

**Town of Wayland  
Board of Assessors  
Monday September 29, 2014**

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

**Meeting called to order**

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

**Review of minutes from August 25, 2014**

D. Hill inquired about the roll call votes and if they should include a yay or nay with the vote. Discussion ensued. J. Brodie moved to accept the minutes of August 25<sup>th</sup> as amended. Z. Ventress seconded. Vote: Unanimous

**Correspondence**

Director Brideau presented a letter to the board from Mr. Poulson regarding his motor vehicle abatement application. The board discussed the request of the resident along with the legal responsibilities of the assessing office. The board made suggestions to Director Brideau on how to respond.

Director Brideau will submit the assessor's final report for FY'14 tomorrow so it can be included in the Annual Report. She reviewed the report with the BOA.

**Overlay Account Review**

**BOA review of Overlay Surplus**

Director Brideau reviewed the document with the board. She confirmed which FY'14 ATB cases have been received. The board reviewed the outstanding ATB cases as of August 2014. The board then discussed each fiscal year's surplus amount and voted as to how much money to release, if any.

Discussion regarding FY'10:

D. Hill asked if the numbers will change and why. Director Brideau explained that the ATB numbers are estimated values. The board reviewed the information and discussed monetary suggestions.

Z. Ventress moved that the Board of Assessors transfer excess overlay in the amount of \$10,000 from the fiscal year 2010 overlay reserve account to the overlay surplus account. D. Hill seconded. Vote: Unanimous

Discussion regarding FY'11:

The board reviewed the information and discussed monetary suggestions.

Z. Ventress moved that the Board of Assessors transfer excess overlay in the amount of \$20,000 from the fiscal year 2011 overlay reserve account to the overlay surplus account. D. Hill seconded. Vote: Unanimous

Discussion regarding FY'12:

J. Brodie stated that FY'12 still has property tax immeasurables. Director Brideau confirmed which ATB cases are still outstanding for FY'12. The board reviewed the information and discussed monetary suggestions.

Z. Ventress moved that the Board of Assessors transfer excess overlay in the amount of \$70,000 from the fiscal year 2012 overlay reserve account to the overlay surplus account. D. Hill seconded. Vote: Unanimous

Discussion regarding FY'13:

The board looked at the remaining ATB cases for FY'13 and discussed the timetable for when the cases might be heard. The board will have more information about these cases when they revisit the overlay topic in February. The board discussed the options of reducing some of the excess overlay now, or waiting until February. The board reviewed the information and discussed monetary suggestions. Z. Ventress moved that the Board of Assessors transfer excess overlay in the amount of \$50,000 from the fiscal year 2013 overlay reserve account to the overlay surplus account. M. Upton seconded. Vote: Unanimous

### **BOA review of Overlay Forecast**

Director Brideau reviewed the document with the board. The board discussed the FY'14 ATB cases and how they may affect the future overlay needs. Director Brideau explained the data she used when compiling the document. This item did not require a vote at this meeting, but the board is to start thinking of a number for FY'16.

### **FY' 15 Certification**

#### **Status update from Director**

Director Brideau met with the state DOR representatives on September 8th and has since then provided further information. Certification should still be on target for 6-8 weeks from the start date. The state requires further information about NSTAR and she has spoken to NSTAR and they will provide it very soon. It won't hold up certification.

Director Brideau would like to send out impact notices as soon as certification is complete. She handed out a draft of the notice for BOA review. There is currently a two week public review period allotted, but that may be condensed depending on when certification is complete. She also reminded the BOA that they need to hold a public hearing and asked them to consider when they will hold it.

J. Brodie asked for the time table of board review. The plan is to be finished with the public review by October 29<sup>th</sup> which leaves time afterward for final review/ adjustments from the office staff and BOA.

### **Enter Executive Session**

#### **Pending Appellate Tax Board Cases – BOA planning**

At 8:14pm, S. Rufo moved that the BOA enter into executive session pursuant to (1) Massachusetts General Laws Chapter 30A, Section 21 (a) (3) to discuss strategies with respect to pending appellate tax board litigation between the Wayland Town Center and the Town of Wayland.

S. Rufo asked if there was a second. D. Hill seconded.

S. Rufo declared that a public discussion of the strategy with respect to litigation between Wayland Town Center and the Town of Wayland will have a detrimental effect on the litigating position of the Town.

Roll call vote: M. Upton-yes, J. Brodie-yes, D. Hill-yes, Z. Ventress- yes, S. Rufo-yes. Vote: Unanimous

S. Rufo invited attendance by Director Brideau and Administrative Assessor J. Marchant.

The board will reconvene in open session in approximately 15 minutes for the purpose of returning to open session.

The board returned to open session at 8:30pm.

### **Update/Discussion of Prior Board Concerns**

#### **40B Rental Property Findings**

Director Brideau received a phone call from a resident at Willowbrook stating that another property is now known to be rented. The condo association is looking into it and put her in contact with the management company and she now has contact information for the first condo and copies of the leases.

Director Brideau reported that Mark Lanza said the BOS can legally pursue this matter, but there is no role for the BOA. The board discussed the issue and made suggestions to what research might be done. The board decided to draft a memo to the BOS informing them of the issue.

Z. Ventress departed the meeting at this time.

### **FinCom Liaison Meeting**

S. Rufo reported that J. Brodie, S. Rufo, E. Brideau, Town Administrator N. Balmer, FinCom liaison D. Watkins and former FinCom liaison C. Karlson all met to bring Mr. Watkins up to speed on how the assessors work with FinCom. They touched on the issue of **Fiscal 2015 3<sup>rd</sup> & 4<sup>th</sup> quarter**. They discussed that the BOA is concerned about the tax increase coming to the residents and that some action should come from the BOS or Town Administrator or FinCom to make sure the residents are aware of it and understand the reason for it. S. Rufo was pleased that N. Balmer was able to join the meeting as it was a good overview for her to what's going on in the assessing department.

## Wastewater

S. Rufo reported that the wastewater commission has issued another letter that includes the 15 year option for paying off the betterment.

### Documents for BOA Signature

#### Month End Reports

Real Estate Taxes	July 2014	\$3,090
Real Estate Taxes	August 2014	\$1,030
Excise Taxes(FY12)	September 2014	\$13.54
Excise Taxes	September 2014	\$6,833.28
Excise Taxes(FY13)	September 2014	\$18.13

#### Warrants

FY'15 CPA seconded Quarter	\$171,407.58
FY'15 Personal Property seconded Quarter	\$185,368.13
FY'15 Real Estate seconded Quarter	\$13,814,996.78

#### Commitments

Motor Vehicle Excise 2014-05	\$75,579.89
------------------------------	-------------

#### Circuit Breaker Applications

Director Brideau recommended four circuit breaker applications for approval that have been reviewed and meet the criteria.

J. Brodie moved to accept the director's recommendation and approve by signature the four circuit breaker applications presented. The board signed their approval.

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

None

### Thoughts and Concerns from BOA members

D. Hill asked if there is any thought of inviting the town administrator to come to a BOA meeting since there was a list of items S. Rufo and E. Brideau had compiled to go over with her. S. Rufo yes- in the future, but not immediately. Her schedule is pretty full- perhaps in the next calendar year. Many of the items were addressed in the meeting they just attended. One item was an issue with office software and possibly having to convert to different software. Another issue was the lack of availability of town cars when the assessors need to do inspections.

Director Brideau explained that in the past, the reval budget was able to be carried over so there was a consistent budget line every year. Now, the finance department prefers to have an accurate budget which produces a spike every three years for the reval budget. J. Brodie confirmed that budget item is uncontestable. The state requires it.

S. Rufo asked Director Brideau to report on Pictometry.

Director Brideau stated that a Pictometry representative came in and did training sessions with the fire department and town building staff. The training went well. The 'change finder' product data is almost complete. The Pictometry data will be able to integrate with our GIS system. The representative explained that if Wayland has a natural disaster such as a flood or tornado, Pictometry will do a flyover ASAP.

D. Hill asked if the town building or assessor's office has a plan in place if there is an active shooter in the building. No. D. Hill pointed out some information he's learned about the topic from seminars he has attended. He gave some suggestions to the director on how the staff can stay safe if ever put in that situation.

M. Upton asked if the site indexes can be included in vision online this year. Director Brideau said she will check.

### Public Comment

None

**Next Meeting:**

The BOA will possibly meet next on October 14<sup>th</sup> if the state has certified the values. If certification is not complete by then, a different meeting time will be set.

**Meeting Adjourned**

J. Brodie moved to adjourn at 9:15pm. D. Hill seconded. Vote: Unanimous.

Respectfully submitted,  
Jessica Marchant

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	FY'14
Initial Allowance for Overlay	306,463	310,599	294,911	387,629	584,368	623,553	1,039,311	1,106,754	1,676,988	1,206,447	973,215	614,727
Recap of Overlay Surplus Released by BOA Vote since 12/11				9,500	120,000	12,000	378,000	595,000	1,240,000	775,000	500,000	
1. Overlay balance as of August 1, 2014 (note 1)	-	-	-	2,530.00	2,868.77	5,709.08	13,423.01	174,267.17	175,916.42	135,069.44	260,348.92	404,648.00
2. Property tax receivables as of July 1, 2014 (notes 2 & 3)										29,886.78	72,738.08	497,290.24
3. Potential Abatements												
4. ATB (note 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	31,800.00	245,000.00
5. Uncollectable taxes (note 5)	550.00	1,200.00	800.00	750.00	800.00	3,100.00	2,567.63	2,381.18	3,554.71	4,575.64	4,883.85	4,589.61
7. subtotal:potential abatements												
8. Potential surplus/deficit (notes 6)	(550.00)	(1,200.00)	(800.00)	1,780.00	2,068.77	2,609.08	10,855.38	23,885.99	33,861.71	90,607.02	150,926.99	(342,231.85)
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'14 Circuit Breaker applications are processed through 12/31/14
8. Historical records show that overlay deficit funds had to be raised on the tax recaps of FY 07 (\$399,674) & FY 08 (\$15,029)

Outstanding ATB Cases as of August 2014

Property Type	Fiscal Year	Docket Number	MAP	LOT #	STREET	ASSESSED VALUE
Telecom	2003	F269555			0 Various - MCI WORLDCOM	41,700
Telecom	2004	F274251			0 Various - MCI WORLDCOM	89,700
Telecom	2006	F285420			0 Various - MCI WORLDCOM	58,600
Telecom	2008	F285420			0 Various - MCI WORLDCOM	
Telecom	2008	F289401			0 Various - MCI WORLDCOM	
Telecom	2008	F296186			0 Various - MCI WORLDCOM	81,400
Telecom	2009	F300553			0 Various - MCI WORLDCOM	47,600
Telecom	2010	F306278			0 Various - MCI WORLDCOM	47,700
Telecom	2010	F301187			0 Various - Verizon	8,255,700
Telecom	2011	F306776			0 Various - Verizon	7,784,300
Telecom	2012	F312106			0 Various - MCI WORLDCOM	47,100
Real Estate	2012	F316811	18	34	59 Old Sudbury Rd	469,200
Real Estate	2013	F320716	18	34	59 Old Sudbury Rd	472,100
Real Estate	2013	F320442	30	96	54 Boston Post Rd	1,015,500
Telecom	2013	F320137			0 Various - MCI WORLDCOM	50,900
Telecom	2013	F320202			0 Various - AT&T Corp.	139,700
Telecom	2013	F320262			0 Various - Teleport Communications	939,000
Real Estate	2014	F323109	29	21	104 Cochituate Rd (aka 17 Forty Acres)	2,542,800
Real Estate	2014	F323781	30	96	54 Boston Post Rd	1,015,500
Real Estate	2014	F324827	11	38	12 Ellie Ln	1,996,700
Real Estate	2014	F325306	18	34	59 Old Sudbury Rd	489,400
	2014	F325391	23	52	400 Boston Post Rd	21,903,500
	2014	F325392	23	052E	0 Andrew Ave	3,234,100
	2014	F325392	23	052C	440 Boston Post Rd	3,039,100
Telecom	2014	F320137			0 Various - MCI WORLDCOM	53,200
Telecom	2014	F323767			0 Various - AT&T Corp.	120,300
Telecom	2014	F320262			0 Various - Teleport Communications	1,024,900
Telecom	2015	F323960			0 Various - MCI WORLDCOM	
Telecom	2015	F323767			0 Various - AT&T CORP	
Telecom	2015	F323713			0 Various - Teleport Communications	
Telecom	2015	F323595			0 Various - Level 3 Communications	

# WORKING PAPERS

## STEPS TO DETERMINE FY'16 OVERLAY FORECAST (see note 9)

line #	\$ in FY'06	\$ in FY'09	\$ in FY'12	ave of 3 "reval" years	\$ in FY'11	\$ in FY'12	\$ in FY'13	ave of last 3 years	\$ in FY 14	ave of FY'12-FY'14 to date	FY'15 preliminary forecast by Assessors (using average of FY'11 to FY'13)	FY'15 final by Assessors	FY'16 preliminary forecast by Assessors
Initial Allowance for Overlay	387,629	1,039,311	1,206,447		1,676,988	1,206,447	973,215	1,285,550	614,727	931,483			
1. Abatements													
2. Abatements-granted	221,000	337,146	84,157	214,101	32,678	84,157	33,376	50,070	31,036	49,523			
3. Total Abatement-ATB Initial liability (note 1)	322,343	365,600	60,000	249,314	392,900	60,000	36,500	163,133	245,000	113,833			
3a. Abatement-ATB Initial liability (w/o Telecom)	314,843	200,400	59,000	191,414	238,900	59,000	15,000	104,300	32,000	35,333			
3b. Abatement-ATB Initial liability (Telecom only)	7,500	165,200	1,000	57,900	154,000	1,000	21,500	58,833	22,000	14,833			
4. Abatement-other liability (note 2)	0	1,768	78,827	26,865	19,851	29,887	72,738	40,825	497,290	199,972			
5. Abatement-other (note 3)													
6. subtotal-abatements	543,343	704,514	222,984	490,280	445,430	174,044	142,614	254,029	773,326	363,328			
7. Exemptions-statutory	83,062	85,539	70,882	79,828	79,319	70,882	55,910	68,704	57,769	61,520			
8. Exemptions-CB	70,157	90,871	140,663	100,564	136,733	140,663	117,366	131,587	121,054	126,361			
8a. number of CB applications (note 4)					147	150	127		128				
9. subtotal-exemptions	153,220	176,410	211,545	180,391	216,052	211,544	173,276	200,291	178,823	187,881			
10. Certain taxes (note 5)	0	0		0	0			0		0			
11. Preliminary FY'15 OVERLAY Forecast (note 6)	Set by BOA vote 12/16/13												
12. Preliminary FY'16 OVERLAY Forecast	950,000												
13. Tax Rate Rounding (not to exceed) (note 7)	15,000												
14. Final FY'15 OVERLAY Forecast	15,000												

notes:

1. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
2. "uncollected taxes" (real and personal property) excluding those secured by tax title. Review to IGR - 11-101
3. any significant assessment factor known to the Assessors
4. Property Owners can apply for FY2014 CB match until 12/31/14
5. Certain taxes that are budgeted elsewhere.
6. Line 6 plus line 9 - voted on 12/16/13
7. Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny  
This requirement driven by DOR software used in "recap" preparation.
8. FY 14 CB data as of August 2014
9. Forecast for FY'16 budgeting purposes only

**WORKING PAPERS**





**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:** BRIAN KEVENY, DIRECTOR OF FINANCE  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**CC:** BOARD OF SELECTMEN  
FINANCE COMMITTEE  
**SUBJECT:** OVERLAY SURPLUS  
**DATE:** 9/29/2014

---

---

The Board of Assessors by a vote of 5 to 0 released the following Excess Overlay amounts from the Overlay Reserve Account to Overlay Surplus on September 29, 2014:

Fiscal Year	Amount Released
2009	\$ 0
2010	\$ 10,000
2011	\$ 20,000
2012	\$ 70,000
2013	\$ 50,000

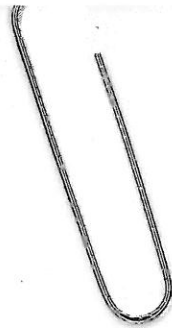
**Total \$ 150,000 -**

---

---

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

9-29-2014



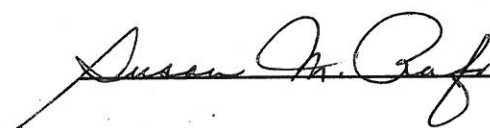
**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CIRCUIT BREAKER	3	\$3,090.00
<b>TOTAL EXEMPTIONS</b>	<b>3</b>	<b>\$3,090.00</b>


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



---

 Mary R. Upton  


---


---


---

BOARD OF ASSESSORS  
WAYLAND

Date: September 29, 2014

**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 AUGUST 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CIRCUIT BREAKER	1	\$1,030.00
<b>TOTAL EXEMPTIONS</b>	<b>1</b>	<b>\$1,030.00</b>

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **ONETHOUSAND THIRTY DOLLARS AND ZERO CENTS.**

*Susan H. Ruff*  
 \_\_\_\_\_  
*Mary R. Upton*  
 \_\_\_\_\_  
*Jayson Brodie*  
 \_\_\_\_\_  
*David M. Hill*  
 \_\_\_\_\_  
 \_\_\_\_\_

BOARD OF ASSESSORS  
WAYLAND

Date *September 29, 2014*




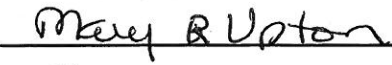
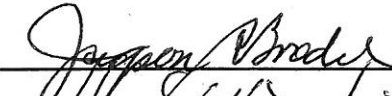

**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: **EXCISE ABATEMENT**  
DUE IN THE MONTH OF SEPTEMBER 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2012)	1	\$13.54
TOTAL	1	\$13.54

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **THIRTEEN DOLLARS AND FIFTY FOUR CENTS**

BOARD OF ASSESSORS  
WAYLAND

Date: September 29, 2014



**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 SEPTEMBER 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A	40	\$6,833.28
TOTAL	40	\$6,833.28

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

*Susan M. Prof.*  
 \_\_\_\_\_  
*Mary Upton*  
 \_\_\_\_\_  
*Joseph St. Brady*  
 \_\_\_\_\_  
*Robert M. Hill*  
 \_\_\_\_\_  
 \_\_\_\_\_

BOARD OF ASSESSORS  
WAYLAND

Date: *September 29, 2014*




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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

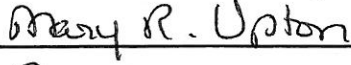
RE: **EXCISE ABATEMENT**  
DUE IN THE MONTH OF SEPTEMBER 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2013)	1	\$18.13
TOTAL	1	<b>\$18.13</b>


You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **EIGHTEEN DOLLARS AND THIRTEEN CENTS**



---


---


---


---

BOARD OF ASSESSORS  
WAYLAND

Date: September 29, 2014

FISCAL YEAR 2015

NOTICE OF COMMITMENT 2015 – SECOND 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 .....	\$ 185,368.13
REAL ESTATE TAX .....	\$ 13,814,996.78
COMMUNITY PRESERVATION ACT TAX.....	\$ 171,407.58

OMITTED ASSESSMENT

REAL ESTATE TAX .....	\$ 0.00
PERSONAL PROPERTY .....	\$ 0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors  
Wayland

*Susan M. Quirk*  
\_\_\_\_\_  
*Mary R. Upton*  
\_\_\_\_\_  
*Joseph P. Bradley*  
\_\_\_\_\_  
*Robert H. Hill*  
\_\_\_\_\_

Date: *September 29, 2014*

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 SEVEN DOLLARS and FIFTY EIGHT CENTS (\$171,407.58)**, 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 29<sup>th</sup> day of September, 2014.

*Paul Keating Jr.*  
.....

*Mary Upton*  
.....

*Joseph W. Brode*  
.....

*David M. Kelly*  
.....

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 EIGHT DOLLARS and THIRTEEN CENTS (\$185,368.13)**, 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 29<sup>th</sup> day of September, 2014.

*Paul Keating Jr.*  
.....

*Mary Upton*  
.....

*Joseph M. ...*  
.....  
*David M. ...*  
.....

**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 FOURTEEN THOUSAND, NINE HUNDRED NINETY SIX DOLLARS and SEVENTY EIGHT CENTS (\$13,814,996.78)**, 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 29<sup>th</sup> day of September 2014.

*Austen M. Quafa*  
.....

*Mary Upton*  
.....

*Joseph A. Bradie*  
.....

*Richard M. Bell*  
.....

**Board of Assessors of Wayland**

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





YEAR 2014

ASSESSORS WARRANT TO COLLECTOR  
**MOTOR VEHICLE AND TRAILER EXCISE**  
SECOND COMMITMENT 2014-05

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 **SEVENTY FIVE THOUSAND FIVE HUNDRED SEVENTY NINE DOLLARS AND EIGHTY NINE CENTS.** (\$75,579.89)

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 29<sup>th</sup> day of September, 2014

.....*Pusan O. Ruff*.....  
.....*Mary R. Upton*.....  
.....*Joseph M. Brady*.....  
.....*David M. Hill*.....  
.....

Board of Assessors  
Of Wayland





**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  
**SUBJECT:** FY'14 CIRCUIT BREAKER APPLICATIONS  
**DATE:** 9/29/2014

---

---

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

Map/Lot	Address	Name
043A-012	15 Cedar Crest Rd	Coady, Barbara
052-036	38 Dean Rd	Chouinard, Joanne D.
043C-034	4 Sequin Path	Lyons, Paul A & Teresa
003-029	24 Grove St	Morrissey, James & Gail

*Susan M. Rufo*  
*Molly R. Upton*  
*Jayson Brodie*  
*David M. Hill*

*9/29/2014*