

**Board of Assessors**  
**Monday, May 4, 2015**

In Attendance: S. Rufo- Chair, J. Brodie, D. Hill, C. Kane (joined @ 7:30pm)  
Director E. Brideau  
Public: J. Harper, Energy Committee

S. Rufo called the meeting to order at 7:20 pm

**Review of minutes from March 23, 2015**

D. Hill moved to approve the minutes of March 23<sup>rd</sup> as amended, J. Brodie 2<sup>nd</sup> – unanimous vote

S. Rufo requested that remaining agenda items be taken out of order until Board members arrived.

**Documents for BOA Signature**

**Month End Reports**

March 2015	Real Estate Abatement- corrected	\$45,671.93
March 2015	Exemption- corrected	\$60,571.97
April 2015	Real Estate Abatement	\$9,653.07
April 2015	Exemption	\$38,798.37
April 2015	Excise Abatement	\$11,336.88

At 7:30 pm, C. Kane joined the meeting and signed BOA Month End Reports

**Review of minutes from April 21, 2015**

D. Hill moved to approve the minutes of March 23<sup>rd</sup>, C. Kane 2<sup>nd</sup> – Vote: D. Hill and C. Kane approved, J. Brodie and S. Rufo abstained due to not in attendance at April 21<sup>st</sup> meeting.

**Election of Chair and Vice Chair positions for Board of Assessors**

S. Rufo explained that although the vote for Chair and Vice Chair occurred at the meeting on 4/21. Roberts Rules outline that the person nominated should accept the nomination. Therefore, because both S. Rufo and J. Brodie did not attend the meeting she would like it revisited.

C. Kane moved to nominate S. Rufo as Chair, D. Hill seconded. S. Rufo asked Board if there any additional nominees, seeing none S. Rufo accepted the nomination. Board vote was unanimous.

C. Kane moved to nominate J. Brodie as Vice Chair, D. Hill seconded. S. Rufo asked Board if there any additional nominees. J. Brodie accepted the nomination. Board vote was unanimous.

**Solar Project**

Board of Assessors review of DLS Bulletin dated April 2015 titled FY2016 Budget Issues and Other Related Matters page 3 section titled Energy Pilots (see attached)

Discussion ensued regarding pros and cons of Pilot versus taxation at full value. The Board directed E. Brideau to contact the DOR for better guidance and report at the next meeting.

J. Harper advised that it makes no difference to Ameresco on how the Town treats taxing the project. Additional, J. Harper advised that the project was not being held up waiting for a decision on a Pilot.

**FY'15 Real Estate Abatements- Final Recap of Abatement activity –see attached**

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2015 RE ABATEMENT - CORRECTED  
DUE IN THE MONTH OF MARCH 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
RE ABATEMENT	34	\$ 45,000.47
CPA		\$ 671.46
	TOTAL	\$ 45,671.93

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **FORTY FIVE THOUSAND SIX HUNDRED SEVENTY ONE DOLLARS AND NINETY THREE CENTS.**

\_\_\_\_\_  
*James M. Quirk*  
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*David M. Bell*  
 \_\_\_\_\_  
*James Brodie*  
 \_\_\_\_\_  
*Cheryl Kane*

BOARD OF ASSESSORS  
WAYLAND

Date: May 4, 2015

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

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: **LEVY OF FISCAL 2015 EXEMPTION - CORRECTED**  
DUE IN THE MONTH OF MARCH 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	13	\$ 8,625.00
CPA		\$ 129.39
CPA	26	\$ 2,426.34
CB	50	\$49,391.24
<b>TOTAL EXEMPTIONS</b>	<b>89</b>	<b>\$60,571.97</b>

You are hereby notified that taxes were abated/exempted, as specified in the above schedule, to the aggregate amount of **SIXTY THOUSAND FIVE HUNDRED SEVENTY ONE DOLLARS AND NINETY SEVEN CENTS.**

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*Susan M. Quigley*  
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*David M. Hill*  
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*Jacques Bredie*  
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*Cheryl Kane*  
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BOARD OF ASSESSORS  
WAYLAND

Date: May 7, 2015

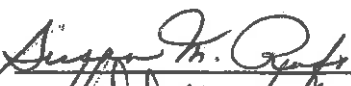

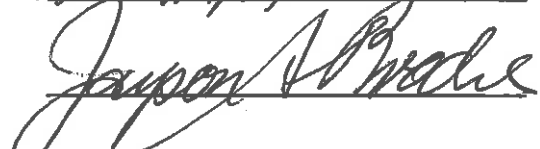

**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2015 RE ABATEMENT  
DUE IN THE MONTH OF APRIL 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
RE ABATEMENT	16	\$ 9,551.76
CPA		\$ 101.31
	TOTAL	\$ 9,653.07

You are hereby notified that taxes were **abated**, as specified in the above schedule, to the aggregate amount **NINE THOUSAND SIX HUNDRED FIFTY THREE DOLLARS AND SEVEN CENTS.**

BOARD OF ASSESSORS  
WAYLAND

Date: May 4, 2015

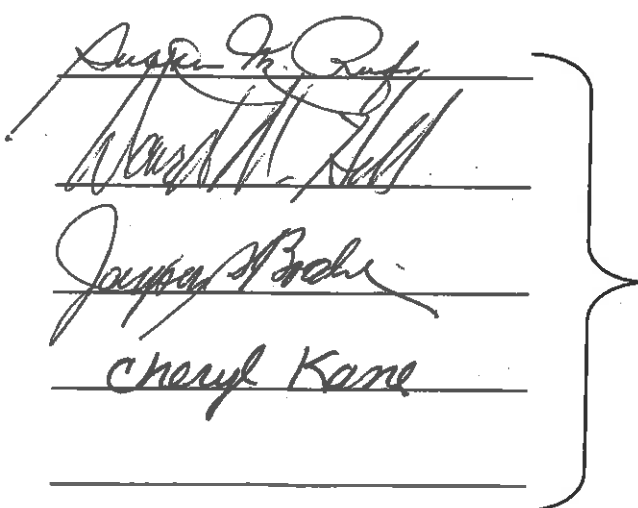
**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

RE: LEVY OF FISCAL 2015 EXEMPTION  
DUE IN THE MONTH OF APRIL 2015

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
ELDERLY EXEMPTIONS	1	\$ 1,000.00
CPA		\$ 15.00
CPA	8	\$ 742.05
CB	37	\$37,041.32
<b>TOTAL EXEMPTIONS</b>	<b>46</b>	<b>\$38,798.37</b>

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


  
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BOARD OF ASSESSORS  
WAYLAND

Date: May 4, 2015

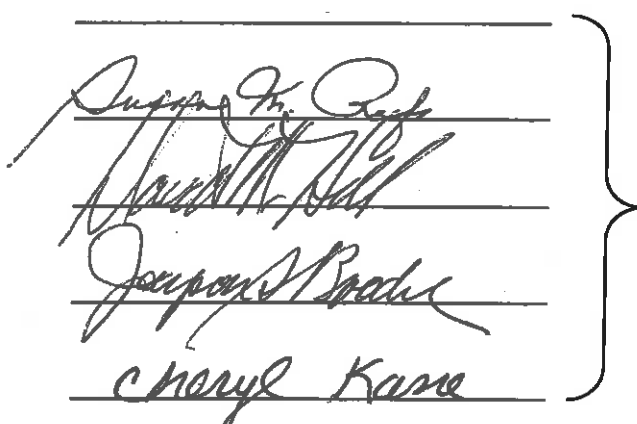
**COMMONWEALTH OF MASSACHUSETTS  
TOWN OF WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR  
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2015)	75	\$8,949.11
60A (2014)	8	\$2,387.77
TOTAL	61	\$11,336.88

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of ELEVEN THOUSAND THREE HUNDRED THIRTY SIX DOLLARS AND EIGHTY EIGHT CENTS.



BOARD OF ASSESSORS  
WAYLAND

Date: May 4, 2015

### **Suggestions Please**

The Division of Local Services is beginning a Gateway modernization project starting with tax rate related forms. The forms are currently being updated, enhanced and improved. We are looking for your suggestions to make Gateway more user-friendly. Please E-mail your suggestions as to how to improve tax rate forms by June 1<sup>st</sup> to Jared Curtis ([curtisi@dor.state.ma.us](mailto:curtisi@dor.state.ma.us)) or Maura O'Neil ([oneilma@dor.state.ma.us](mailto:oneilma@dor.state.ma.us)) of our Bureau of Accounts staff.

### **Expenditure of Federal Funds Threshold**

The FY2016 threshold under the Federal Single Audit Act of 1984 as amended requires that there be a financial audit or, if properly petitioned to the appropriate federal oversight or cognizant agency, a specific program audit, if \$750,000 or more in federal funds are expended during any one fiscal year. The level has increased from \$500,000.

*Continued reminders from last year's letter that may be modified with respect to fiscal year reference*

### **Energy PILOTs**

Communities receiving "payment in lieu of taxes" (PILOTs) under the provisions of G.L. c. 59, § 38H(b) must follow the requirements spelled out in IGR 98-403 for tax agreements regarding power plants of generation and wholesale generation companies, which include solar generation facilities that provide electricity to the grid. Note Part I. C. which indicates that:

*Agreements should fix values or formulas for determining values (rather than fixing tax payments). These values should be representative of the future full and fair cash values of the plant for the term of the agreement and **payments resulting from them will be treated as property taxes for Proposition 2½ and tax classification purposes. The payments are subject to the municipality's levy limit, and the values will be used to calculate its levy ceiling and minimum residential factor. (Emphasis added.)***

Communities are not allowed to place a negotiated dollar amount as part of PILOT estimated receipts on page 3 of the Tax Rate Recapitulation form. The negotiated payments must be translated into assessed value and applied as indicated in the Guideline.

For more detailed information on the matter, please contact the Bureau of Local Assessment.

# Assessing Department

## Office Activity Report – 1/1/15 to 5/4/15

### Cyclical Property Inspections FY 16 - FY 21

	Single Family	Condo	Commercial
FY 16	1015		
FY 17	1015		
FY 18		300	65
FY 19	1015		
FY 20	1015		
FY 21		300	65

- ❖ 1<sup>st</sup> batch of postcards sent 4/7 – 54 parcels
- ❖ 2<sup>nd</sup> batch 138 parcels mailed 4/28
- ❖ All visits count toward annual inspection goals (i.e., Building Permits, Sales, and Abatement inspections)
- ❖ J. Marchant began field work on 4/16 – completed initial 54 parcels and is receiving calls for follow up inspections.

### FY 15 Real Estate Abatements

- ❖ 89 abatement applications received by extended 2/3 deadline
- ❖ All applications have been processed
- ❖ 25 applications denied, 64 granted.
- ❖ FY 15 was a certification year with full field review. Field review impacted the increase of granted abatements due to any parcel not inspected during full list and measure was considered in superior condition.
- ❖ 30 of the 64 granted abatements where a direct result of this policy
- ❖ 14 of the 64 granted abatements where vacant land parcels

### 2014 Sales

- ❖ The first review of the sales file indicates 159 arm's length transactions (see attached)
- ❖ Letters have been sent to all 2014 sales that did not receive an inspection at time of sale
- ❖ D. Ellis has completed property visits which began on 4/6
- ❖ To date all properties have been visited with 89 full inspections and 14 scheduled appointments.
- ❖ A second mailing will go out notifying owners that we have made several attempts and informing them of the importance of a full inspection.

### Building Permit

- ❖ The department has 225 +/- open Building Permits
- ❖ Postcards are being printed and will be mailed later this month
- ❖ Building Permit activity is gathered up to the assessment date of June 30<sup>th</sup>

### Excise Abatement Applications

- ❖ 174 applications received
  - 124 processed
  - 20 in process
  - 30 returned due to incomplete application



## Exemption and Circuit Breaker Applications

- ❖ 230 applications granted
  - 58 Statutory Exemptions
  - 83 CPA Exemptions
  - 89 Circuit Breaker
- ❖ 9 applications denied
  - 3 Statutory Exemptions
  - 3 CPA Exemptions
  - 3 Circuit Breaker Match

## FY 2016 Interim

- ❖ RRC has completed data collection of Personal Property
- ❖ RRC will complete data entry and provide Wayland with final values by the end of June
- ❖ Vision has been contracted to assist department with Commercial valuation
- ❖ I&E's have been mailed to all Commercial property owners with a deadline date of 5/22
- ❖ To date with have received 56 of the 97 I&E's mailed
- ❖ Upon completion of the Sales Inspections and Data Entry of the Building Permits statistical analysis will begin for the Residential valuation

## Staff Activity

- ❖ Staff attended ALICE Training at Town Building
- ❖ J. Marchant attended USPAP training
- ❖ E. Brideau and D. Ellis attended a MAAO Spring Meeting
  - The MAAO Spring meeting covered a presentation on from the DOR regarding the release of DOR Macros to assist communities with viewing the data in the same format as the DOR.
- ❖ E. Brideau and D. Ellis attended a one day IAAO Forum on the Valuation of Contaminated Property



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

**OFFICE STAFF**

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

**BOARD OF ASSESSORS**

Susan M. Rufo, Chair  
 Jayson Brodie, Vice Chair  
 Zachariah L. Ventress  
 David Hill  
 Cheryl Kane

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*  
**SUBJECT:** CPA EXEMPTIONS  
**DATE:** 5/4/2015

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I have reviewed the following two (2) Community Preservation Act (CPA) Exemptions and recommend approval.

CPA Exemptions:

Map/Lot	Last Name	First Name	No.	Street
48/057	Fabrikant	Yevsey	24	Alden Rd
46D/085	Richards	Joseph	150	West Plain St

*Susan M. Rufo* 5/4/2015  
*David M. Hill*  
*Jayson Brodie*  
*Cheryl Kane*



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**BOARD OF ASSESSORS**  
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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*  
**SUBJECT:** CIRCUIT BREAKER MATCH  
**DATE:** 5/4/2015

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I have reviewed the following six (6) Circuit Breaker Match (CB) applications and recommend approval.

CB Match:

Map/Lot	Last Name	First Name	No.	Street
32-005	Caristo	Janet	174	Pelham Island Rd
52-129	Crocker	Hilary	20	Dean Rd
42D-074	Judge	Joseph	28	Sycamore Rd
43A-060	Kuo	Theresa	2	Juniper Ln
50-011	McMullen	Patricia	60	Fuller Rd
46B-034	Ormonde	Henry	213	West Plain St

*Susan M. Rufo* 5/4/2015  
*David Hill*  
*Jayson Brodie*  
*Cheryl Kane*