

**Wayland Board of Assessors
Monday November 16, 2015**

Attendees: Chair S. Rufo, J. Brodie, C. Kane, Director E. Brideau, Assistant Assessor D. Ellis,
Administrative Assessor J. Marchant

S. Rufo called the meeting to order at 7:22pm.

Review of minutes from November 2nd, 2015

The minutes were deferred.

Overlay

FY 16 BOA final vote

J. Brodie outlined that in 2012 the BOA developed a process to determine the overlay which included looking back at the overlay needs from previous fiscal years and averages of recent years.

J. Brodie explained that as part of that process the BOA was using an average of outstanding uncollected taxes. J. Brodie demonstrated that going forward the BOA should use outstanding uncollected tax for Personal Property only. Based on this reasoning he suggested lowering the FY16 overlay amounts.

J. Brodie moved to submit an FY16 final overlay amount of \$500,000 plus an additional \$10,000 for tax rate rounding for a total not to exceed \$510,000. C. Kane seconded. Vote: Unanimous

FY 17 BOA vote on tentative amount for forecasting

For FY17, J. Brodie suggested the overlay forecast be set at \$510,000. The board discussed this. S. Rufo suggested \$600,000 based on the amount of vacant commercial properties in town. The board discussed the new growth happening in town. **S. Rufo moved to set the FY17 preliminary overlay forecast at \$600,000. J. Brodie seconded. Vote: Unanimous**

FinCom -Chair, Susan Rufo to provide update on meeting with FinCom

S. Rufo and Director Brideau attended a FinCom meeting and gave an overview of the overlay spreadsheets the BOA uses and how the numbers are derived.

FY 16 Tax Recap & Classification Hearing-Director to review draft documentation with BOA

S. Rufo and Director Brideau will attend the FinCom meeting tonight to give them a brief overview on classification. They won't provide any numbers, because the calculations have not been completed.

Director Brideau reviewed the draft tax classification presentation with the board. The board discussed the slides and made some edits to the packet. Director Brideau will make the changes and send them out for board review before they are published.

The board reviewed the draft tax rate recapitulation documents. Director Brideau stated this document does not balance yet as the page that the Town Clerk fills out is not yet complete which will alter the numbers. It will be done before Wednesday when Andrew Nelson will be here to review it.

FY 16 Interim Valuation- BOA signature on updated LA13

The DoR made an adjustment to the document. The board signed the updated document.

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

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

Deferred

Correspondence

None

Documents for BOA Signature (review)

I & E Fines for 3rd Q Tax Bill

Fines are assigned to commercial properties that didn't turn in their FY16 Income and Expense statements. This year there are 29 properties that require fines and the fees are \$250 each. The board signed their approval to fine these properties.

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

None

Thoughts and Concerns from BOA members

J. Brodie said that based on the reactions of the public and other elected officials in town, the overlay topic generates a high level of interest and lots of questions. However, when the overlay topic is on the BOA agenda, no one comes to the meetings to learn about the process. This is very disappointing.

Public Comment

None

Next Meeting

The BOA will meet November 30th prior to and following the tax recap hearing with the BOS. Specific times TBD.

Meeting Adjourned

J. Brodie moved to adjourn at 8:45pm. C. Kane seconded. Vote: Unanimous

Respectfully Submitted,
Jessica Marchant

WORKING PAPERS

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

line #	\$ in FY'06	\$ in FY'09	\$ in FY'12	ave of 3 "reval" years	\$ in FY'12	\$ in FY'13	\$ in FY'14	ave of FY'12-FY'14 to date	FY'16 Final Overlay using J. Brodie suggested figures for discussion
Initial Allowance for Overlay									
1. Abatements	387,629	1,039,311	1,206,447		1,206,447	973,215	614,727	931,463	
2. Abatements-granted	221,000	337,146	84,157	214,101	84,157	33,376	31,036	49,523	50,000
3. Total Abatement-ATB initial liability (note 1)	322,343	365,600	60,000	249,314	60,000	36,500	245,000	113,833	100,000
3a. Abatement-ATB initial liability (w/o Telecom)	314,343	200,400	59,000	191,414	59,000	15,000	223,000	99,000	
3b. Abatement-ATB initial liability (Telecom only)	7,500	165,200	1,000	57,900	1,000	21,500	22,000	14,833	
4. Abatement-other liability (note 2)	0	1,768	78,827	26,865	29,887	72,736	497,290	199,972	35,000
5. Abatement-other (note 3)								130,000	100,000
6. subtotal-abatements	543,343	704,514	222,884	490,280	174,044	142,614	773,326	493,328	
7. Exemptions-slaturory	83,062	85,539	70,882	79,828	70,882	55,910	57,769	61,520	
8. Exemptions-CB	70,157	90,871	140,663	100,564	140,863	117,366	133,815	130,615	
8a. number of CB applications (note 4)					150	127	141		
8b. VALOR Act - new FY16								15,000	
9. subtotal-exemptions	153,220	176,410	211,545	180,391	211,544	173,276	191,584	192,135	215,000
10. Certain taxes (note 5)	0	0		0					
12. Preliminary FY'16 OVERLAY Forecast - established BOA vote 12/15/14 = \$700,000									500,000
13. Tax Rate Rounding (not to exceed) (note 7)									10,000
14. Final FY'16 OVERLAY									

* avg w/o Telecom

notes:

- assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
- "Uncollected taxes" (personal property) excluding those secured by tax title. Review to GR - 11-101
- any significant assessment factor known to the Assessors
- Property Owners can apply for CB match until 12/31
- Certain taxes that are budgeted elsewhere.
- Line 6 plus line 9 - voted on 12/15/14
- Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny. This requirement driven by DOR software used in "recap" preparation.
- Forecast for FY'16 budgeting purposes only

WORKING PAPERS

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	[E] FY 2015 ADJ VALUE BASE
RESIDENTIAL								
SINGLE FAMILY (101)	2,661,465,500	0	0	52	3,613,500	1	339,100	2,658,191,100
CONDOMINIUM (102)	294,420,900	0	0	1	16,300	1	3,100,200	297,504,800
TWO & THREE FAMILY (104 & 105)	27,234,600	0	0	0	0	1	-3,100,200	24,134,400
MULTI - FAMILY (111-125)	24,470,200	0	0	0	0	0	0	24,470,200
VACANT LAND (130-132 & 106)	30,263,000	0	0	11	372,800	6	-4,387,600	25,502,600
ALL OTHERS (103, 109, 012-018)	37,143,422	0	0	0	0	2	800,800	37,944,222
TOTAL RESIDENTIAL	3,067,747,502	0	0	64	4,002,600	11	-3,247,700	3,067,747,502
OPENS SPACE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
TOTAL OPEN SPACE	0	0	0	0	0	0	0	0
COMMERCIAL	117,846,678	0	0	0	0	0	0	117,846,678
COMMERCIAL - CHAPTER 61, 61A, 61B	2,503,800	0	0	0	0	1	-136,100	2,367,700
TOTAL COMMERCIAL	120,350,478	0	0	0	0	1	-136,100	120,214,378
INDUSTRIAL	4,518,700	0	0	0	0	0	0	4,518,700
PERSONAL PROPERTY	40,279,600							
TOTAL REAL & PERSONAL	3,248,377,380							

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
RESIDENTIAL							
SINGLE FAMILY (101)	0.02650	70,444,800	2,728,635,900	2,751,906,500	23,270,600		
CONDOMINIUM (102)	0.03349	9,962,700	307,467,500	325,207,900	17,740,400		
TWO & THREE FAMILY (104 & 105)	0.00663	159,900	24,294,300	24,455,800	161,500		
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		
TOTAL RESIDENTIAL							840,084
OPENSACE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
TOTAL OPEN SPACE							
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		
TOTAL COMMERCIAL							30,888
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
TOTAL REAL & PERSONAL				3,366,486,700	52,959,200		973,920

NOTE : The information was Approved on 10/21/2015.

Ellen M Bideau, Director, Maryland, 509-358-3658
assessors signature

10/20/2015 9:02 AM
date

I am authorized by the Board of Assessors to submit this document on their behalf. Original signatures on file.
(comments)

<i>Steven D. Ruff</i>	11-16-2015
<i>Joyce M. Ruff</i>	11-16-2015
<i>George Kane</i>	11-16-2015



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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 *EB*
SUBJECT: NON FILERS FOR I&E FINES – FY 2016
CC: Z. PIERCE, TREASURER/COLLECTOR
DATE: 11/16/2015

The following twenty nine properties failed to file their FY 2016 Income and Expense statements as required by MA GL Section 38D of Chapter 59 and are subject to the \$250 non filing fee.

Map	Lot	Location	Map	Lot	Location
23	20	356 BOSTON POST RD	51D	39	115 MAIN ST
51D	21	35 MAIN ST	42B	13	330 OLD CONN PATH
23	10	277 BOSTON POST RD	51B	71	15 EAST PLAIN ST
23	013A	311 BOSTON POST RD	21	10	524 BOSTON POST RD
52	160	285 COMMONWEALTH RD	23	31	268 BOSTON POST RD
33	1	10 GREEN WAY	23	33	262 BOSTON POST RD
51D	78	188 COMMONWEALTH RD			
23	19	364 BOSTON POST RD			
23	45	25 COCHITUATE RD			
42B	14	328 OLD CONN PATH			
51B	33	14 WEST PLAIN ST			
23	6	73 PELHAM ISLAND RD			
21	6	534 BOSTON POST RD			
23	21	338 BOSTON POST RD			
30	94	78 BOSTON POST RD			
23	26	300 BOSTON POST RD			
51D	24	44 MAIN ST			
23	22	334 BOSTON POST RD			
23	40	234 BOSTON POST RD			
23	41	19 PELHAM ISLAND RD			
25	79	44 BOSTON POST RD			
30	71	115 BOSTON POST RD			
51B	031B	116 MAIN ST			

Susan M. Rufo 11-16-2015
Jayson Brodie
Cheryl Kane