

Board of Assessors
Monday August 25, 2014
Town Building

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

Meeting called to order

S. Rufo called the meeting to order at 7:16pm.

Review of minutes from August 11, 2014

J. Brodie moved to accept the minutes of August 11th as presented. D. Hill seconded. Vote: All in favor

Correspondence

A memo was received from M. DiNapoli to the BOA stating that the Annual Report is in preparations to be published. The board needs to prepare a final report for FY'14. Director Brideau will begin working on the report and keep the board informed of her progress.

Documents for BOA Signature

Month End Reports

August Excise Abatement	\$3,734.69
August Real Estate Abatement	\$1,007.79

Circuit Breaker Applications

Director Brideau recommended one circuit breaker application for approval. The application has been reviewed and meets the criteria. J. Brodie moved to accept the director's recommendation and approve by signature the circuit breaker application. D. Hill seconded. The board signed their approval.

Executive Session Procedures

Copies of the executive session policies and procedures as drafted by D. Hill were given to the board members for review. D. Hill gave clarification on the question from the last meeting regarding how to identify guests in attendance at executive session meetings. The board doesn't need to identify the name or company of a guest, but the guest's position such as: Town Counsel or Appraisal Consultant needs to be stated and recorded.

Clarification on the chair's declaration: the wording has been revised and updated with the word 'responsibility'.

BOA discussion

S. Rufo couldn't find executive session wording on the attorney general website. D. Hill stated that it's so new that it's not there yet.

J. Brodie stated that this is really not the BOA policy; it's the state policy that the BOA is adhering to. D. Hill has done research to clarify the actions the BOA should take. The BOA is obligated to follow this.

The BOA discussed this and decided to change the wording to 'BOA Guidelines for Entering into Executive Session.'

D. Hill will make the change in title.

The board will continue to keep abreast of state updates to this matter.

BOA Executive Session

Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a (3) to review Executive Session Minutes of May 12, 2014 and June 2, 2014.

D. Hill moved that the Board of Assessors enter into executive session pursuant to Massachusetts General Laws Chapter 30A, Section 21(a)(3) to review and act upon the minutes of the executive sessions held on May 12, 2014 and June 2, 2014; votes may be taken. J. Brodie seconded.

S. Rufo declared that 'a public discussion of the executive session minutes of May 12 and June 2 will have a detrimental effect on the potential litigation between Wayland Town Center and the Town'.

Discussion

None

Roll Call Vote: M. Upton-yes, J. Brodie-yes, D. Hill-yes, S. Rufo-yes, Z. Ventress-yes. All in favor

The Chair invited attendance by D. Ellis Assistant Assessor, J. Marchant Administrative Assessor, and E. Brideau Director of Assessing.

The board will reconvene in open session in approximately 10 minutes for the purpose of returning to open session.

The board returned to open session at 7:40pm.

D. Hill moved that the board approve the executive session minutes of May 12th and June 2nd and that they will not be released. M. Upton seconded.

Roll Call Vote: M. Upton-yes, D. Hill-yes, Z. Ventress-yes, S. Rufo-yes. Vote: 4 in favor, none opposed.

J. Brodie had left the meeting during executive session, and rejoined the meeting at this time.

FY '15 Certification

Status update from Director

The state representative has been reviewing the sales data and the staff continues to review and make adjustments to properties as needed.

Next steps:

Review town line properties - these properties pay taxes to both towns. Director Brideau needs to check in with the neighboring assessors on these.

Staff will now begin processing new growth.

Condominium Valuation– BOA discussion and vote

Comments from the board regarding the report:

M. Upton brought up a concern with 444 Boston Post Rd. Director Brideau will check into it.

M. Upton brought up a concern with two condos on Dudley pond. Director Brideau will check into it.

Commercial Valuation – BOA discussion and vote

40B's have been updated to the deed restrictions.

M. Torelo will be in the office tomorrow to complete the work on the commercial properties.

Discussion ensued regarding local 40B property regulations.

Z. Ventress moved to set the model for condo and commercial properties as presented. D. Hill seconded.

Vote In Favor: S. Rufo, M. Upton, D. Hill, Z. Ventress. Abstained: J. Brodie.

Overlay Account Review

Report from Director

Director Brideau handed out preliminary documents for review and discussion only. (see attached)

Discussion:

J. Brodie -FY'12 should be able to be reduced, based on the information shown.

J. Brodie -possibly could reduce FY'13 as well.

Director Brideau -FY'14 is not available yet with all of the ATB cases pending and still- to- file possibilities.

Director Brideau handed out the working papers for the Overlay Forecast. This document includes the FY'15 amount along with other historical data for the board to reference while deciding on an FY'16 amount.

The board reviewed the documents. Overlay discussion will be added to the agenda for the next meeting.

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

M. Upton inquired about access discounts and when they are applied to properties. Director Brideau explained when this discount is used.

M. Upton mentioned two types of 'Q' properties around Dudley Pond.

1- top of hill with amazing view

2- treacherous walk down to the house

Director Brideau stated that the board notes are being reviewed and she is still reviewing those properties.

Thoughts and Concerns from BOA members

M. Upton: inquired about FLL (finished lower level) quality and Director Brideau described that it applies to a home that has a finished lower level that is the same quality as the first floor. Furthermore, FLL sq. ft. value is the same as the first floor value.

J. Brodie: BOA terms of election need to be corrected on the Assessors website.

J. Brodie: The wastewater commission website has not been updated to reflect the vote that the BOA took at the last meeting regarding the time period to repay the betterment. It also still indicates that the assessors came up with the number. What is the recourse or responsibility of the BOA when a vote has been taken, yet it's not being reflected?

To clarify the information flow: Director Brideau sent a memo to the wastewater commission and the BOS with the results of the BOA vote.

The board discussed options regarding the next steps the BOA should or should not take.

S. Rufo will draft a memo to M. Lanza to check on the follow-up of the BOA vote and how it was implemented by the wastewater commission.

D. Hill: regarding the 40B/market rate discussion: some problems in town stem from lack of communication between boards. That has been getting better in the past six months. Is it appropriate to get in touch with the housing authority to make sure they are informed of issues and check what steps can be taken?

S. Rufo stated that she and Director Brideau are working on a list of concerns that involve multiple boards to go over with the new town administrator. That issue could be added to the list.

Public Comment

None

Next Meeting:

None confirmed

Meeting Adjourned

J. Brodie moved and D. Hill seconded to adjourn at 8:40pm. Vote: All in favor

Respectfully submitted,

Jessica Marchant

**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 AUGUST 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A	19	\$3,734.69
	TOTAL	19
		\$3,734.69

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

Susan M. Ruffo

Mary R. Upton

Jayson M. Bradu

Kenneth M. Hill

BOARD OF ASSESSORS
WAYLAND

Date: *August 25, 2014*

Abatement Report FY 2014 Motor Vehicle Excise From 8/1/2014 Through 8/21/2014

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
8/20/2014	60A	60A	294	331	ARI FLEET LT	876XL4	\$183.75
8/20/2014	60A	60A	295	900	BONVIE TARA A	482MK4	\$27.08
8/20/2014	60A	60A	296	990	BRAIT RACHEL G	3128NR	\$28.65
8/20/2014	60A	60A	297	1843	COHN LEWIS J	3ANY10	\$160.94
8/20/2014	60A	60A	298	2195	DAFTARY MANU P	36MY66	\$111.25
8/20/2014	60A	60A	299	3030	FINANCIAL SERVICES VEHICLE TRUST	427MV4	\$509.90
8/20/2014	60A	60A	300	3470	GEE BEVERLY E	28RS45	\$34.58
8/20/2014	60A	60A	301	3658	GOLDEN LEE S	37837	\$52.60
8/20/2014	60A	60A	302	12351	GOODFELLOW JENNIFER L	777WK2	\$35.94
8/20/2014	60A	60A	303	12823	GREENFIELD JAMES I	621PA9	\$153.64
8/20/2014	60A	60A	304	12367	HAZENFIELD CRAIG A	5JRK90	\$1,020.00
8/20/2014	60A	60A	305	12838	HICKS CHRISTOPHER S	494AL6	\$556.88
8/20/2014	60A	60A	306	4499	HONDA LEASE TRUST	48FS85	\$56.25
8/20/2014	60A	60A	307	4547	HONDA LEASE TRUST	74PW82	\$144.38
8/20/2014	60A	60A	308	4973	JG ELECTRIC CO INC	M87454	\$26.04
8/20/2014	60A	60A	309	5531	KLAPPER KARL R	80PM19	\$21.35
8/20/2014	60A	60A	310	7637	NORRIS MELVIN	N86	\$33.75
8/20/2014	60A	60A	311	7690	OBEROI ARUN	777NNK	\$44.38
8/20/2014	60A	60A	312	10155	TOBIA ALLISON KOURY	7977WK	\$533.33

Totals

19

\$3,734.69

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2013 RE ABATEMENT (ATB)
DUE IN THE MONTH OF AUGUST 2014

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
RE ABATEMENT	1	\$ 992.90
CPA		\$ 14.89
TOTAL	1	\$ 1,007.79

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **ONE THOUSAND SEVEN DOLLARS AND SEVENTY NINE CENTS**

Susan B. Crafo
Mary R. Upton
Jayson M. Brody
David M. Pitt

BOARD OF ASSESSORS
WAYLAND

Date: August 25, 2014

Abatement Summary Clause Report FY 2013 Real Estate From 8/1/2014 Through 8/20/2014

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount
ATB	8/11/2014	20	1457	011-038	12 ELLIE LN	COOK MICHAEL R & KIMBERLEY DAHMS TRUSTEE	Tax CPA	\$992.90 \$14.89 \$1,007.79
Totals For Clause: ATB								\$14.89 \$992.90
Totals								1 \$14.89 \$992.90 \$1,007.79



Town of Wayland Massachusetts

Board of Assessors

Jayson Brodie
Molly Upton

David Hill
Zachariah Ventress

Susan Rufo (Chair)

Board of Assessors policy and procedures to enter into an executive session:

Executive sessions are rarely mandatory and should be entered into only as the situation requires.

Agenda entry- The agenda item must clearly convey the nature of the discussion. In the case of litigation, the litigation must be pending, threatened and/or imminent. The parties to the pending, threatened or potential litigation must be named.

Example: Convene and enter executive session pursuant to Massachusetts General Laws Chapter 30A, Section 21(a)(3) to discuss strategy with respect to potential Litigation regarding Twenty Wayland, LLC and the Town of Wayland and/or the Board of Assessors regarding Twenty Wayland, LLC's request for abatement; votes may be taken.

Motion- Example: I move that the Board of Assessors enter into executive session pursuant to Massachusetts General Laws Chapter 30A, Section 21(a)(3) to discuss strategy with respect to (1) potential litigation (or regarding litigation) regarding Twenty Wayland, LLC and the Board of Assessors and the Town of Wayland, and (*as appropriate*) (2) to review and act upon the minutes of the executive sessions held on June XX, 2014; votes may be taken.

Chair: Is there a second to enter into executive session? Second

Chair's declaration- *It is the responsibility of the chair to make a statement as to why an executive session is required.*

Example: The Chair declares that a public discussion of strategy with respect to litigation between Twenty Wayland, LLC and the Board of Assessors and the Town of Wayland regarding abatement may have a detrimental effect on the bargaining or litigating position of the Town.

Chair: Discussion?

Chair: Roll call vote (*vote to be recorded in open session meeting minutes*)

Chair: The Chair invites attendance by ___ *By name and position any staff who will attend* ___ and ___ *By function invitees to include outside consultants or advisors (examples: Town Counsel/ Real Estate Appraiser* ___.

Chair: The Board will reconvene in open session in approximately ___ minutes for the purpose of (1) returning to open session and/or (2) adjourning.

Executive meeting procedures:

Votes: All votes taken while in executive session must be by roll call to include vote to adjourn and return to open session.

Minutes: Minutes are to be maintained separately, reviewed and approved. While it is permissible to discuss the release of executive session minutes in executive session- it is not mandatory. Release of minutes may be voted in open session or executive session. Minutes can be held and not released until litigation and appeals are final. If the vote to release or not release executive session minutes occurs in executive session, that vote must be repeated in open session immediately after the conclusion of that executive session. This vote ensures that the status of the minutes is recorded in open session for all to see status of minutes.

Discussion: Discussion is limited to scope identified in vote.

I move that the Board of Assessors enter into executive session pursuant to Massachusetts General Laws Chapter 30A, Section 21(a)(3) to review and act upon the minutes of the executive sessions held on May 12, 2014 and June 2, 2014; votes may be taken.

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
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 FY16 OVERLAY FORECAST (see note 9)

line #	\$ in FY06	\$ in FY09	\$ in FY12	ave of 3 "reval" years	\$ in FY11	\$ in FY12	\$ in FY13	ave of last 3 years	\$ in FY 14	ave of FY'12 FY14 to date	FY'15 preliminary forecast by Assessors (using average of FY11 to FY13)	FY15 final by Assessors	FY16 preliminary forecast by Assessors	
Initial Allowance for Overlay														
1. Abatements	387,629	1,039,311	1,206,447		1,676,988	1,206,447	973,215	1,285,550	614,727	931,463				
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	392,300	60,000	36,500	163,133	53,000	49,833				
3a. Abatement-ATB initial liability (w/o Telecom)	314,843	200,400	59,000	191,414	238,900	59,000	15,000	104,300	31,000	35,000				
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	581,326	299,328				
7. Exemptions-statutory	83,062	85,639	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	197,881				
10. Certain taxes (note 5)	0	0	0	0	0	0	0	0	0	0				
11. Preliminary FY'15 OVERLAY Forecast (note 6)	Set by BOA vote 12/16/13											550,000		
12. Preliminary FY'16 OVERLAY Forecast														
13. Tax Rate Rounding (not to exceed) (note 7)													15,000	
14. Final FY'15 OVERLAY Forecast														

* avg w/ Telecom

notes:

- assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
- "uncollected taxes" (real and personal property) excluding those secured by tax title. Review to IGR - 11-101
- any significant assessment factor known to the Assessors
- Property Owners can apply for FY2014 CB match until 12/31/14
- Certain taxes that are budgeted elsewhere.
- Line 6 plus line 9 - voted on 12/16/13
- 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.
- FY 14 CB data as of August 2014
- Forecast for FY'16 budgeting purposes only

WORKING PAPERS

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 February 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	53,000.00
5.	Uncollectable taxes (note 5)							1,767.63	2,381.18	3,554.71	4,575.64	4,883.85	4,589.61
7.	subtotal:potential abatements	550.00	1,200.00	800.00	750.00	800.00	3,100.00	2,567.63	150,381.18	142,054.71	14,575.64	36,683.85	57,589.61
8.	Potential surplus/deficit (notes 6)	(550.00)	(1,200.00)	(800.00)	1,780.00	2,068.77	2,609.08	12,623.01	26,267.17	37,416.42	95,182.66	155,810.84	(145,642.24)
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)

Overlay Balances Released to Overlay Surplus by
Board of Assessors

Fiscal Year	Amount	Date of Vote
FY 06	9,500	12/5/2011
FY 07	100,000	12/5/2011
FY 08	12,000	12/5/2011
FY 09	<u>300,000</u>	12/5/2011
Total	421,500	

FY 07	20,000	4/2/2012
FY 09	78,000	4/2/2012
FY 10	500,000	4/2/2012
FY 11	<u>750,000</u>	4/2/2012
Total	1,348,000	

FY 11	300,000	10/2/2012
FY 10	<u>45,000</u>	10/2/2012
Total	345,000	

FY 10	50,000	2/4/2013
FY 11	150,000	2/4/2013
FY 12	<u>300,000</u>	2/4/2013
Total	500,000	

FY 12	<u>350,000</u>	9/9/2013
Total	350,000	

FY 11	40,000	2/24/2014
FY 12	125,000	2/24/2014
FY 13	<u>500,000</u>	2/24/2014
Total	665,000	

Total Released: \$3,629,500