

Wayland Board of Assessors  
Monday October 19, 2015

Attendees: Chair S. Rufo, Vice-Chair J. Brodie, D. Hill, Z. Ventress, C. Kane, Director E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant  
Public in attendance: Molly Upton

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

**Review of minutes from September 21<sup>st</sup>, and September 28<sup>th</sup>, 2015**

**J. Brodie moved to accept the minutes of September 21<sup>st</sup> as submitted. D. Hill seconded. Vote Unanimous**

**D. Hill moved to accept the minutes of September 28<sup>th</sup> as amended. C. Kane seconded. Vote Unanimous**

**Review Executive Session minutes from September 21<sup>st</sup>, 2015**

**D. Hill moved to approve the executive session minutes of September 21<sup>st</sup> as submitted. C. Kane seconded.**

**Vote Unanimous**

**Exempt Property Review: Wayland Rod & Gun Club**

Director Brideau explained to the board that she discovered there is a residence on the Rod and Gun Club property, and in researching other towns discovered that their Rod and Gun Clubs are not exempt. A written opinion was requested from Town Counsel as to whether the properties in question (36C/003, 36C/047A, and 36C/047B) are exempt. She received his opinion that the property is not exempt along with his reasons. (See attached) Director Brideau also provided the BOA with Findings of Fact from an ATB case from 1998 between the Marshfield Rod and Gun Club and the Marshfield Board of Assessors to support his opinion.

Director Brideau stated going forward; this property will be assessed as one residential lot, one potentially developable lot and one undevelopable lot.

J. Brodie stated this looks like the right thing to do and asked how this will affect the overlay.

Director Brideau discussed the values of the parcels and the board understood that the potential exposure would require approximately \$25,000 in overlay reserve.

S. Rufo asked Director Brideau to draft a letter to the property owners to notify them due to the immediacy of the change. They weren't issued 1<sup>st</sup> or 2<sup>nd</sup> quarter bills because they had been considered classified as exempt so their 3<sup>rd</sup> and 4<sup>th</sup> quarter bills will result in the full years' worth of taxes to make up the difference.

The board did not object to moving forward with these parcels being taxable effective immediately.

**ATB Decision Review: 12 Ellie Ln**

Director Brideau stated that on June 30<sup>th</sup> the ATB decision for FY14 for 12 Ellie Ln. was received. The Findings of Fact that the BOA had requested of the ATB to understand their decision will not be issued by the ATB. Director Brideau recommended that the BOA bring the FY16 property value to the ATB decision amount of \$1,794,500. The board did not vote on this, but signed off on the value as part of the DOR's LA4 form.

**FY16 Interim Valuation Director Update to include: Recap on Public Disclosure and Hearings Statistics and FY16 Final Values & New Growth to include:**

**Board signature on DOR submittal forms:**

**LA4 – Assessment/Classification**

**LA13 – Tax Base Levy Growth**

**Board vote to authorize the Director of Assessing to submit documentation on their behalf in the Department of Revenue's DLS Gateway.**

*Items in bold include agenda items as posted, motions and votes.*

Director Brideau updated the board with the statistics from the public disclosure time period as follows:

- There were a total of 56 hearings
- There were 24 hearings conducted in either the office or over the phone to give assessment information
- There were 15 hearings that required inspections and resulted in value changes
- There were 12 properties with changes made based on office or field review
- 2 properties will need to file for abatements
- 3 properties are pending ATB cases

Director Brideau finalized the documentation for the state. There are two state forms that require board signature. She confirmed that all values are now final and the file is locked down. **D. Hill moved to sign the LA4 form. J. Brodie seconded.** The full board signed the document.

Director Brideau reviewed the LA13 form with the board. **J. Brodie moved and D. Hill seconded to sign the LA13 form.** The full board signed the form.

**D. Hill moved for the BOA to authorize Ellen M. Brideau, Director of Assessing, to sign and submit documentation to the Massachusetts Department of Revenue on behalf of the BOA. Z. Ventress seconded.**

The board approved by signature.

Next steps:

Director Brideau stated that the finance department has begun to enter their data into the Gateway system. This week Director Brideau, the Town Clerk and the Finance Director will get together to confirm the numbers. Until special town meeting occurs, the forms in the Gateway system can't be finalized.

J. Brodie asked when the BOA will finalize the FY16 overlay amount. Director Brideau stated it will have to get done at the next BOA meeting. She said November 30<sup>th</sup> is the tentative classification hearing date.

#### **FY 17 Budget Guidelines: Director Update and timeline**

Director Brideau relayed the budget guidelines she received from FinCom to the board. The FY17 budgets are expected to be level serviced. Director Brideau will present the Assessor's budget to the BOA at the next meeting.

Z. Ventress asked for follow up results from the proof of concept demonstration given to the office by 3Ddata.

Director Brideau described the demonstration and said she received his diagram back and it was great. The BOA moved to the computer monitor to view the completed sketch that was derived from the demonstration.

#### **FinCom: Chair, Susan Rufo to provide update on meeting with Liaison**

S. Rufo stated the new FinCom liaison to the BOA is Gordon Cliff, whom S. Rufo and Director Brideau had recently met with. As a result of that meeting, S. Rufo and Director Brideau are scheduled on the FinCom agenda tonight to further explain the overlay process. They will report back to the board at the next meeting.

A new list of peer towns has been determined by the FinCom and was distributed to the Board.

#### **Board discussion and vote to authorize the Director of Assessing to sign Monthly Reports and Commitments and Warrants on their behalf.**

Director Brideau explained that this topic came up because recently a document needed to be signed immediately by the BOA so that the collector's office could move forward with their process. When Director Brideau checked with Town Counsel to find out if individual board members could come to the office to sign the document, he said he believed a BOA meeting needed to occur to sign the documents. A meeting was called and the documents were signed. Town Counsel further stated that it is good practice for the Director of Assessing to have the authority to sign documents on behalf of the board.

J. Brodie wondered if this is a regular practice among other communities to have staff members signing on behalf of the board. Director Brideau explained the documents that will be signed this way are not decision making documents. They are consent documents that keep the books up to date. They are monthly reports that summarize action that the board voted on the previous month. The BOA could potentially hold up another department by waiting until the BOA meetings to sign these documents.

*Items in bold include agenda items as posted, motions and votes.*

J. Brodie would like to think about this topic further before voting on this authorization. He also suggested the board might authorize the director to sign for some document types, but not all of them.

**Documents for BOA Signature (review)**

**Month End Reports**

FY16 1 <sup>st</sup> Quarter corrected personal property warrant		\$193,003.29
Supplemental Real Estate Taxes Abated	September 2015	\$1,481.66
Excise Taxes Abated	September 2015	\$2,701.58
Circuit Breaker Exemptions	September 2015	\$2,548.00
Rescinded Excise Abatement	July 2015	\$65.61
Corrected Excise Taxes Abated	July 2015	\$3,968.99

**Circuit Breaker Application(s)**

Director Brideau recommended three circuit breaker applications for approval that have been reviewed and meet the criteria. **D. Hill moved to approve by signature the three circuit breaker applications recommended by the director.**

**J. Brodie seconded.** The board signed their approval.

Director Brideau recommended one circuit breaker for denial because the applicant did not meet the criteria. The board signed the denial.

Z. Ventress left the meeting at this time.

**Correspondence**

**1. Email from A. Lewis regarding Disclosure Notice**

A. Lewis is concerned about the wording of the impact notice that was sent out by the BOA to Wayland residents. She believes the paragraph at the bottom is incomplete and suggests the BOA revise the sentence before next year's letter goes out. The board discussed editing the wording for the future. The topic will be discussed again at a future meeting.

**2. City & Town – October 1<sup>st</sup> – announcement of Course 101 Offering**

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

None

**Thoughts and Concerns from BOA members**

None

**Public Comment**

None

Next meeting

November 2<sup>nd</sup>

**Meeting Adjourned**

**D. Hill moved to adjourn at 8:27pm. C. Kane seconded. Vote Unanimous**

Respectfully submitted,  
Jessica Marchant

*Items in bold include agenda items as posted, motions and votes.*



**TOWN OF WAYLAND  
MASSACHUSETTS  
01778**

**TOWN BUILDING  
41 COCHITUATE ROAD  
TELEPHONE: (508) 358-7701  
FAX: (508) 358-3627**

October 16, 2015

**VIA FIRST CLASS MAIL  
AND ELECTRONIC MAIL**

Ellen M. Brideau  
Director of Assessing  
Board of Assessors  
41 Cochituate Road  
Wayland, MA 01778

RE: 4 Meadow View Road and 0 and 45 River View Circle;  
Assessors Map 36C, Parcels 3, 47A and 47B

Dear Ellen:

Through you, the Board of Assessors has sought my opinion as to whether the above-referenced property is exempt from real estate taxes under the provisions of Massachusetts General Laws ("M.G.L.") Chapter 59, Section 5, Clause Third as real estate owned and occupied by a charitable organization or its officers for the purposes for which it is organized. For the reasons discussed below, the short answer to the Board's question is no.

**FACTS**

The Wayland Road & Gun Club, Inc. (the "Club") owns the above-referenced three parcels of land on an off Riverview Circle. They are shown on Assessors Map 36C as Parcels 3, 47A and 47B. Parcels 47A and 47B, having areas of 10,000 square feet and 20,000 square feet, respectively, are vacant. Parcel 3, which abuts Parcels 47A and 47B to the east and has a street address of 4 Meadow View Road, contains 15.34 acres and is improved with a two-story brick building with two bedrooms and three bathrooms. There are also two out buildings on Parcel 3 having floor areas of 176 square feet and 80 square feet. According to the Town Census records for 4 Meadow View Road, the building there is occupied as a residence by three adults

whose occupations are a teacher, a salesperson and a general contractor. According to the Club's State Tax Form 3ABC for Fiscal Year 2016 ("Form 3ABC"), the building is also used to hold meetings of the Club's officers and directors and board meetings of AWARE (Arming Women Against Rape and Endangerment). The building is also used for instructional courses led by members such as basic firearm safety and basic pistol use, by the Christian Service Boys Brigade for firearms instruction and for instruction for the Boy Scouts of America towards a marksmanship badge. The Club's website indicates that the building is its "club house" with meeting rooms, a full kitchen, a bathroom and a two position, 45-foot long indoor firing range.

There is a 300-foot long outdoor firing range on the property. It has five shooting positions.

The property is not open to the public. Access to and use of the property is limited to Club members and guests. Prospective members must complete a written application and pay a \$200.00 application fee. Members must pay an annual fee of \$160.00 for family membership, \$100.00 for individual membership, \$60.00 for senior membership and \$20.00 for associate membership.

The Club is a Massachusetts nonprofit corporation. According to the Club's Restated Articles of Organization, its purposes are "to support conservation and-preservation of the environment, open space and wild habitat; to promote and provide education of the sports of hunting, fishing, archery, and shooting; to cooperate and assist in the enforcement of fish and game laws; to introduce and assist in the passing of laws that may affect favorably the above; to promote more cordial relations between sportsmen and landowners; and to do such other things as the members attending a meeting may decide on by a vote...and [t]o carry on any other activity in support of and to benefit the above purposes as may be carried on by an organization described in Section 501(c)(3) of the Internal Revenue Code and by a corporation organized under Chapter 180 of the Massachusetts General Laws." The Restated Articles also provide that "[t]he house and grounds of the Wayland Rod & Gun Club, Inc. are available for use by any municipal, civic, fraternal or charitable organization associated with the Town of Wayland upon written request, subject to such regulations as shall be made by the Board of Governors of the Wayland Rod and G

Gun Club, Inc. For safety reasons, this privilege shall not include use of the firing ranges unless associated with a Wayland Rod and Gun Club, Inc. function or otherwise approved by the Board of Governors." The Restated Articles were filed for, among other things, more consistency with Section 501(c) (3) of the Internal Revenue Code. However, the Club's Form 3ABC indicates that one of its purposes is to carry on activities by a an organization described in Section 501(c) (4) of the Internal Revenue Code, which regulates civic leagues, social welfare organizations, and local associations of employees. Section 501(c) (3) regulates religious, educational, charitable, scientific, literary, public safety testing, national or international amateur sports competition fostering and prevention of cruelty to children or animals organizations.

#### THE LAW

M.G.L. c. 59, § 5, Cl. Third exempts from property taxes, among other things, "real estate owned by or held in trust for a charitable organization and occupied by it or its officers for the purposes for which it is organized". M.G.L. c. 59, § 5, Cl. Third. This exemption is available to "a charitable organization [that] owns real estate and occupies it for its corporate purpose, or allows another charitable organization to occupy it for its purpose." Assessors of Hamilton v. Iron Rail Fund of Girls Clubs of Am., Inc., 367 Mass. 301, 306 (1975).

The exemption from the local tax on tangible property is available to a "charitable organization" if it is "incorporated in the commonwealth." H-C Health Services, Inc. v. Board of Assessors of South Hadley, 42 Mass. App. Ct. 596, 598 (1997). The exemption for the local tax on real estate is available where the real estate is either "owned by or held in trust for a charitable organization." Id. Whether an entity is a charitable organization is determined by a review of its the corporate documents and its "actual operations". Id. The ATB's "functional test" for the determination of the availability of the exemption under M.G.L. c. 59, § 5, Cl. Third applied in other cases has been approved by the Supreme Judicial Court ("SJC"). Id. At 598-599. In the case of Assessors of Boston v. Vincent Club, 351 Mass. 10, 12 (1966), the SJC held that whether a taxpayer is a charitable organization qualified under M.G.L. c. 59, § 5, Cl.

Third depends upon "the language of its charter or articles of association, constitution and by-laws, and upon the objects which it serves and the method of its administration . . . [o]r, as otherwise expressed, upon the declared purposes and the actual work performed."

For purposes of the local property tax exemption, the term "charity" includes more than almsgiving and assistance to the needy. New England Legal Found. v. Boston, 423 Mass. 602, 609 (1996). "A charity, in the legal sense, may be more fully defined as a gift to be applied consistently with existing laws, for the benefit of an indefinite number of persons, either by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering or constraint, by assisting them to establish themselves in life, or by erecting or maintaining public buildings or works or otherwise lessening the burdens of government." Boston Symphony Orchestra, Inc. v. Assessors of Boston, 294 Mass. 248, 254-255 (1936), quoting from Jackson v. Phillips, 14 Allen 539, 556 (1867). These activities characterize the traditional objects and methods of charity but do not encompass all the areas now considered to be charitable for the purposes of the real estate tax exemption. Boston Chamber of Commerce v. Assessors of Boston, 315 Mass. 712, 717 (1944). To determine whether an organization is charitable, the a number of nondeterminative factors must be weighed including, but are not limited to, whether the organization provides low-cost or free services to those unable to pay, see New England Legal Found. v. Boston, *supra* at 610; whether it charges fees for its services and how much those fees are, see Assessors of Boston v. Garland Sch. of Home Making, 296 Mass. 378, 390 (1937); whether it offers its services to a large or "fluid" group of beneficiaries and how large and fluid that group is, see New England Legal Found. v. Boston, *supra* at 612; Cummington Sch. of the Arts, Inc. v. Assessors of Cummington, 373 Mass. 597, 601 (1977); whether the organization provides its services to those from all segments of society and from all walks of life, see Harvard Community Health Plan, Inc. v. Assessors of Cambridge, 384 Mass. 536, 544 (1981); and whether the organization limits its services to those who fulfil certain qualifications and how those limitations help advance the organization's charitable purposes, see Boston Symphony Orchestra, Inc. v. Assessors of Boston, *supra* at 256.

The term "occupied" is not defined M.G.L. c. 59, § 5, Cl. Third. As a general rule of statutory construction and

interpretation, "where the language of the statute is plain, it must be interpreted in accordance with the usual and natural meaning of the words," a rule that "has particular force in interpreting tax statutes." Gillette Co. v. Commissioner of Revenue, 425 Mass. 670, 674 (1997), quoting Commissioner of Revenue v. AMI Woodbroke, Inc., 418 Mass. 92, 94 (1994). However, the appellate courts "will not adopt a literal construction of a statute if the consequences of such construction are absurd or unreasonable. [They]...assume the Legislature intended to act reasonably." Attorney Gen. v. School Comm. of Essex, 387 Mass. 326, 336 (1982). Consequently, "when a literal reading of a statute would be inconsistent with legislative intent,... [the appellate courts] look beyond the words of the statute," including "other statutes on the same subject." Id. at 336, 337. Additionally, they "construe statutes that relate to the same subject matter as a harmonious whole and avoid absurd results." Connors v. Annino, 460 Mass. 790, 796 (2011), quoting Canton v. Commissioner of the Mass. Highway Dep't, 455 Mass. 783, 791-792 (2010). The Massachusetts Supreme Judicial Court has ruled that such occupancy means, "something more than that which results from simple ownership and possession. It signifies an active appropriation to the immediate uses of the charitable cause for which the owner was organized [t]he nature of the occupation must be such as to contribute immediately to the promotion of the charity and physically to participate in the forwarding of its beneficent object." Board of Assessors of Boston v. The Vincent Club, 351 Mass. 10, 14 (1966) quoting Babcock v. Leopold Morse Home for infirm Hebrew & Orphanage, 225 Mass. 418, 421 (1917).

Use of the property need not be exclusively for charitable purposes "[i]f the principal occupation is for [its] purposes, occasional and incidental use for other purposes might not, render it liable to taxation, ....". Salem Lyceum v. City of Salem, 154 Mass. 15, 17 (1891). "It is the dominant use of the property which is controlling." Brockton Knights of Columbus, 321 Mass. at 114, citing Phi Beta Epsilon Corp. v. Boston, 182 Mass. 457 (1902).

Lastly, it is the actual use to which the charitable organization puts the property that is dispositive for purposes of determining eligibility for exemption under Clause 3. See Meadowbrooke Day Care Center, Inc. v. Board of Assessors of Lowell, 374 Mass. 509, 511-12 (1978); Cummington School of Arts, Inc. v. Board of Assessors of Cummington, 373 Mass. 597, 603-05



(1977); Town of Milton v. Ladd, 348 Mass. 762, (1965); Fisher School v. Assessors of Boston, 325 Mass. 529, (1950).

Statutory exemptions from taxation are strictly construed. Children's Hospital Medical Center v. Boston Board of Assessors, 388 Mass. 832, 838 (1983), *citing* Board of Assessors of Wilmington v. Avco Corp., 357 Mass. 704, 706 (1970). It is a well-established rule that a "party claiming exemption bears a grave burden of proving the claim." Harvard Community Health Plan, Inc. v. Assessors of Cambridge, 384 Mass. 536, 543 (1981). "Any doubt must operate against the one claiming a tax exemption." Boston Symphony, 294 Mass. at 257, *citing* Springfield Young Men's Christian Association v. Board of Assessors, 284 Mass. 1, 5 (1933).

#### DISCUSSION

There is insufficient information available to determine whether the Club is a charitable organization. No documentation confirming its Section 501 (c) (3) status has been provided. The references in the Club's Form 3ABC to a Section 501(c) (4) organization contradicts its status as Section 501(c) (3) organization. In any event, an organization's status as a Section 501(c) (3) organization is not the only determinative factor.

The Club's restated corporate purposes (quoted above) are charitable. It is a nonprofit corporation. However, the facts cited above do not support a finding that the dominant purpose of the Club's work is for the public good and the work done for its members is merely a means adopted for its charitable purpose. The dominant and actual use of the Club's property is for its members and their guests use for social purposes and use of firearms. The building is used primarily as a residence for three people and secondarily for the Club's and other organization meetings, with some occasional firearms use instruction programs. The property is not openly accessible to the public nor is advertised as such.

CONCLUSION

For the foregoing discussed above, it is my opinion that the above-referenced property is not exempt from real estate taxes under the provisions of M.G.L. c. 59, § 5, Cl. 3rd as real estate owned and occupied by a charitable organization or its officers for the purposes for which it is organized.

Please contact me if additional clarification of this matter is needed.

Thank you.

Very truly yours,

*Mark J. Lanza*

Mark J. Lanza  
Town Counsel

MJL/ms

## Appellate Tax Board

APPELLATE TAX BOARD  
 MARSHFIELD ROD & GUN CLUB, INC. V. BOARD OF ASSESSORS OF THE TOWN OF  
 MARSHFIELD

-1129-

Docket No.: 242961-242966

Parties: MARSHFIELD ROD & GUN CLUB, INC. V. BOARD OF ASSESSORS OF THE  
 TOWN OF MARSHFIELD

Date: November 20, 1998

Appearing: Paul N. Barbadoro, Esq., for the appellant.  
 Robert L. Marzelli, Esq., for the appellee.

These are appeals under the formal procedure pursuant to G.L. c. 59, s.s. 64 and 65 from the refusal of the appellee to abate real estate taxes assessed under G.L. c. 59, s. 38 for fiscal years 1997 and 1998.

Commissioner Scharaffa heard the appeals and was joined in the decision for the appellee by Chairman Gurge and Commissioners Lomans, Burns and Gorton.

These findings of fact and report are made pursuant to a request by the appellant under G.L. c. 58A, s. 13 and 831 C.M.R. 1.32.

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#### FINDINGS OF FACT AND REPORT

Based on testimony and exhibits offered at the hearing of these appeals, the Appellate Tax Board ("Board") made the following findings of fact.

On January 1, 1996 and 1997, Marshfield Rod & Gun Club, Inc. ("Appellant") was the assessed owner of numerous parcels of real estate located within the Town of Marshfield ("town") [1]. The parcels at issue in the present appeals total approximately 113 acres and are divided primarily into two groups - Plymouth Avenue and School Street. The Appellant paid the assessed taxes without incurring any interest and timely filed its applications for abatement and subsequent appeals with this Board. Accordingly, the Board found that it had jurisdiction over the subject appeals. The majority of the property lies in its natural state. There are, however, a few improvements including a clubhouse, indoor and outdoor shooting ranges, a skeet shooting field, small buildings to

hold equipment, a stocked pond and archery targets throughout the woods. In 1984, the Appellant granted to the town certain conservation restrictions upon the property. The granted

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 [1] Only fifteen of Appellant's parcels, totaling 113.07 acres, are the subject of these appeals. There are only six appeals since some of the parcels are contiguous and are contained on one appeal.

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restrictions disallowed any construction or development, mining,

excavating, filling, storing, dumping or any other use which would materially impair conservation interests unless necessary for such conservation interests. The restrictions allowed Appellant to use the property for those purposes consistent with its Articles of Organization and by-laws. The restrictions did "not grant to the Grantee, or to the general public, or to any other person any right to enter upon the premises."

At some point in 1994 the assessors decided to reevaluate the Appellant's tax exempt status. The assessors had treated the Appellant as tax exempt for quite some time prior to 1994. The assessors determined in 1994 that the property did not fall within the statutory exemption contained in G.L. c. 59, s. 5, Third. Also during 1994, the Appellant approached the town and requested that the restrictive covenants be released on two parcels so that they may be sold to a developer[2]. As a condition to release the restrictions, the town required the Appellant to resolve its tax dispute with the assessors. The parties eventually agreed that the property would be granted a

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[2] The two properties for which the restrictive covenants were released are not part of these appeals. The releases were recorded on October 10, 1995 and the properties were sold to land developers on December 29, 1995 and November 24, 1996.

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ninety percent (90%) tax exemption which the parties understood to be the common practice in other towns for conservation property.

On May 1, 1995, the Appellant received notification from the Internal Revenue Service that it qualified for tax exempt status under Section 501(c)(3) of the Internal Revenue Code. The determination was "based on information you [the Appellant] supplied, and assuming your operations will be as stated in your application for recognition of exemption."

The Appellant indicated that it had a membership of 400 and 485, on July 1, 1996 and 1997, respectively. Membership was open to anyone who has taken the National Rifle Association certified safety course. The annual membership fee is \$75.00 plus a \$20.00 land purchase assessment. Certain members, however, including honorary life members and members over 65, are given free membership. Members are also charged fees for range use, skeet shooting and guests.

Pursuant to the Restated Articles of Organization, dated September 14, 1994, Appellant's corporate purposes were as follows:

To educate the sportsmen of tomorrow through safety courses.  
To work as a body to educate the public on the

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subject of gun control and as related to the integrity of the Constitution of the United State and the Bill of Rights. To influence the proper protection, propagation and distribution of game, fish and other wildlife and to conserve and preserve our forestry and other natural resources. To conduct youth activities for the education and enjoyment of the youth in the region and for the community in general. To furnish and maintain public grounds in the form of recreational

facilities, membership to which is open to the entire community.

During the years at issue, Appellant offered and supported the following: a monthly firearm safety course, depending on demand; a juniors, firearms safety program; a weekly children's bow and arrow class; senior adult rifle team; skeet shooting; a weekly archery group; a stocked man-made pond; an annual fishing derby; sponsorship of two Cub Scout troops; use of its facilities by local police for training; and, a \$1,000 scholarship. Appellant maintained that all were open to the public, yet it did nothing to advertise the availability of these programs. The Board found that the only educational programs were the firearms safety and the bow and arrow courses. The Board further found that the rifle team, skeet shooting, weekly archery group, fishing derby and the use of the stocked pond were primarily recreational in nature, available for the benefit of the members.

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The Appellant also maintained a clubhouse, indoor and outdoor shooting ranges and a skeet-shooting field. Members were issued membership cards which had to be displayed to gain entrance to these areas. Only members and guests accompanying members could access the clubhouse and indoor shooting range. Both the outdoor firing range and the skeet shooting area were fenced-in and locked. Only members and their guests could access these areas. Guests were required to pay a fee. The Board found that these facilities were open only to members and their guests.

In addition to the above facilities, the Appellant also maintained a stocked, man-made pond and an archery course which was not fenced in as were the shooting areas. The Appellant argued that non-members could use the pond and the archery course so long as the property was not abused. The Appellant further contended that the property was always available to the public to use as a recreational area for activities such as: jogging, walking, biking, bird watching, etc. The evidence offered at the hearing, however, indicated that there were two ways to access the property without having to cross over another person's property. At one location there was a posted "No Trespassing" sign and at the other there was a locked gate.

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There were also "Private Property, No Trespassing" and "Private Pond" signs posted at other locations on the property.

Lastly, Mr. Burchell, president of the club, testified that the Appellant had monthly meetings and a Christmas party. He suggested that these were open to the general public but acknowledged that the Appellant does not make it a practice to advertise in the local paper. Instead, they relied upon those in charge to make and display posters.

Based on the foregoing, the Board found that the Appellant offered only a limited number of educational programs for gun safety. With respect to teaching conservation, the Board found that the Appellant offered no evidence demonstrating how this purpose was accomplished. The majority of the facilities were available only to members and their guests. Therefore, the Board found that the primary purpose of the club was to offer a place for its members to go and shoot. The fact that parts of the property were physically accessible by the public does little to detract from the

reality that the property, because of the signs declaring the property off-limits to non-members and the Appellant's failure to invite the public or advertise its availability, was primarily used by the Appellant's members and their guests.

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To the extent it is a finding of fact, the Board found that although the Appellant may be a charitable organization it did not occupy the subject property primarily for its stated charitable purpose to "educate the sportsmen of tomorrow . . . to educate the public on the subject of gun control . . . to conduct youth activities for the education and enjoyment of the youth in the region and for the community in general." Instead, the Board found that the Appellant's occupation of the premises was more akin to a social club operated primarily for the benefit of its members and that occupation for charitable purposes was merely incidental. Accordingly, the Board issued a decision for the appellee.

#### OPINION

Cities and towns are authorized to impose a local tax upon "[a]ll property, real and personal, situated within the commonwealth, . . . unless expressly exempt . . . 11 G.L. c. 59, s. 2 (emphasis added). Section 5 of Chapter 59 lists the numerous classes of property which "shall be exempt from taxation . . . ." G.L. c. 59, s. 5.

Section 5, Third exempts from taxation all "personal property of a charitable organization . . . and real estate owned by . . . and occupied by it or its officers for the

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purposes for which it is organized . . ." G.L. c. 59, s. 5, Third (emphasis added). A charitable organization which owns and occupies real estate is "'not entitled to tax exemption if the property is occupied by it for a purpose other than that for which it is organized.'" *Lynn Hospital v. Board of Assessors of Lynn*, 383 Mass. 14, 18 (1981), quoting *Milton Hospital Convalescent Home v. Assessors of Milton*, 360 Mass. 63, 69 (1971). Therefore, to qualify for the charitable exemption, the taxpayer must (1) be a charitable organization and (2) occupy the property for its charitable purposes.

Although an organization's s. 501(c)(3) status is a factor in determining whether the organization is 'charitable' for purpose of the Massachusetts property tax exemption, it is not dispositive. See generally *Harvard Community Health Plan, Inc. v. Board of Assessors of Cambridge*, 384 Mass. 536 (1981). The Courts have consistently held that "the term 'charitable' includes more than almsgiving and assistance to the needy." *Harvard Community Health Plan v. Assessors of Cambridge*, 384 Mass. 536, 543 (1981). See also *New England Sanitarium v. Stoneham*, 205 Mass. 335 (1910); *Assessors of Boston v. the Vincent Club*, 355 Mass. 10, 12 (1966). A traditionally accepted definition of a charity is that it is a "gift, to

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be applied consistently with existing laws, for the benefit of an indefinite number of persons, either by bringing their minds or hearts under the influence of education or religion, by relieving

their bodies from disease, suffering or constraint, by assisting them to establish themselves in life, or by erecting or maintaining public buildings or works or otherwise lessening the burdens of government." *Boston Symphony Orchestra v. Board of Assessors of Boston*, 294 Mass. 248, 254-55 (1936) (emphasis added).

Classification as a charitable organization "depends upon 'the language of its charter or articles of association, constitution and by-laws, and upon the object which it serves and the method of its administration.'" *Assessors of Boston v. The Vincent Club*, 351 Mass. 10, 12 (1966) quoting *Little v. Newburyport*, 210 Mass. 414, 415 (1912). In the present appeals, the Appellant's stated purposes were:

To educate the sportsmen of tomorrow through safety courses.  
 To work as a body to educate the public on the subject of gun control . . . To influence the proper protection, propagation and distribution of game, fish and other wildlife and to conserve and preserve our forestry and other natural resource.  
 To conduct youth activities for the education and enjoyment of the youth in the region and for the community in general.

-1139-

The assessors conceded and the Board accepted that the Appellant's stated purposes qualified as charitable.

Merely having charitable purposes, however, is not enough to qualify for the property tax exemption. The Appellant must prove that "it is in fact so conducted that in actual operation it is a public charity" not a mere pleasure, recreation or social club or mutual benefit society. *Jacob's Pillow Dance Festival, Inc. v. Assessors of Becket*, 320 Mass. 311, 313 (1946), citing *Little v. Newburyport*, 210 Mass. at 415. See also *Hairenick Association v. Boston*, 313 Mass. 232, 236-37 (1943); *Assessors of Boston v. Boston Pilots' Relief Society*, 311 Mass. 232, 236-37 (1942).

"An institution will be classed as charitable if the dominant purpose of its work is for the public good and the work done for its members is but the means adopted for this purpose." *Massachusetts Medical Society v. Assessors of Boston*, 340 Mass. 327, 332 (1960). If the dominant purpose of its work is to benefit the members, such organization will not be classified as "charitable" even though the public will derive an incidental benefit. *Id.*

The Appellant must also prove that the property is occupied "directly for the fulfillment of its [the organization's] charitable purposes." *Boston Symphony*, 294

-1140-

Mass. at 255, citing *Burr v. Boston*, 208 Mass. 537, 543 (1911). See also *Brockton Knights of Columbus v. Assessors of Brockton*, 321 Mass. 110, 114 (1946).

Such occupancy means, something more than that which results from simple ownership and possession. It signifies an active appropriation to the immediate uses of the charitable cause for which the owners was organized . . . [t]he nature of the occupation must be such as to contribute immediately to the promotion of the charity and physically to participate in the forwarding of its

beneficent object.

Board of Assessors of Boston v. The Vincent Club, 351 Mass. at 14, quoting Babcock v. Leopold Morse Home for infirm Hebrew & Orphanage, 225 Mass. 418, 421 (1917).

Use of the property need not be exclusively for charitable purposes. "If the principal occupation is . . . for [its] purposes, occasional and incidental use for other purposes might not, render it liable to taxation, . . . ." Salem Lyceum v. City of Salem, 154 Mass. 15, 17 (1891) (emphasis added). "It is the dominant use of the property which is controlling." Brockton Knights of Columbus, 321 Mass. at 114, citing Phi Beta Epsilon Corp. v. Boston, 182 Mass. 457 (1902). See also Assessors of Boston v. Garland School of Home Making, 296 Mass. 378 (1937).

-1141-

The Appellant argued that its dominant purpose was to educate society on the proper, safe, and constitutional use of firearms and archery, as well as the preservation and conservation of natural resources. The Appellant further argued that by providing firearms safety courses, an archery course, a stocked pond, an annual fishing derby, public skeet shooting, sponsorship of Cub Scout troops, awarding a \$1,000 scholarship and allowing public access for jogging, walking, hiking, fishing and self-reflection, it was satisfying its charitable purposes. Although the safety courses and the bow and arrow training may qualify for educational uses, the use of funds to sponsor the Cub Scouts and offer a scholarship was not enough for the Board to find that the property was used for charitable purposes. See Brockton Knights of Columbus v. Assessors of Brockton, 321 Mass. at 12. The Appellant must in fact use the property in fulfillment of its charitable purpose. The Board, however, found that the fishing derby, rifle team, skeet shooting and archery course were more in the nature of recreational activities for its members.

In addition, the Appellant did not offer any evidence as to how many times it used the property during the years at issue to provide the courses. Accordingly, based on the Appellant's description of the courses, the Board found

-1142-

that at most the property was used for educational purposes for six days a month or seventy-two days a year. For the majority of the time, the property was used for the enjoyment of its members. Accordingly, the use of Appellant's property for other than charitable purposes "was not merely incidental to the work carried on." Boston Symphony, 294 Mass. at 257, citing Mount Hermon Boys' School v. Gill, 145 Mass. 139, 149 (1887), but more likely dominant.

The Appellant also argued that since the property was accessible for people to hike, walk, jog, ride dirt bikes and fish, it used the property to fulfill its charitable purpose to preserve and protect wildlife, forestry and natural resources. The evidence offered at the hearing, however, indicated that there were only two ways to access the property without having to cross over another person's property. At one such location, there was a posted "No Trespassing" sign and at the other, there was a locked gate. In addition, there was a "Private Pond" sign as well as other "Private Property" signs located throughout the property. Furthermore, the Appellant did not advertise that its property was open to the



general public.

It has long been established that "[a] corporation claiming that its property is exempt under s. 5, Third, has

-1143-

the burden of proving that it comes within the exemption, and that it is in fact operated as a public charity." *Town of Norwood v. Norwood Civic Association*, 340 Mass. 518, 525 (1960), citing *American Inst. For Economic Research v. Assessors of Great Barrington*, 324 Mass. 509, 512-514 (1949). Based on the foregoing, the Board found and ruled that the majority of the activities conducted on the subject property were for the benefit of Appellant's members. The educational courses were only incidental. Finally, it did not appear to the Board that the Appellant truly held the property out to be available for public use.

Statutory exemptions from taxation must be strictly construed. *Children's Hospital Medical Center v. Boston Board of Assessors*, 388 Mass. 832, 838 (1983), citing *Board of Assessors of Wilmington v. Avco Corp.*, 357 Mass. 704, 706 (1970) It is a well established rule that a "party claiming exemption bears a grave burden of proving the claim." *Harvard Community Health Plan, Inc. v. Assessors of Cambridge*, 384 Mass. 536, 543 (1981). See *Boston Lodge order of Elks v. Boston*, 217 Mass. 176, 177 (1914). "Any doubt must operate against the one claiming a tax exemption." *Boston Symphony, 294 Mass. at 257*, citing *Springfield Young Men's Christian Association v. Board of Assessors*, 284 Mass. 1, 5 (1933).

-1144-

On this basis, the Board found that although Appellant's stated purposes may be classified as charitable as intended by s. 5, Third, it did not meet its burden of proving that the property was dominantly used for its charitable purposes. Accordingly, the Board issued a decision for the appellee.

APPELLATE TAX BOARD

BY: /s/ Kenneth W. Gurge, Chairman

A true copy,  
Attest:

/s/ Ass. Clerk of the Board

End Of Decision

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MASSACHUSETTS DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

ASSESSMENT/CLASSIFICATION REPORT FY2016

WAYLAND

City/Town/District

as of January 1, 2015

PROPERTY TYPE	ACCT/ PARCEL COUNT	CLASS 1 Residential Assessed Value	CLASS 2 Open Space Assessed Value	CLASS 3 Commercial Assessed Value	CLASS 4 Industrial Assessed Value	CLASS 5 Personal Property Assessed Value
101	4,068	2,751,906,500				
102	633	325,207,900				
MISC 103,109	36	38,917,000				
104	45	20,295,400				
105	6	4,160,400				
111-125	6	24,740,000				
130-32,106	220	25,502,600				
200-231	0		0			
300-393	116			115,090,100		
400-452	6				4,573,000	
CH 61 LAND	0		0	0		
CH 61A LAND	6		0	49,900		
CH 61B LAND	12		0	2,317,800		
012-043	18	4,515,623	0	5,933,977	0	
501	129					3,056,000
502	128					6,829,900
503	0					0
504,550-2	3					23,078,600
505	7					7,927,700
506	1					2,011,000
508	4					373,300
<b>TOTALS</b>	<b>5,444</b>	<b>3,195,245,423</b>	<b>0</b>	<b>123,391,777</b>	<b>4,573,000</b>	<b>43,276,500</b>
<b>REAL AND PERSONAL PROPERTY TOTAL VALUE</b>						<b>3,366,486,700</b>
<b>EXEMPT VALUE</b>						<b>251,689,600</b>

NOTE : The information is preliminary and is subject to change.

*Angela M. Puffer*  
*David M. Hill*  
*Jasper L. Bradley*  
*Laura M. G. Newton*  
*Cheryl Kane*

10-19-2015

**TAX BASE LEVY GROWTH FY 2016 - LA13**  
 Retain documentation for 5 years in case of DOR audit

PROPERTY CLASS	[A] FY 2015 VALUE BY CLASS (Committed/LA4) No.	[B] FY 2015 REVISED & OMITTED VALUES No.	[C] ABATEMENT VALUES No.	[D] OTHER ADJUSTMENT VALUES No.	[E] FY 2015 ADJ VALUE BASE
<b>RESIDENTIAL</b>					
SINGLE FAMILY (101)	2,661,465,500	0	3,613,500	338,100	2,658,191,100
CONDOMINIUM (102)	294,420,900	0	16,300	0	294,404,600
TWO & THREE FAMILY (104 & 105)	27,234,600	0	0	1	24,134,400
MULTI - FAMILY (111-125)	24,470,200	0	0	0	24,470,200
VACANT LAND (130-132 & 106)	30,263,000	0	11	6	25,502,600
ALL OTHERS (103, 109, 012-018)	37,143,422	0	0	2	37,944,222
<b>TOTAL RESIDENTIAL</b>	<b>3,074,997,622</b>	<b>0</b>	<b>4,002,600</b>	<b>-6,347,900</b>	<b>3,084,647,122</b>
OPENSOURCE	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0
<b>TOTAL OPEN SPACE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
COMMERCIAL	117,846,678	0	0	0	117,846,678
COMMERCIAL - CHAPTER 61, 61A, 61B	2,503,800	0	0	1	2,367,700
<b>TOTAL COMMERCIAL</b>	<b>120,350,478</b>	<b>0</b>	<b>0</b>	<b>-136,100</b>	<b>120,214,378</b>
INDUSTRIAL	4,518,700	0	0	0	4,518,700
PERSONAL PROPERTY	40,279,600				
<b>TOTAL REAL &amp; PERSONAL</b>	<b>3,240,146,400</b>				

Actual ( )  
 Pro Forma ( )

TAX BASE LEVY GROWTH FY 2016 - LA13

Retain documentation for 5 years in case of DOR audit

PROPERTY CLASS	REVAL %	[F] + or - REVAL ADJUSTMENT VALUES	[G] TOTAL ADJUSTED VALUE BASE	[H] FY 2016 PROPOSED VALUES	[I] NEW GROWTH VALUATION	[J] PRIOR YEAR TAX RATE	[K] TAX LEVY GROWTH
<b>RESIDENTIAL</b>							
SINGLE FAMILY (101)	0.02650	70,444,800	2,728,635,900	2,751,906,500	23,270,600		
CONDOMINIUM (102)	0.03384	9,962,700	304,367,300	325,207,900	20,840,600		
TWO & THREE FAMILY (104 & 105)	0.01332	321,400	24,455,800	24,455,800	0		
MULTI - FAMILY (111-125)	0.01103	269,800	24,740,000	24,740,000	0		
VACANT LAND (130-132 & 106)	0.00000	0	25,502,600	25,502,600	0		
ALL OTHERS (103, 109, 012-018)	0.02584	980,400	38,924,622	43,432,623	4,508,001		
<b>TOTAL RESIDENTIAL</b>	<b>0.02378</b>	<b>81,979,100</b>	<b>3,145,828,222</b>	<b>3,195,245,423</b>	<b>48,619,201</b>	<b>18.39</b>	<b>994.107</b>
OPENSOURCE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
<b>TOTAL OPEN SPACE</b>	<b>0.00000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
COMMERCIAL	0.01269	1,495,200	119,341,878	121,024,077	1,682,199		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.00000	0	2,367,700	2,367,700	0		
<b>TOTAL COMMERCIAL</b>	<b>0.01244</b>	<b>1,495,200</b>	<b>121,709,578</b>	<b>123,391,777</b>	<b>1,682,199</b>	<b>18.39</b>	<b>30,936</b>
INDUSTRIAL	0.00000	0	4,518,700	4,573,000	54,300	18.39	999
PERSONAL PROPERTY				43,276,500	5,542,200	18.39	101,921
<b>TOTAL REAL &amp; PERSONAL</b>				<b>3,366,486,700</b>	<b>55,897,900</b>		<b>1,027,963</b>

Date : 10/19/2015 4:16 pm  
 10-19-2015  
 Cheryl Kane  
 Cheryl Kane

**NOTE : The information is preliminary and is subject to change.**

Actual ( )  
Pro Forma ( )

Page 3 of 3  
LA-13 (1997)

Date : 10/19/2015 4:16 pm



**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

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**MEMO**

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**FROM:** BOARD OF ASSESSORS  
**SUBJECT:** AUTHORIZATION TO DIRECTOR OF ASSESSING  
**DATE:** 10/19/2015

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The Wayland Board of Assessors authorizes Ellen M. Brideau, Director of Assessing, to sign and submit documentation to the Massachusetts Department of Revenue on behalf of the Board of Assessors.

Signed: October 19, 2015

*Susan M. Rufo* 10-19-2015  
*David Hill*  
*Jayson Brodie*  
*Zachariah L. Ventress*  
*Cheryl Kane*



# Town of Wayland Massachusetts

## **Finance Committee**

Tom Abdella

Gordon Cliff

Nancy E. Funkhouser (Chair)

Carol Martin

Bill Steinberg

David Watkins

Gil Wolin

## **FY 2015-2016 PEER TOWNS**

Medfield

Sudbury

Westford

Scituate

Cohasset

Hingham

Hopkinton

Lincoln

North Reading

Sharon

Westwood

North Andover

**PERSONAL PROPERTY 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 **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED NINETY THREE THOUSAND THREE DOLLARS and TWENTY NINE CENTS (\$193,003.29)**, 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 **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 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 19<sup>th</sup> day of OCTOBER, 2015.

*Shawn J. Quins*  
.....  
*David M. Bell*  
.....  
*Jayson L. Brad*  
.....  
*Faustino S. Nunez*  
.....

**Board of Assessors of Wayland**

..... *Cheryl Kane* .....





FISCAL YEAR 2016

NOTICE OF COMMITMENT 2016 – FIRST QTR  
CORRECTED - 092815

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.

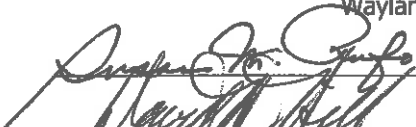
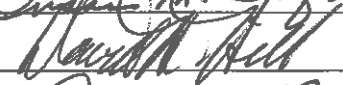
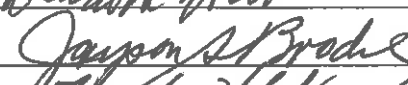
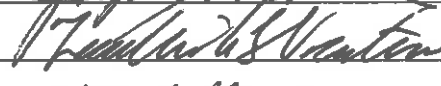

TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX .....	\$ 193,003.29
REAL ESTATE TAX .....	\$ 15,161,156.90
COMMUNITY PRESERVATION ACT TAX.....	\$ 190,391.99

OMITTED ASSESSMENT

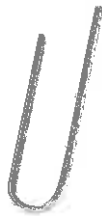
REAL ESTATE TAX .....	\$ 0.00
PERSONAL PROPERTY .....	\$ 0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors  
Wayland

Date: OCTOBER 19, 2015





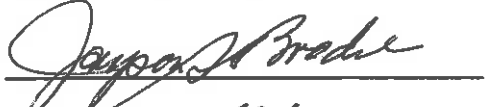


**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2015 RE SUPPLEMENTAL ABATEMENT  
DUE IN THE MONTH OF SEPTEMBER 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
RE ABATEMENT	3	\$ 1,459.76
CPA	3	\$ 21.90
	<b>TOTAL</b>	<b>\$ 1,481.66</b>

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **ONE THOUSAND FOUR HUNDRED EIGHTY ONE DOLLARS AND SIXTY SIX CENTS.**

BOARD OF ASSESSORS  
WAYLAND

Date: OCTOBER 19, 2015





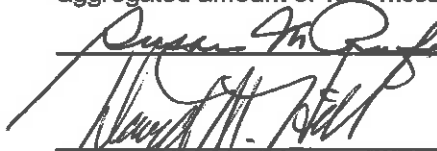

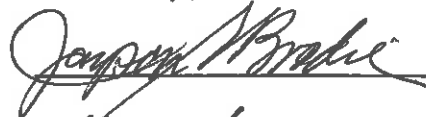


**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2015)	40	\$2,701.58
TOTAL	40	\$2,701.58

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

BOARD OF ASSESSORS  
WAYLAND

Date: OCTOBER 19, 2015





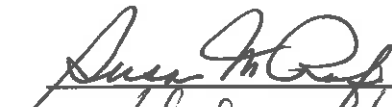

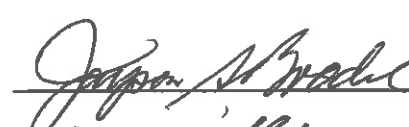


**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2015 EXEMPTION (CIRCUIT BREAKER)  
DUE IN THE MONTH OF SEPTEMBER 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
Circuit Breaker	3	\$2,548.00
<b>TOTAL EXEMPTIONS</b>	<b>3</b>	<b>\$2,548.00</b>

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

BOARD OF ASSESSORS  
WAYLAND

Date: OCTOBER 19, 2015








**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 JULY 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2015)	32	\$3,836.07
60A (2014)	3	\$ 198.53
Rescinded amount (2015)	(1)	\$ (65.61)
	<b>TOTAL</b>	<b>\$3,968.99</b>

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

BOARD OF ASSESSORS  
WAYLAND

Date: OCTOBER 19, 2015



**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 *LRB*  
**SUBJECT:** CIRCUIT BREAKER APPLICATIONS  
**DATE:** 10/19/2015

I have reviewed the following three (3) circuit breaker match applications and recommend approval:

PID	NAME	FIRST	NO	ADDRESS
011-002	BROCKINGTON	GENE	150	CONCORD RD
018-051	FAY	PATRICIA	55	ORCHARD LN
048-084	LARSEN	EDWIN	40	AQUEDUCT RD

*Susan M. Rufo*      *10-19-2015*  
*David M. Hill*  
*Jayson Brodie*  
*Zachariah L. Ventress*  
*Cheryl Kane*

## **Brideau, Ellen**

---

**From:** Anette Lewis <aslewis33@verizon.net>  
**Sent:** Saturday, October 03, 2015 6:39 PM  
**To:** Susan Rufo (srufo@comcast.net)  
**Cc:** Brideau, Ellen  
**Subject:** 10/1/15 Property Valuations Letter

Susan:

I am writing to you as chair of the Board of Assessors and request that you share this e-mail with the rest of your board. I appreciate having received the letter concerning preliminary approval of property valuations.

Over the past few re-valuation cycles, I have read and commented on your standard last sentence of the letter because it is misleading in its omissions. The letter states "The tax rate, which will be set in early December, is a function of the FY 2016 budget that was approved by Town Meeting this past spring." That is not entirely true. The town meeting-approved budget is just one component of the tax rate. The tax rate is set using the Tax Re-capitulation Sheet and that has numerous components such as the approved budget, separate money articles approved at both Annual and Special Town Meetings, Revenues from town functions, state aid, and your Assessors' Overlay (which in many years has been quite large).

Although the point that you are making is a good one, the statement leaves much unsaid and is, therefore, misleading in its simplicity. The public needs to understand how the tax rate is actually set. When we learned for the first time several years ago that there was even such a thing as the Assessors Overlay, we finally began to comprehend why it was that the taxes we were paying were ever-increasing at a larger rate than the approved budget and with most operating budgets staying essentially flat.

I respectfully request that, going forward, the Board of Assessors revise the last sentence of the letter. If you do it now and get it into your data base, then you will not inadvertently repeat the inaccuracy going forward.

Thank you for your consideration,

Anette Lewis



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*City & Town* is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

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## DLS Welcomes Our New BOA Director

I'm pleased to announce that DLS has found its new Bureau of Accounts (BOA) Director. Mary Jane Handy will be starting on Monday, and I'm very excited for her to join our team in such an important role. Mary Jane is a CPA and MBA and has experience in a municipal auditing firm, in a city hall and in school districts, most recently Athol-Royalston. Her unique skill set will help guide the Bureau of Accounts during this time of transition, and I believe her management style will be well received here at DLS and by you, our colleagues and constituents in municipal government. On a related note, I'd like to thank Tony Rassias for his capable leadership and professionalism during these past months. I'm very grateful for his help and support since I began in February.

As we move forward, Mary Jane will be meeting with you to hear your thoughts and ideas and to share with you her vision. Please join me in giving her a warm welcome to DLS!

In the [last edition of City & Town](#), Lieutenant Governor Polito discussed the Administration's collaboration with the Massachusetts Association of Regional Planning Agencies (MARPA) to develop and host a municipal conference in November. Scheduled for November 12th at the College of the Holy Cross in Worcester, the "Elevating Municipal Partnerships Conference" will bring together key Administration officials and municipal leaders from all over the state. Kicked off by the Lieutenant Governor, the conference will feature a panel of five state secretaries speaking about technical assistance and grant opportunities available to municipalities and actions they have taken to help



strengthen the state-municipal relationship. This will be followed by six workshops focusing on best practices across various subject matters.

The event is free to attend and is an excellent opportunity to discuss your community's challenges and success with policymakers and Administrative officials from across state government. [Click here](#) to view conference program and [click here](#) to register for event.

As we have in previous years, *City & Town* will continue to provide updates on the progress of the tax rate and certification season in each edition through the rest of the calendar year. In addition to these helpful statistics, we're also very pleased to announce that for the first time you can now follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 and we hope you find it interesting and informative. To view the report, click [here](#).

Preliminary Certifications: 41 Communities Approved (52 Submitted)

Final Certification: 17 Communities (of 117 Total in Certification Year)

LA4/ New Growth: 65 Approved (86 Submitted)

Tax Rates: 22 Approved

Balance Sheets: 95 Approved

Aggregate Free Cash Approved Total: \$462,536,678

(Figures as of time of publication.)

On a somber note, it is with great sadness that I reflect on the recent passing of Amherst Town Manager John Musante. He was an extremely talented finance official and municipal manger. More importantly, he was a great person. He will be missed terribly in the Amherst community and in municipal management circles. Our thoughts and prayers go out to his family and friends during this difficult time. We will always remember and honor his commitment to public service.

Sean R. Cronin  
Senior Deputy Commissioner of Local Services  
[croninse@dor.state.ma.us](mailto:croninse@dor.state.ma.us)

## **In Memory of John Musante**

**Terry Williams - Bureau of Accounts Field Representative**

John Musante passed away suddenly on September 20th at the age of 53. As the BOA field representative for Amherst for the past 12 years, I

can say that John was the very definition of a committed and respected public servant. He served as a research analyst in the Municipal Databank at DLS for three years, and his long career included stints as Chief of Staff in New Bedford, Town Manager of Lenox and Finance Director for Northampton as well as Amherst. He reached the pinnacle of his profession when he was unanimously appointed Town Manager in Amherst in 2010. John brought experience, creative energy and drive that were well-suited for a community that strives to be a model responsive to all citizens. Amherst civic groups and other officials who worked with him, including the staff at DLS, mourn the premature loss of such a wonderful and professional colleague.

## **FY16 TAP Data Submissions Underway**

**Bob Bliss - DLS Regional Manager and Director of Strategic Planning**

Nearly half of the communities enrolled in the FY16 Taxpayer Assistance Program (TAP) have made their initial data submissions to the Bureau of Local Assessment, and three of those have received approval of their new growth.

Twenty-five communities enrolled in TAP earlier this year, all with the goal of trying to set a tax rate before the end of November. The communities with approved data submissions include Boxford, Boylston, Chelsea, Chesterfield, Hanover, Hopkinton, Merrimac, Shrewsbury Tewksbury and Wareham, in addition to the three communities with approved new growth, Hanover, Sutton and Wenham. None of the TAP communities have set tax rates yet. The earliest projected date for setting a rate is October 23rd in both Newburyport and Wenham.

It should be noted that many communities not in TAP have already set tax rates, led by Eastham and Brewster, both of which set their rates on August 15, followed, in order of date set by Great Barrington and Washington (August 31); Chatham (September 2); Sturbridge (September 9); Halifax (September 14); Williamstown and Conway (September 15); Plympton (September 16); Cheshire (September 17); Wellfleet (September 18); Granville and Truro (September 21); Rochester, Alford and Orleans (September 22); New Ashford (September 24); Nahant (September 25) and Cummington (September 28); Cambridge and Lincoln (September 29).

The early setting of tax rates is something that predates TAP; many communities for years have set their tax rates before the end of September or October.

## Ask DLS

This month's *Ask DLS* features Frequently Asked Questions (FAQs) about special town meetings, which are often held in the fall to finalize the budget before setting the tax rate. Please let us know if you have other areas of interest or send a question to [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). We would like to hear from you.

### **May a town appropriate from next fiscal year's tax levy at a special town meeting held before the current year's tax rate is set?**

No. All appropriations voted since the last tax rate was set must be raised in the tax rate for the current fiscal year, regardless of the financing source. [MGL c. 59, sec. 23](#).

### **What is the deadline for obtaining voter approval of a debt exclusion or override after a contingent appropriation voted at a special town meeting?**

The deadline for obtaining voter approval of override or exclusion questions to fund contingent appropriations voted at a special town meeting is 90 days after the appropriation vote. More than one election may be held, but the contingent appropriation is null and void if the related question is not approved by that deadline. If the special town meeting is held before the tax rate is set and the appropriation is from the tax levy, the town cannot submit its tax rate to the Department of Revenue for approval until after an election has been held, or 90 days have passed, whichever occurs first. [MGL c. 59, sec. 21C\(m\)](#).

### **May free cash be appropriated at a special town meeting to reduce the tax rate or for particular purposes?**

Yes, but only if the free cash has been certified by the Director of Accounts at the time the vote is taken. [MGL c. 59, sec. 23](#). Free cash is not available for appropriation until it has been certified. Appropriations from uncertified free cash are not valid.

### **May a departmental revolving fund under [MGL c. 44, sec. 53E1/2](#) be established at a special town meeting?**

Yes, but only if the fund is established for a new revenue source and the accounting officer certifies that the anticipated revenue from that source was not used in determining the tax rate, if set. As a general rule, annual town meeting must authorize a fund for an eligible departmental receipt for any given fiscal year before the July 1 start of that year. However, if a town department begins a new fee-based program or service, or begins charging a fee for an existing program or service, after annual town meeting, those receipts may be used to establish a revolving fund at a special town meeting if they were not used in setting the tax rate.

**May a town vote to abandon or discontinue a loan issuance and appropriate the unexpended proceeds for another capital purpose at a special town meeting?**

No. Proceeds from an abandoned borrowing may only be voted at an annual town meeting. [MGL c. 44, sec. 20](#). However, a town may appropriate surplus bond proceeds from a completed project for a capital purpose allowed under [MGL c. 44, sec. 20](#) at any meeting.

## **The Ten *Worst* Practices in Municipal Finance**

**Tony Rassias - Bureau of Accounts Deputy Director**

The Division of Local Services is eager to hear your municipal best practices and relay them to other communities struggling to find their way through a veritable jungle of procedures.

A best practice isn't a popularity contest. A best practice is a professional procedure that has been accepted as correct, has consistently shown superior results than other means, and may generally be used as a standard for others to follow.

But this article isn't about the best practices in municipal finance; it's about the *worst* practices. Turn my definition of best practices around and you'll find that *worst* practices are bad to do, often show results that land the government in a mess and should be avoided.

Here's my list of ten. I hope that none of these apply to your community, but if they do, I've included my recommendations on how to correct them.

**#1.) A self-insured health care trust fund that no one understands how to manage.**

### **My Recommendation - Learn It or Lose It!**

Some communities have a self-insurance fund and run it properly. However, several municipalities have landed in dire financial straits by having a fund like this that they couldn't manage correctly.

It's time to stop the bleeding. Find a professional insurance administrator, go to the state's [Group Insurance Commission \(GIC\)](#), go anywhere premium based, find out what other communities in your situation have done, contact experts in the field, but if no local official understands how to manage this fund, please learn it or lose it.

**#2.) An accounting software package that no one knows how to**

use.

### **My Recommendation - Figure it Out or Get Another!**

Maybe your community has a contract with the software company that includes training and support. Maybe you can consult with another community that runs the same software. Don't find yourself in a position where the system automatically provides adjusting entries that you and your staff duplicate manually.

Maybe your software system can do or does more than you know. Figure it out or get another one.

### **#3.) A computer system requiring a simple character password.**

#### **My Recommendation - Forget About It!**

You may have heard reports of attempted theft from municipal coffers by pretty slick hackers. A little malware, a little spam, maybe a trick telephone call or two and voila! They're in. Maybe they're located in the next building or thousands of miles away. Distance doesn't matter anymore.

Your community's accounting records and energy usage are probably both audited by competent professionals. Now, how about the security of your computer system and passwords? These days, longer and more complicated passwords with a combination of letters, numbers and special characters are necessary and should be changed regularly.

By the way, still keep your passwords under your keyboard? Just sayin'.

### **#4.) Reconciliation of cash and receivables are considered a waste of time.**

#### **My Recommendation - Think Again!**

Any healthy system of internal controls in a municipal environment includes accounting reconciliations between and sometimes among department heads. In government, the laws oftentimes direct two or more local officials to be notified of economic activity by either paper copy or nowadays by electronic transmission.

But notifications won't do any good if the information isn't verified and reconciled. Cash, for example, is preferred to be reconciled monthly. The government's internal controls should be such that the risk of fraud is at a minimum, if not eliminated. Reconciliations aren't a waste of time, they're a responsibility.

### **#5.) A town accountant that never read [MGL Ch. 41, Sect. 58](#).**

## **My Recommendation - Read It!**

*Whenever any appropriation shall have been expended or whenever, in the judgment of the town accountant, it appears that the liabilities incurred against any appropriation may be in excess of the unexpended balance thereof, he shall immediately notify the selectmen and the board, committee, head of department or officer authorized to make expenditures therefrom, and no claim against such appropriation shall be allowed nor any further liability incurred until the town makes provision for its payment.*

Section 58 works in conjunction with [MGL Ch. 44, Sect. 31](#), another important municipal finance law, that says no department is allowed to overspend its budget except "in cases of major disaster" that poses "an immediate threat to the health or safety of persons or property," and then only under controlled conditions.

While section 31 articulates a prohibition against deficit spending, section 58 imposes a responsibility upon the town accountant to enforce the prohibition.

### **#6.) Relying on one-time revenues to fund annual operating costs.**

#### **My Recommendation - Don't Do It!**

Unbudgeted revenues or windfalls are good, but waiting for them to occur, or even using them after they occur, to finance annual operating costs is extremely risky.

I'm not saying that it can't be done in one year. Just don't rely on any one-time revenue source like a new round of American Recovery and Reinvestment Act (ARRA) funds, a tax amnesty or a court judgment in the community's favor when budgeting for the next year.

Annual operating costs should be financed using a dependable revenue stream like the tax levy rather than an inconsistent or anticipated one. Windfalls should just provide the gravy.

### **#7.) Quick! Hide the Audit!**

#### **My Recommendation - Use It, Don't Lose It!**

An audit is an examination of a community's systems, procedures, programs and financial data to provide users of financial reports with independent assurance that a community's financial statements are reliable, accurate, and complete. A financial statement audit determines whether, in the auditor's opinion, the records are materially accurate.

In other words, it's conducted to assure the public that an independent authority is reviewing a community's financial health and practices, identifying areas for improvement, analyzing its overall financial

position and reviewing internal control procedures to minimize the risk of errors or fraud.

The audit is there to help. The management letter is specifically written to improve operations and controls and it shouldn't be ignored. The audit is an examination and a management tool to improve efficiency and reduce weaknesses. So don't hide the audit; use it.

#### **#8.) An accounting software conversion in mid-June.**

##### **My Recommendation - Can't anyone think of a better time?**

I've been affected by many different sorts of data and software conversions in my time (changes that occur immediately, as of a future date certain, that are bridged, that run concurrently with the existing system for a time, etc.) and there's almost always a glitch, sometimes a major one. You need time to determine if everything is running as expected. It takes time, and perfection shouldn't be assumed. The end of the fiscal year, when the books are closing, may not be the best time to figure this all out.

I'm not saying that a data or software conversion is unnecessary. It may be necessary in your case. But thought must be given as to when it should occur.

#### **#9.) Failing to return funds borrowed internally by June 30th.**

##### **My recommendation - Understand the consequences!**

The problem is with internal borrowing in anticipation of the issuance of authorized debt, particularly regarding a capital program or project. Communities are allowed to borrow in a limited way from their own reserves (from available unrestricted funds) but only temporarily in anticipation of permanent borrowing. [MGL c. 44, section 20A, IGR 92-105](#)) Internally borrowed funds must be returned by June 30th in the fiscal year that they were borrowed and may need to be replaced by externally borrowed funds to plug the deficit. If the deficit is not addressed, it becomes a reduction to free cash and that reduction could be significant.

In municipal finance, June 30th means something more than just another date on the calendar. Borrow timely.

#### **#10.) Balancing the budget: Stretch the estimated receipts and clip the overlay.**

##### **My recommendation - Wait a minute!**

Balancing the budget is always a chore, and some places take it to the extreme by waiting for free cash to be certified in the fall (then find it's not enough), by hoping for an override (which then fails), by allowing an

imbalance to linger (then facing possible state intervention), and by unreasonably stretching estimated receipts and clipping the overlay by far too much (thus halting tax rate certification).

Be reminded that estimated receipts ([MGL Ch. 59, Sect. 23](#)) and the overlay ([MGL Ch. 59, Sect. 25](#)) must appear reasonable in amount for the tax rate to be certified by the Bureau of Accounts. Supporting documentation is necessary. Don't find yourself in a position of returning to city/town council or town meeting at Christmastime hoping for a quorum to cut the budget.

Those are my *Ten Worst Practices* in Municipal Finance. I hope that there aren't any others, but that's probably just wishful thinking.

## **Register Today for Assessment Administration: Law, Procedures and Valuation (Also Known as Course 101)**

The Division of Local Services will offer the basic assessor training course, "Assessment Administration: Law, Procedures and Valuation," also known as Course 101, in Saugus this fall. The course will be held for six consecutive Tuesdays starting October 20th and ending on November 20th and run from 4pm to 7pm.

Advanced registration is required and space is limited. Registrations must be received by Friday, October 9th, 2015. Click [here](#) for the registration form. If you have any questions, contact DLS Training Coordinator Donna Quinn at 617-626-3838 or [dlsregistration@dor.state.ma.us](mailto:dlsregistration@dor.state.ma.us).

## **OSD Invites You to Attend Cyber Security Awareness Day**

**Operational Services Division**

Governor Baker has proclaimed October "Cyber Security Awareness Month" in the Commonwealth in keeping with [National Cyber Security Awareness Month](#). To help raise awareness of this important topic, [www.mass.gov/cybersecurity](http://www.mass.gov/cybersecurity) will feature new content supported by blogs and tweets by MassIT, the state's lead agency for technology and innovation. In addition, keep an eye out for our billboards on highways across the state throughout the month.



To get involved, consider attending some or all of our [Connect with Care: Cyber Security Awareness event at the State House](#) on the morning of Wednesday, October 7th. Commonwealth Chief Information Security Officer (CISO) Kevin Burns and MassIT's Enterprise Security Team will host the half-day event, which will feature experts from the Department of Homeland Security and the group behind Verizon's annual Data Breach Investigations Report, the Verizon Enterprise Solutions team. CISO Kevin Burns will also share insights regarding recruiting, hiring, and retaining security professionals.

All public sector staff are welcome. Sign-in and networking will begin at 8:15am at the Gardner Auditorium, and the program will run from 9am to midday.

[See the online invitation for the full agenda and to register to attend.](#)

Please pass along the invitation to colleagues! For additional information, please contact [Chris Velluto](#) or [Bob Milosavljevic](#) on MassIT's Enterprise Security Team. Thanks and we look forward to seeing you.

## October Municipal Calendar

October 1	Taxpayer	<p><b>Deadline for Submitting Forest Land Certification and Management Plan, MGL Ch. 61</b></p> <p>According to MGL Ch. 61, Section 2, this is the deadline to submit to the Assessors the State Forester's certification and approved management plan in order to have the land valued as classified forest land in the next fiscal year.</p>
October 1	Collector	<p><b>Mail Semi-Annual Tax Bills</b></p> <p>For communities using the regular semi-annual payment system, actual tax bills or optional preliminary bills should be mailed by this date.</p>
October 1	Taxpayer	<p><b>Semi-Annual Preliminary Tax Bill - Deadline for Paying</b></p>

		<p><b>Without Interest</b></p> <p>According to MGL Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.</p>
October 1	Taxpayer	<p><b>Deadline for Applying to Have Land Classified as Agricultural/Horticultural Land or Recreational Land, MGL Ch. 61A and Ch. 61B</b></p> <p>According to MGL Ch. 61A, Sections 6 and 8, and Ch. 61B, Sections 3 and 5, this is the deadline to apply to Assessors to have land valued, taxed and classified as agricultural/horticultural or recreational land in the next fiscal year, unless a revaluation program is being conducted for that fiscal year. Under MGL Ch. 59, Section 38 and DOR guidelines, Assessors must review all property valuations and make adjustments to ensure current fair cash valuations every year. Because a revaluation program is being conducted every year, taxpayers who do not submit their applications by October 1 have until 30 days after the actual tax bills for the fiscal year are mailed to apply.</p>
October 15	Superintendent	<b>Submit School Foundation Enrollment Report to DESE</b>
October 31	Selectmen	<b>Begin Establishing Next</b>

		<b>Fiscal Year Budget Guidelines and Request Department Budgets</b>
<b>October 31</b>	<b>Assessors</b>	<p><b>Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities)</b></p> <p>A community that uses the annual preliminary tax bill system (on a quarterly or semiannual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.</p>
<b>Final Day of Each Month</b>	<b>State Treasurer</b>	<p><b>Notification of monthly local aid distribution.</b></p> <p>Click <a href="http://www.mass.gov/treasury/cash-management">www.mass.gov/treasury/cash-management</a> to view distribution breakdown.</p>

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