLAND

Date: 6/20/14

✓

FISCAL YEAR 2015

NOTICE OF COMMITMENT 2015 – FIRST 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	\$ 185,369.22
REAL ESTATE TAX	\$ 13,815,022.04
COMMUNITY PRESERVATION ACT TAX.....	\$ 171,431.95


OMITTED ASSESSMENT


REAL ESTATE TAX	\$ 0.00
PERSONAL PROPERTY	\$ 0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland







Mary Upton

Date: 6/20/14

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 SEVENTY ONE THOUSAND FOUR HUNDRED THIRTY ONE DOLLARS and NINETY FIVE CENTS (\$171,431.95)**, 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 20 day of June, 2014.

Aileen M. Ruffa.....

Jayson S. Brodie.....

Robert M. Hill.....

Mary Upton.....

Board of Assessors of Wayland

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 EIGHTY FIVE THOUSAND THREE HUNDRED SIXTY NINE DOLLARS and TWENTY TWO CENTS (\$185,369.22)**, 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.

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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 20 day of June, 2014.

Susan M. Quigley
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Jayson V. Brodie
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David M. Hill
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Mary Upton
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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 **THIRTEEN MILLION EIGHT HUNDRED FIFTEEN THOUSAND, TWENTY TWO DOLLARS and FOUR CENTS (\$13,815,022.04)**, 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 20 day of June 2014.

Susan M. Quigley
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Jayson M. Brodie
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Walter M. Hill
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Mary Upton
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Board of Assessors of Wayland

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This Form Approved by Commission of Revenue





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

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

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *One*
SUBJECT: FY'14 CIRCUIT BREAKER APPLICATIONS
DATE: 6/18/2014

I have reviewed the following three Circuit Breaker applications and recommend approval:

Map/Lot	Address	Name
052-116	23 Dean Rd	Damon, Gertrude
047C-005	35 Mathews Dr	Gorman, Marie
042D-042	59 Woodland Rd	Wood, James L

Jayson Brodie 6/20/14
Susan M. Rufo
Near M. Hill
Mary Upton