# Board of Assessors Monday, March 23, 2015

In attendance: Chair S. Rufo, Vice Chair J. Brodie, D. Hill, M. Upton, Z. Ventress, Director E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant

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

#### Review of minutes from March 9, 2015

The board reviewed the minutes, abatements and exemptions individually.

D. Hill moved to accept the amended minutes of March 9, 2015. Z. Ventress seconded. Vote: unanimous.

Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a(3) to Discuss strategy with respect to Pending Appellate Tax Board Cases, and to Review and Consider for Approval and Potential Release the following Executive Session Minutes Relative to the Said Subjects: March 9, 2015

At 7:31pm, Chair S. Rufo moved that the BOA enter into executive session pursuant to Massachusetts General Law Chapter 30A, Section 21a(3) to discuss strategy with respect to Pending Appellate Tax Board Cases and to Review and Consider for Approval and Potential Release the Executive Session Minutes of March 9, 2015. D. Hill seconded.

Chair S. Rufo declared that a public discussion of strategy with respect to pending appellate tax board cases will have a detrimental effect on the Town.

Roll call vote: Z. Ventress- yes, M. Upton- yes, J. Brodie- yes, D. Hill- yes, S. Rufo- yes.

The Chair invited attendance by Director of Assessing E. Brideau, Assistant Assessor Denise Ellis and Administrative Assessor Jessica Marchant.

The Chair stated that the board will reconvene in open session in approximately 15 minutes for the purpose of returning to open session.

The board reconvened in open session at 7:44pm. While in executive session the board reviewed the executive session minutes of March 9, 2015. The minutes were approved, but were not released to the public at this time.

D. Ellis left the meeting at this time.

#### FY'15 Real Estate and Personal Property Abatements

Z. Ventress moved to approve by signature the 11 FY15 abatement applications that have been reviewed and meet the criteria. J. Brodie seconded. The board signed their approval.

The board denied six FY15 abatement applications that were reviewed, but did not meet the criteria.

Two members of the public joined the meeting at this time- E. Tohn and J. Harper.

#### Solar Project-Board discussion

The board discussed their thoughts on the solar project.

- J. Brodie recommended to the BOA that the solar project be assessed as personal property at full and fair value to receive as much in taxes as possible in the near future. D. Hill asked if the value used would be \$2,700,000. J. Brodie clarified that would be taxed on that value and the value would depreciate each year.
- J. Brodie moved that the BOA, through the director, notify the energy committee, the Board of Selectman and the finance committee that the current intent of the BOA is to assess this project at full and fair market value. D. Hill seconded. The board discussed their thoughts on the motion.
- Z. Ventress moved to amend the motion by adding 'in the absence of a PILOT agreement'. M. Upton seconded.

Vote in favor of the amended motion: Z. Ventress, M. Upton. S. Rufo and D. Hill abstained. The motion did not carry.

M. Upton wants the signing committees to understand that the assessing staff can handle processing either of the options presented. The board discussed J. Brodie's motion. Vote in favor of the original motion: S. Rufo, J. Brodie. Vote against: M. Upton, Z. Ventress and D. Hill. The motion did not carry.

### **Documents for BOA Signature**

**Month End Reports** 

February 2015

personal property abatements

\$23.91

February 2015

circuit breaker

\$4,903.00

#### **Warrants and Commitments**

Income and Expense Fines- 4<sup>th</sup> Quarter

\$4,575.00

#### **Tax Deferral Agreement**

The board approved one tax deferral by signature. The board approved one revised tax deferral by signature.

#### **Exemptions Applications**

D. Hill moved to approve 13 CPA exemptions that have been reviewed and meet the criteria. J. Brodie seconded. The board signed their approval. The board denied by signature one CPA application that didn't meet the criteria. The board approved eight statutory exemptions by signature.

#### **Circuit Breaker Applications**

J. Brodie moved to accept the director's recommendation and approve by signature the 24 circuit breaker applications that have been reviewed and meet the criteria. Z. Ventress seconded. The board signed their approval.

The board denied by signature one circuit breaker application that didn't meet the criteria.

Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any None

#### Thoughts and Concerns from BOA members

S. Rufo thanked M. Upton for her six years of service as a member of the BOA. The rest of the board thanked her as well.

#### **Public Comment**

None

#### Next meeting:

After town meeting.

#### Meeting Adjourned

M. Upton moved to adjourn at 8:50pm. D. Hill seconded. Vote unanimous.

Respectfully submitted, Jessica Marchant



# 41 COCHITUATE ROAD **WAYLAND MASSACHUSETTS 01778**

www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF Ellen M. Brideau, MAA Director of Assessing Denise Ellis, Assistant Assessor Jessica Marchant, Administrative Assessor Savitri Ramgoolam, Department Assistant

**BOARD OF ASSESSORS** Susan M. Rufo, Chair Jayson Brodie, Vice Chair Molly Upton Zachariah L. Ventress David Hill

#### **MEMO**

TO:

**BOARD OF ASSESSORS** 

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

**SUBJECT:** FY 15 REAL ESTATE ABATEMENTS

DATE:

3/23/2015

I met with Susan Rufo and Jayson Brodie to review FY 15 Real Estate Abatements. The following eleven (11) are recommend approval:

				FY 15 Adjusted
Мар	Lot	No.	Location	Value
14	12	103	GLEZEN LN	576,700
18	092A	24	SAGE HILL RD	872,800
24	76	20	LEE RD	477,400
24	82	3	SPRINGHILL RD	416,800
30	057F	6	DAIRY FARM LN	1,995,600
38	59	8	OLD FARM RD	592,600
36B	6	4	SHORE DR	281,200
36C	66	3	SHORE DR	290,000
42D	5	385	OLD CONN PATH	320,300
47A	62	90	DUDLEY RD	315,300
55	8	21	PEMBERTON RD	800,900

Jahren Water



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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR

TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2015 PERSONAL PROPERTY ABATEMENT

DUE IN THE MONTH OF FEBRUARY 2015

TYPE/REASON	QUANTITY	TOTAL	
PP ABATEMENT INTEREST	2	\$ 23.90 .01	

TOTAL \$ 23.91

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **TWENTY THREE DOLLARS AND NINETY ONE CENTS** 

BOARD OF ASSESSORS WAYLAND

Date: 3-23-2015

Japon Brake

Mary Upton

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR

TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2014 EXEMPTION

DUE IN THE MONTH OF FEBRUARY 2015

TYPE/REASON	QUANTITY	TOTAL
CIRCUIT BREAKER	5	\$4,903.00
TOTAL EXEMPTIONS	5	\$4,903.00

You are hereby notified that taxes were abated/<u>exempted</u>, as specified in the above schedule, to the aggregate amount of FOUR THOUSAND NINE HUNDRED THREE DOLLARS AND ZERO CENTS.

BOARD OF ASSESSORS WAYLAND

Date: 3-23-2015

#### I&E FINES ASSESSORS WARRANT TO COLLECTOR

#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: John Senchyshyn acting Collector of Taxes, for Wayland, in the County of SOUTH MIDDLESEX,

#### **GREETINGS:**

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on *INCOME AND EXPENSE* as therein set forth, with interest, the sum total of such list being *FOUR THOUSAND FIVE HUNDRED*SEVENTY FIVE DOLLARS and ZERO CENTS (\$4,575.00), which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on REAL ESTATE situated in WAYLAND for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **John Senchyshyn acting**, Treasurer of **WAYLAND**, or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 23 day of 2015.

Mary R. Upton

Board of Assessors of Wayland

This Form Approved by Commission of Revenue

#### **FISCAL YEAR 2015**

#### NOTICE OF COMMITMENT 2015 - I & E Fines

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

To: Town Accountant/Finance Director

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

TAX	AMOUNT OF COMMITMENT				
PERSONAL PROPERTY TAX	\$				
REAL ESTATE TAX	\$				
COMMUNITY PRESERVATION ACT TAX	\$				
ALL SPECIAL ASSESSMENTS					
I& E Fines	\$ 4,575.00				
PERSONAL PROPERTY	. \$ 0.00				

Board of Assessors

Wayland

Levelini & Julia

Date: March 23, 3015



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#### **MEMO**

TO:

**BOARD OF ASSESSORS** 

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

**SUBJECT: CPA EXEMPTIONS** 

DATE:

3/23/2015

I have reviewed the following thirteen (13)-Community Preservation Surcharge exemptions and recommend approval.

	PAR ID	LAST	FIRST	NO	ADDRESS
-	46D-013	BROWN	GERALDINE	189	WEST PLAIN STREET
	51B-018	MACDONALD	CATHERINE	<b>9</b>	MELVILLE PL
	07-028	KIELY	MARY L	<b>11</b>	SHERMAN BRIDGE RD
	45-038C	MILLER	EDNA	6	LAKESPUR
	45-048	WINER	BERTRAM	<b>21</b>	STEEPLETREE
	51A-004	TUFTS	HELEN	√70	WEST PLAIN STREET
	03-029	MORRISSEY	JAMES J JR.	<b>√24</b>	GROVE ST
	51C-004	PINKUL	JOHN	<b>2</b> 3	DAMON ST
	48-175	ENGLISH	MARCIA	90	SCHOOL ST
	38-084	HAMMERTON	NANCY	V 39	ROLLING LN
	42B-032	LAVERS	DIANE	41	STONEBRIDGE RD
	19-061	LOCKE	MARIA	√21	ADAMS LN
	43C-017	VINCIULLA	ELLEN P.	17	ALGONQUIN PATH
					14

Jayon R. Opton Jayon R. Opton Jalual San Gabo Jadual San 30,5



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#### **MEMO**

TO:

**BOARD OF ASSESSORS** 

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

**SUBJECT: EXEMPTIONS** 

DATE:

3/23/2015

I have reviewed the following eight (8) statutory exemptions and recommend approval:

PID	CLS	NAME	FIRST	NO	ADDRESS
47B-021	22	KUTASZ	CHARLOTTE	278	MAIN ST
10-023	22	SULMONETTI	PHYLLIS	32	MOORE ROAD
45-048	37	WINER	MIRIAM	21	STEEPLETREE
19-061	17D	LOCKE	MARIA	21	ADAMS LN
43C-017	17D	VINCIULLA	ELLEN	17	<b>ALGONQUIN PATH</b>
04-076A	41C	CAIN	LUCILLE M.	27	<b>OXBOW ROAD</b>
42B-032	41C	LAVERS	DIANA	41	STONEBRIDGE
51A-004	41C	TUFTS	HELEN	70	WEST PLAIN ST

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#### **MEMO**

TO:

**BOARD OF ASSESSORS** 

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

**SUBJECT: CIRCUIT BREAKER APPLICATIONS** 

DATE:

3/23/2015

I have reviewed the following twenty four (24) Circuit Breaker Applications and recommend approval.

LAST NAME BACHE	FIRST JOANNE	NUMBER 22	ADDRESS HILL ST
BANCROFT	HORACE	5	COTTAGE RD
CAIN	LUCILLE	27	OXBOW RD
CHOUINARD	JOANNE D	38	DEAN RD
COLELLA	STEPHEN	3	TALLY HO LN
DICSARE	PAULINE	35	DEAN RD
ENGLISH	MARCIA	90	SCHOOL ST
HAMMERTON	NANCY ANN	39	ROLLING LN
HATCH	MARILYN A	33	AMEY ROAD
KENNEDY	FRANCIS	84	OLD SUDBURY RD
KIELY	MARY	11	SHERMAN BRIDGE RD
KUTASZ	CHARLOTTE	278	MAIN ST
LAVERS	DIANA	41	STONEBRIDGE RD
MACDONALD	MARIAN	9	MELVILLE PL
MILLER	EDNA	6	LAKESPUR
PATTERSON	ELIZABETH	116	WEST PLAIN ST
PLACE	HERBERT	396	OLD CONNPATH
SCHNEPEL	MAYBELLE	28	SUNSET RD
SCIACCA	THOMAS	31	ROLLING LN
STANNEY	MARJORIE	18	AQUEDUCT RD /
SULLIVAN	STEPHEN	8	ASTRA /
TUFTS	HELEN	70	W. PLAIN ST
VINCIULLA	ELLEN	17	ALGONQUIN PATH
WEBSTER	BARBARA	7	ESSEX ST