

**TOWN OF WAYLAND  
BOARD OF ASSESSORS  
Monday November 23, 2015**

Attendees: Chair S. Rufo, J. Brodie, D. Hill, C. Kane, Director of Assessing E. Brideau, Administrative Assessor J. Marchant

S. Rufo called the meeting to order at 7:05pm.

**Review of minutes from November 2<sup>nd</sup> and November 16<sup>th</sup>, 2015**

The minutes of November 16<sup>th</sup> were deferred.

**D. Hill moved to approve the minutes of November 2<sup>nd</sup>. J. Brodie seconded. Vote all in favor with S. Rufo abstaining due to not being in attendance on November 2<sup>nd</sup>.**

**Overlay: FY 16 – Director Update and BOA Vote**

Director Brideau explained the situation that the BOA vote was for the FY16 overlay not to exceed \$510,000 but this year when the computer rounded to the penny, the overlay number would either go down to \$490,000 or up to \$524,000. Therefore a new vote is needed because the board motion cannot be implemented. **J. Brodie moved to rescind the BOA vote taken on Monday, November 16, 2015 which set the amount of the FY'16 overlay. C. Kane seconded. Vote: all in favor**

J. Brodie said over the last 5 years, the BOA has been able to reduce the overlay number. He is not comfortable with the rounding taking more money from the \$500,000 because it was already a number with some risk. **J. Brodie moved that the BOA set the FY'16 final overlay figure at \$500,000 plus any funds necessary to allow the FY'16 tax rate to be rounded up to the nearest penny. C. Kane seconded. Vote all in favor**

**FY 16 Tax Recap & Classification Hearing: BOA review of documentation**

The board reviewed the tax classification presentation packet that had been updated following last week's BOA meeting. The documents are expected to go in the Selectmen's packets and be published to the residents tomorrow. The board reviewed the updated tax rate recapitulation documents and reviewed the procedures for signing the documents next week.

**Correspondence**

- Letter from DLS dated November 16, 2015 RE: Notice of Assessor Disqualification (D. Hill)
- Hearing notice from Mass ATB RE: 29 Rice Rd
- Hearing notice from Mass ATB RE: 12 Ellie Ln

**Documents for BOA Signature (review)**

The board signed the Motor Vehicle Excise Warrant and Commitment for \$40,809.16.

Director Brideau recommended one Circuit Breaker application for approval that has been reviewed and meets the criteria. The board signed their approval.

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

None

**Thoughts and Concerns from BOA members**

The board discussed the procedures for next week. The BOA will meet at 7pm. The BOA is scheduled at the BOS meeting for 7:15pm.

**Public Comment**

None

**Next Meeting**

November 30<sup>th</sup> 7pm

**Meeting Adjourned**

**J. Brodie moved to adjourn at 8pm. C. Kane seconded. Vote all in favor**

Respectfully submitted,  
Jessica Marchant



# Town of Wayland Fiscal Year 2016 Tax Classification Hearing

BOARD OF SELECTMEN  
NOVEMBER 30<sup>TH</sup> 2015

PREPARED BY:  
BOARD OF ASSESSORS  
SUSAN RUFO, CHAIR  
JAYSON BRODIE, VICE CHAIR  
ZACHARIAH VENTRESS  
DAVID HILL  
CHERYL KANE

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

## Purpose of this Hearing

2

- **To adopt the Town's Tax Policy by allocating or classifying the tax levy among the property types**

## Action Required by Board of Selectmen

3

- The Board of Selectmen will vote tonight on how to adopt the Tax Rate Policy;
- As a single or uniform tax rate
- As a multiple or split tax rate
- To implement a Small Commercial Exemption
- To implement a Residential Exemption

## Property Assessment Review

4

- Fiscal Year 2016 was an Interim Adjustment Year for the Assessing Department with the Department of Revenue certifying assessed values on September 10<sup>th</sup>.
- The average residential single family assessment rose from \$655,200 to \$676,500, an increase of 3.25% from the Fiscal Year 2015 assessments.
- This increase was based on sale prices for homes selling in 2014. During 2014, Wayland experienced a strong real estate market

## Property Assessment Review (continued)

5

- Commercial, Industrial and Personal Property (CIP) values have not increased at the same rate.
- The average commercial assessment increased from \$965,700 to \$992,200; an increase of 2.70%.
- Personal Property continues to experience growth with new accounts at Town Center and with utility companies updating their equipment.
- Personal Property total valuation increased by 7.4%

# Property Assessment Review (continued)

6

- Due to Residential values rising more than Commercial, Industrial and Personal Property, Fiscal Year 2016 values shifted to Residential by .01% from Fiscal Year 2015

	Residential	CIP
Fiscal Year 2015	94.90%	5.10%
Fiscal Year 2016	94.91%	5.09%
Shift	0.01%	-0.01%



# Classification Percentages

7



- Residential (RES)
- Commercial (CIP)
- Industrial (CIP)
- Personal Property (CIP)

Class	Value	Percentage by Property Type	Total Percentage by Property Class
Residential (RES)	3,195,245,423	94.9134%	94.9134% (RES)
Open Space	0	0.0000%	
Commercial (CIP)	123,391,777	3.6653%	5.0866% (CIP)
Industrial (CIP)	4,573,000	0.1358%	
Personal Property (CIP)	43,276,500	1.2855%	
<b>Total</b>	<b>3,336,486,700</b>	<b>100.0000%</b>	<b>100.0000%</b>

# New Growth

8

- New Growth was certified at \$ 52,959,200 in Assessed Value, or \$ 973,920 in Tax Levy Growth on October 21<sup>st</sup>
- Wayland is a Chapter 653 community, which means that construction activity is valued up to June 30<sup>th</sup>
- As of June 30<sup>th</sup>, 2015 Wayland Town Center still had portions of the medical office building and portions of the original retail space under construction . The new site pad for Ace Hardware was also incomplete as of June 30<sup>th</sup>
- It is anticipated that residential category will continue to see the majority of growth in the next few years, with the construction of condominiums at River Trail Place (adjacent to Town Center) and Village Lane (off Old Connecticut Path). As well as new homes at Covered Bridge (off Rice Rd) and Michael Road subdivisions.

# Example of the Tax Rate Calculation

9

**FY 2016 Property Tax Levy**      **\$58,374,879**

$$\frac{\text{FY 2016 Property Tax Levy}}{\text{FY 2016 Town Taxable Valuation}} = 0.01734$$

**or**

**\$17.34 per thousand dollars of assessed value  
if a uniform rate is selected tonight**

## Classification Alternatives

10

- The options presented for consideration are:
  - Selection of a Minimum Residential Factor
  - Granting of a Residential and/or Small Commercial Exemption

# Selection of Minimum Residential Factor

11

- A residential factor of 1.00 will result in the taxation of all property at the same rate (single tax rate)
- A residential factor of less than 1.00 increases the share of the levy raised by commercial, industrial and personal property (CIP) owners and reduces the share paid by residential property owners (split tax rate)
- Since 94.9% of Wayland revenue comes from Residential, a slight reduction for the residential properties would put a large increase on CIP properties
- The minimum residential factor for the Town of Wayland for Fiscal Year 2016 is 97.3204, as defined by the Department of Revenue\*

\*SOURCE: MA DOR - L47 - Exhibit A. Minimum Residential Factor

# Potential Impact of Shifting the Residential Factor

12

CIP SHIFT	Residential Factor	Residential Share Percentage	CIP Share Percentage	Residential Tax Rate per Thousand	CIP Tax Rate Per Thousand
1.00	100.000	94.9134%	5.0866%	\$17.34	\$17.34
1.10	99.4641	94.4047%	5.5953%	\$17.25	\$19.07
1.20	98.9281	93.8960%	6.1040%	\$17.15	\$20.81
1.30	98.3922	93.3874%	6.6127%	\$17.06	\$22.54
1.40	97.8563	92.8787%	7.1213%	\$16.97	\$24.28
1.50	97.3204	92.3700%	7.6300%	\$16.88	\$26.01

Please see Exhibit B What if... Scenario Worksheet for shift options in 1% increments.

SOURCE: Exhibit B = MA DOR – SCENARIO WORKSHEETS

# Fiscal Year 2016 Residential Tax Rate Options

CIP Shift	CIP Tax Rate	Res Factor	Residential Tax Rate	Example Single Family Assessment	Median Single Family Assessment	Average Single Family Assessment	Example Single Family Assessment
1.0	17.34	100	17.34	\$6,936.00	\$10,202.86	\$11,730.51	\$17,595.77
1.1	19.07	99.46	17.25	\$6,900.00	\$10,149.90	\$11,669.63	\$17,504.44
	<u>1.73</u>	\$Dif	<u>-0.09</u>	<u>(\$36.00)</u>	<u>(\$52.96)</u>	<u>(\$60.89)</u>	<u>(\$91.33)</u>
1.2	20.81	98.93	17.15	\$6,860.00	\$10,091.06	\$11,601.98	\$17,402.96
	<u>3.47</u>	\$Dif	<u>-0.19</u>	<u>(\$76.00)</u>	<u>(\$111.80)</u>	<u>(\$128.54)</u>	<u>(\$192.80)</u>
1.3	22.54	98.39	17.06	\$6,824.00	\$10,038.10	\$11,541.09	\$17,311.64
	<u>5.20</u>	\$Dif	<u>-0.28</u>	<u>(\$112.00)</u>	<u>(\$164.75)</u>	<u>(\$189.42)</u>	<u>(\$284.13)</u>
1.4	24.28	97.86	16.97	\$6,788.00	\$9,985.15	\$11,480.21	\$17,220.31
	<u>6.94</u>	\$Dif	<u>-0.37</u>	<u>(\$148.00)</u>	<u>(\$217.71)</u>	<u>(\$250.31)</u>	<u>(\$375.46)</u>
1.5	26.01	97.32	16.88	\$6,752.00	\$9,932.19	\$11,419.32	\$17,128.98
	<u>8.67</u>	\$Dif	<u>-0.46</u>	<u>(\$184.00)</u>	<u>(\$270.66)</u>	<u>(\$311.19)</u>	<u>(\$466.79)</u>

# Fiscal Year 2016 CIP Tax Rate Options

CIP Shift	Residential Tax Rate	CIP Tax Rate	Median Commercial Assessment	Example Commercial Assessment	Average Commercial Assessment	Example Commercial Assessment
1	17.34	17.34	\$493,500	\$600,000	\$992,200	\$1,500,000
1.1	17.25	19.07	\$9,411.05	\$11,442.00	\$18,921.25	\$28,605.00
<b>\$ Difference</b>	<b>-0.09</b>	<b>1.73</b>	<b>\$853.76</b>	<b>\$1,038.00</b>	<b>\$1,716.51</b>	<b>\$2,595.00</b>
1.2	17.15	20.81	\$10,269.74	\$12,486.00	\$20,647.68	\$31,215.00
<b>\$ Difference</b>	<b>-0.19</b>	<b>3.47</b>	<b>\$1,712.45</b>	<b>\$2,082.00</b>	<b>\$3,442.93</b>	<b>\$5,205.00</b>
1.3	17.06	22.54	\$11,123.49	\$13,524.00	\$22,364.19	\$33,810.00
<b>\$ Difference</b>	<b>-0.28</b>	<b>5.20</b>	<b>\$2,566.20</b>	<b>\$3,120.00</b>	<b>\$5,159.44</b>	<b>\$7,800.00</b>
1.4	16.97	24.28	\$11,982.18	\$14,568.00	\$24,090.62	\$36,420.00
<b>\$ Difference</b>	<b>-0.37</b>	<b>6.94</b>	<b>\$3,424.89</b>	<b>\$4,164.00</b>	<b>\$6,885.87</b>	<b>\$10,410.00</b>
1.5	16.88	26.01	\$12,835.94	\$15,606.00	\$25,807.12	\$39,015.00
<b>\$ Difference</b>	<b>-0.46</b>	<b>8.67</b>	<b>\$4,278.65</b>	<b>\$5,202.00</b>	<b>\$8,602.37</b>	<b>\$13,005.00</b>



# Selection of Open Space Discount

15

- There are no parcels in Wayland currently classified as open space.
- **Open Space is defined in Massachusetts General Law as:**  
**MGL Chapter 59 Sec. 2A (b) “Class two, open-space”, Land which is not otherwise classified and which is not taxable under provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and land not held for the production of income but is maintained in an open or natural condition, which contributes significantly to the benefit and enjoyment of the public.”**
- **In Wayland, most large land owners participate in chapter land discounts under 61, 61A and 61B resulting in more savings than if they were designated as Open Space. Currently, 38 parcels for a total of 750 acres are in the Chapter Land program.**
- **Under Chapter the discount ranges from 75% to 98%**
- **The open space discount has a maximum discount of 25%**

## Granting a Residential Exemption

16

- **The Board of Selectmen may adopt a maximum residential exemption of 20%**
- **It would apply to owner occupied residential properties**
- **A Residential Exemption is a redistribution of the tax levy among residential property owners**
- **“Exemption” is a misnomer since it is actually a tax shift among residential properties (upper portion have higher tax bill, lower portion have lesser tax bill)**
- **Typically the intent of the Residential Exemption is to shift the tax burden to rental and vacation properties. Only 13 out of 351 communities in Massachusetts have adopted this exemption**

# Granting a Small Commercial Exemption

17

- **The Board of Selectmen may adopt a small commercial exemption**
- **This exemption is for commercial parcels (property class three) occupied by businesses with an average annual employment of not more than ten people during the previous calendar year and with assessed values of less than one million dollars.**
- **The intent of the exemption is to give a tax reduction to small commercial property owners at the expense of the larger commercial and industrial parcels**
- **Selectmen can choose an exemption that reduces the taxable valuation of each eligible parcel by a percentage of up to 10%**

# What If ... Scenario Worksheet

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	R & O %	CIP %
Residential	3,195,245,423	94.9134%	94.9134%	
Open Space	0	0.0000%	94.9134%	
Commercial	123,391,777	3.6653%		
Industrial	4,573,000	0.1358%		
Personal Prop	43,276,500	1.2855%		5.0866%
Total	3,366,486,700	100.0000%		

## CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption

## LEVY

58374879 Estimated Levy  
17.34 Single Tax Rate

CIP Shift	Res Factor	Res	Share Percentages				Total	Res	Levy Amounts				Estimated Tax Rates					
			O S	Com	Ind	PP			O S	Com	Ind	PP	Res	O S	Com	Ind	PP	
1	100	94,9134	0	3.6653	0.1358	1.2855	100	55,405,555	0	2,139,613	79,296	750,415	58,374,879	17.34	0	17.34	17.34	17.34
1.01	99.9464	94,8625	0	3.702	0.1372	1.2984	100	55,375,862	0	2,161,010	80,089	757,919	58,374,879	17.33	0	17.51	17.51	17.51
1.02	99.8928	94,8116	0	3.7386	0.1386	1.3112	100	55,346,169	0	2,182,406	80,882	765,423	58,374,879	17.32	0	17.69	17.69	17.69
1.03	99.8392	94,7608	0	3.7753	0.1399	1.3241	100	55,316,476	0	2,203,802	81,675	772,927	58,374,879	17.31	0	17.86	17.86	17.86
1.04	99.7856	94,7099	0	3.8119	0.1413	1.3369	100	55,286,782	0	2,225,198	82,468	780,431	58,374,879	17.3	0	18.03	18.03	18.03
1.05	99.732	94,659	0	3.8486	0.1426	1.3498	100	55,257,089	0	2,246,594	83,261	787,935	58,374,879	17.29	0	18.21	18.21	18.21
1.06	99.6784	94,6082	0	3.8852	0.144	1.3626	100	55,227,396	0	2,267,990	84,054	795,439	58,374,879	17.28	0	18.38	18.38	18.38
1.07	99.6249	94,5573	0	3.9219	0.1453	1.3755	100	55,197,703	0	2,289,386	84,847	802,944	58,374,879	17.27	0	18.55	18.55	18.55
1.08	99.5713	94,5064	0	3.9585	0.1467	1.3884	100	55,168,009	0	2,310,782	85,639	810,448	58,374,879	17.27	0	18.73	18.73	18.73
1.09	99.5177	94,4556	0	3.9952	0.1481	1.4012	100	55,138,316	0	2,332,179	86,432	817,952	58,374,879	17.26	0	18.9	18.9	18.9
1.1	99.4641	94,4047	0	4.0318	0.1494	1.4141	100	55,108,623	0	2,353,575	87,225	825,456	58,374,879	17.25	0	19.07	19.07	19.07
1.11	99.4105	94,3538	0	4.0685	0.1508	1.4269	100	55,078,930	0	2,374,971	88,018	832,960	58,374,879	17.24	0	19.25	19.25	19.25
1.12	99.3569	94,303	0	4.1051	0.1521	1.4398	100	55,049,236	0	2,396,367	88,811	840,464	58,374,879	17.23	0	19.42	19.42	19.42
1.13	99.3033	94,2521	0	4.1418	0.1535	1.4526	100	55,019,543	0	2,417,763	89,604	847,968	58,374,879	17.22	0	19.59	19.59	19.59
1.14	99.2497	94,2012	0	4.1784	0.1549	1.4655	100	54,989,850	0	2,439,159	90,397	855,473	58,374,879	17.21	0	19.77	19.77	19.77
1.15	99.1961	94,1504	0	4.2151	0.1562	1.4783	100	54,960,157	0	2,460,555	91,190	862,977	58,374,879	17.2	0	19.94	19.94	19.94

CIP Shift	Res Factor	Res	Share Percentages					Levy Amounts					Estimated Tax Rates					
			OS	Com	Ind	PP	Total	Res	OS	Com	Ind	PP	Total	Res	OS	Com	Ind	PP
1.16	99.1425	94.0995	0	4.2517	0.1576	1.4912	100	54,930,463	0	2,481,952	91,983	870,481	58,374,879	17.19	0	20.11	20.11	20.11
1.17	99.0889	94.0486	0	4.2884	0.1589	1.504	100	54,900,770	0	2,503,348	92,776	877,985	58,374,879	17.18	0	20.29	20.29	20.29
1.18	99.0353	93.9978	0	4.3251	0.1603	1.5169	100	54,871,077	0	2,524,744	93,569	885,489	58,374,879	17.17	0	20.46	20.46	20.46
1.19	98.9817	93.9469	0	4.3617	0.1616	1.5298	100	54,841,384	0	2,546,140	94,362	892,993	58,374,879	17.16	0	20.63	20.63	20.63
1.2	98.9281	93.896	0	4.3984	0.163	1.5426	100	54,811,691	0	2,567,536	95,155	900,497	58,374,879	17.15	0	20.81	20.81	20.81
1.21	98.8746	93.8452	0	4.435	0.1644	1.5555	100	54,781,997	0	2,588,932	95,948	908,002	58,374,879	17.14	0	20.98	20.98	20.98
1.22	98.821	93.7943	0	4.4717	0.1657	1.5683	100	54,752,304	0	2,610,328	96,741	915,506	58,374,879	17.14	0	21.15	21.15	21.15
1.23	98.7674	93.7434	0	4.5083	0.1671	1.5812	100	54,722,611	0	2,631,724	97,534	923,010	58,374,879	17.13	0	21.33	21.33	21.33
1.24	98.7138	93.6926	0	4.545	0.1684	1.594	100	54,692,918	0	2,653,121	98,327	930,514	58,374,879	17.12	0	21.5	21.5	21.5
1.25	98.6602	93.6417	0	4.5816	0.1698	1.6069	100	54,663,224	0	2,674,517	99,120	938,018	58,374,879	17.11	0	21.67	21.67	21.67
1.26	98.6066	93.5908	0	4.6183	0.1712	1.6197	100	54,633,531	0	2,695,913	99,913	945,522	58,374,879	17.1	0	21.85	21.85	21.85
1.27	98.553	93.54	0	4.6549	0.1725	1.6326	100	54,603,838	0	2,717,309	100,706	953,026	58,374,879	17.09	0	22.02	22.02	22.02
1.28	98.4994	93.4891	0	4.6916	0.1739	1.6455	100	54,574,145	0	2,738,705	101,499	960,531	58,374,879	17.08	0	22.2	22.2	22.2
1.29	98.4458	93.4382	0	4.7282	0.1752	1.6583	100	54,544,451	0	2,760,101	102,292	968,035	58,374,879	17.07	0	22.37	22.37	22.37
1.3	98.3922	93.3874	0	4.7649	0.1766	1.6712	100	54,514,758	0	2,781,497	103,085	975,539	58,374,879	17.06	0	22.54	22.54	22.54
1.31	98.3386	93.3365	0	4.8015	0.1779	1.684	100	54,485,065	0	2,802,894	103,878	983,043	58,374,879	17.05	0	22.72	22.72	22.72
1.32	98.285	93.2856	0	4.8382	0.1793	1.6969	100	54,455,372	0	2,824,290	104,670	990,547	58,374,879	17.04	0	22.89	22.89	22.89
1.33	98.2314	93.2348	0	4.8748	0.1807	1.7097	100	54,425,678	0	2,845,686	105,463	998,051	58,374,879	17.03	0	23.06	23.06	23.06
1.34	98.1779	93.1839	0	4.9115	0.182	1.7226	100	54,395,985	0	2,867,082	106,256	1,005,555	58,374,879	17.02	0	23.24	23.24	23.24
1.35	98.1243	93.133	0	4.9482	0.1834	1.7354	100	54,366,292	0	2,888,478	107,049	1,013,060	58,374,879	17.01	0	23.41	23.41	23.41
1.36	98.0707	93.0822	0	4.9848	0.1847	1.7483	100	54,336,599	0	2,909,874	107,842	1,020,564	58,374,879	17.01	0	23.58	23.58	23.58
1.37	98.0171	93.0313	0	5.0215	0.1861	1.7611	100	54,306,905	0	2,931,270	108,635	1,028,068	58,374,879	17.0	0	23.76	23.76	23.76
1.38	97.9635	92.9804	0	5.0581	0.1875	1.774	100	54,277,212	0	2,952,666	109,428	1,035,572	58,374,879	16.99	0	23.93	23.93	23.93
1.39	97.9099	92.9296	0	5.0948	0.1888	1.7869	100	54,247,519	0	2,974,063	110,221	1,043,076	58,374,879	16.98	0	24.1	24.1	24.1
1.4	97.8563	92.8787	0	5.1314	0.1902	1.7997	100	54,217,826	0	2,995,459	111,014	1,050,580	58,374,879	16.97	0	24.28	24.28	24.28
1.41	97.8027	92.8278	0	5.1681	0.1915	1.8126	100	54,188,133	0	3,016,855	111,807	1,058,084	58,374,879	16.96	0	24.45	24.45	24.45
1.42	97.7491	92.777	0	5.2047	0.1929	1.8254	100	54,158,439	0	3,038,251	112,600	1,065,589	58,374,879	16.95	0	24.62	24.62	24.62
1.43	97.6955	92.7261	0	5.2414	0.1942	1.8383	100	54,128,746	0	3,059,647	113,393	1,073,093	58,374,879	16.94	0	24.8	24.8	24.8
1.44	97.6419	92.6752	0	5.278	0.1956	1.8511	100	54,099,053	0	3,081,043	114,186	1,080,597	58,374,879	16.93	0	24.97	24.97	24.97
1.45	97.5883	92.6244	0	5.3147	0.197	1.864	100	54,069,360	0	3,102,439	114,979	1,088,101	58,374,879	16.92	0	25.14	25.14	25.14
1.46	97.5347	92.5735	0	5.3513	0.1983	1.8768	100	54,039,666	0	3,123,836	115,772	1,095,605	58,374,879	16.91	0	25.32	25.32	25.32
1.47	97.4812	92.5226	0	5.388	0.1997	1.8897	100	54,009,973	0	3,145,232	116,565	1,103,109	58,374,879	16.9	0	25.49	25.49	25.49
1.48	97.4276	92.4718	0	5.4246	0.201	1.9026	100	53,980,280	0	3,166,628	117,358	1,110,613	58,374,879	16.89	0	25.66	25.66	25.66
1.49	97.374	92.4209	0	5.4613	0.2024	1.9154	100	53,950,587	0	3,188,024	118,151	1,118,118	58,374,879	16.88	0	25.84	25.84	25.84
1.5	97.3204	92.37	0	5.4979	0.2038	1.9283	100	53,920,893	0	3,209,420	118,944	1,125,622	58,374,879	16.88	0	26.01	26.01	26.01



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

Mark E. Nunnelly  
Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

November 16, 2015

David Hill  
Wayland Board of Assessors  
Town Hall 41 Cochituate Road  
Wayland, MA 01778

RECEIVED  
2015 NOV 18 AM 11:30  
WAYLAND  
BOARD OF ASSESSORS

**RE: Notice of Assessor Disqualification**

Dear Mr. Hill:

This letter is to inform you that you have not met the minimum requirement for assessors as established by the Department of Revenue pursuant to M.G.L. Ch. 58, §1 and 830 Code of Massachusetts Regulation (CMR) 58.3.1. That regulation states:

*“any person who is elected or appointed as assessor is required to complete the basic course of training and pass the examination prepare by the Commissioner within two years following election or appointment...”*

It is the opinion of the Department of Revenue that since you have not fulfilled the minimum requirements by successfully completing *“Department of Revenue Course 101”*, you are no longer qualified to perform the functions of assessor. Accordingly, the Department of Revenue will not accept official municipal documents with your signature until you meet such minimum requirements.

Sincerely,

Sean R Cronin  
Senior Deputy Commissioner

SRC/dmj

cc: Town Administrator, Board of Selectmen, Board of Assessors, Town Clerk  
Bureau of Accounts, Bureau of Local Assessment

*Supporting a Commonwealth of Communities*

mass.gov/DLS  
P.O. Box 9569 Boston, MA 02114-9569  
(617) 626-2300



**The Commonwealth of Massachusetts  
Appellate Tax Board**

100 Cambridge Street, Suite 200  
Boston, MA 02114

ph: (617) 727-3100  
fax: (617) 727-6234

November 2, 2015

THOMAS V. MAGLIONE  
29 RICE ROAD  
WAYLAND, MA 01778

**NOTICE OF HEARING**

**Re: Thomas V. Maglione vs Wayland  
Docket No. F327823**

The above-entitled appeal has been scheduled for a Hearing on Thursday, January 7, 2016 at 9:30am  
at the following location:

**The Saltonstall Building  
100 Cambridge Street  
Suite 200  
Boston, MA 02114**

You will be required to appear with your evidence and witnesses (if any) at the above date and time, and from day to day thereafter until these appeals have been heard. All appeals pending on the same property will be consolidated.

The parties may choose to meet to discuss settlement at any time prior to the hearing. If the parties come to an agreement, a Withdrawal form must be filed for each docket number.

Requests to continue the hearing must be submitted to the Appellate Tax Board in writing **PRIOR TO THE DATE OF HEARING**. Requests for continuances agreed to by the parties shall be submitted in the form of a letter to the Clerk stating the reason for the request and an agreed-upon date for the continued hearing. Where the continuance is not agreed to, the party requesting the continuance must file a motion with the Board pursuant to Rule 16 of the Board's Rules of Practice and Procedure.

Sincerely yours,

  
Clerk of the Board

RECEIVED  
2015 NOV 18 AM 11:29  
WAYLAND  
BOARD OF ASSASSORS





*The Commonwealth of Massachusetts  
Appellate Tax Board*

100 Cambridge Street, Suite 200  
Boston, MA 02114

ph: (617) 727-3100  
fax: (617) 727-6234

November 2, 2015

MICHAEL R. & KIMBERL COOK  
12 ELLIE LANE  
WAYLAND, MA 01778

NOTICE OF HEARING

Re: Michael R. & Kimberl Cook vs Wayland  
Docket No. F326780

The above-entitled appeal has been scheduled for a Hearing on Thursday, January 7, 2016 at 9:30am,  
at the following location:

The Saltonstall Building  
100 Cambridge Street  
Suite 200  
Boston, MA 02114

RECEIVED  
2015 NOV 18 AM 11:29  
WAYLAND  
BOARD OF ASSESSORS

You will be required to appear with your evidence and witnesses (if any) at the above date and time, and from day to day thereafter until these appeals have been heard. All appeals pending on the same property will be consolidated.

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Sincerely yours,

Clerk of the Board



FISCAL YEAR 2016 (calendar year 2015 excise)

NOTICE OF **SIXTH** COMMITMENT 2015

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


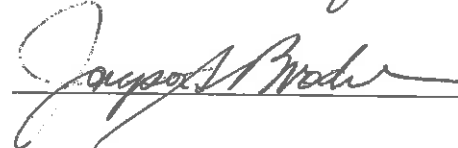

To: Town Accountant/Finance Director

You are hereby notified that a **Commitment**, as shown below, has this day been made by the Board of Assessors to Zoe Pierce Collector of taxes.

TAX	AMOUNT OF COMMITMENT
<b>MOTOR VEHICLE EXCISE</b> .....	<b>\$40,809.16</b>
<b>2015-06 COMMITMENT</b>	
<b>PERSONAL PROPERTY TAX</b> .....	<b>\$0.00</b>
<b>REAL ESTATE TAX</b> .....	<b>\$0.00</b>
<b>CONSERVATION PRESERVATION ACT TAX</b> .....	<b>\$0.00</b>
<b>OMITTED ASSESSMENT</b>	
<b>REAL ESTATE TAX</b> .....	<b>\$0.00</b>
<b>PERSONAL PROPERTY</b> .....	<b>\$0.00</b>

ALL SPECIAL ASSESSMENTS

Board of Assessors  
Wayland, MA 01778

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_  
\_\_\_\_\_

DATE: 11-23 2015

ASSESSORS WARRANT TO COLLECTOR  
MOTOR VEHICLE AND TRAILER EXCISE  
SIXTH COMMITMENT 2015-06

THE COMMONWEALTH OF MASSACHUSETTS  
WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS

To .....Zoe Pierce.....Collector of Taxes for  
.....**Wayland**.....In the County of .....**Middlesex**...

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **FORTY THOUSAND EIGHT HUNDRED NINE DOLLARS AND SIXTEEN CENTS.** (\$40,809.16)

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 excises 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 December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise 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 excise 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, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 23<sup>RD</sup> day of NOVEMBER, 2015

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.....

Board of Assessors  
Of Wayland