

**Town of Wayland
Board of Assessors
Monday October 20, 2014**

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 7:15pm.

The board discussed the upcoming joint meeting with the Selectman.

Meeting recessed to convene in joint meeting with Board of Selectmen

At 7:18pm the BOA recessed its meeting to convene in a joint meeting with the Board of Selectman.

The BOA reconvened its meeting at 7:37pm.

Review of minutes from September 29, 2014

The board reviewed the minutes of September 29, 2014. Minor adjustments were made.

J. Brodie moved to accept the minutes of September 29th 2014 as amended. M. Upton seconded.

Vote: Unanimous

Enter into Executive Session *pursuant to MGL Chapter 30A, Section 21a(3) to discuss strategy with respect to Pending Appellate Tax Board Cases, and to Review and Consider for Approval and Potential Release the following Executive Session Minutes Relative to the Said Subjects:*
September 29, 2014

This agenda item was tabled until the next BOA meeting.

FY 15 Certification - Status update from Director

S. Rufo stated that the original estimation for certification was 6-8 weeks. October 20th was the six week mark, and Wayland does not yet have certification. Since Wayland sends out impact notices and needs time for a public review period, M. Tarello suggested that Director Brideau ask the DOR for a special exception to send out the impact notices with preliminary values prior to being certified. Because of the time table, the request needed to be sent today. S. Rufo and Director Brideau spoke and then sent out the request. The DOR responded quickly and led Director Brideau to believe that certification may come through tomorrow. The wording on the notices will be able to be updated if certification is finalized tomorrow.

J. Brodie asked if the delay is due to issues with the data.

Director Brideau stated that Wayland's sales were approved on October 3rd. She doesn't believe there is any issue with the data. At this point, the questions coming in are for minor details. Many towns haven't been certified- even some that started the process before Wayland.

The DOR is sympathetic to Wayland's situation and doesn't want to hold up the impact notices so they gave their approval to send out the notices.

The notices will be sent on October 27th and the review period for residents will go through November 7th. Director Brideau expects the classification hearing to be either November 24th or December 1st.

Per state law, there must be a minimum one-week public disclosure and Director Brideau will post in the paper and on the website along with sending emails to pertinent groups.

M. Upton suggested posting the information on the front page of the Wayland Town website.

FY 16 Budget

M. Upton asked when the budget is due. October 30th.

Review of guidelines from FinCom

Presentation of FY 16 Budget by Director

Director Brideau reviewed the past couple of years' budgets with the board.

Director Brideau reviewed the proposed FY 16 budget with the board. Note: starting in FY 16, the IT department will start covering the costs for software.

The board discussed the possible software change for the department's data systems and the repercussions that may be incurred. J. Brodie, D. Hill and M. Upton suggested adding a budget line item to cover the anticipated costs to the department for training/ inefficiencies if the change occurs.

Update/Discussion of Prior Board Concerns

40B Rental Property Findings

Director Brideau shared some new information with the board. At the BOA direction, Director Brideau drafted a memo to the Board of Selectman and housing authority notifying them of a second 40B unit that is being rented at Willowbrook.

Additionally, Director Brideau provided additional information to the town administrator and the housing authority so they have all of the same documents that she has.

The town Administrator contacted the housing authority to have him schedule a meeting with the BOA chair, a selectman representative and a housing authority representative. He is also drafting a letter to the residents of Willowbrook.

Director Brideau discovered that there is a housing consortium and has some interest in exploring being a part of that group. The board was interested in learning more about it. Director Brideau and S. Rufo will attend the meeting with the housing authority first and see what progresses from there.

Correspondence

S. Rufo suggested that in the future, the documents for BOA signature will be available right before the meeting for those members that can arrive early to review them.

Documents for BOA Signature

Sewer Betterment Warrant and Commitment ***\$4,499,329.00***

The board discussed how the amount was derived. (See attached spreadsheet)

The board signed the documents.

FY 16 Chapter Land Applications

Director Brideau recommended the BOA approve the applications for chapter land that have been reviewed and meet the criteria. There were no new applicants and no properties dropped out.

J. Brodie moved to approve the 38 applications for FY16 chapter land that have been reviewed and meet the criteria. D. Hill seconded Vote: 3 in favor- S. Rufo J. Brodie and D. Hill. M. Upton abstained.

M. Upton questioned the accuracy of the acreage- especially the land area used for the home, septic and driveways.

Director Brideau has asked DOL about this issue in the past and, to the best of her research, these properties adhere to the law. Chapter land laws are unconcerned with zoning.

CP1 – Community Preservation Report

For the town to receive matching funds from the state, this report needs to be signed and submitted to the Division of Local Services. The board signed the document.

Month End Reports

Circuit breaker applications

October 2014 Circuit Breaker

\$3,737.59

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 have been any follow-up safety measures for the town building.

Director Brideau stated that the Police Chief reported that **ALICE (Alert, Lockdown, Inform, Counter, and Evacuate)** is used in the school system and a group of police will be doing training at the town level.

Public Comment

None

Next meeting scheduled

Possibly the week of Nov 10, but multiple dates may be posted for a meeting in order to meet the 48hr deadline.

Meeting Adjourned

J. Brodie moved to adjourn the meeting at 8:42pm. M. Upton seconded. Vote: Unanimous

Respectfully submitted,
Jessica Marchant



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 SELECTMEN
FROM: BOARD OF ASSESSORS
SUBJECT: BOARD ACTION REQUESTED – FY 15 TAX BILL INCREASE
DATE: 10/14/2014

BOARD ACTION REQUESTED:

IMPLEMENT A TOWNWIDE NOTIFICATION TO ALL PROPERTY OWNERS OF THE 3RD AND 4TH QUARTER TAX BILL INCREASES VIA NEWSPAPER ARTICLE, WEBSITE NOTICE AND EMAIL BLAST.

April Town meeting appropriations have a projected 8.3% increase on the property tax levy.

Historically, the total anticipated tax increase was added to both the preliminary 1st and 2nd quarter bills as well as the final 3rd and 4th quarter bills. This practice was questioned and after a review with the Bureau Chief of Municipal Law, Kathleen Colleary, it was determined that although this practice was kinder to the residents it is not allowed by Proposition 2 ½. Therefore, residents will see a substantial increase on the 3rd and 4th quarter bills to make up the difference.

The Board of Assessors believes this information should come from the Board of Selectmen as the Board of Assessors only has jurisdiction over property assessments and not town appropriations. This advanced notification will allow taxpayers to plan accordingly.

Brideau, Ellen

From: Brideau, Ellen
Sent: Monday, October 20, 2014 1:36 PM
To: 'grazianoj@dor.state.ma.us'; 'cameronb@dor.state.ma.us'
Cc: Susan Rufo; Santangelo, Scott B. (santangelos@dor.state.ma.us); Morgan, Bruce A. (morganbr@dor.state.ma.us); 'Mike Tarello'
Subject: Wayland - BOA request to issue impact notices

Good afternoon Ms. Graziano and Ms. Cameron,

The Wayland Board of Assessors issues impact notices and conducts individual hearings annually. This practice offers the residents of Wayland an opportunity to review their assessment with a staff person prior to being committed to the 3rd quarter bill and has proven to considerably reduce the number of abatement applications received by our Department. We believe it is essential that we start this process no later than October 27th in order to issue third quarter bills in a timely manner. Our mailing vendor will need the file to begin printing notices by Tuesday, October 21st to meet that deadline.

The Town of Wayland's LA3 was approved on October 3rd, 2014. We respectively request permission to issue the impact notices prior to receiving our preliminary certification.

On behalf of the Board of Assessors and myself, thank you for your assistance in this matter.

Sincerely,

Ellen

Ellen Brideau, MAA
Director of Assessing
Town of Wayland
508-358-3658- office
508-358-0061 - fax



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Zachariah L. Ventress
David Hill

MEMO

TO: NAN BALMER, TOWN ADMINISTRATOR
BRIAN BOGGIA, DIRECTOR OF WAYLAND HOUSING AUTHORITY
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: RENTED 40B PROPERTIES – ADDITIONAL DOCUMENTATION
DATE: 10/15/2014

As a follow up to the Board of Assessors Memo dated 10/8/14 to the Board of Selectmen, Wayland Housing Authority and the Housing Partnership Committee, I attaching the recorded documents for the complex and the two rented units at Willow Brook (Unit 105 and Unit 213).

Attached please find:

- 1) The Willow Brook special permit from the Wayland Planning Board dated 1/26/96
- 2) Willow Brook Condominium Master Deed
- 3) Condominium Unit Deed for 105 Willow Brook Drive
- 4) Condominium Unit Deed for 213 Willow Brook Drive
- 5) Town of Wayland Planning- Special Permit Modification
- 6) Willow Brook Condominium Trust Affordable Housing Resolution



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MEMO

TO: BOARD OF SELECTMEN
WAYLAND HOUSING AUTHORITY
HOUSING PARTNERSHIP COMMITTEE

FROM: BOARD OF ASSESSORS

SUBJECT: RENTED 40B PROPERTIES

DATE: 10/8/2014

The Board of Assessors (BoA) wishes to advise your respective Boards that they have been made aware of a second 40B unit, Unit 213, at the Willow Brook condominium complex that is no longer owner occupied.

The Department received a phone call at the end of August from George Uveges of 207 Willow Brook Drive. Mr. Uveges was seeking the BoA's assistance in what he considered an escalating issue. The Director of Assessing advised him that it is beyond the BoA's scope of duties but assured him that we would advise the correct parties within the Town.

In researching this issue with Town Counsel, Mark Lanza, the Department learned that the Board of Selectmen may have the ability to pursue litigation on 40B property owners that are not occupying their units.

Attached please find copies of the lease agreements for Unit 207 and Unit 105 that have been obtained from Willow Brook's property management company.

SEWER BETTERMENT 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 **SEWER BETTERMENT** as therein set forth, with interest, the sum total of such list being **FOUR MILLION FOUR HUNDRED NINETY-NINE THOUSAND, THREE HUNDRED TWENTY NINE DOLLARS and ZERO CENTS (\$4,499,329.00)**, which is the whole of sewer betterment, assessed to all persons known to us to be liable to taxation on **SEWER BETTERMENT** 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 20TH day of OCTOBER 2014.



May R. Upton



Board of Assessors of Wayland

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This Form Approved by Commission of Revenue

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FISCAL YEAR 2015

NOTICE OF COMMITMENT 2015

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.


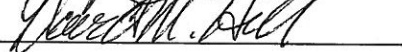
ALL SPECIAL ASSESSMENTS

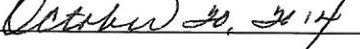
SEWER BETTERMENT \$4,499,329.00

Board of Assessors
Wayland



Mary R. Upton

Date: 

WWMDC BETTEMENT
Commitment
Fiscal Year 2015

Parcel	Street #	Assessment	Total Paid In Advance	Total Apportionments
1 032-052D	Lot 8, Old Sudbury Rd.			
2 023-0526	Andrew Ave	24,726.95		24,726.95
3 023-052E	Andrew Ave	601,255.33		601,255.33
4 023-114	Andrew Ave	251,173.76		251,173.76
5 023-115	BOSTON POST ROAD	13,014.18		PAID IN FULL
6 023-040	BOSTON POST ROAD	39,042.55		PAID IN FULL
7 023-116	BOSTON POST ROAD, STE 4	65,070.92		65,070.92
8 023-038	BOSTON POST ROAD	57,262.41		PAID IN FULL
9 023-033	BOSTON POST ROAD	18,415.07		18,415.07
10 023-032	BOSTON POST ROAD	13,014.18		13,014.18
11 023-009	BOSTON POST ROAD	20,171.99		20,171.99
12 023-031	BOSTON POST ROAD	26,028.37		26,028.37
13 023-030	BOSTON POST ROAD	21,473.40		21,473.40
14 023-010	BOSTON POST ROAD	27,590.07		27,590.07
15 023-011	BOSTON POST ROAD	17,308.87		PAID IN FULL
16 023-028	BOSTON POST ROAD	52,056.74		52,056.74
17 023-012	BOSTON POST ROAD	260,283.69		260,283.69
18 023-027	BOSTON POST ROAD	19,521.28		PAID IN FULL
19 023-024	BOSTON POST ROAD	6,995.12		6,995.12
20 023-024	BOSTON POST ROAD	6,995.12		6,995.12
21 023-013A	BOSTON POST ROAD	13,014.18		13,014.18
22 023-013	BOSTON POST ROAD	26,028.37		26,028.37
23 023-023	BOSTON POST ROAD	21,603.55		PAID IN FULL
24 023-022	BOSTON POST ROAD	13,014.18		13,014.18
25 023-022	BOSTON POST ROAD	78,085.11		78,085.11
26 023-021	BOSTON POST ROAD	21,148.05		21,148.05
27 023-019	BOSTON POST ROAD	13,014.18		13,014.18
28 023-017	BOSTON POST ROAD	21,473.40		21,473.40
29 023-015	BOSTON POST ROAD	190,202.31		190,202.31
30 023-052	Boston Post Rd	1,750,603.05		1,750,603.05
31 023-052C	Boston Post Rd	129,946.63		129,946.63
32 023-046	COCHITUATE ROAD	16,723.23		16,723.23
33 023-045	COCHITUATE ROAD	13,014.18		13,014.18
34 023-097	COCHITUATE ROAD	21,473.40		21,473.40
35 023-044	COCHITUATE ROAD	16,918.44		16,918.44
36 023-126	HASTINGS WAY, Unit 25A, Bldg. No. 8	14,315.60		14,315.60
37 023-127	HASTINGS WAY, Unit 26B, Bldg. No. 8	14,315.60		14,315.60
38 023-128	HASTINGS WAY, Unit 27B, Bldg. No. 8	14,315.60		14,315.60
39 023-129	HASTINGS WAY, Unit 28C, Bldg. No. 8	14,315.60		14,315.60
40 023-136	HASTINGS WAY, Unit 13A, Bldg. No. 4	14,315.60		14,315.60
41 023-130	HASTINGS WAY, Unit 29A, Bldg. No. 9	14,315.60		14,315.60
42 023-135	HASTINGS WAY, Unit 14B, Bldg. No. 4	14,315.60		14,000.00

WWMDC BETTEMENT
Commitment
Fiscal Year 2015

Parcel	Street #	Assessment	Total Paid In Advance	Total Apportionments
43 023-131	31 HASTINGS WAY, Unit 30B, Bldg. No. 9	14,315.60	\$	14,315.60
44 023-134	32 HASTINGS WAY, Unit 15C, Bldg. No. 4	14,315.60	\$	14,315.60
45 023-132	33 HASTINGS WAY, Unit 31B, Bldg. No. 9	14,315.60	\$	14,315.60
46 023-148	34 HASTINGS WAY, Unit 1A, Bldg. No. 1	14,315.60	\$	14,315.60
47 023-133	35 HASTINGS WAY, Unit 32C, Bldg. No. 9	14,315.60	\$	14,315.60
48 023-147	36 HASTINGS WAY, Unit 2B, Bldg. No. 1	14,315.60	\$	14,315.60
49 023-146	38 HASTINGS WAY, Unit 3B, Bldg. No. 1	14,315.60	\$	14,315.60
50 023-145	40 HASTINGS WAY, Unit 4C, Bldg. No. 1	14,315.60	\$	14,315.60
51 023-043	9 PELHAM ISLAND ROAD	19,521.28	\$	19,521.28
52 023-042	13 PELHAM ISLAND ROAD	13,014.18	\$	13,014.18
53 023-041	19 PELHAM ISLAND ROAD	65,070.92	\$	65,070.92
54 028-031	101 PELHAM ISLAND ROAD	28,631.21	\$	28,631.21
55 028-030	105 PELHAM ISLAND ROAD	28,631.21	\$	28,631.21
56 023-149	1 RIVER ROCK WAY, Unit 33A, Bldg. No. 10	14,315.60	\$	14,315.60
57 023-150	3 RIVER ROCK WAY, Unit 34B, Bldg. No. 10	14,315.60	\$	14,315.60
58 023-151	5 RIVER ROCK WAY, Unit 35B, Bldg. No. 10	14,315.60	\$	14,315.60
59 023-152	7 RIVER ROCK WAY, Unit 36C, Bldg. No. 10	14,315.60	\$	14,315.60
60 023-153	9 RIVER ROCK WAY, Unit 37C, Bldg. No. 11	14,315.60	\$	14,315.60
61 023-154	11 RIVER ROCK WAY, Unit 38B, Bldg. No. 11	14,315.60	\$	14,315.60
62 023-164	14 RIVER ROCK WAY, Unit 48A, Bldg. No. 14	14,315.60	\$	14,315.60
63 023-155	15 RIVER ROCK WAY, Unit 39A, Bldg. No. 11	14,315.60	\$	14,315.60
64 023-163	16 RIVER ROCK WAY, Unit 47B, Bldg. No. 14	14,315.60	\$	14,315.60
65 023-156	17 RIVER ROCK WAY, Unit 40C, Bldg. No. 12	14,315.60	\$	14,315.60
66 023-162	18 RIVER ROCK WAY, Unit 46C, Bldg. No. 14	14,315.60	\$	14,315.60
67 023-157	19 RIVER ROCK WAY, Unit 41A, Bldg. No. 12	14,315.60	\$	14,315.60
68 023-158	21 RIVER ROCK WAY, Unit 42C, Bldg. No. 13	14,315.60	\$	14,315.60
69 023-159	23 RIVER ROCK WAY, Unit 43B, Bldg. No. 13	14,315.60	\$	14,315.60
70 023-160	25 RIVER ROCK WAY, Unit 44B, Bldg. No. 13	14,315.60	\$	14,315.60
71 023-161	27 RIVER ROCK WAY, Unit 45A, Bldg. No. 13	14,315.60	\$	14,315.60
	Betterment Order Filed	\$ 4,499,329.00	\$	4,499,329.00
	Paid in full Betterment	\$ (450,270.57)	\$	450,270.57
	Balance to apportion	\$ 4,049,058.43	\$	4,049,058.43



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David Hill

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*
SUBJECT: FISCAL YEAR 2016 – CHAPTER LAND APPLICATIONS
DATE: 10/20/2014

I have reviewed the following thirty eight (38) properties Chapter Land Applications and recommend approval for Fiscal Year 2016:

Map	Lot	Location	Map	Lot	Location
4	78	5 OXBOW RD	18	037A	49 OLD SUDBURY RD
6	36	39 SHERMAN BRIDGE RD	19	32	37 CLAYPIT HILL RD
7	45	44 LINCOLN RD	19	33	33 CLAYPIT HILL RD
7	045B	56 LINCOLN RD	19	38	12 CLAYPIT HILL RD
8	2	61 LINCOLN RD	19	028A	CLAYPIT HILL RD
11	40	34 LINCOLN RD	19	039D	12 CLAYPIT HILL RD
11	43	22 HAZELBROOK LN	20	29	117 PLAIN RD
11	81	21 LINCOLN RD	23	4	99 PELHAM ISLAND RD
11	84	193 CONCORD RD	23	15	397 BOSTON POST RD
11	084B	195 CONCORD RD	23	16	376 BOSTON POST RD
12	31	228 GLEZEN LN	28	031A	101 PELHAM ISLAND RD
12	39	215 GLEZEN LN	29	5	103 COCHITUATE RD
13	1	121 OLD SUDBURY RD	30	38	43 OLD CONNPETH
15	28	12 CLAYPIT HILL RD	35	030A	205 RICE RD
17	6	124 OLD SUDBURY RD	35	030V	17 COVERED BRIDGE LN
18	37	49 OLD SUDBURY RD	35	030W	209 RICE RD
18	38	49 OLD SUDBURY RD	35	031A	87 OLD CONNPETH
18	035A	21 BOW RD REAR	35	031E	0 FOREST HILL RD
18	035B	53 OLD SUDBURY RD	40	16	1 CURLING LN

Susan M. Rufo
Jayson Brodie
David Hill

October 20, 2014

Return by September 15 to:

Municipal Data Management/Technical Assistance Bureau
Division of Local Services
P.O. Box 9569
Boston MA 02114-9569

COMMUNITY PRESERVATION SURCHARGE REPORT

City/Town of WAYLAND

Fiscal Year Ended June 30, 2014

Surcharge % 1.50

Total Surcharge Committed to Collector for FY	<u>\$ 674,972.43</u>
Current Yr Surcharge Abatements/Exemptions	<u>\$ 5,133.47</u>
Prior Yr Surcharge Abatements/Exemptions	<u>\$0.00</u>
Net Surcharge Raised for FY <u>14</u>	<u>\$669,838.96</u>

Completed by:

Brian Keveny, Finance Director, Wayland, 508-358-3611
(Accounting Officer)

10/15/2014 12:38 PM
(Date)

Board of Assessors:

Susan M. Ruff
Mary R Upton
Jayson Bradley
David M. Hill

**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 OCTOBER 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CIRCUIT BREAKER	4	\$3,737.59
TOTAL EXEMPTIONS	4	\$3,737.59

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

Susan H. Ruff
Mary R. Upton
Joseph A. Brodie
Robert M. Pitt

BOARD OF ASSESSORS
WAYLAND

Date: October 20, 2014