

BOARD OF ASSESSORS  
Monday, June 15<sup>th</sup>, 2015

**Attendees:** S. Rufo, chair, J. Brodie, D. Hill, C. Kane, Z. Ventress, Director E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant  
Public- John Harper

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

**Review of minutes from May 4<sup>th</sup>, & June 1<sup>st</sup>, 2015**

**May 4**

D. Hill made two suggestions for changes. The minutes were found to be the incorrect version for board review. May 4<sup>th</sup> minutes were deferred.

**June 1**

**D. Hill moved to accept the June 1<sup>st</sup> minutes as presented. C. Kane seconded. Vote: Unanimous in favor**

**Full List and Measure Capital Account- Board action on fund balance**

There is \$23,963 left in the account. To get a Proof of Concept quote from 3Ddata it will cost \$320. Director Brideau suggested deferring that project until the next fiscal year. She would prefer to release the money rather than hold it up. The board discussed when and how to do the project. The board preferred to get the proof of concept done now.

**J. Brodie moved to authorize the director to contract with 3Ddata for no more than \$350.00 to acquire a proof of concept on their measuring system. Z. Ventress seconded. Vote: Unanimous in favor**

**D. Hill moved to release the balance of the funds (\$23,613.10). Z. Ventress seconded. Vote: Unanimous in favor.**

**Solar Project- Board review of Memo to Board of Selectmen**

At the previous meeting, the board requested a memo be drafted to the BOS. The memo had been drafted and was handed out to the board members for review. After the board review, **J. Brodie moved to accept the memo and that it be sent to the BOS. C. Kane seconded. Vote: Unanimous in favor**

John Harper (public) left the meeting at this time.

**FY '16 Interim- Director to present first review of 2014 Sales**

Director Brideau updated the board on the process so far. Letters went out when properties were sold, and if we didn't get inside with the water department, another attempt was made by Denise. The board reviewed the information packet handed out. There are 116 sales that currently qualify as 2014 sales that can be used for data. This number can change as some become disqualified. Director Brideau reviewed the information in the attached packet with the board. J. Brodie asked what the next steps are. Director Brideau said they will start looking for trends and create uniformity. A separate packet was handed out with information about the condo sales. There are currently 36 qualifying condo sales.

Building permit inspections need to get done next. Around the third week of July the board will get the data back from the staff so they can review it. Then Mike Torelo is available to come in.

**Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a (3) to review and consider for approval and potential release the following Executive Session Minutes relative to the discuss strategy with respect to Pending Appellate Tax Board Cases: June 1<sup>st</sup>, 2015**

At 7:57pm, S. Rufo moved that the BOA enter into executive session pursuant to Massachusetts General Law Chapter 30A, Section 21a(3) to Review and Consider for Approval and Potential Release the Executive Session Minutes of June 1, 2015.

J. Brodie seconded.

The chair declared that a public discussion of pending appellate tax board case minutes will have a detrimental effect on the Town.

Roll Call Vote: S. Rufo-yes, Z. Ventress- yes, C. Kane- yes, J. Brodie- yes, D. Hill- yes.

The chair invited attendance by Director E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant. The board will reconvene in approximately ten minutes for the purpose of returning to open session.

The board reconvened in open session at 8:02pm. While in executive session, the board reviewed the executive session minutes of June 1, 2015. The minutes were approved, but were not released to the public at this time.

### **Correspondence**

Two ATB cases are docketed. Both are for TeleCom for FY'16.

There was an email from 46 Cedar Crest Rd Wayland. Since that property is a pending appeal at the ATB, the board suggested the email be forwarded to Town Counsel for response.

### **Documents for BOA Signature**

#### **Warrants**

FY'15 Real Estate 4 <sup>th</sup> Quarter- Corrected	\$15,607,754.60
FY'15 CPA 4 <sup>th</sup> Quarter- Corrected	\$202,671.05
FY'16 1 <sup>st</sup> Quarter Personal Property	\$193,001.93
FY'16 1 <sup>st</sup> Quarter Real Estate preliminary	\$15,161,156.90
FY'16 1 <sup>st</sup> Quarter CPA	\$190,391.99

#### **Commitments**

FY'16 1 <sup>st</sup> Quarter Personal Property	\$193,001.93
FY'16 1 <sup>st</sup> Quarter Real Estate preliminary	\$15,161,156.90
FY'16 1 <sup>st</sup> Quarter CPA	\$190,391.99
FY'15 Real Estate- corrected	\$15,607,754.60
FY'15 CPA 4 <sup>th</sup> Quarter- corrected	\$202,671.05

### **Circuit Breaker Applications**

Director Brideau recommended four Circuit Breaker applications for approval that have been reviewed and meet the criteria. **J. Brodie moved to accept the Director's recommendation and approve by signature the four circuit breaker applications. D. Hill seconded. The board signed their approval.**

Director Brideau recommended one Circuit Breaker application for denial because the applicant does not appear to be a Wayland resident. The board signed their denial.

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

S. Rufo mentioned there has been discussion regarding bedroom counts. The assessor's records and the Board of Health records don't always correspond. Director Brideau met with the Director of the BOH. She puts deed restrictions on homes, but the restrictions are not being followed. She doesn't have the staff to enforce the deed restrictions. The board discussed how to move forward with this issue. The assessor's records are available to the BOH. If the town wants to take it on, the Board of Health Director can begin to enforce that the owners update their septic systems into compliance.

### **Thoughts and Concerns from BOA members**

D. Hill wondered if Town Counsel can give them guidance on this bedroom topic. He also wondered if the assessing staff should be reporting this info to anyone when we find it during inspection.

J. Brodie stated that if there is a deviation between the records of the two departments, the BOH has more invested in this issue. They can come ask for the assessing records and make copies to start their own file. The BOH should take the lead on that.

Director Brideau clarified that the assessors usually don't know of a deed restriction until an abatement is being filed.

Z. Ventress asked if that should that be part of the process. Should the assessors get a list of the deed restrictions regularly? J. Brodie suggested that can be a job for a senior work off or veteran work off employee.

D. Hill asked if there are other types of deed restrictions. He also suggested asking Town Counsel who has the authority to enforce these restrictions.

Director Brideau asked when we see a finished basement or similar, but no building permit, should we be reporting to someone? Currently, we don't. We do report safety issues.

**D. Hill moved to have Director Brideau contact Town Counsel to determine where the responsibility lies with monitoring and enforcement of deed restrictions and if the assessors find discrepancies, should they report them to anyone? C. Kane seconded. Vote: Unanimous in favor**

**Public Comment**

None

**Next Meeting**

Director Brideau asked the board members to send her their July vacation schedules. The next meeting will probably be July 20<sup>th</sup> or 27<sup>th</sup>.

**Meeting Adjourned**

**D. Hill moved to adjourn at 8:44pm. J. Brodie seconded. Vote: Unanimous in favor**

Respectfully submitted,  
Jessica Marchant



**Town of Wayland**  
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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 SELECTMEN  
**FROM:** BOARD OF ASSESSORS  
**SUBJECT:** SOLAR PILOT – 2015 ANNUAL TOWN MEETING WARRANT ARTICLE 14  
**CC:** NAN BALMER, TOWN ADMINISTRATOR  
**DATE:** 6/15/2015

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Article 14, of the 2015 Annual Town Meeting, required "consideration by the Board of Assessors of a structured tax agreement will be subject to approval of this article."

The Board of Assessors has completed their review of issues related to a structured tax agreement as required Article 14 of the 2015 Annual Town Meeting. The review included meeting with members of the Energy Committee and reviewing their information. Reviewing various Informational Guidance Releases (IGR's) and Bulleting from the Department of Revenue (DOR), reviewing the Net Metering Task Force final report to the State Legislature dated April 2015, discussions with DOR's Division of Local Services, and gathering information from numerous peer communities, which included, Concord, Lowell, Sudbury, Melrose, Leominster and Natick who have engaged solar technology in their cities or towns.

The Board of Assessors was guided by the compelling reasons listed below in considering their recommendation.

The Board of Assessors is charged by the statutes of MA General Laws to treat all residents and taxpayers equally and fairly under the law. Towns may only assess, abate, exempt and collect taxes expressly authorized by state law.

Taxing the Solar Project at full and fair cash value is in the spirit and guidance received from the Department of Revenue.

Taxing the property at any other method except full and fair cash value is inconsistent to the practices of the Assessing Department. Department of Revenue guidelines require that all property be taxed based on value. Any other method requires the department to back into a value for page one of the annual tax recap.

Department of Revenue has strong oversight over assessing practices and a pilot may jeopardize the timely certification of the town's tax rate.

The taxing of the Solar Project is a pass through to the Town from Ameresco. It has been conveyed to the Board of Assessors that it makes no difference to Ameresco on how the project is taxed.

For all the reasons identified above plus the opportunity to maximize new growth, the Board of Assessors unanimously voted to advise the Board of Selectmen that their recommendation is that the Solar Project be assessed as personal property at full and fair cash value.

**Summary by Land Use**  
**WAYLAND, MA**

06/15/2015

2014 Seear Single Family

Starting point -  
 Prelim. review

Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101 SINGLE FAMILY	116	791,680	710,230	0.91	689,000	599,000	0.91	0.06	7.29%	0.90

**Parcel Detail by Land Use  
WAYLAND, MA**

06/15/2015

Intrnl ID	Land Use Code	MBLU	Location	Land Nbrhd	Use Code	Eff Area	Eff Age	Eff Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp	
8520	101	SINGLE FAMIL 55//019//	5 STANTON ST	1010	1010	1,554	134	30	9/19/2014	575,000	372,100	0.65	1.55	0.26
8430	101	SINGLE FAMIL 53//010//	11 VALLEY VIEW RD	1010	1010	1,680	64	21	7/31/2014	510,000	371,100	0.73	1.37	0.18
7100	101	SINGLE FAMIL 46D//097//	9 PARKRIDGE RD	1010	1010	3,579	0	0	6/27/2014	902,812	670,600	0.74	1.35	0.17
6379	101	SINGLE FAMIL 43C//009//	20 PARK LN	1010	1010	1,648	89	5	6/25/2014	649,000	488,200	0.75	1.33	0.16
8326	101	SINGLE FAMIL 52//125//	10 DEAN RD	1010	1010	1,999	59	21	6/18/2014	689,000	522,000	0.76	1.32	0.15
6376	101	SINGLE FAMIL 43C//005//	12 PARK LN	1010	1010	2,911	86	15	8/1/2014	705,000	549,600	0.78	1.28	0.13
6240	101	SINGLE FAMIL 42D//130//	21 WOODLAND RD	1010	1010	1,017	84	30	9/5/2014	337,500	265,600	0.79	1.27	0.12
3465	101	SINGLE FAMIL 02//014//	76 OXBOW RD	1010	1010	4,756	0	0	10/3/2014	1,250,000	986,100	0.79	1.27	0.12
8115	101	SINGLE FAMIL 51C//073//	14 GRACE RD	1010	1010	2,319	59	30	5/21/2014	531,000	419,800	0.79	1.26	0.12
4188	101	SINGLE FAMIL 15//002//	141 CONCORD RD	1010	1010	2,418	64	21	6/20/2014	625,000	494,200	0.79	1.26	0.12
7506	101	SINGLE FAMIL 48//015//	46 BARNLEY HILL RD	1010	1010	2,565	51	8	6/30/2014	870,000	693,000	0.80	1.26	0.11
100080	101	SINGLE FAMIL 19//081E//	21 HIDDEN SPRINGS LN	1010	1010	6,677	0	0	12/1/2014	2,476,500	1,973,700	0.80	1.25	0.11
3926	101	SINGLE FAMIL 10//058//	11 SPRUCE TREE LN	1010	1010	3,641	47	16	7/18/2014	885,000	707,500	0.80	1.25	0.11
7582	101	SINGLE FAMIL 48//089//	40 LOKER ST	1010	1010	2,645	53	8	3/21/2014	725,000	583,900	0.81	1.24	0.10
3447	101	SINGLE FAMIL 01//047E//	1 KELLEY LANE	1010	1010	4,059	20	14	6/3/2014	1,141,000	921,700	0.81	1.24	0.10
4301	101	SINGLE FAMIL 16//034//	8 HIGHLAND CIR	1010	1010	3,749	51	18	7/2/2014	1,120,000	905,900	0.81	1.24	0.10
4294	101	SINGLE FAMIL 16//027//	108 DRAPER RD	1010	1010	3,634	52	18	12/17/2014	1,000,000	811,400	0.81	1.23	0.10
5835	101	SINGLE FAMIL 39//004//	36 WOODRIDGE RD	1010	1010	4,312	54	18	6/16/2014	1,095,000	902,800	0.82	1.21	0.09
6957	101	SINGLE FAMIL 46B//046//	3 CHESTNUT RD	1010	1010	2,513	0	0	12/16/2014	610,000	504,000	0.83	1.21	0.08
4615	101	SINGLE FAMIL 20//016//	1 WILDWOOD RD	1010	1010	6,970	0	0	11/14/2014	2,150,000	1,785,400	0.83	1.20	0.08
3647	101	SINGLE FAMIL 04//083//	317 CONCORD RD	1010	1010	1,904	54	25	6/27/2014	560,000	465,100	0.83	1.20	0.08
4619	101	SINGLE FAMIL 20//019//	18 AUDUBON RD	1010	1010	7,831	42	5	6/12/2014	2,796,400	2,326,900	0.83	1.20	0.08
4051	101	SINGLE FAMIL 11//096//	145 CONCORD RD	1010	1010	3,259	61	10	7/18/2014	672,000	559,300	0.83	1.20	0.08
6924	101	SINGLE FAMIL 46B//013//	11 SIMPSON RD	1010	1010	2,985	57	18	11/21/2014	709,475	593,300	0.84	1.20	0.07
4791	101	SINGLE FAMIL 24//019A//	201 BOSTON POST RD	1010	1010	3,562	0	0	9/17/2014	799,900	670,000	0.84	1.19	0.07
3652	101	SINGLE FAMIL 04//088//	12 WALTHAM RD	1010	1010	2,688	46	22	8/28/2014	667,000	558,800	0.84	1.19	0.07
7164	101	SINGLE FAMIL 47A//020//	17 CREST RD	1010	1010	970	94	15	6/19/2014	285,000	239,200	0.84	1.19	0.07
7106	101	SINGLE FAMIL 46D//102//	7 RIDGEFIELD RD	1010	1010	2,313	46	16	8/28/2014	585,000	491,900	0.84	1.19	0.07
4146	101	SINGLE FAMIL 14//045//	70 GLEZEN LN	1010	1010	3,255	37	15	7/31/2014	972,000	819,500	0.84	1.19	0.07
5288	101	SINGLE FAMIL 30//050//	17 PINEBROOK RD	1010	1010	1,932	89	40	8/19/2014	625,000	527,700	0.84	1.18	0.07

Parcel Detail by Land Use  
WAYLAND, MA

06/15/2015

Intrnl ID	Land Use Code	MBLU	Location	Land Nhbhd	Use Code	Eff Area	Age	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
7867	101	SINGLE FAMIL 51A//014//	7 PLEASANT ST	1010	1010	1,642	144	40	3/11/2014	385,000	325,300	0.84	1.18	0.07
7872	101	SINGLE FAMIL 51A//019//	16 PLEASANT ST	1010	1010	2,614	144	15	11/20/2014	725,000	613,000	0.85	1.18	0.06
4907	101	SINGLE FAMIL 24//130//	30 PLAIN RD	1010	1010	2,167	68	10	8/4/2014	735,000	622,900	0.85	1.18	0.06
8125	101	SINGLE FAMIL 51C//083//	10 GRACE RD	1010	1010	2,244	60	10	9/23/2014	560,000	474,900	0.85	1.18	0.06
6289	101	SINGLE FAMIL 43A//035//	25 GARDEN PATH	1010	1010	2,847	41	16	8/4/2014	668,000	572,700	0.86	1.17	0.05
6029	101	SINGLE FAMIL 42B//005//	4 PINE RIDGE RD	1010	1010	3,670	23	14	1/16/2014	728,000	626,100	0.86	1.16	0.05
8093	101	SINGLE FAMIL 51C//052//	15 SHAWMUT AVE EXT	1010	1010	2,208	94	5	4/26/2014	589,875	508,600	0.86	1.16	0.05
8890	101	SINGLE FAMIL 35//030J//	225 RICE RD	1010	1010	6,962	0	0	8/20/2014	2,350,000	2,027,300	0.86	1.16	0.05
6479	101	SINGLE FAMIL 43D//019//	18 PEQUOT RD	1010	1010	2,419	59	30	8/12/2014	592,000	514,400	0.87	1.15	0.04
3921	101	SINGLE FAMIL 10//053//	62 MOORE RD	1010	1010	2,539	49	25	8/20/2014	698,000	607,700	0.87	1.15	0.04
3864	101	SINGLE FAMIL 08//014//	79 LINCOLN RD	1010	1010	3,431	47	5	7/25/2014	1,300,000	1,139,500	0.88	1.14	0.03
5814	101	SINGLE FAMIL 38//163//	10 CAMERON RD	1010	1010	2,003	51	8	2/21/2014	695,000	610,800	0.88	1.14	0.03
3602	101	SINGLE FAMIL 04//055F//	36 YORK RD	1010	1010	5,002	19	7	6/16/2014	1,300,000	1,142,600	0.88	1.14	0.03
5267	101	SINGLE FAMIL 30//034//	10 BLOSSOM LN	1010	1010	3,872	21	12	9/30/2014	978,500	860,500	0.88	1.14	0.03
4507	101	SINGLE FAMIL 19//010//	8 LONGFELLOW RD	1010	1010	3,121	46	22	4/30/2014	737,000	648,800	0.88	1.14	0.03
5890	101	SINGLE FAMIL 39//046//	15 WOODRIDGE RD	1010	1010	4,911	35	5	6/11/2014	1,325,000	1,174,000	0.89	1.13	0.02
6504	101	SINGLE FAMIL 44//005//	6 BREWSTER RD	1010	1010	3,107	51	25	1/31/2014	745,000	662,500	0.89	1.12	0.02
3917	101	SINGLE FAMIL 10//049//	52 MOORE RD	1010	1010	2,645	57	8	11/5/2014	713,000	634,100	0.89	1.12	0.02
7476	101	SINGLE FAMIL 47D//053//	36 JOYCE RD	1010	1010	2,176	48	22	12/3/2014	589,000	524,800	0.89	1.12	0.02
7072	101	SINGLE FAMIL 46D//070//	163 WEST PLAIN ST	1010	1010	2,270	81	40	3/31/2014	465,000	415,700	0.89	1.12	0.02
4317	101	SINGLE FAMIL 16//050//	9 JERICHO LN	1010	1010	4,063	49	8	9/12/2014	1,040,000	931,000	0.90	1.12	0.01
4535	101	SINGLE FAMIL 19//032A//	41 CLAYPT HILL RD	1010	1010	6,399	20	5	10/14/2014	1,575,000	1,412,300	0.90	1.12	0.01
6111	101	SINGLE FAMIL 42C//010//	23 WALLACE RD	1010	1010	3,087	84	15	7/10/2014	630,000	565,600	0.90	1.11	0.01
4160	101	SINGLE FAMIL 14//050//	58 SEDGEMEADOW RD	1010	1010	2,510	54	8	7/17/2014	717,900	647,800	0.90	1.11	0.01
5391	101	SINGLE FAMIL 33//005//	163 COCHITUATE RD	1010	1010	1,678	58	18	6/19/2014	504,000	456,200	0.91	1.10	0.00
100062	101	SINGLE FAMIL 11//016A//	15 LEWIS PATH	1010	1010	6,200	8	7	11/20/2014	1,465,000	1,326,100	0.91	1.10	0.00
5481	101	SINGLE FAMIL 35//029//	131 BUCKSKIN DR	1010	1010	5,698	36	15	6/16/2014	1,360,000	1,231,800	0.91	1.10	0.00
4728	101	SINGLE FAMIL 23//077//	27 BOW RD	1010	1010	5,784	114	5	1/31/2014	1,460,000	1,330,700	0.91	1.10	0.00
4095	101	SINGLE FAMIL 12//041//	197 GLEZEN LN	1010	1010	5,696	59	10	11/14/2014	1,190,000	1,085,800	0.91	1.10	0.00
5610	101	SINGLE FAMIL 37//015//	30 OAK HILL RD	1010	1010	3,186	47	8	6/18/2014	700,000	641,900	0.92	1.09	0.01
8809	101	SINGLE FAMIL 14//029C//	5 PHEASANT RUN	1010	1010	5,933	14	12	1/27/2014	1,400,000	1,284,400	0.92	1.09	0.01

**Parcel Detail by Land Use  
WAYLAND, MA**

06/15/2015

Intrnl ID	Land Use Code	MBLU	Location	Land Nbrhd	Use Code	Eff Area	Eff Age	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
7716	101	SINGLE FAMIL 491//028//	22 CLUBHOUSE LN	1010	1010	2,559	51	18	6/30/2014	679,000	623,000	0.92	1.09	0.01
7444	101	SINGLE FAMIL 47D//022//	15 DORAN RD	1010	1010	1,716	37	15	7/15/2014	465,000	426,700	0.92	1.09	0.01
6627	101	SINGLE FAMIL 44//123//	101 WOODRIDGE RD	1010	1010	1,570	59	55	4/10/2014	529,000	485,700	0.92	1.09	0.01
4132	101	SINGLE FAMIL 14//033//	65 GLEZEN LN	1010	1010	2,327	64	30	8/22/2014	535,000	492,000	0.92	1.09	0.01
6203	101	SINGLE FAMIL 42D//090//	14 EMERSON RD	1010	1010	1,570	60	30	10/15/2014	427,500	393,700	0.92	1.09	0.01
3674	101	SINGLE FAMIL 04//108//	283 CONCORD RD	1010	1010	1,858	85	40	8/28/2014	474,000	437,700	0.92	1.08	0.01
6480	101	SINGLE FAMIL 43D//020//	22 PEQUOT RD	1010	1010	2,380	60	10	8/18/2014	699,000	645,500	0.92	1.08	0.01
6058	101	SINGLE FAMIL 42B//035//	27 STONEBRIDGE RD	1010	1010	2,009	62	21	4/25/2014	504,000	467,100	0.93	1.08	0.02
6295	101	SINGLE FAMIL 43A//041//	52 PEQUOT RD	1010	1010	2,355	60	30	6/18/2014	556,000	517,700	0.93	1.07	0.02
4509	101	SINGLE FAMIL 19//012//	5 LONGFELLOW RD	1010	1010	2,897	46	22	5/1/2014	726,000	679,300	0.94	1.07	0.03
3715	101	SINGLE FAMIL 05//027//	132 LINCOLN RD	1010	1010	2,924	46	22	6/23/2014	705,000	659,900	0.94	1.07	0.03
3842	101	SINGLE FAMIL 07//058D//	229 CONCORD RD	1010	1010	3,832	20	14	1/17/2014	890,000	834,000	0.94	1.07	0.03
6969	101	SINGLE FAMIL 46B//058//	9 RICHARD RD	1010	1010	1,470	60	21	8/13/2014	425,000	398,500	0.94	1.07	0.03
7603	101	SINGLE FAMIL 48//100D//	15 LOKER ST	1010	1010	3,098	28	13	6/30/2014	835,000	784,100	0.94	1.06	0.03
8409	101	SINGLE FAMIL 52//209C//	17 CAULFIELD RD	1010	1010	3,384	20	14	5/29/2014	765,000	719,200	0.94	1.06	0.03
7903	101	SINGLE FAMIL 51A//048//	26 FULLER RD	1010	1010	1,858	66	30	1/30/2014	426,000	401,600	0.94	1.06	0.03
7490	101	SINGLE FAMIL 48//001//	129 SCHOOL ST	1010	1010	1,962	50	25	9/12/2014	610,000	575,200	0.94	1.06	0.03
100348	101	SINGLE FAMIL 25//090A//	4 FIELDS LN	1010	1010	5,330	0	0	7/22/2014	1,469,390	1,391,800	0.95	1.06	0.04
4404	101	SINGLE FAMIL 18//020//	24 GLEZEN LN	1010	1010	2,028	80	15	1/24/2014	625,000	592,000	0.95	1.06	0.04
7692	101	SINGLE FAMIL 49//005//	6 WAYLAND HILLS RD	1010	1010	2,604	52	25	7/23/2014	606,200	575,000	0.95	1.05	0.04
6236	101	SINGLE FAMIL 42D//126//	35 WOODLAND RD	1010	1010	1,373	74	25	3/31/2014	428,000	406,300	0.95	1.05	0.04
5696	101	SINGLE FAMIL 38//059//	8 OLD FARM RD	1010	1010	3,212	61	21	8/27/2014	624,240	592,600	0.95	1.05	0.04
5423	101	SINGLE FAMIL 34//029//	147 OLD CONNECTICUT P.	1010	1010	3,055	49	25	6/28/2014	731,525	696,500	0.95	1.05	0.04
3580	101	SINGLE FAMIL 04//039//	50 RED BARN RD	1010	1010	3,806	59	5	4/25/2014	856,000	816,100	0.95	1.05	0.04
6501	101	SINGLE FAMIL 44//002//	139 WOODRIDGE RD	1010	1010	2,114	55	25	5/22/2014	633,000	604,700	0.96	1.05	0.05
7250	101	SINGLE FAMIL 47B//017//	12 DUDLEY RD	1010	1010	1,104	99	15	5/29/2014	312,000	298,600	0.96	1.04	0.05
5637	101	SINGLE FAMIL 38//006//	181 COCHITUATE RD	1010	1010	2,613	73	25	9/12/2014	580,000	555,900	0.96	1.04	0.05
7041	101	SINGLE FAMIL 46D//039//	181 WEST PLAIN ST	1010	1010	1,079	84	30	8/28/2014	310,000	297,700	0.96	1.04	0.05
7959	101	SINGLE FAMIL 51B//009//	3 WILLOW LN	1010	1010	1,248	63	21	12/29/2014	350,000	337,600	0.96	1.04	0.05
100452	101	SINGLE FAMIL 47B//065A//	281 MAIN ST	1010	1010	3,815	0	0	6/13/2014	953,000	919,900	0.97	1.04	0.06
6028	101	SINGLE FAMIL 42B//004//	323 OLD CONNECTICUT P.	1010	1010	1,648	59	30	6/2/2014	405,000	391,500	0.97	1.03	0.06



**Parcel Detail by Land Use  
WAYLAND, MA**

06/15/2015

Intral ID	Land Use Code	MBLU	Location	Land Nbrhd	Use Code	Eff Area	Age	Eff Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
4553	101	SINGLE FAMIL 191/044//	18 ADAMS LN	1010	1010	3,351	53	8	7/16/2014	1,120,000	1,083,100	0.97	1.03	0.06
5520	101	SINGLE FAMIL 36C//006//	10 MEADOW VIEW RD	1010	1010	2,412	48	8	10/27/2014	589,000	571,500	0.97	1.03	0.06
5685	101	SINGLE FAMIL 38//049//	15 DAVELIN RD	1010	1010	2,384	62	30	1/30/2014	508,000	494,200	0.97	1.03	0.06
6148	101	SINGLE FAMIL 42D//032//	364 OLD CONNECTICUT P.	1010	1010	1,561	60	30	8/27/2014	415,000	403,900	0.97	1.03	0.06
4702	101	SINGLE FAMIL 23//051//	10 OLD SUDBURY RD	1010	1010	3,784	244	5	10/29/2014	940,000	915,000	0.97	1.03	0.06
4738	101	SINGLE FAMIL 23//086//	31 CONCORD RD	1010	1010	1,824	61	21	10/29/2014	510,000	502,900	0.99	1.01	0.08
5878	101	SINGLE FAMIL 39//041//	194 COCHITUATE RD	1010	1010	4,247	99	15	7/2/2014	795,000	784,700	0.99	1.01	0.08
7928	101	SINGLE FAMIL 51A//073//	73 WEST PLAIN ST	1010	1010	1,035	103	30	1/17/2014	250,000	248,800	1.00	1.00	0.09
4074	101	SINGLE FAMIL 12//024//	214 GLEZEN LN	1010	1010	2,214	55	25	3/31/2014	590,000	588,600	1.00	1.00	0.09
7064	101	SINGLE FAMIL 46D//062//	8 LODGE RD	1010	1010	974	94	30	12/11/2014	317,500	316,900	1.00	1.00	0.09
100158	101	SINGLE FAMIL 35//030M//	10 COVERED BRIDGE LN	1010	1010	5,282	0	0	11/18/2014	1,425,000	1,423,300	1.00	1.00	0.09
6598	101	SINGLE FAMIL 44//095//	84 WOODRIDGE RD	1010	1010	2,876	57	18	12/12/2014	689,000	689,000	1.00	1.00	0.09
5536	101	SINGLE FAMIL 36C//020//	20 OAK HILL RD	1010	1010	2,072	36	15	6/9/2014	506,000	506,800	1.00	1.00	0.09
3557	101	SINGLE FAMIL 04//018//	25 RED BARN RD	1010	1010	1,494	60	30	11/24/2014	422,000	428,000	1.01	0.99	0.10
5548	101	SINGLE FAMIL 36C//030//	36 RIVER VIEW CIR	1010	1010	1,728	74	35	1/30/2014	350,000	356,200	1.02	0.98	0.11
5299	101	SINGLE FAMIL 30//057B//	50 OLD CONNECTICUT PA	1010	1010	6,938	23	14	8/28/2014	1,300,000	1,359,600	1.05	0.96	0.14
3653	101	SINGLE FAMIL 04//089//	6 SUMMER LN	1010	1010	5,432	1	0	2/28/2014	1,310,000	1,376,900	1.05	0.95	0.14
3488	101	SINGLE FAMIL 03//012//	183 OXBOW RD	1010	1010	1,544	60	30	5/1/2014	431,875	454,100	1.05	0.95	0.14
5761	101	SINGLE FAMIL 38//118F//	1 NOLAN FARM RD	1010	1010	4,075	28	16	8/8/2014	770,000	810,800	1.05	0.95	0.14
3942	101	SINGLE FAMIL 11//003//	152 CONCORD RD	1010	1010	1,631	65	30	11/7/2014	390,500	411,800	1.05	0.95	0.14
5425	101	SINGLE FAMIL 34//030A//	10 SHAW DR	1010	1010	4,951	29	18	5/30/2014	856,250	904,800	1.06	0.95	0.15
6039	101	SINGLE FAMIL 42B//015//	22 STONEBRIDGE RD	1010	1010	2,654	62	21	3/7/2014	585,000	625,700	1.07	0.93	0.16
6619	101	SINGLE FAMIL 44//116//	12 RESERVOIR RD	1010	1010	3,425	48	16	9/12/2014	720,000	772,300	1.07	0.93	0.16
3897	101	SINGLE FAMIL 10//029//	55 SEDGEMEADOW RD	1010	1010	1,817	54	25	8/29/2014	472,000	540,600	1.15	0.87	0.24

**Summary by Sale Price Quartile  
WAYLAND, MA**

06/15/2015

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	29	417,754	395,862	0.95	426,000	403,900	0.96	0.04	5.96%	0.95
2	28	605,011	534,143	0.88	599,100	541,800	0.88	0.05	7.63%	0.88
3	30	753,835	681,037	0.90	727,000	661,200	0.90	0.05	7.07%	0.90
4	29	1,384,986	1,224,814	0.89	1,300,000	1,142,600	0.89	0.06	6.74%	0.88
		791,680	710,230	0.91	689,000	599,000	0.91	0.05	7.29%	0.90

## Summary by Site Index WAYLAND, MA

06/15/2015

Site Index	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
3	1	799,900	670,000	0.84	799,900	670,000	0.84	0.00	0.00%	0.84
4	16	553,031	516,269	0.94	507,000	460,650	0.96	0.03	5.34%	0.93
5	40	600,402	527,840	0.88	580,000	497,950	0.88	0.06	8.92%	0.88
6	30	739,424	673,360	0.92	711,238	616,850	0.92	0.03	5.43%	0.91
7	21	1,075,465	986,290	0.93	1,000,000	902,800	0.91	0.05	7.48%	0.92
8	8	1,675,362	1,428,738	0.87	1,350,000	1,211,950	0.85	0.04	5.88%	0.85
		791,680	710,230	0.91	689,000	599,000	0.91	0.04	7.29%	0.90

**Summary by Style**  
**WAYLAND, MA**

06/15/2015

Style	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
01 Ranch	8	454,297	435,488	0.96	429,688	441,050	0.97	0.04	4.51%	0.96
02 Split-Level	5	662,000	626,380	0.95	689,000	607,700	0.96	0.04	4.38%	0.95
03 Colonial	51	1,042,877	925,378	0.89	885,000	816,100	0.90	0.06	6.99%	0.89
04 Cape Cod	24	638,646	584,825	0.92	588,500	509,200	0.92	0.05	6.88%	0.92
05 Bungalow	6	302,000	277,800	0.92	311,000	281,650	0.96	0.04	6.42%	0.92
06 Conventional	6	591,479	472,483	0.80	607,438	498,400	0.84	0.01	6.15%	0.80
07 Contemporary	5	699,695	597,500	0.86	695,000	593,300	0.86	0.02	3.95%	0.85
08 Raised Ranch	11	683,355	641,055	0.95	610,000	575,200	0.92	0.03	6.32%	0.94
		<b>791,680</b>	<b>710,230</b>	<b>0.91</b>	<b>689,000</b>	<b>599,000</b>	<b>0.91</b>	<b>0.05</b>	<b>7.29%</b>	<b>0.90</b>

## Summary by Residential Grade WAYLAND, MA

06/15/2015

Residential Grade	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2	8	318,375	291,212	0.92	314,750	298,150	0.96	0.04	6.38%	0.91
3	37	533,972	477,914	0.90	531,000	474,900	0.92	0.05	7.14%	0.90
4	34	675,793	605,544	0.90	696,500	609,250	0.90	0.05	7.68%	0.90
5	13	888,242	820,385	0.93	856,000	811,400	0.94	0.05	6.55%	0.92
6	8	1,114,562	958,562	0.86	1,130,500	918,350	0.86	0.05	5.81%	0.86
7	9	1,345,889	1,238,544	0.92	1,360,000	1,284,400	0.91	0.01	3.42%	0.92
8	4	1,588,598	1,494,350	0.96	1,447,195	1,407,550	0.97	0.05	6.96%	0.94
9	3	2,540,967	2,109,300	0.83	2,476,500	2,027,300	0.83	0.03	2.41%	0.83
		791,680	710,230	0.91	689,000	599,000	0.91	0.05	7.29%	0.90

## Summary by Building Size WAYLAND, MA

06/15/2015

Building Size	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
500 - 1000	2	301,250	278,050	0.92	301,250	278,050	0.92	0.08	8.70%	0.92
1000 - 1500	8	354,312	335,138	0.95	343,750	318,100	0.96	0.02	3.78%	0.95
1500 - 2000	21	495,375	443,300	0.91	474,000	437,700	0.92	0.08	9.58%	0.89
2000 - 2500	20	585,594	527,905	0.90	589,000	511,500	0.91	0.05	5.71%	0.90
2500 - 3000	18	687,699	609,206	0.89	701,500	610,350	0.88	0.05	6.88%	0.89
3000 - 4000	24	858,541	767,579	0.90	845,500	745,750	0.89	0.06	6.60%	0.89
4000 - 5000	8	1,034,031	926,988	0.91	1,067,500	913,250	0.89	0.09	9.69%	0.90
5000 - 10000	15	1,668,486	1,498,573	0.91	1,460,000	1,376,900	0.91	0.04	5.71%	0.90
		791,680	710,230	0.91	689,000	599,000	0.91	0.05	7.29%	0.90

2014 - Sales Condos

Summary by Land Use  
WAYLAND, MA

06/15/2015

Starting Point  
Preliminary Review

Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
102 CONDO	36	619,579	571,156	0.92	595,500	521,100	0.93	0.04	6.00%	0.92
		619,579	571,156	0.92	595,500	521,100	0.93	0.04	6.00%	0.92

**Parcel Detail by Land Use  
WAYLAND, MA**

06/15/2015

Intrnl ID	Land Use Code	MBLU	Location	Land Nbrhd	Use Code	Area	Age	EFF	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
6803	102 CONDO	45//086A//	68 PICKWICK WAY	1020	1020	2,469	26	13	2/28/2014	618,000	491,200	0.79	1.26	0.14
6761	102 CONDO	45//074D//	25 HILLSIDE DR	1020	1020	2,525	28	16	9/30/2014	605,000	491,000	0.81	1.23	0.12
100339	102 CONDO	29//041K//	19 WADSWORTH LN #203	1020	1020	1,571	1	0	2/28/2014	490,000	398,800	0.81	1.23	0.12
100340	102 CONDO	29//041J//	19 WADSWORTH LN #202	1020	1020	1,571	1	0	4/2/2014	487,500	398,600	0.82	1.22	0.11
6710	102 CONDO	45//051A//	15 STEEPLTREE	1020	1020	2,219	35	20	10/24/2014	540,000	444,000	0.82	1.22	0.11
6851	102 CONDO	45//097D//	54 PICKWICK WAY	1020	1020	1,929	25	16	4/18/2014	511,000	425,400	0.83	1.20	0.10
6821	102 CONDO	45//090B//	34 HILLSIDE DR	1020	1020	1,953	25	16	7/24/2014	525,000	442,300	0.84	1.19	0.09
100247	102 CONDO	23//139//	12 HASTINGS WAY	1020	1020	2,994	3	1	6/30/2014	630,000	535,700	0.85	1.18	0.08
8826	102 CONDO	33//023B//	6 GREEN WAY #102	1020	1020	1,420	14	11	8/20/2014	325,000	277,300	0.85	1.17	0.08
8477	102 CONDO	53//034B//	303 WILLOWBROOK DR	1020	1020	2,321	17	12	7/17/2014	585,000	506,500	0.87	1.15	0.06
100331	102 CONDO	29//041C//	7 WADSWORTH LN	1020	1020	2,221	1	0	4/4/2014	619,000	536,900	0.87	1.15	0.06
5927	102 CONDO	40//033A//	3 FOX HOLLOW	1020	1020	1,977	36	20	11/24/2014	433,800	383,500	0.88	1.13	0.05
8749	102 CONDO	40//067C//	1303 MAGNOLIA DR	1020	1020	2,650	15	12	8/15/2014	640,000	569,100	0.89	1.12	0.04
100034	102 CONDO	40//022A//	409 HAYFIELD LN	1020	1020	3,928	8	6	6/26/2014	1,150,000	1,023,100	0.89	1.12	0.04
5924	102 CONDO	40//031A//	6 FOX HOLLOW	1020	1020	1,990	36	15	5/30/2014	460,000	417,900	0.91	1.10	0.02
8768	102 CONDO	40//060C//	603 WISTERIA WAY	1020	1020	2,752	16	12	2/24/2014	640,000	587,000	0.92	1.09	0.01
6831	102 CONDO	45//092D//	14 PICKWICK WAY	1020	1020	2,784	25	13	5/30/2014	596,000	549,700	0.92	1.08	0.01
100032	102 CONDO	40//020B//	204 HAYFIELD LN	1020	1020	4,125	8	6	1/23/2014	1,150,000	1,064,000	0.93	1.08	0.00
100335	102 CONDO	29//041O//	19 WADSWORTH LN #303	1020	1020	2,256	1	0	6/18/2014	639,000	592,900	0.93	1.08	0.00
100022	102 CONDO	40//017B//	101 HAYFIELD LN	1020	1020	4,179	8	6	4/17/2014	1,160,000	1,078,100	0.93	1.08	0.00
6716	102 CONDO	45//055C//	5 STEEPLTREE	1020	1020	2,129	35	15	12/17/2014	472,900	441,900	0.93	1.07	0.00
5919	102 CONDO	40//030A//	11 FOX HOLLOW	1020	1020	2,255	36	8	9/28/2014	535,125	501,600	0.94	1.07	0.01
5910	102 CONDO	40//025C//	9 BRANDYWYNE	1020	1020	1,848	36	20	10/8/2014	389,000	364,800	0.94	1.07	0.01
100005	102 CONDO	40//023B//	513 HAYFIELD LN	1020	1020	3,267	3	1	12/1/2014	970,000	916,700	0.95	1.06	0.02
5982	102 CONDO	40//059B//	502 DAHLIA DR	1020	1020	2,565	16	12	10/1/2014	586,000	554,500	0.95	1.06	0.02
5946	102 CONDO	40//041A//	3 DAYBREAK	1020	1020	1,842	36	20	2/21/2014	385,000	364,500	0.95	1.06	0.02
8840	102 CONDO	33//023P//	6 GREEN WAY #208	1020	1020	1,511	14	11	7/23/2014	307,000	292,300	0.95	1.05	0.02
6683	102 CONDO	45//039A//	5 LAKESPUR	1020	1020	2,239	36	20	12/17/2014	443,500	422,700	0.95	1.05	0.02
8736	102 CONDO	40//064A//	1001 WISTERIA WAY	1020	1020	3,658	15	12	9/15/2014	780,000	744,400	0.95	1.05	0.02
100608	102 CONDO	23//173//	9 LILLIAN WAY	1020	1020	3,226	0	0	11/21/2014	849,900	826,100	0.97	1.03	0.04



**Parcel Detail by Land Use  
WAYLAND, MA**

06/15/2015

Intrnl ID	Land Use Code	MBLU	Location	Land Nbhhd	Use Code	EFF Area	Age	EFF Age	Sale Date	Sale Price	Appraised Value	A/S Ratio	S/A Ratio	Abs Disp
100330	102 CONDO	29//041D//	9 WADSWORTH LN		1020	2,918	1	0	5/9/2014	679,000	665,700	0.98	1.02	0.05
8498	102 CONDO	55//002D//	92 D COMMONWEALTH R		1020	1,701	27	16	12/29/2014	360,000	353,900	0.98	1.02	0.05
8452	102 CONDO	53//026D//	106 WILLOWBROOK DR		1020	2,888	17	11	3/19/2014	610,000	607,200	1.00	1.00	0.07
8457	102 CONDO	53//028A//	111 WILLOWBROOK DR		1020	2,937	17	12	6/13/2014	595,000	593,500	1.00	1.00	0.07
8793	102 CONDO	40//072A//	1801 WISTERIA WAY		1020	3,979	14	11	2/7/2014	772,500	809,200	1.05	0.95	0.12
6868	102 CONDO	45//104A//	13 GLEN OAK DR		1020	4,689	25	7	4/29/2014	765,625	889,600	1.16	0.86	0.23

## Summary by Condo Complex WAYLAND, MA

06/15/2015

Condo Complex	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
02 92COMMONWE/	1	360,000	353,900	0.98	360,000	353,900	0.98	0.00	0.00%	0.98
05 TURKEY HILL	5	440,585	406,460	0.92	433,800	383,500	0.94	0.01	2.13%	0.92
06 STONEBRIDGE	3	485,467	436,200	0.90	472,900	441,900	0.93	0.02	4.66%	0.90
07 HILLSIDE	5	571,000	479,920	0.84	596,000	491,000	0.83	0.02	3.86%	0.84
09 GLEN OAK	1	765,625	889,600	1.16	765,625	889,600	1.16	0.00	0.00%	1.16
10 WILLOWBROOK	3	596,667	569,067	0.95	595,000	593,500	1.00	0.00	4.33%	0.95
11 THE MEADOWS	5	683,700	652,840	0.95	640,000	587,000	0.95	0.03	4.00%	0.95
12 6 GREENWAY	2	316,000	284,800	0.90	316,000	284,800	0.90	0.05	5.56%	0.90
14 FLD MAINSTON/	4	1,107,500	1,020,475	0.92	1,150,000	1,043,550	0.93	0.01	1.61%	0.92
22 WAYLAND COM	1	630,000	535,700	0.85	630,000	535,700	0.85	0.00	0.00%	0.85
23 POST RD VLGE	5	582,900	518,580	0.88	619,000	536,900	0.87	0.06	6.44%	0.89
25 RIVER TRAIL PL	1	849,900	826,100	0.97	849,900	826,100	0.97	0.00	0.00%	0.97
		<b>619,579</b>	<b>571,156</b>	<b>0.92</b>	<b>595,500</b>	<b>521,100</b>	<b>0.93</b>	<b>0.02</b>	<b>6.00%</b>	<b>0.92</b>

**Summary by Sale Price Quartile  
WAYLAND, MA**

06/15/2015

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	9	397,356	368,756	0.93	389,000	364,800	0.94	0.01	3.07%	0.93
2	9	539,403	473,911	0.88	535,125	444,000	0.84	0.03	6.35%	0.88
3	9	621,889	551,189	0.89	619,000	549,700	0.89	0.04	5.62%	0.89
4	9	919,669	890,767	0.98	849,900	889,600	0.95	0.02	5.38%	0.97
		619,579	571,156	0.92	595,500	521,100	0.93	0.03	6.00%	0.92

**REAL ESTATE ASSESSORS WARRANT TO COLLECTOR**

**COMMONWEALTH OF MASSACHUSETTS**

**WAYLAND**

**OFFICE OF THE BOARD OF ASSESSORS**

To: **Zoe Pierce, 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 *REAL ESTATE* as therein set forth, with interest, the sum total of such list being **FIFTEEN MILLION SIX HUNDRED SEVEN THOUSAND, SEVEN HUNDRED FIFTY FOUR DOLLARS and SIXTY CENTS (\$15,607,754.60)**, 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 **Zoe Pierce, 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 15<sup>th</sup> day of June, 2015.

*[Handwritten signatures of Board of Assessors members]*  
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**Board of Assessors of Wayland**

CPA(Community Preservation Act) ASSESSORS WARRANT TO COLLECTOR

COMMONWEALTH OF MASSACHUSETTS

WAYLAND

OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe Pierce, 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 **COMMUNITY PRESERVATION ACT** as therein set forth, with interest, the sum total of such list being **TWO HUNDRED TWO THOUSAND SIX HUNDRED SEVENTY ONE DOLLARS and FIVE CENTS (\$202,671.05)**, 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 *Zoe Pierce*, 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 15<sup>th</sup> day of June, 2015.

*[Handwritten signatures of board members]*  
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Board of Assessors of *Wayland*

**PERSONAL PROPERTY ASSESSORS WARRANT TO COLLECTOR**

COMMONWEALTH OF MASSACHUSETTS

WAYLAND

OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe Pierce, 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 **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED NINETY THREE THOUSAND ONE DOLLARS and NINETY THREE CENTS (\$193,001.93)**, 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 **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said 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 15<sup>TH</sup> day of JUNE, 2015.

*[Signature]*  
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*[Signature]*  
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*[Signature]*  
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*[Signature]*  
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**Board of Assessors of Wayland**

*[Signature]*  
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This Form Approved by Commission of Revenue

**REAL ESTATE ASSESSORS WARRANT TO COLLECTOR**

COMMONWEALTH OF MASSACHUSETTS

WAYLAND

OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe Pierce 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 *REAL ESTATE* as therein set forth, with interest, the sum total of such list being *FIFTEEN MILLION ONE HUNDRED SIXTY ONE THOUSAND, ONE HUNDRED FIFTY SIX DOLLARS and NINETY CENTS (\$15,161,156.90)*, 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 *ZOE PIERCE.*, Treasurer of *WAYLAND*, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said 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 15<sup>TH</sup> day of JUNE 2015.

*[Signature]*  
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*[Signature]*  
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*[Signature]*  
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*[Signature]*  
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**Board of Assessors of Wayland**

*[Signature]*  
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**REAL ESTATE ASSESSORS WARRANT TO COLLECTOR**

COMMONWEALTH OF MASSACHUSETTS

**WAYLAND**

**OFFICE OF THE BOARD OF ASSESSORS**

To: *Zoe Pierce 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 **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED NINETY THOUSAND, THREE HUNDRED NINETY ONE DOLLARS and NINETY NINE CENTS (\$190,391.99)**, 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 **ZOE PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said 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 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 15<sup>TH</sup> day of JUNE 2015.

*Stephen M. Quifo*  
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*Wendell H. ...*  
.....

*James ...*  
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*Cheryl Kane*  
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**Board of Assessors of Wayland**

*Lambert ...*  
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FISCAL YEAR 2016

NOTICE OF COMMITMENT 2016 – FIRST QTR

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

To: Town Accountant/Finance Director

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






TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX .....	\$ 193,001.93
REAL ESTATE TAX .....	\$ 15,161,156.90
COMMUNITY PRESERVATION ACT TAX.....	\$ 190,391.99

OMITTED ASSESSMENT

REAL ESTATE TAX .....	\$ 0.00
PERSONAL PROPERTY .....	\$ 0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors  
Wayland

Date: June 15, 2015

FISCAL YEAR 2015

NOTICE OF COMMITMENT 2015 – FOURTH QTR  
Real Estate and Community Preservation Act - Corrected

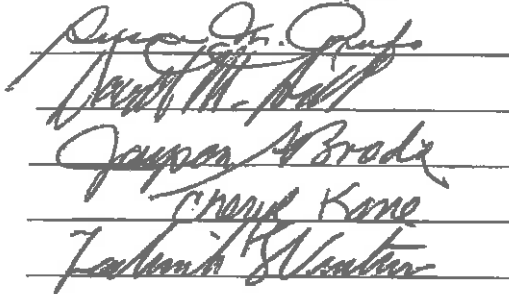
The Commonwealth of Massachusetts  
The Town of Wayland  
Office of the Board of Assessors

To: Town Accountant/Finance Director

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

TAX	AMOUNT OF COMMITMENT- <u>corrected</u>
REAL ESTATE TAX .....	\$ 15,607,754.60
COMMUNITY PRESERVATION ACT TAX.....	\$ 202,671.05

Board of Assessors  
Wayland

  
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Date: June 15, 2015



**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  
**SUBJECT:** CIRCUIT BREAKER APPLICATIONS *EMB*  
**DATE:** 6/15/2015

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I have reviewed the following four (4) circuit breaker match applications and recommend approval:

PID	NAME	FIRST	NO	ADDRESS
42D-059	ARCHAMBAULT	GAYLE	76	LAKESHORE DR
46B-035A	BOELTER	ALICE	106	LAKESHORE DR
40-024B	GRANOFF	DAVID & ANITA	13	BRANDYWYNE
43B-049	MEYER	KIRK & SUSAN	241	COCHITUATE RD

*Susan M. Rufo* 6/15/15  
*David Hill*  
*Jayson Brodie*  
*Cheryl Kane*  
*Zachariah L. Ventress*