

**Board of Assessors
Monday, June 1, 2015**

In Attendance: S. Rufo- Chair, J. Brodie, D. Hill, C. Kane
Director E. Brideau

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

S. Rufo requested that agenda items be taken out of order due to information to be shared during Executive Session may impact outcome of other items.

Review of minutes from May 4th – deferred until next meeting

Correspondence:

Email from N. Balmer, Town Admin. advising the potential of a STM Meeting in October and requesting that if any Departments have suggested articles that she be advised. (see attached)

Z. Ventress joined the meeting at 7:20 pm

Documents for BOA Signature

Month End Reports

May 2015	Exemptions	\$6,773.000
May 2015	Excise Abatement	\$3,399.52

Warrants/Commitments

Real Estate	2015 Supplemental	\$80,808.67
CPA	2015 Supplemental	\$1,212.13
Motor Vehicle	Third Commitment 2015-03	\$117,849.75

Executive Session

BOA Chair S. Rufo stated the Board of Assessors will not go into Executive Session, pursuant to MGL Chapter 30A, Section 21a(3) for the Director to provide the Board with a status update and to discuss strategy with respect to Pending Appellate Tax Board Cases.

BOA Chair S. Rufo requested a Roll Call vote: C. Kane, yes; Z. Ventress, yes; J. Brodie, yes; D. Hill, yes; S. Rufo, yes.

BOA Chair S. Rufo invited Director E. Brideau to attend and announced that the BOA would reconvene in open session.

BOA reconvened in open session at 7:45 pm

Public: M. Staiti from Energy Committee joined the meeting

Solar Project

Director Brideau reported that despite several attempts to receive solid direction from DOR the town implementation of a Solar Pilot/Tax Agreement was at the discretion of the Town. Director Brideau provided the BOA with an excerpt page of the Massachusetts Net Metering and Solar Task Force final report to the Legislature dated April 30, 2015 (see attached). Director Brideau noted the paragraph on taxes which recommends that the Legislature should direct the DOR to provide clear guidance regarding municipal taxation. Director Brideau outlined that the BOA had three options:

- Tax the Solar Project at the proposed fixed tax payment, which is cumbersome to the Assessors completing the Annual Tax Recap.
- Tax the Solar Project at an agreed upon fixed valuation schedule, which will provide a more seamless conversion to the tax bills
- Assess the Solar Project at market value creating uniformity and treating all taxpayers the same.

J. Brodie outlined that he had reviewed the Board of Selectmen (BOS) minutes and that his understanding was that the BOS had directed the Town Administrator to complete the Pilot Agreement. In addition Town Meeting vote

Discussion ensued as to pros and cons of full fair market value. Z. Ventress questioned what valuation methodology would be used. Director Brideau explained that the Income Approach could be utilized and that there are tools to assist in valuing using the Kilowatts produced, however, if the Income Approach is used then land valuation would come into consideration. Director Brideau referenced the original spreadsheet that was supplied by Amersco as a reasonable reference in valuing the Solar Project as personal property.

J. Brodie motioned to request that the Director of Assessing draft a memo for the Board of Selectmen identifying the rationale to assess the project at Full and Fair Cash value. Z. Ventress requested that the memo include a recap of the impact on the department if not valued uniformly. D. Hill seconded. Vote unanimous.

Full List and Measure

Dir. Brideau reported that the account has a remaining balance of \$23,963.10 and that the Finance Director has requested a status on the account and to know whether or not the funds can be released.

Director Brideau explained that the project was complete with the exception of the three year Pictometry contract and that the funds for that have been encumbered and not included in the \$23k.

Director Brideau outlined that there has been some significant new construction since the completion of the Full List and Measure specifically in the Town Center, New High School and New DPW. She requested that the BOA consider allocating some of the remaining funds to have these properties measured. She explained that although the High School and DPW are not taxable properties, having them valued accurately is important to the Town for reflecting the Town's assets accurately.

Director Brideau reported that she had viewed new technology that would create a three dimensional image of the buildings with accuracy to 1 inch. She had requested a quote from the company to include the three properties identified as well as all Town Buildings and Schools, the three Assisted Living Facilities and ten residential properties with gross area in excess of 15000. She received a quote of \$12k which she explained was higher than expected. However, she also was advised that for between \$3k to \$5k her staff would be taught to use the equipment and could do it in house.

Z. Ventress requested that the vendor be contacted for a proof of concept.

IT Security

Director Brideau reported that within Assessing private taxpayer data is not kept electronically. The Department keeps all personal data in paper form in locked file cabinets.

Since the IT breach the Town hired a consulting company to secure IT from external breaches. It has now hired a second consultant to complete a full assessment "top down". The consultant began by reviewing the recommendations identified. First to ensure that the Town is not susceptible to a breach and second insuring that if a breach did occur, no data is accessible.

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

Chair Rufo outlined that due to the State of MA early retirement program the Bureau of Local Accounts may see a reduction in staff. In light of this Chair Rufo advised that she reviewed the calendar with Director Brideau and has established the end of August as the potential target date for submitting FY16 Interim values to the DOR. In reviewing the summer calendar, she asked that BOA members let the Director know availability for meetings.

Director Brideau advised that a tentative Classification Date has been set for December 7th, 2015.

Thoughts and Concerns from BOA members

None

Public Comment

None

Next meeting: June 15th

Meeting Adjourned 8:30pm

Respectfully submitted,

Ellen M. Brideau
Director of Assessing



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
Zachariah L. Ventress
David Hill
Cheryl Kane

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: CIRCUIT BREAKER MATCH
DATE: 6/1/2015

AMB

I have reviewed the following four (4) Circuit Breaker Match (CB) applications and recommend approval.

CB Match:

Map/Lot	Last Name	First Name	No.	Street
40-040A	LeFebvre	Charles & Elizabeth	6	Daybreak
42D-072	Newton	Elizabeth	23	Sycamore Rd
24-068	Robinson	Stanlery	9	Wheelock Rd
004-045	Kilpatrick	John	302	Concord Rd

Susan M. Rufo June 1, 2015
David Hill
Jayson Brodie
Zachariah L. Ventress
Cheryl Kane

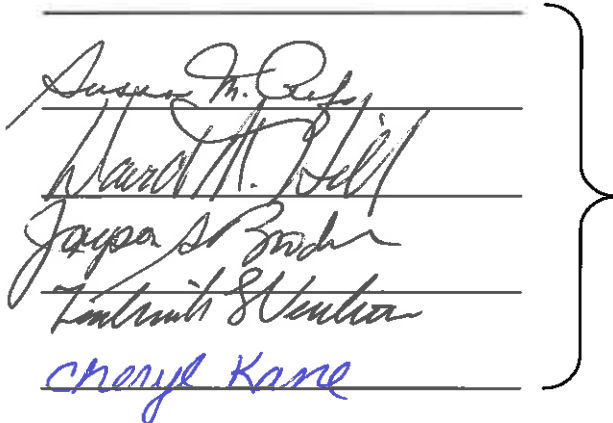
**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: **EXCISE ABATEMENT**
DUE IN THE MONTH OF MAY 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2015)	15	\$3,399.52
	TOTAL	15
		\$3,399.52

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of **THREE THOUSAND THREE HUNDRED NINETY NINE DOLLARS AND FIFTY TWO CENTS.**



BOARD OF ASSESSORS
WAYLAND

Date: June 1, 2015

Abatement Report FY 2015 Motor Vehicle Excise From 5/1/2015 Through 5/28/2015

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
5/14/2015	60A	60A	154	1035	BRITO JEAKARYS E	143NL1	\$56.25
5/14/2015	60A	60A	155	1783	CLIFFORD AILEEN K	24WV33	\$62.50
5/14/2015	60A	60A	156	11870	DONG ZHEN XIANG	1NV468	\$1,501.88
5/14/2015	60A	60A	158	3006	FINANCIAL SERVICES VEHICLE TRUST	2PHL30	\$255.21
5/14/2015	60A	60A	157	3058	FINANCIAL SERVICES VEHICLE TRUST	346MW1	\$148.13
5/14/2015	60A	60A	159	3093	FINE SHIRLEY M	335FX8	\$27.71
5/14/2015	60A	60A	160	3701	GOODFELLOW ROBERT W	A42944	\$46.88
5/14/2015	60A	60A	161	3753	GOREN ROBERT L	748CDG	\$369.38
5/14/2015	60A	60A	163	4582	HONDA LEASE TRUST	371CA1	\$546.56
5/14/2015	60A	60A	162	4503	HONDA LEASE TRUST	261PG4	\$74.17
5/14/2015	60A	60A	165	12108	MCNEISH CAROLA MORGAN	5WXD50	\$64.17
5/14/2015	60A	60A	164	7089	MILLS JACK H JR	JHMJR	\$84.38
5/14/2015	60A	60A	166	8565	REILLY PAULA C	46DK90	\$28.13
5/14/2015	60A	60A	167	9715	SPENCER ROBERT C	J9819	\$97.71
5/14/2015	60A	60A	168	11718	ZOLOTNITSKIY LEONID G	289EY5	\$36.46
Totals							\$3,399.52

15



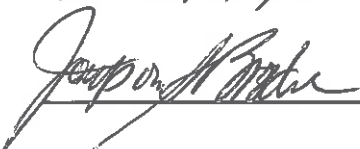
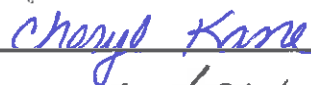

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: LEVY OF **FISCAL 2015 EXEMPTION**
DUE IN THE MONTH OF MAY 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
CB	6	\$6,300.00
CPA	4	\$ 473.00
TOTAL EXEMPTIONS	10	\$6,773.00

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

BOARD OF ASSESSORS
WAYLAND

Date: June 1, 2015

Exemption Summary Clause Report FY 2015 Real Estate From 5/1/2015 Through 5/27/2015

Clause	Exemption Date	Certificate #	Account #	Parcel Identifier	Location	Record Owner	Receivable	Amount	
CB	5/6/2015	242	3270	046B-034	116 LAKESHORE DR	ORMONDE HENRY E & LESLEY J	Tax	\$1,050.00	
	5/6/2015	241	2881	050-011	60 FULLER RD	MCMULLEN PATRICIA	Tax	\$1,050.00	
	5/6/2015	240	2343	043A-060	2 JUNIPER LN	KUO THERESA C H	Tax	\$1,050.00	
	5/6/2015	239	2117	042D-074	28 SYCAMORE RD	JUDGE JOSEPH	Tax	\$1,050.00	
	5/6/2015	238	893	052-129	20 DEAN RD	CROCKER HILARY B	Tax	\$1,050.00	
	5/6/2015	237	2057	032-005	174 PELHAM ISLAND RD	JANET CARISTO	Tax	\$1,050.00	
	Totals For Clause: CB								\$6,300.00
	CPA	5/5/2015	236	3625	046D-085	150 WEST PLAIN ST	RICHARDS JOSEPH E TRUSTEE	CPA	\$109.24
		5/5/2015	235	4719	046D-025	245 LAKESHORE DR	MELNICOVE MARGO TRUSTEE	CPA	\$83.53
		5/5/2015	234	2881	050-011	60 FULLER RD	MCMULLEN PATRICIA	CPA	\$109.29
5/5/2015		233	1222	048-057	24 ALDEN RD	FABRIKANT YEVSEY & NATALYA T/E	CPA	\$170.94	
Totals For Clause: CPA								\$473.00	

Totals 10 **\$6,773.00**

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FISCAL YEAR 2015

NOTICE OF **THIRD** 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 ~~John Scachy~~ *Zoe Pierce* acting Collector of taxes.

Zoe Pierce

TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$117,849.75
2015-03 COMMITMENT	
PERSONAL PROPERTY TAX	\$0.00
REAL ESTATE TAX	\$0.00
CONSERVATION PRESERVATION ACT TAX	\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$0.00
PERSONAL PROPERTY	\$0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland, MA 01778

Susan M. Ruff

David M. Hill *J. Proche*

Zoe Pierce

Cheryl Kase

DATE: *June 1,* 2015

EXCISE

Due Dates as of 5/28/2015

	Billing			Demands				Warrant		Mark Registry	
	#bills	amount	billing date	due date	#bills	amount	demand	demand due	#bills		am't
Excise											
2014-01	11473	1,730,237.50	2/11/2014	3/11/2014	1088	145,753.55	4/29/2014	5/14/2014	431	62,662.33	8/28/2014
2014-02	548	263,219.48	3/17/2014	4/14/2014	77	33,574.67	5/29/2014	6/16/2014			
2014-03	461	144,835.25	5/27/2014	6/27/2014	103	21,563.60	7/28/2014	8/12/2014			
2014-04	486	130,279.41	7/28/2014	8/28/2014	81	20,755.56	11/3/2014	12/1/2014			
2014-05	430	75,579.89	10/1/2014	11/3/2014	60	6,552.33	12/15/2014	12/30/2014			
2014-06	322	31,915.67	11/21/2014	12/22/2014	32	2,979.20	4/8/2015	4/23/2015			
2014-07	314	14,240.43	2/3/2015	3/5/2015	30	1,588.76	4/8/2015	4/27/2015			
2014-09	15	3,345.00	7/28/2014	8/28/2014							
2015-01	11566	1,835,815.00	3/6/2015	4/6/2015							
2015-02	648	275,094.31	4/24/2015	5/26/2015							
2015-03	405	117,849.75	6/1/2015	7/1/2015							

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

**WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

To: *Zoe Pierce 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 *EIGHTY THOUSAND EIGHT HUNDRED EIGHT DOLLARS AND SIXTY SEVEN CENTS (\$80,808.67)*, 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 *Zoe Pierce*, Treasurer of *WAYLAND*, or to her 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/her 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/her 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/her 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/her 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 15th day of JUNE 2015.

[Handwritten signatures of three assessors]
.....
.....
.....
.....

Board of Assessors of Wayland

Cheryl Kane
.....

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe Pierce 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 (CPA)* as therein set forth, with interest, the sum total of such list being *ONE THOUSAND TWO HUNDRED TWELVE DOLLARS AND THIRTEEN CENTS (\$1,212.13)*, 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 **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 **Zoe Pierce**, Treasurer of **WAYLAND**, or to her 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/her 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/her 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/her 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 15th day of JUNE 2015.

[Handwritten signatures: Susan M. Ruffa, David M. Hall, Jayson D. Brode, Zamboni & Norton]

Board of Assessors of Wayland

[Handwritten signature: Cheryl Kame]

This Form Approved by Commission of Revenue

FISCAL YEAR 2015

NOTICE OF COMMITMENT 2015 – SUPPLEMENTAL

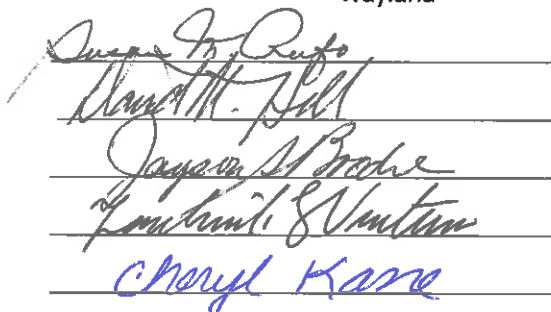
The Commonwealth of Massachusetts
The Town of Wayland
Office of the Board of Assessors

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 **Zoe Pierce**, the Collector of taxes.

TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$ 0.00
REAL ESTATE TAX	\$ 80,808.67
COMMUNITY PRESERVATION ACT TAX.....	\$ 1,212.13
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$ 0.00
PERSONAL PROPERTY	\$ 0.00
ALL SPECIAL ASSESSMENTS	
I/E FINE	\$ 0.00
WATER LIEN.....	\$ 0.00
STR BETTERMENT.....	\$ 0.00
TITLE V BETTERMENT.....	\$ 0.00

Board of Assessors
Wayland



Cheryl Kase

Date: June 1, 2015

SUPPLEMENTAL BILLING FISCAL YEAR 2015

CO Number	Date CO Signed	Map	Lot	LOCATION	Assmnt 1/1/2015	Value @ CO	Additional Assmnt	% Increase	Daily Tax Amount	# Days to 6/30/2015	Supplemental Assmnt	CPA
20140052	11/20/14	19	081F	21 HIDDEN SPRINGS LN	1,109,500	1,973,700	864,200	0.77891	43.54147	222	9666.21	144.99
20140050	11/12/14	20	16	1 WILDWOOD RD	989,300	1,785,400	796,100	0.80471	40.11035	230	9225.38	138.38
20150005	01/23/15	23	165	1 LILLIAN WAY	71,026	834,000	762,974	10.74218	38.44135	158	6073.73	91.11
20150023	05/12/15	23	167	3 LILLIAN WAY	71,014	769,800	698,786	9.84012	35.20733	49	1725.16	25.88
20150008	02/13/15	23	168	4 LILLIAN WAY	129,814	799,900	670,086	5.16189	33.76132	137	4625.30	69.38
20150004	01/23/15	23	169	5 LILLIAN WAY	71,014	795,900	724,886	10.20765	36.52234	158	5770.53	86.56
20150014	03/16/15	23	172	8 LILLIAN WAY	71,014	773,300	702,286	9.88940	35.38367	106	3750.67	56.26
20140049	11/06/14	23	173	9 LILLIAN WAY	71,014	826,100	755,086	10.63292	38.04392	236	8978.37	134.68
20150022	04/29/15	23	174	10 LILLIAN WAY	71,014	857,000	785,986	11.06804	39.60077	62	2455.25	36.83
20150024	05/12/15	23	175	11 LILLIAN WAY	71,014	766,400	695,386	9.79224	35.03602	49	1716.77	25.75
20150025	05/22/15	23	176	12 LILLIAN WAY	71,014	920,000	848,986	11.95519	42.77494	39	1668.22	25.02
20150019	04/24/15	23	177	15 LILLIAN WAY	71,014	763,500	692,486	9.75140	34.88991	67	2337.62	35.06
20140051	11/17/14	35	030M	10 COVERED BRIDGE LN	856,500	1,423,300	566,800	0.66176	28.5574	225	6425.42	96.38
20150002	01/16/15	35	030S	25/27 COVERED BRIDGE LN	421,100	1,371,100	950,000	2.25600	47.86438	165	7897.62	118.46
20150006	01/26/15	44	112	9 RESERVOIR RD	791,400	1,210,600	419,200	0.52969	21.12079	155	3273.72	49.11
20150001	01/06/15	43C	050A	30 LAKESHORE DR	400,800	894,900	494,100	1.23278	24.89452	175	4356.54	65.35
20150010	03/02/15	47B	16	18 DUDLEY RD	263,100	405,700	142,600	0.54200	7.184696	120	862.16	12.93

Total Assessment: 80,808.67 1,212.13

Board of Assessors:

DATE: 6/1/2015

Dennis J. Ruffo
David M. Ruffo

Jayson P. Prober
Samuel S. Stanton

Cheryl Kome