

TOWN OF WAYLAND  
BOARD OF ASSESSORS  
MONDAY November 30, 2015

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

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

**Review of minutes from November 16<sup>th</sup> and November 23<sup>rd</sup>, 2015**

**J. Brodie moved to approve the minutes of November 16<sup>th</sup> as presented. C. Kane seconded.**

**Vote: Unanimous**

**J. Brodie moved to approve the minutes of November 23<sup>rd</sup> as presented. C. Kane seconded.**

**Vote: Unanimous**

**Correspondence**

- A certified letter was received today from the Attorney General's office. The AG's office decided there was no violation of the open meeting law by the BOA.
- Email from John Senchyshyn RE: Town Building safety and security

**Board discussion and vote to authorize Director of Assessing to sign month end reports**

**J. Brodie moved that the Director of Assessing be authorized to affix by stamp the signatures of the BOA to the "Monthly List of Taxes, Abated or Exempted" that represents the administrative action required due to previous actions by the BOA. The Director of Assessing shall make a report to the board following each use of this authority.**

This motion was submitted to Town Counsel and he had no objection to it.

C. Kane thought the BOA should allow the Director to sign these documents directly, rather than use stamps of BOA signatures. D. Hill agreed with this. The board discussed redesigning the form.

**Meeting recessed to convene in joint meeting with Board of Selectmen**

- **FY 2016 Tax Classification Hearing and FY 2016 Tax Recapitulation Presentation by Board of Assessors on Tax Classification Options**
- **Review of Tax Recapitulation Sheets and Supporting Documents**

The BOA recessed at 7:16pm to join the BOS meeting.

**Board of Assessors Meeting Reconvene**

The BOA meeting reconvened at 8:00pm.

**FY16 Tax Rate Recapitulation and Recap documents for BOA Signature**

The Finance Director provided the BOA with a memo certifying that Enterprise, Revolving and CPA Funds were complete and accurate.

The board signed the tax rate recapitulation documents.

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

The board resumed their discussion on voting to authorize the Director to sign month end reports at this time. J. Brodie revised his motion.

**J. Brodie moved that the Director of Assessing be authorized to sign on behalf of the BOA the "Monthly List of Taxes, Abated or Exempted" that represent the administrative action required due to previous actions by the BOA. The Director of Assessing shall make a report to the board following each use of this authority. C. Kane seconded. Vote: Unanimous**

#### **Documents for BOA Signature (review)**

Based on the previous discussion no documents were signed. Director Brideau will revise the monthly report form and moving forward, Director Brideau will sign the documents and provide verbal reports to the BOA.

#### **Appellate Tax Board- Director report on pending cases and potential Board action**

Director Brideau updated the board on the current status of ATB cases.

- 12 Ellie Ln. Director Brideau asked the BOA to settle this case to the value of the last ATB decision.

**J. Brodie moved for the BOA to seek settlement with 12 Ellie Ln for a value of \$1,794,500.00 for FY15. C. Kane seconded. Votes in favor: C. Kane, J. Brodie, S. Rufo. D. Hill abstained.**

- 29 Rice Rd. A continuance was requested by the appellant. Possible rescheduling for spring or summer.
- 400/440 Boston Post Rd, Andrew Ave. This is under review with Town Counsel and the appellant's tax representative. No court date is scheduled.
- 46 Cedar Crest. No hearing date is scheduled.
- 533 Boston Post Rd. Appellant has not provided valuation information yet.
- 59 Old Sudbury Rd. There was an ATB decision and it's now going to appeals court. The ATB may bundle the appeals of various years together.
- The Telecom cases are still pending ATB review

#### **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

December 14<sup>th</sup>

The billing file should be complete and the board will sign off on as many exemptions as possible.

#### **Meeting Adjourned**

**J. Brodie moved to adjourn at 8:26pm. C. Kane seconded. Vote: Unanimous**

Respectfully submitted,  
Jessica Marchant

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



MAURA HEALEY  
ATTORNEY GENERAL

THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE ATTORNEY GENERAL

ONE ASHBURTON PLACE  
BOSTON, MASSACHUSETTS 02108

RECEIVED  
2015 NOV 30 PM 6:41

WAYLAND BOARD OF ASSESSORS  
TEL: (617) 727-2200  
www.mass.gov/ago

November 24, 2015

OML 2015 – 175

Susan Rufo, Chair  
Wayland Board of Assessors  
41 Cochituate Road  
Wayland, MA 01778

**RE: Open Meeting Law Complaint**

Dear Ms. Rufo:

This office received a complaint from George Harris, dated August 25, alleging that the Wayland Board of Assessors (the “Board”) violated the Open Meeting Law, G.L. c. 30A, §§ 18-25.<sup>1</sup> Specifically, the complaint alleges that the notice for the Board’s June 1 meeting failed to include specific detail for an executive topic and that the Board failed to follow proper procedure for entering into executive session during the June 1 meeting. The complaint was originally filed with the Board on June 23. The Board responded by letter dated July 30, following an extension of time granted by our office.

Following our review, we find that the Board did not violate the Open Meeting Law. In reaching this determination, we reviewed the complaint filed with the Board, the Board’s response, and the complaint filed with our office. Additionally, we reviewed the notice for, and the open and executive session minutes of, the Board’s June 1 meeting. Finally, we spoke with Wayland Town Counsel Mark Lanza by telephone on October 15.

**FACTS**

The notice for the Board’s June 1 meeting listed a topic as, “Enter into Executive Session pursuant to MGL Chapter 30A, Section 21(a)(3) for Director to provide status update and discuss strategy with respect to Pending Appellate Tax Board Case.” During the June 1 meeting, the Board voted to entering to executive session, “for the Director to provide the Board with a status

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<sup>1</sup> All dates refer to the year 2015.



update and to discuss strategy with respect to Pending Appellate Tax Board Cases.” In speaking with the Board’s Attorney, we understand that the Board did not identify the specific Appellate Tax Board case because it was concerned that doing so would affect related litigation and negotiation with the same party.

## DISCUSSION

A public body may enter into executive session for any of ten enumerated purposes. G.L. c. 30A, § 21(a). Before entering into executive session, the chair must state the purpose for the executive session, stating all subjects that may be revealed without compromising the purpose for which the executive session was called. G.L. c. 30A, § 21(b)(3). One purpose for executive session is for public bodies to discuss, “strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares.” G.L. c. 30A, § 21(a)(3) (“Purpose 3”). A public body’s discussions with its counsel do not automatically fall under this or any other purpose for holding an executive session. Attorney General’s Open Meeting Law Guide, March 18, 2015, at page 10. This purpose offers the narrow opportunity to discuss strategy with respect to litigation that is pending or clearly and imminently threatened or otherwise demonstrably likely. See Perryman v. School Committee of Boston, 17 Mass. App. Ct. 346, 352 (1983); OML 2013-108; OML 2012-43; OML 2012-5.<sup>2</sup>

Here, the Board entered into executive session to discuss strategy with respect to litigation, specifically a pending Appellate Tax Board case. Generally, public bodies must identify the specific litigation matter they intend to discuss before entering into executive session under Purpose 3. See OML 2012-118. A public body may withhold the identity of the litigation matter if publicly disclosing it would compromise the purpose for which the executive session was called. See G.L. c. 30A, § 21(b)(3). While we generally defer to a public body’s assessment of whether the inclusion of such details would compromise the purpose for an executive session, a public body must be able to demonstrate a reasonable basis for that claim if challenged. See OML 2012-118. The Board contends that, here, disclosing the identity of the Appellate Tax Board case prior to this executive session would have been detrimental to its litigating position and compromised the purpose for which the executive session was called because it was concerned that doing so would affect related litigation and negotiation with the same party. Having discussed the full context of the litigation with Town Counsel, we accept the Board’s explanation that, given the complex nature of its negotiations and litigation, identifying the specific Appellate Tax Board case here would have been detrimental to the Board’s litigating position.

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<sup>2</sup> Open Meeting Law determinations may be found at the Attorney General’s website, [www.mass.gov/ago/openmeeting](http://www.mass.gov/ago/openmeeting).

CONCLUSION

For the reasons stated above, we find that the Board did not violate the Open Meeting Law. We now consider this matter closed. Please be advised that this letter does not resolve any other complaints that may be pending with this office or with the Board. Please feel free to contact our office at 617-963-2540 if you have any questions regarding this letter.

Sincerely,



Jonathan Sclarsic  
Assistant Attorney General  
Division of Open Government

cc: George Harris  
Mark Lanza, Esq.

**This determination was issued pursuant to G.L. c. 30A, § 23(c). A public body or any member of a body aggrieved by a final order of the Attorney General may obtain judicial review through an action filed in Superior Court pursuant to G.L. c. 30A, § 23(d). The complaint must be filed in Superior Court within twenty-one days of receipt of a final order.**

## **Brideau, Ellen**

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**From:** Senchyshyn, John  
**Sent:** Monday, November 30, 2015 2:39 PM  
**To:** srufo@comcast.net  
**Cc:** Brideau, Ellen; Balmer, Nan  
**Subject:** FW: Safety and Security Concern Last Night

Hi Susan,

Nan forwarded your email to me. Last week the police were able to locate the individual in question and counseled him on conducting business in Town Building.

I met with Chief Irving and Public Buildings Director Ben Keefe regarding Town Building security. Needless to say, security in a public building can be challenging. The Chief and I discussed the possibility of a heightened police presence. We could potentially have an officer do a walk through at the end of the business day on Mondays, but it is prohibitive to have an officer present for the entire evening. I plan to discuss building security at the Department Head's meeting on Wednesday.

I understand visitors signing-in, but we believe that would be difficult to monitor, especially on nights with multiple meetings.

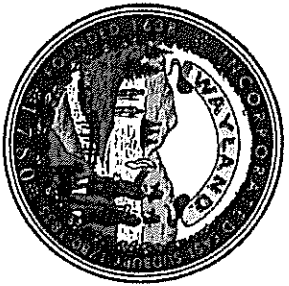
We also discussed the possibility of mounting cameras at the entrances and in the hallways. Ben is researching the feasibility and costs associated with their installation. Ultimately, mounting cameras would be a decision of the BOS. Whether surveillance cameras would be well-received by residents would probably be a subject for discussion.

With respect to veterans' information, I do not believe the information is easily accessible. The files are kept in 2 locked filing cabinets. I have made arrangements for mail to be stored in the BOS' Office. We are in transition with the Veterans' Agent, but the previous Agent conducted business by means of his laptop. He was not using the terminals in the room.

Hope this is helpful,

John

John Senchyshyn  
Asst Town Administrator/HR Director  
Town of Wayland  
[jsenchyshyn@wayland.ma.us](mailto:jsenchyshyn@wayland.ma.us)  
508-358-3623



# Town of Mayland 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

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- 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

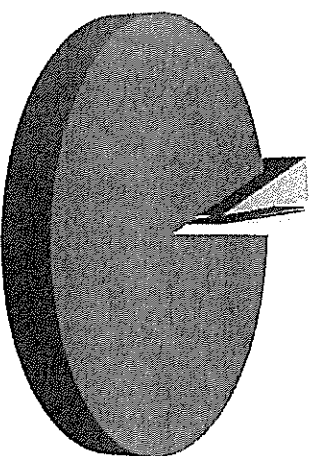
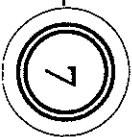
- Commercial, Industrial and Personal Property (CIP) values have not increased at the same rate.
- The average commercial assessment increased from \$965,700 to \$992,200; an increase of 2.70%.
- Personal Property continues to experience growth with new accounts at Town Center and with utility companies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

# Property Assessment Review (continued)

- 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



- 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%                     |                                    |
| Industrial (CIP)        | 4,573,000     | 0.1358%                     | 5.0866% (CIP)                      |
| Personal Property (CIP) | 43,276,500    | 1.2855%                     |                                    |
| Total                   | 3,336,486,700 | 100.0000%                   | 100.0000%                          |

# New Growth

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- 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 the 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 in the subdivisions at Covered Bridge Lane (off Rice Rd) and Michael Road



## Classification Alternatives

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- 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

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- A residential factor of 100 will result in the taxation of all property at the same rate (single tax rate)
- A residential factor of less than 100 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 tax 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 - LA7 – Exhibit A: Minimum Residential Factor

# Potential Impact of Shifting the Residential Factor

| 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            | 92.3701%                     | 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  | Example Single Family Assessment<br>\$400,000 | Median Single Family Assessment<br>\$588,400 | Average Single Family Assessment<br>\$676,500 | Example Single Family Assessment<br>\$1,500,000 |
|-----------|--------------|------------|--------------|---|--|---|---|
|           |              |            | Tax Rate     |   |  |   |   |
| 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>  | \$Diff     | <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>  | \$Diff     | <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>  | \$Diff     | <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>  | \$Diff     | <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>  | \$Diff     | <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        | \$8,557.29                   | \$10,404.00                   | \$17,204.75                   | \$26,010.00                   |
| 1.1           | 17.25                | 19.07        | \$9,411.05                   | \$11,442.00                   | \$18,921.25                   | \$28,605.00                   |
| \$ Difference | -0.09                | 1.73         | \$853.76                     | \$1,038.00                    | \$1,716.51                    | \$2,595.00                    |
| 1.2           | 17.15                | 20.81        | \$10,269.74                  | \$12,486.00                   | \$20,647.68                   | \$31,215.00                   |
| \$ Difference | -0.19                | 3.47         | \$1,712.45                   | \$2,082.00                    | \$3,442.93                    | \$5,205.00                    |
| 1.3           | 17.06                | 22.54        | \$11,123.49                  | \$13,524.00                   | \$22,364.19                   | \$33,810.00                   |
| \$ Difference | -0.28                | 5.20         | \$2,566.20                   | \$3,120.00                    | \$5,159.44                    | \$7,800.00                    |
| 1.4           | 16.97                | 24.28        | \$11,982.18                  | \$14,568.00                   | \$24,090.62                   | \$36,420.00                   |
| \$ Difference | -0.37                | 6.94         | \$3,424.89                   | \$4,164.00                    | \$6,885.87                    | \$10,410.00                   |
| 1.5           | 16.88                | 26.01        | \$12,835.94                  | \$15,606.00                   | \$25,807.12                   | \$39,015.00                   |
| \$ Difference | -0.46                | 8.67         | \$4,278.65                   | \$5,202.00                    | \$8,602.37                    | \$13,005.00                   |

# Selection of Open Space Discount

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- 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 in not taxable under the 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 the Chapter Land Program under MGL Chapters 61, 61A and 61B which results 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 the Chapter Land program the discount ranges from 75% to 98%
- The open space discount has a maximum discount of 25%

# Granting a Residential Exemption

- 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 because 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

- 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%

**DEPARTMENT OF REVENUE**  
**MINIMUM RESIDENTIAL FACTOR COMPUTATION**  
**FOR FY 2016**  
**WAYLAND**  
 City / Town / District

| A                    | B                            | C                |
|----------------------|------------------------------|------------------|
| Class                | Full and Fair Cash Valuation | Percentage Share |
| 1. Residential       | 3,195,245,423                | 94.9134%         |
| 2. Open Space        | 0                            | 0.0000%          |
| 3. Commercial        | 123,391,777                  | 3.6653%          |
| 4. Industrial        | 4,573,000                    | 0.1358%          |
| 5. Personal Property | 43,276,500                   | 1.2855%          |
| <b>TOTALS</b>        | <b>3,366,486,700</b>         | <b>100.0000%</b> |

Maximum Share of Levy for Classes Three, Four and Personal Property : 150%

100%

Minimum Share of Levy for Classes One and Two :

X

5.0866%

Lines 3C + 4C + 5C

7.6299%

Max % Share

92.3701%

Min % Share

94.9134%

Max % Share

92.3701%

Min % Share

Minimum Residential Factor (MRF)

/

Lines 1C + 2C

97.3204%

Minimum Residential Factor

MINIMUM RESIDENTIAL FACTOR

97.3204%

LA7 (6-96)

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.



Classification Shift Options in 1% Increments

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 %  |
|---------------|---------------|------------|----------|
| Residential   | 3,195,245,423 | 94.9134%   | 94.9134% |
| Open Space    | 0             | 0.0000%    | 94.9134% |
| Commercial    | 123,391,777   | 3.6553%    |          |
| Industrial    | 4,573,000     | 0.1358%    |          |
| Personal Prop | 43,276,500    | 1.2855%    |          |
| Total         | 3,366,486,700 | 100.0000%  | 5.0866%  |

CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption

LEVY

58.374,879 Estimated Levy  
17.34 Single Tax Rate

| CIP Shift | Res Factor | Res     | Share Percentages |        |        |        |       | Levy Amounts |     |           |        |         | Estimated Tax Rates |       |     |       |       |       |
|-----------|------------|---------|-------------------|--------|--------|--------|-------|--------------|-----|-----------|--------|---------|---------------------|-------|-----|-------|-------|-------|
|           |            |         | O S               | Com    | Ind    | PP     | Total | Res          | O S | Com       | Ind    | PP      | Total               | Res   | O S | Com   | Ind   | PP    |
| 1.00      | 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          | 17.30 | 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   | 18.90 | 18.90 | 18.90 |
| 1.10      | 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          | 17.20 | 0   | 19.94 | 19.94 | 19.94 |

Classification Shift Options in 1% Increments

| CIP Shift | Res Factor | Res     | Share Percentages |        |        |        |       | Levy Amounts |     |           |         |           | Estimated Tax Rates |       |     |       |       |       |
|-----------|------------|---------|-------------------|--------|--------|--------|-------|--------------|-----|-----------|---------|-----------|---------------------|-------|-----|-------|-------|-------|
|           |            |         | O/S               | Com    | Ind    | PP     | Total | Res          | O/S | Com       | Ind     | PP        | Total               | Res   | O/S | 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 |
| 1.20      | 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   | 21.50 | 21.50 | 21.50 |
| 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          | 17.10 | 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   | 22.20 | 22.20 | 22.20 |
| 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 |
| 1.30      | 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          | 17.00 | 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   | 24.10 | 24.10 | 24.10 |
| 1.40      | 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   | 24.80 | 24.80 | 24.80 |
| 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          | 16.90 | 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 |
| 1.50      | 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 |

**THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
TAX RATE RECAPITULATION**

FISCAL 2016

**OF  
WAYLAND**

City / Town / District

**I. TAX RATE SUMMARY**

|  |    |                      |
|--|----|----------------------|
| Ia. Total amount to be raised (from IIe)                           | \$ | <u>85,814,548.37</u> |
| Ib. Total estimated receipts and other revenue sources (from IIIe) |    | <u>27,439,669.00</u> |
| Ic. Tax levy (Ia minus Ib)   | \$ | <u>58,374,879.37</u> |
| Id. Distribution of Tax Rates and levies                           |    |                      |

| CLASS           | (b)<br>Levy<br>percentage<br>(from LA - 5) | (c)<br>IC above times<br>each percent<br>in col (b) | (d)<br>Valuation<br>by class<br>(from LA - 5) | (e)<br>Tax Rates<br>(c) / (d) x 1000 | (f)<br>Levy by class<br>(d) x (e) / 1000 |
|-----------------|--|---|---|--------------------------------------|--|
| Residential     | 94.9134%                                   | 55,405,582.76                                       | 3,195,245,423                                 | 17.34                                | 55,405,555.63                            |
| Net of Exempt   |  |   |   |                                      | 0.00                                     |
| Open Space      | 0.0000%                                    | 0.00  | 0   |                                      | 0.00                                     |
| Commercial      | 3.6653%                                    | 2,139,614.45  | 123,391,777                                   | 17.34                                | 2,139,613.41                             |
| Net of Exempt   |  |   |   |                                      | 0.00                                     |
| Industrial      | 0.1358%                                    | 79,273.09   | 4,573,000                                     | 17.34                                | 79,295.82                                |
| <b>SUBTOTAL</b> | 98.7145%                                   |   | 3,323,210,200                                 |                                      | 57,624,464.86                            |
| Personal        | 1.2855%                                    | 750,409.07  | 43,276,500                                    | 17.34                                | 750,414.51                               |
| <b>TOTAL</b>    | 100.0000%                                  |   | 3,366,486,700                                 |                                      | 58,374,879.37                            |

Board of Assessors of **WAYLAND**  
City / Town / District

MUST EQUAL IC

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

*Aaron W. Ruff* 11-30-2015  
*Joseph Broderick*  
*Cheryl Kane*  
*Lawrence Newton*

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By Andrew Nelson  
 Date :  
 Approved :  
 Director of Accounts

TAX RATE RECAPITULATION

FISCAL 2016

WAYLAND

City / Town / District

**II. Amounts to be raised**

|   |           |    |               |
|---|-----------|----|---------------|
| Ila. Appropriations (col.(b) through col.(e) from page 4) |           | \$ | 85,162,790.00 |
| Ilb. Other amounts to be raised                           |           |    |               |
| 1. Amounts certified for tax title purposes               | 0.00      |    |               |
| 2. Debt and interest charges not included on page 4       | 0.00      |    |               |
| 3. Final court judgements                                 | 0.00      |    |               |
| 4. Total overlay deficits of prior years                  | 0.00      |    |               |
| 5. Total cherry sheet offsets (see cherry sheet 1-ER)     | 17,379.00 |    |               |
| 6. Revenue deficits                                       | 0.00      |    |               |
| 7. Offset receipts deficits Ch. 44, Sec. 53E              | 0.00      |    |               |
| 8. Authorized Deferral of Teachers' Pay                   | 0.00      |    |               |
| 9. Snow and ice deficit Ch. 44, Sec. 31D                  | 0.00      |    |               |
| 10. Other (specify on separate letter)                    | 0.00      |    |               |
| TOTAL Ilb (Total lines 1 through 10)                      |           |    | 17,379.00     |
| Ilc. State and county cherry sheet charges (C.S. 1-EC)    |           |    | 110,097.00    |
| Ild. Allowance for abatements and exemptions (overlay)    |           |    | 524,282.37    |
| Ile. Total amount to be raised (Total Ila through Ild)    |           | \$ | 85,814,548.37 |

**III. Estimated receipts and other revenue sources**

|   |              |    |               |
|---|--------------|----|---------------|
| IIIa. Estimated receipts - State  |              |    |               |
| 1. Cherry sheet estimated receipts (C.S. 1-ER Total)                                  | 4,666,713.00 | \$ |               |
| 2. Massachusetts school building authority payments                                   | 0.00         |    |               |
| TOTAL IIIa  |              |    | 4,666,713.00  |
| IIIb. Estimated receipts - Local  |              |    |               |
| 1. Local receipts not allocated (page 3, col(b), Line 24)                             | 4,180,401.00 |    |               |
| 2. Offset Receipts (Schedule A-1)   | 0.00         |    |               |
| 3. Enterprise Funds (Schedule A-2)  | 4,826,403.00 |    |               |
| 4. Community Preservation Funds (See Schedule A-4)                                    | 4,898,808.00 |    |               |
| TOTAL IIIb  |              |    | 13,905,612.00 |
| IIIc. Revenue sources appropriated for particular purposes                            |              |    |               |
| 1. Free cash (page 4, col.(c))  | 3,901,812.00 |    |               |
| 2. Other available funds (page 4, col.(d))  | 2,965,532.00 |    |               |
| TOTAL IIIc  |              |    | 6,867,344.00  |
| IIId. Other revenue sources appropriated specifically to reduce the tax rate          |              |    |               |
| 1a. Free cash..appropriated on or before June 30, 2015                                | 0.00         |    |               |
| b. Free cash..appropriated on or after July 1, 2015                                   | 2,000,000.00 |    |               |
| 2. Municipal light source   | 0.00         |    |               |
| 3. Teachers' pay deferral   | 0.00         |    |               |
| 4. Other source :   | 0.00         |    |               |
| TOTAL IIId  |              |    | 2,000,000.00  |
| IIIe. Total estimated receipts and other revenue sources<br>(Total IIIa through IIId) |              | \$ | 27,439,669.00 |

**IV. Summary of total amount to be raised and total receipts from all sources**

|   |    |               |               |
|---|----|---------------|---------------|
| a. Total amount to be raised (from Ile)                           |    | \$            | 85,814,548.37 |
| b. Total estimated receipts and other revenue sources (from IIIe) | \$ | 27,439,669.00 |               |
| c. Total real and personal property tax levy (from Ic)            | \$ | 58,374,879.37 |               |
| d. Total receipts from all sources (total IVb plus IVc)           | \$ |               | 85,814,548.37 |

LOCAL RECEIPTS NOT ALLOCATED \*

TAX RATE RECAPITULATION

WAYLAND

City/Town/District

|   | (a)<br>Actual<br>Receipts<br>Fiscal 2015 | (b)<br>Estimated<br>Receipts<br>Fiscal 2016 |
|---|--|---|
| ==> 1 MOTOR VEHICLE EXCISE                        | 2,380,617.00                             | 2,345,000.00                                |
| 2 OTHER EXCISE                                    |  |   |
| ==> a.Meals                                       | 217,287.00                               | 200,000.00                                  |
| ==> b.Room  | 0.00                                     | 0.00  |
| ==> c.Other                                       | 0.00                                     | 0.00  |
| ==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES | 223,338.00                               | 185,000.00                                  |
| ==> 4 PAYMENTS IN LIEU OF TAXES                   | 26,092.00                                | 24,997.00                                   |
| 5 CHARGES FOR SERVICES - WATER                    | 0.00                                     | 0.00  |
| 6 CHARGES FOR SERVICES - SEWER                    | 0.00                                     | 0.00  |
| 7 CHARGES FOR SERVICES - HOSPITAL                 | 0.00                                     | 0.00  |
| 8 CHARGES FOR SERVICES - SOLID WASTE FEES         | 0.00                                     | 0.00  |
| 9 OTHER CHARGES FOR SERVICES                      | 0.00                                     | 0.00  |
| 10 FEES   | 0.00                                     | 0.00  |
| 11 RENTALS  | 0.00                                     | 0.00  |
| 12 DEPARTMENTAL REVENUE - SCHOOLS                 | 0.00                                     | 0.00  |
| 13 DEPARTMENTAL REVENUE - LIBRARIES               | 0.00                                     | 0.00  |
| 14 DEPARTMENTAL REVENUE - CEMETERIES              | 0.00                                     | 0.00  |
| 15 DEPARTMENTAL REVENUE - RECREATION              | 0.00                                     | 0.00  |
| 16 OTHER DEPARTMENTAL REVENUE                     | 471,561.00                               | 470,000.00                                  |
| 17 LICENSES AND PERMITS                           | 999,261.00                               | 759,000.00                                  |
| 18 SPECIAL ASSESSMENTS                            | 6,604.00                                 | 6,000.00                                    |
| ==> 19 FINES AND FORFEITS                         | 61,781.00                                | 60,000.00                                   |
| ==> 20 INVESTMENT INCOME                          | 127,262.00                               | 125,000.00                                  |
| ==> 21 MEDICAID REIMBURSEMENT                     | 0.00                                     | 0.00  |
| ==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)   | 5,404.00                                 | 5,404.00                                    |
| 23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)   | 0.00                                     | 0.00  |
| 24 TOTALS   | \$ 4,519,207.00                          | \$ 4,180,401.00                             |

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2016 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Brian Keveny, Finance Director, Wayland, 508-358-3611

11/23/2015 2:12 PM

Accounting Officer

Date

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2015 estimated receipts to FY2016 estimated

**CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING**

**TAX RATE RECAPITULATION**

**WAYLAND**

**FISCAL 2016**

City / Town / District

| APPROPRIATIONS   |      |   |   |                                     |   |  | AUTHORIZATIONS                                |                                   |
|--|------|---|---|-------------------------------------|---|--|---|-----------------------------------|
| City /<br>Town<br>Council or<br>Town<br>Meeting<br>Dates | FY*  | (a)<br>Total<br>Appropriations<br>of Each Meeting | (b)<br>**<br>From Raise<br>and<br>Appropriate | (c)<br>From<br>Free Cash<br>See B-1 | (d)<br>From Other<br>Available Funds<br>See B-2 | (e)<br>From Offset<br>Receipts<br>(See A-1),<br>Enterprise Funds<br>(See A-2), or<br>Community<br>Preservation Fund<br>(See A-4) | MEMO ONLY                                     |                                   |
|  |      |   |   |                                     |   |  | (f)<br>***<br>Revolving<br>Funds<br>(See A-3) | (g)<br>Borrowing<br>Authorization |
| 04/06/2015   | 2015 | 575,693.00  | 0.00  | 523,193.00                          | 0.00  | 52,500.00  | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 115,018.00  | 0.00  | 0.00                                | 115,018.00                                      | 0.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 28,769.00   | 0.00  | 0.00                                | 28,769.00                                       | 0.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 209,114.00  | 0.00  | 209,114.00                          | 0.00  | 0.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 72,642,784.00                                     | 68,449,796.00                                 | 2,350,000.00                        | 1,842,988.00                                    | 0.00   | 1,195,041.00                                  | 0.00                              |
| 04/06/2015   | 2016 | 4,117,178.00                                      | 0.00  | 0.00                                | 0.00  | 4,117,178.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 1,019,196.00                                      | 120,439.00                                    | 300,000.00                          | 288,757.00                                      | 310,000.00   | 0.00  | 2,162,904.00                      |
| 04/06/2015   | 2016 | 690,000.00  | 0.00  | 0.00                                | 690,000.00                                      | 0.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 1,052,606.00                                      | 0.00  | 0.00                                | 0.00  | 1,052,606.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 2,000,000.00                                      | 0.00  | 0.00                                | 0.00  | 2,000,000.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 419,202.00  | 0.00  | 0.00                                | 0.00  | 419,202.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 100.00  | 0.00  | 100.00                              | 0.00  | 0.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 85,000.00   | 0.00  | 0.00                                | 0.00  | 85,000.00  | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 1.00  | 0.00  | 1.00                                | 0.00  | 0.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 445,000.00  | 0.00  | 0.00                                | 0.00  | 445,000.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 150,000.00  | 0.00  | 150,000.00                          | 0.00  | 0.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 35,000.00   | 0.00  | 0.00                                | 0.00  | 35,000.00  | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 332,000.00  | 0.00  | 0.00                                | 0.00  | 332,000.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 480,000.00  | 0.00  | 0.00                                | 0.00  | 480,000.00   | 0.00  | 0.00                              |
| 04/06/2015   | 2016 | 20,000.00   | 0.00  | 0.00                                | 0.00  | 20,000.00  | 0.00  | 0.00                              |
| 11/09/2015   | 2016 | 536,725.00  | 0.00  | 190,000.00                          | 0.00  | 346,725.00   | 0.00  | 0.00                              |
| 11/09/2015   | 2016 | 1.00  | 0.00  | 1.00                                | 0.00  | 0.00   | 0.00  | 0.00                              |
| 11/09/2015   | 2016 | 150,000.00  | 0.00  | 150,000.00                          | 0.00  | 0.00   | 0.00  | 0.00                              |
| 11/09/2015   | 2016 | 30,000.00   | 0.00  | 0.00                                | 0.00  | 30,000.00  | 0.00  | 0.00                              |

|               |      |                                  |               |              |              |              |      |      |
|---------------|------|----------------------------------|---------------|--------------|--------------|--------------|------|------|
| 11/09/2015    | 2016 | 29,403.00                        | 0.00          | 29,403.00    | 0.00         | 0.00         | 0.00 | 0.00 |
| <b>Totals</b> |      | 85,162,790.00                    | 68,570,235.00 | 3,901,812.00 | 2,965,532.00 | 9,725,211.00 |      |      |
|               |      | Must Equal<br>Cols. (b) thru (e) |               |              |              |              |      |      |

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

WAYLAND

Beth R. Klein, Town Clerk, Wavland, 508-358-3631

11/24/2015 11:17 AM

City/Town/District

Clerk

Date

DEPARTMENT OF REVENUE  
 BUREAU OF ACCOUNTS  
 CLASSIFICATION TAX ALLOCATION  
 WAYLAND

City / Town / District

Fiscal Year : 2016

Return to : Bureau of Accounts, Boston, Springfield, Worcester

1. The selected Residential Factor is ----- 1.000000

If you desire each class to maintain 100% of its full values tax share,  
 indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space ?

Yes \_\_\_\_\_ No X

If Yes, what is the percentage discount ? \_\_\_\_\_

3. Was a residential exemption adopted ?

Yes \_\_\_\_\_ No X

If Yes, please complete the following :

|                              |   |               |   |                              |   |                          |
|------------------------------|---|---------------|---|------------------------------|---|--------------------------|
| Class 1 Total Assessed Value | = | 3,195,245,423 | X | 0                            | = |                          |
| Class 1 Total Parcel Count * |   | 0             |   | Selected Res.<br>Exemption % |   | Residential<br>Exemption |

\* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted ?

Yes \_\_\_\_\_ No X

% Selected 0

If Yes, please complete the following :

No. of parcels eligible 0

Total value of parcels 0

Total value to be exempted \_\_\_\_\_



5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor (If a residential factor of "1" has been selected you may leave Column D blank)

| A                 | B  | C  | D                                       |
|-------------------|--|--|---|
| Class             | Certified Full and Fair Cash Value Assessments | Percentage Full Value Shares of Total Tax Levy | New Percentage Shares of Total Tax Levy |
| Residential       | 3,195,245,423.00                               | 94.9134 %                                      | 94.9134 %                               |
| Open Space        | 0.00   | 0.0000 %                                       | 0.0000 %                                |
| Commercial        | 123,391,777.00                                 | 3.6653 %                                       | 3.6653 %                                |
| Industrial        | 4,573,000.00                                   | 0.1358 %                                       | 0.1358 %                                |
| Personal Property | 43,276,500.00                                  | 1.2855 %                                       | 1.2855 %                                |
| TOTAL             | 3,366,486,700.00                               | 100.0000 %                                     | 100.0000 %                              |

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

6. I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2016 would be held on 11/30/2015 (date), 7:15PM (time), at Wayland Town Building (place), by Newspaper Legal Notice - Wayland Town Crier dated 11/19/15 (describe type of notice).

Beth R. Klein, Town Clerk, Wayland, 508-358-3631 | 11/24/2015 2:02 PM  
**City/Town/District Clerk**

7. We hereby attest that on 11/30/2015 (date), 7:15PM (time), at Wayland Town Building (place) a public hearing on the issue of adopting the percentages for fiscal year 2016, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session on 11/30/2015 (date).

8. The LA-5 excess capacity is calculated as 10,137,828.63

We have been informed by the Assessors of excess levy capacity of 5,729,752

For cities : City Councilors, Aldermen, Mayor

For towns : Board of Selectmen

For districts : Prudential Committee or Commissioners

*Susan M. Ruffo 11-30-15*  
*Jayson Bradley*  
*Cheryl Kane*  
*Lambert Venturo*

|                        |                 |            |
|------------------------|-----------------|------------|
| <u>Cheryl Kane</u>     | <u>11-30-15</u> | _____      |
| (Date)                 | (Date)          | (Comments) |
| <u>Jayson Bradley</u>  | <u>11-30-15</u> | _____      |
| (Date)                 | (Date)          | (Comments) |
| <u>Lee T. Anderson</u> | <u>11-30-15</u> | _____      |
| (Date)                 | (Date)          | (Comments) |
| <u>Marym Ambros</u>    | <u>11/30/15</u> | _____      |
| (Date)                 | (Date)          | (Comments) |
| _____                  | _____           | _____      |
| (Date)                 | (Date)          | (Comments) |
| _____                  | _____           | _____      |
| (Date)                 | (Date)          | (Comments) |

**BUREAU OF ACCOUNTS  
SCHEDULE A-2  
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2016

WAYLAND

City / Town / District

A-2(1ST)

Type of enterprise fund/statutory reference

Fund Description : Wastewater

|  | (a)<br>FY 2015<br>Actual Revenues | (b)<br>FY 2016<br>Estimated Revenues |                   |
|--|-----------------------------------|--------------------------------------|-------------------|
| 1. Enterprise revenues & available funds               |                                   |                                      |                   |
| User charges   | \$298,518.00                      | \$290,000.00                         | *                 |
| Connection Fees  | \$0.00                            | \$0.00                               |                   |
| Other departmental revenue                             | \$808,357.00                      | \$457,155.00                         | *                 |
| Investment income                                      | \$2,806.00                        | \$3,000.00                           | *                 |
| <b>Total revenues</b>                                  | <b>\$1,109,681.00</b>             | <b>\$750,155.00</b>                  |                   |
| Retained earnings appropriated **                      | \$0.00                            | \$0.00                               |                   |
| Other enterprise available funds                       | \$0.00                            | \$0.00                               |                   |
| Specify  | \$0.00                            | \$0.00                               |                   |
| <b>Total current year revenues and available funds</b> | <b>\$1,109,681.00</b>             | <b>\$750,155.00</b>                  |                   |
| Retained earnings appropriated for PY costs **         | [REDACTED]                        | \$52,500.00                          |                   |
| Other enterprise available funds for PY costs          | [REDACTED]                        | \$0.00                               |                   |
| <b>Total revenues and available funds for PY costs</b> | [REDACTED]                        | <b>\$52,500.00</b>                   | To Recap pg 2     |
| <b>Total revenues and available funds</b>              | <b>\$1,109,681.00</b>             | <b>\$802,655.00</b>                  | Part IIIB, line 3 |

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

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

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Beth R. Klein, Town Clerk, Wayland, 508-358-3631  
(Clerk)

11/24/2015 2:03 PM  
(Date)

*Aileen M. Ruff* 11-30-2015  
*Joseph M. Brode*  
*Cheryl Kane*  
*Lachlan & Venturi*

| WAYLAND<br>City or Town  | A-2(1ST)<br>Types of Enterprise Fund | Wastewater<br>Fund Description |                            |
|--|--------------------------------------|--------------------------------|----------------------------|
| <b>2. Total costs appropriated</b>   |                                      |                                |                            |
| a. Costs appropriated in the enterprise fund                               |                                      |                                |                            |
| SAL & WAGES  |                                      | \$22,000.00                    |                            |
| EXPENSES   |                                      | \$728,155.00                   |                            |
| CAPITAL OUTLAY   |                                      | \$0.00                         |                            |
| RESERVE FUND   |                                      | \$0.00                         |                            |
| OTHER APPROP IN ENT. FUND  |                                      | \$0.00                         |                            |
| PY costs approp from retained earnings or other enterp available funds     |                                      | \$52,500.00                    | (Must equal total part 1b) |
| Total costs appropriated in enterprise fund                                |                                      | \$802,655.00                   | 2a                         |
| b. Costs appropriated in the general fund                                  |                                      |                                |                            |
| HEALTH INSURANCE   |                                      | \$0.00                         |                            |
| PENSION  |                                      | \$0.00                         |                            |
| SHARED EMPLOYEES   |                                      | \$0.00                         |                            |
| SHARED FACILITY  |                                      | \$0.00                         |                            |
| OTHER2   |                                      | \$0.00                         |                            |
| OTHER3   |                                      | \$0.00                         |                            |
| Total costs appropriated in general fund                                   |                                      | \$0.00                         | 2b                         |
| Total costs  |                                      | \$802,655.00                   | 2a+2b                      |
| <b>3. Calculation of subsidy (see instructions)</b>                        |                                      |                                |                            |
| Revenue and available funds  |                                      | \$802,655.00                   | (Part 1 col b)             |
| Less : Total costs   |                                      | \$802,655.00                   | (Part 2)                   |
| Less : Prior year deficit  |                                      | \$0.00                         | (To Recap Pg 2)            |
| (Negative represents subsidy)  |                                      | \$0.00                         |                            |
| <b>4. Sources of funding for costs appropriated in the enterprise fund</b> |                                      |                                |                            |
| a. Revenue and available funds   |                                      | \$802,655.00                   | (To Recap Pg 4 col e)      |
| b. Taxation  |                                      | \$0.00                         |                            |
| c. Free Cash   |                                      | \$0.00                         |                            |
| d. Non-enterprise Available Funds  |                                      | \$0.00                         |                            |
| Total sources of funding for costs appropriated in the enterprise fund.    |                                      | \$802,655.00                   | (Must equal total part 2a) |

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

**BUREAU OF ACCOUNTS  
SCHEDULE A-2  
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2016

WAYLAND

City / Town / District

A-2(3RD)

Type of enterprise fund/statutory reference

Fund Description : Water Fund

|   | (a)<br>FY 2015<br>Actual Revenues | (b)<br>FY 2016<br>Estimated Revenues |                   |
|---|-----------------------------------|--------------------------------------|-------------------|
| 1. Enterprise revenues & available funds        |                                   |                                      |                   |
| User charges                                    | \$3,744,427.00                    | \$3,563,379.00                       | *                 |
| Connection Fees                                 | \$0.00                            | \$0.00                               |                   |
| Other departmental revenue                      | \$110,700.00                      | \$110,000.00                         | *                 |
| Investment income                               | \$6,924.00                        | \$6,000.00                           | *                 |
| Total revenues                                  | \$3,862,051.00                    | \$3,679,379.00                       |                   |
| Retained earnings appropriated **               | \$0.00                            | \$310,000.00                         |                   |
| Other enterprise available funds                | \$0.00                            | \$0.00                               |                   |
| Specify   | \$0.00                            | \$0.00                               |                   |
| Total current year revenues and available funds | \$3,862,051.00                    | \$3,989,379.00                       |                   |
| Retained earnings appropriated for PY costs **  | \$0.00                            | \$0.00                               |                   |
| Other enterprise available funds for PY costs   | \$0.00                            | \$0.00                               |                   |
| Total revenues and available funds for PY costs | \$0.00                            | \$0.00                               | To Recap pg 2     |
| Total revenues and available funds              | \$3,862,051.00                    | \$3,989,379.00                       | Part IIIB, line 3 |

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

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

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Beth R. Klein, Town Clerk, Wayland, 508-358-3631  
(Clerk)

11/24/2015 2:04 PM  
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

11/23/2015 2:11 PM  
(Date)

*Aileen M. Ruffo*      11-30-2015  
*Joyce St. Brach*  
*Cheryl Kane*  
*Louise W. Venturi*

| <u>WAYLAND</u><br>City or Town  | <u>A-2(3RD)</u><br>Types of Enterprise Fund                            | <u>Water Fund</u><br>Fund Description |                            |
|---|--|---------------------------------------|----------------------------|
| 2. Total costs appropriated   |  |                                       |                            |
| a. Costs appropriated in the enterprise fund                            |  |                                       |                            |
|   | SAL & WAGES  | \$731,834.00                          |                            |
|   | EXPENSES   | \$2,947,545.00                        |                            |
|   | CAPITAL OUTLAY   | \$310,000.00                          |                            |
|   | RESERVE FUND   | \$0.00                                |                            |
|   | OTHER APPROP IN ENT. FUND  | \$0.00                                |                            |
|   | PY costs approp from retained earnings or other enterp available funds | \$0.00                                | (Must equal total part 1b) |
| Total costs appropriated in enterprise fund                             |  | \$3,989,379.00                        | 2a                         |
| b. Costs appropriated in the general fund                               |  |                                       |                            |
|   | HEALTH INSURANCE   | \$0.00                                |                            |
|   | PENSION  | \$0.00                                |                            |
|   | SHARED EMPLOYEES   | \$0.00                                |                            |
|   | SHARED FACILITY  | \$0.00                                |                            |
|   | OTHER2   | \$0.00                                |                            |
|   | OTHER3   | \$0.00                                |                            |
| Total costs appropriated in general fund                                |  | \$0.00                                | 2b                         |
| Total costs   |  | \$3,989,379.00                        | 2a+2b                      |
| 3. Calculation of subsidy (see instructions)                            |  |                                       |                            |
|   | Revenue and available funds  | \$3,989,379.00                        | (Part 1 col b)             |
|   | Less : Total costs   | \$3,989,379.00                        | (Part 2)                   |
|   | Less : Prior year deficit  | \$0.00                                | (To Recap Pg 2)            |
|   | (Negative represents subsidy)  | \$0.00                                |                            |
| 4. Sources of funding for costs appropriated in the enterprise fund     |  |                                       |                            |
|   | a. Revenue and available funds   | \$3,989,379.00                        | (To Recap Pg 4 col e)      |
|   | b. Taxation  | \$0.00                                |                            |
|   | c. Free Cash   | \$0.00                                |                            |
|   | d. Non-enterprise Available Funds                                      | \$0.00                                |                            |
| Total sources of funding for costs appropriated in the enterprise fund. |  | \$3,989,379.00                        | (Must equal total part 2a) |

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

**BUREAU OF ACCOUNTS  
SCHEDULE A-2  
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

Fiscal Year 2016

**WAYLAND**  
City / Town / District

**A-2(2ND)**

Type of enterprise fund/statutory reference

Fund Description : Septage

|   | (a)<br>FY 2015<br>Actual Revenues | (b)<br>FY 2016<br>Estimated Revenues |                   |
|---|-----------------------------------|--------------------------------------|-------------------|
| 1. Enterprise revenues & available funds        |                                   |                                      |                   |
| User charges                                    | \$0.00                            | \$0.00                               |                   |
| Connection Fees                                 | \$0.00                            | \$0.00                               |                   |
| Other departmental revenue                      | \$0.00                            | \$0.00                               |                   |
| Investment income                               | \$392.00                          | \$0.00                               | *                 |
| Total revenues                                  | \$392.00                          | \$0.00                               |                   |
| Retained earnings appropriated **               | \$0.00                            | \$34,369.00                          |                   |
| Other enterprise available funds                | \$0.00                            | \$0.00                               |                   |
| Specify   | \$0.00                            | \$0.00                               |                   |
| Total current year revenues and available funds | \$392.00                          | \$34,369.00                          |                   |
| Retained earnings appropriated for PY costs **  | \$0.00                            | \$0.00                               |                   |
| Other enterprise available funds for PY costs   | \$0.00                            | \$0.00                               |                   |
| Total revenues and available funds for PY costs | \$0.00                            | \$0.00                               | To Recap pg 2     |
| Total revenues and available funds              | \$392.00                          | \$34,369.00                          | Part IIIB, line 3 |

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

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

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Beth R. Klein, Town Clerk, Wayland, 508-358-3631  
(Clerk)

11/24/2015 2:03 PM  
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

11/23/2015 2:10 PM  
(Date)

*Jessica M. DeLo*      11-30-2015  
*Jayson St. Brade*  
*Cheryl Kane*  
*Laurie Smith & Associates*

| <u>WAYLAND</u><br>City or Town  | <u>A-2(2ND)</u><br>Types of Enterprise Fund | <u>Septage</u><br>Fund Description |                            |
|---|---|------------------------------------|----------------------------|
| 2. Total costs appropriated   |   |                                    |                            |
| a. Costs appropriated in the enterprise fund                            |   |                                    |                            |
| SAL & WAGES   |   | \$0.00                             |                            |
| EXPENSES  |   | \$34,369.00                        |                            |
| CAPITAL OUTLAY  |   | \$0.00                             |                            |
| RESERVE FUND  |   | \$0.00                             |                            |
| OTHER APPROP IN ENT. FUND   |   | \$0.00                             |                            |
| PY costs approp from retained earnings or other enterp available funds  |   | \$0.00                             | (Must equal total part 1b) |
| Total costs appropriated in enterprise fund                             |   |                                    | \$34,369.00 2a             |
| b. Costs appropriated in the general fund                               |   |                                    |                            |
| HEALTH INSURANCE  |   | \$0.00                             |                            |
| PENSION   |   | \$0.00                             |                            |
| SHARED EMPLOYEES  |   | \$0.00                             |                            |
| SHARED FACILITY   |   | \$0.00                             |                            |
| OTHER2  |   | \$0.00                             |                            |
| OTHER3  |   | \$0.00                             |                            |
| Total costs appropriated in general fund                                |   |                                    | \$0.00 2b                  |
| Total costs   |   |                                    | \$34,369.00 2a+2b          |
| 3. Calculation of subsidy (see instructions)                            |   |                                    |                            |
| Revenue and available funds   |   | \$34,369.00                        | (Part 1 col b)             |
| Less : Total costs  |   | \$34,369.00                        | (Part 2)                   |
| Less : Prior year deficit   |   | \$0.00                             | (To Recap Pg 2)            |
| (Negative represents subsidy)   |   | \$0.00                             |                            |
| 4. Sources of funding for costs appropriated in the enterprise fund     |   |                                    |                            |
| a. Revenue and available funds  |   | \$34,369.00                        | (To Recap Pg 4 col e)      |
| b. Taxation   |   | \$0.00                             |                            |
| c. Free Cash  |   | \$0.00                             |                            |
| d. Non-enterprise Available Funds                                       |   | \$0.00                             |                            |
| Total sources of funding for costs appropriated in the enterprise fund. |   | \$34,369.00                        | (Must equal total part 2a) |

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

**BUREAU OF ACCOUNTS  
SCHEDULE A-3 FOR FISCAL 2016  
REVOLVING FUNDS CH.44 S.53E1/2**

**WAYLAND**  
City / Town / District

| (A)<br>Date of Vote | (B)<br>Department Authorized<br>to Spend | (C)<br>Type of Receipts<br>Credited | (D)<br>FY2015<br>Actual Revenues | (E)<br>FY2016<br>Receipts Authorized |
|---------------------|--|-------------------------------------|----------------------------------|--------------------------------------|
| 04/06/2015          | TRANSFER STATION                         | USER FEES                           | \$418,264.00                     | \$549,726.00                         |
| 04/06/2015          | RECREATION COMM                          | USER FEES                           | \$817,394.00                     | \$595,315.00                         |
| 04/06/2015          | COUNCIL ON AGING                         | USER FEES                           | \$31,338.00                      | \$50,000.00                          |
| <b>TOTAL</b>        |  |                                     | <b>\$1,266,996.00</b>            | <b>\$1,195,041.00</b>                |

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

\* This amount must agree with page 4, column (f) of the Tax Rate and Pro Forma Recap forms. If the amount in column (e) is greater than the amount in column (d), additional documentation for the increase may be requested.

The total of all revolving funds pursuant to this law cannot exceed 10% of the prior fiscal year's tax levy. Each department's revolving fund cannot exceed 1% of the prior fiscal year's tax levy.

I hereby certify that the actual revenues as shown in column (d) are to the best of my knowledge correct and complete.

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

11/23/2015 2:11 PM  
(Date)

.....  
*Susan M. Ruff*      11-30-2015  
*Jayson M. Brache*  
*Meryl Kane*  
*Franklin G. Newton*



**BUREAU OF ACCOUNTS  
SCHEDULE A-4  
COMMUNITY PRESERVATION FUND CH. 44B**

WAYLAND

City or Town

Fiscal Year 2016

|   | (A)<br>FY 2015<br>Actual Revenues | (B)<br>FY 2016<br>Estimated Revenues |
|---|-----------------------------------|--------------------------------------|
| 1. Annual Revenues and other available Funds  |                                   |                                      |
| Surcharge   | \$738,523.00                      | \$735,000.00                         |
| State trust fund distribution   | \$210,765.00                      | \$210,000.00                         |
| Other (i.e. Interest, OFS appropriated to the fund-CH44B 3-b1/2)                    | \$14,553.00                       | \$14,000.00                          |
| 1A. Total Annual Revenues   | \$963,841.00                      | \$959,000.00                         |
| Fund reserves and or balances voted at City/Town meeting(s)                         |                                   | \$3,939,808.00                       |
| Other   |                                   | \$0.00                               |
| Total Revenues and Available Funds (To Recap, Part IIIB, Line 4)                    |                                   | \$4,898,808.00                       |
| 2. Appropriations and Reservations  |                                   |                                      |
| Projects, Acquisitions, Debt service and Other                                      |                                   | \$4,096,202.00                       |
| Administrative Expenses (5% or less of 1A - Total annual revenues)                  |                                   | \$25,000.00                          |
| Reservations (10% min of 1A - for each Reserve, if not voted within Appropriations) |                                   | \$777,606.00                         |
| Budgeted reserve to be appropriated   |                                   | \$0.00                               |
| Prior Year Deficits   |                                   | \$0.00                               |
| Total Appropriations and Reservations (To Recap, Page 4, Col e)                     |                                   | \$4,898,808.00                       |
| 3. Other (unappropriated, unreserved) (To Recap, Part IIB, Line 10)                 |                                   | \$0.00                               |
| TOTAL Appropriations, Reservations and Other  |                                   | \$4,898,808.00                       |

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

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Brian Keveny, Finance Director, Wayland,      11/23/2015 2:11 PM  
508-358-3611  
(Accounting Officer)

BUREAU OF ACCOUNTS  
SCHEDULE B-1  
FREE CASH CERTIFICATION AND APPROPRIATION

Fiscal Year 2016

WAYLAND  
City / Town / District

**PART I**

|  |           |                     |
|--|-----------|---------------------|
| 1. 7/1/2014 FREE CASH CERTIFICATION                            | \$        | 6,384,312.00        |
| ADD:   |           |                     |
| 2. FREE CASH UPDATE  |           | 0.00                |
| <b>TOTAL</b>   |           | <b>6,384,312.00</b> |
| <i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i> |           |                     |
| 3. FY 2015 RECAP   |           | 0.00                |
| 4. FY 2016 RECAP   |           | 3,533,000.00        |
| <b>BALANCE OF UNAPPROPRIATED FREE CASH</b>                     | <b>\$</b> | <b>2,851,312.00</b> |

**PART II**

|  |           |                     |
|--|-----------|---------------------|
| 1. 7/1/2015 FREE CASH CERTIFICATION                            | \$        | 6,479,195.00        |
| ADD:   |           |                     |
| 2. FREE CASH UPDATE  |           | 0.00                |
| <b>TOTAL</b>   |           | <b>6,479,195.00</b> |
| <i>SUBTRACT FREE CASH APPROPRIATED FROM THIS CERTIFICATION</i> |           |                     |
| 3. FY 2016 RECAP   |           | 2,369,403.00        |
| <b>BALANCE OF UNAPPROPRIATED FREE CASH</b>                     | <b>\$</b> | <b>4,109,792.00</b> |

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

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

11/18/2015 11:28 AM  
(Date)

**BUREAU OF ACCOUNTS  
SCHEDULE B-2 FOR FISCAL 2016  
SOURCES AND USES OF OTHER AVAILABLE FUNDS**

WAYLAND  
City / Town / District

| <b>Date of Appropriation</b> | <b>Source of Fund</b>    | <b>Use of Fund</b> | <b>Col. A<br/>Amount in Fund<br/>when Appropriation<br/>was made</b> | <b>Col. B<br/>Amount of<br/>Appropriation</b> |
|------------------------------|--------------------------|--------------------|--|---|
| 4/6/15                       | Childrens Way            | OPEB               | 289,672.00   | 25,000.00                                     |
| 4/6/15                       | Food Service             | OPEB               | 394,054.00   | 25,000.00                                     |
| 4/6/15                       | Pegasus                  | OPEB               | 176,826.00   | 46,206.00                                     |
| 4/6/15                       | Building Use             | OPEB               | 35,258.00  | 9,901.00                                      |
| 4/6/15                       | Enrichment               | OPEB               | 48,008.00  | 8,911.00                                      |
| 4/6/15                       | Water Fund               | OPEB               | 3,140,765.00   | 3,567.00                                      |
| 4/6/15                       | Recreation               | OPEB               | 474,222.00   | 1,534.00                                      |
| 4/6/15                       | Transfer Station         | OPEB               | 340,412.00   | 384.00  |
| 4/6/15                       | BASE                     | OPEB               | 872,487.00   | 6,885.00                                      |
| 4/6/15                       | Childrens Way            | OPEB               | 264,672.00   | 6,773.00                                      |
| 4/6/15                       | Food Service             | OPEB               | 369,054.00   | 6,562.00                                      |
| 4/6/15                       | Full Day Kindergarden    | OPEB               | 256,332.00   | 1,553.00                                      |
| 4/6/15                       | Pegasus                  | OPEB               | 130,620.00   | 1,074.00                                      |
| 4/6/15                       | Building Use             | OPEB               | 25,357.00  | 230.00  |
| 4/6/15                       | Enrichment               | OPEB               | 39,097.00  | 207.00  |
| 4/6/15                       | Ambulance Fund           | Fund FY16 Budget   | 1,294,811.00   | 360,000.00                                    |
| 4/6/15                       | Overlay                  | Fund FY16 Budget   | 252,000.00   | 150,000.00                                    |
| 4/6/15                       | Bond Premium Acct        | Fund FY16 Budget   | 1,048,228.00   | 94,041.00                                     |
| 4/6/15                       | Water Fund               | Fund FY16 Budget   | 3,137,198.00   | 331,725.00                                    |
| 4/6/15                       | Septage Fund             | Fund FY16 Budget   | 151,247.00   | 34,368.00                                     |
| 4/6/15                       | Wastewater Fund          | Fund FY16 Budget   | 602,531.00   | 24,288.00                                     |
| 4/6/15                       | Recreation Fund          | Fund FY16 Budget   | 472,688.00   | 91,215.00                                     |
| 4/6/15                       | Transfer Station         | Fund FY16 Budget   | 340,028.00   | 47,726.00                                     |
| 4/6/15                       | BASE                     | Fund FY16 Budget   | 865,602.00   | 213,828.00                                    |
| 4/6/15                       | Childrens Way            | Fund FY16 Budget   | 257,899.00   | 217,702.00                                    |
| 4/6/15                       | Food Service             | Fund FY16 Budget   | 362,492.00   | 239,966.00                                    |
| 4/6/15                       | Full Day Kindergarden    | Fund FY16 Budget   | 254,779.00   | 38,129.00                                     |
| 4/6/15                       | Ambulance Fund           | FY 16 Capital      | 934,811.00   | 119,000.00                                    |
| 4/6/15                       | Fund 40-Hwy Cap          | FY 16 Capital      | 3,838.00   | 3,838.00                                      |
| 4/6/15                       | Fund 40-FY-14 Equip      | FY 16 Capital      | 6,983.00   | 1,176.00                                      |
| 4/6/15                       | Fund 40-Field Analysis   | FY 16 Capital      | 67,511.00  | 67,511.00                                     |
| 4/6/15                       | Fund 40-Field Renovation | FY 16 Capital      | 1,050.00   | 1,050.00                                      |

|              |                               |               |                     |            |
|--------------|-------------------------------|---------------|---------------------|------------|
| 4/6/15       | Fund 40-Buidling Repairs      | FY 16 Capital | 56,320.00           | 56,320.00  |
| 4/6/15       | Fund 40-FY 09 Building Repair | Fy 16 Capital | 15,000.00           | 15,000.00  |
| 4/6/15       | Fund 40-Public Safety Build   | FY 16 Capital | 197,251.00          | 24,862.00  |
| 4/6/15       | Fund 41-Middle Sch Roof       | FY 16 Capital | 517,611.00          | 517,611.00 |
| 4/6/15       | Fund 40-Public Safety Build   | FY 16 Capital | 172,389.00          | 172,389.00 |
| <b>TOTAL</b> |                               |               | <b>2,965,532.00</b> |            |

(Must equal Recap page 4 column d)

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law.

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

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Accounting Officer)

11/23/2015 2:11 PM  
(Date)

**BUREAU OF ACCOUNTS  
SCHEDULE DE-1  
DEBT EXCLUSION FORM**

City / Town WAYLAND

Fiscal Year : 2016

| (A)<br>BALLOT<br>VOTE | (B)<br>PURPOSE(S)<br>OF<br>EXCLUSION<br>VOTE | (C)<br>DATE OF<br>ORIGINAL<br>ISSUANCE<br>NOTE/BOND<br>PER<br>PURPOSE(S) | (D)<br>TEMP<br>OR<br>PERM<br>(T/P) | (E)<br>FY2015<br>NET EXCLUDED<br>DEBT<br>SERVICE | (F)<br>FY2015<br>GROSS DEBT<br>SERVICE<br>EXPENDED | (G)<br>FY2016<br>GROSS DEBT<br>SERVICE<br>EXCLUDABLE | (H)<br>REIMBURSEMENTS/<br>ADJUSTMENTS | (I)<br>FY2016 NET<br>EXCLUDED<br>DEBT<br>SERVICE |
|-----------------------|--|--|------------------------------------|--|--|--|---------------------------------------|--|
| 04/26/94              | CONSERVATION                                 | 01/01/96   | P                                  | 171,912.00                                       | 171,912.00   | 0.00   | 0.00                                  | 0.00   |
| 04/28/98              | POLICE / FIRE STATION                        | 01/01/99   | P                                  | 325,900.00                                       | 325,900.00   | 312,650.00   | 0.00                                  | 312,650.00                                       |
| 04/25/00              | CONSERVATION                                 | 02/01/01   | P                                  | 102,650.00                                       | 102,650.00   | 99,950.00  | 0.00                                  | 99,950.00  |
| 04/28/98              | SCH REMODELING                               | 09/15/05   | P                                  | 253,225.00                                       | 253,225.00   | 246,225.00   | 0.00                                  | 246,225.00                                       |
| 04/25/06              | MULTI PURPOSE TOWN                           | 01/15/07   | P                                  | 103,195.00                                       | 103,195.00   | 95,393.00  | 0.00                                  | 95,393.00  |
| 04/29/07              | MULTI PURPOSE TOWN                           | 02/01/08   | P                                  | 135,100.00                                       | 135,100.00   | 126,500.00   | 0.00                                  | 126,500.00                                       |
| 04/14/08              | MULTI PURPOSE TOWN                           | 02/01/09   | P                                  | 156,331.00                                       | 156,331.00   | 152,350.00   | 0.00                                  | 152,350.00                                       |
| 11/17/09              | HIGH SCHOOL                                  | 02/01/10   | P                                  | 685,500.00                                       | 685,500.00   | 677,500.00   | 0.00                                  | 677,500.00                                       |
| 04/07/09              | MULTI PURPOSE TOWN                           | 02/01/10   | P                                  | 204,450.00                                       | 204,450.00   | 90,650.00  | 0.00                                  | 90,650.00  |
| 11/17/09              | HIGH SCHOOL                                  | 02/01/11   | P                                  | 2,517,727.00                                     | 2,613,600.00                                       | 2,547,600.00   | 90,981.00                             | 2,456,619.00                                     |
| 05/11/10              | MULTI PURPOSE TOWN                           | 02/01/11   | P                                  | 106,350.00                                       | 106,350.00   | 66,600.00  | 0.00                                  | 66,600.00  |
| 04/10/11              | MULTI PURPOSE TOWN                           | 02/01/12   | P                                  | 83,138.00  | 88,400.00  | 86,700.00  | 3,060.00                              | 83,640.00  |

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.  
ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

TOTAL 4,408,077.00

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

Brian Keveny, Finance Director, Wayland, 508-358-3611  
(Financial Officer)

11/23/2015 2:12 PM  
(Date)

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THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
FISCAL 2016 TAX LEVY LIMITATION FOR  


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**WAYLAND**  


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FOR BUDGET PLANNING PURPOSES

**I. TO CALCULATE THE FY 2015 LEVY LIMIT**

|                                       |            |
|---------------------------------------|------------|
| A. FY 2014 Levy Limit                 | 59,546,607 |
| A1. ADD Amended FY 2014 Growth        | 14,097     |
| B. ADD (IA + IA1) * 2.5%              | 1,489,018  |
| C. ADD FY 2015 New Growth             | 541,216    |
| C1. ADD FY 2015 New Growth Adjustment | 0          |
| D. ADD FY 2015 Override               | 0          |
| E. FY 2015 Subtotal                   | 61,590,938 |
| F. FY 2015 Levy Ceiling               | 81,003,660 |

I. **\$61,590,938**  
FY 2015 Levy Limit

**II. TO CALCULATE THE FY 2016 LEVY LIMIT**

|                                       |            |
|---------------------------------------|------------|
| A. FY 2015 Levy Limit from I.         | 61,590,938 |
| A1. ADD Amended FY 2015 Growth        | 0          |
| B. ADD (IIA + IIA1) * 2.5%            | 1,539,773  |
| C. ADD FY 2016 New Growth             | 973,920    |
| C1. ADD FY 2016 New Growth Adjustment | 0          |
| D. ADD FY 2016 Override               | 0          |
| E. FY 2016 Subtotal                   | 64,104,631 |
| F. FY 2016 Levy Ceiling               | 84,162,168 |

II. **\$64,104,631**  
FY 2016 Levy Limit

**III. TO CALCULATE THE FY 2016 MAXIMUM ALLOWABLE LEVY**

|   |                     |
|---|---------------------|
| A. FY 2016 Levy Limit from II.              | 64,104,631          |
| B. FY 2016 Debt Exclusion(s)                | 4,408,077           |
| C. FY 2016 Capital Expenditure Exclusion(s) | 0                   |
| D. FY 2016 Stabilization Fund Override      | 0                   |
| E. FY 2016 Other Adjustment                 | 0                   |
| F. FY 2016 Water / Sewer                    | 0                   |
| G. FY 2016 Maximum Allowable Levy           | <b>\$68,512,708</b> |

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

BUREAU OF ACCOUNTS  
SCHEDULE OL-1  
OVERLAY WORKSHEET FOR FISCAL 2016

City / Town / District WAYLAND

|  | A.<br>FY2015 | B.<br>FY2014 | C.<br>FY2013 | PRIOR<br>YEARS | TOTAL        |
|--|--------------|--------------|--------------|----------------|--------------|
| 1. Overlay raised per recap  | 949,529.29   | 614,726.80   | 973,215.21   |                |              |
| 2. Overlay deficits raised   | 0.00         | 0.00         | 0.00         |                |              |
| 3. Less-total abatements and exemptions charged through 06/30/2015 | 240,324.02   | 222,729.38   | 214,757.53   |                |              |
| 4. Less-amount transferred to overlay surplus if any               | 0.00         | 0.00         | 630,000.00   |                |              |
| 5. Totals - should equal FY2015 balance sheet                      | 709,205.27   | 391,997.42   | 128,457.68   | 387,783.89     | 1,617,444.26 |
| 6. Potential additional liability (ATB Cases)                      | 312,600.00   | 222,400.00   | 30,900.00    | 294,400.00     | 860,300.00   |
| 7. Total potential liability (add 3+6)                             | 552,924.02   | 445,129.38   | 245,657.53   |                |              |

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

Brian Keveny, Finance Director, Wayland,  
508-358-3611  
(Accounting Officer)

11/23/2015 2:11 PM

(Date)

*Susan M. Ruffo*      11-30-2015  
*Jayson A. Proctor*  
*Caryel Kane*  
*Zachariah S. Ventura*





**Town of Wayland**  
41 COCHITUATE ROAD  
WAYLAND MASSACHUSETTS 01778  
www.wayland.ma.us TEL. 508-358-3788

**RECEIVED**

2015 NOV 23 AM 10: 08

WAYLAND  
BOARD OF ASSESSORS

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** BRIAN KEVENY, DIRECTOR OF FINANCE *BK*  
**SUBJECT:** TAX RECAP – FISCAL YEAR 2016  
**DATE:** 11/23/2015

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I certify that the following pages of the tax recap are complete and that no revenue has been used on any other page of the tax recap.

Pages:

- A-1 Offset Receipts – n/a
- A-2 Enterprise Funds (1<sup>st</sup>-Wastewater, 2<sup>nd</sup>-Septage, 3<sup>rd</sup>-Water Fund)
- A-3 Revolving Funds
- A-4 CPA Funds

Keywords:

(separate keywords with spaces)

Community:

Docket Type:

Only open dockets?

Only unscheduled dockets?

Docket Range:  -

Hearing Dates:  -

Filing Dates:  -

Hide HLD and RFD dockets?

| Docket #                                | Docket Details                          | Appellant Name                                       | Appellant Counsel                               | Appellee Name | Hearing Date |
|---|---|--|---|---------------|--------------|
| <input type="checkbox"/> F326780-15-PRO | 12 Ellie Lane<br>\$2,048,700            | Michael R. & Kimberl<br>Cook<br>ph. 1 (781) 223-4434 | PRO-SE  | Wayland       |              |
| <input type="checkbox"/> F327823-15-PRO | 29 Rice Road<br>\$459,800               | Thomas V. Maglione<br>ph. (508) 655-9120             | PRO-SE  | Wayland       |              |
| <input type="checkbox"/> F328273-15-PRO | 400 Boston Post<br>Road<br>\$21,712,600 | Wayland Town Center<br>LLC                           | Nicholas Orlov<br>ph. 1 (508) 647-4746          | Wayland       |              |
| <input type="checkbox"/> F328274-15-PRO | 440 Boston Post<br>Road<br>\$3,157,300  | Wayland Town Center<br>LLC                           | Nicholas Orlov<br>ph. 1 (508) 647-4746          | Wayland       |              |
| <input type="checkbox"/> F325938-15-PRO | 46 Cedar Crest Road<br>\$593,200        | Joshua A. Rose et al                                 | Mark F. Murphy, Esq.<br>ph. 1 (781) 762-0088    | Wayland       |              |
| <input type="checkbox"/> F328309-15-PRO | 533 Boston Post<br>Road<br>\$3,338,500  | Herb Chambers 533<br>Boston Post Road LLC            | John M. Lynch, Esq.<br>ph. 1 (617) 348-4500     | Wayland       |              |
| <input type="checkbox"/> F328310-15-PRO | 533 Boston Post<br>Road<br>\$330,900    | Herb Chambers 83<br>Boston Post Road LLC             | John M. Lynch, Esq.<br>ph. 1 (617) 348-4500     | Wayland       |              |
| <input type="checkbox"/> F320716-13-PRO | 59 Old Sudbury<br>Road<br>\$472,100     | West Beit Olam<br>Cemetery Corporation               | Sander A. Rikleen, Esq.<br>ph. 1 (617) 646-2000 | Wayland       |              |
| <input type="checkbox"/> F328268-15-PRO | 59 Old Sudbury<br>Road<br>\$656,300     | West Beit Olam<br>Cemetery Corporation               | Sander A. Rikleen, Esq.<br>ph. 1 (617) 646-2000 | Wayland       |              |
| <input type="checkbox"/> F328272-15-PRO | Andrew Avenue<br>\$4,196,600            | Wayland Town Center<br>LLC                           | Nicholas Orlov<br>ph. 1 (508) 647-4746          | Wayland       |              |
| <input type="checkbox"/> F320262-13-PRO | Personal Property<br>\$1,024,900        | Teleport<br>Communications<br>Group, Inc.            | Richard L. Jones, Esq.<br>ph. 1 (617) 338-2482  | Wayland       |              |
| <input type="checkbox"/> F323713-15-PRO | Personal Property<br>\$1,124,100        | Teleport<br>Communications<br>Group, Inc.            | Richard L. Jones, Esq.<br>ph. 1 (617) 338-2482  | Wayland       |              |
| <input type="checkbox"/> F320202-13-PRO | Personal Property<br>\$120,300          | AT&T Corp.   | Richard L. Jones, Esq.<br>ph. 1 (617) 338-2482  | Wayland       |              |
| <input type="checkbox"/> F323767-14-PRO | Personal Property<br>\$130,700          | AT&T Corporation                                     | Richard L. Jones, Esq.<br>ph. 1 (617) 338-2482  | Wayland       |              |
| <input type="checkbox"/> F301187-10-PRO | Personal Property<br>\$8,255,700        | Verizon New England<br>Inc.                          | William A. Hazel, Esq.<br>ph. 1 (617) 443-9800  | Wayland       |              |
| <input type="checkbox"/> F323595-15-PRO | Personal Property<br>\$847,900          | Level 3<br>Communications, LLC                       | William A. Hazel, Esq.<br>ph. 1 (617) 443-9800  | Wayland       |              |
| <input type="checkbox"/> F306776-11-PRO | Private Property<br>\$7,784,300         | Verizon New England,<br>INC.                         | William A. Hazel, Esq.<br>ph. 1 (617) 443-9800  | Wayland       |              |