

Wayland Board of Assessors
Monday, September 21st, 2015

Attendees: J. Brodie, D. Hill, Chair S. Rufo, C. Kane, Z. Ventress, Director E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant
S. Rufo called the meeting to order at 7:15pm.

Review of minutes from August 10th and September 9th, 2015

J. Brodie moved to approve the minutes of August 10th, 2015. Z. Ventress seconded. Vote: 4 in favor with D. Hill abstaining as he was absent from the meeting.

J. Brodie moved to approve the minutes of September 9th, 2015. C. Kane seconded. Vote: 4 in favor with D. Hill abstaining as he was absent from the meeting.

ATB Status Update- 400 Boston Post Rd., 440 Boston Post Rd., Andrew Ave.

Director Brideau updated the board on the ATB case, which was scheduled for September 17th. Two days before the hearing, the representative for the appellate dropped off documents for the board to review. Director Brideau explained to him that the board had already met and wasn't scheduled to meet prior to the hearing. He spoke to Town Counsel, Mark Lanza, and was advised he would not be given an extension. The FY14 ATB case was withdrawn. The FY15 case is still pending.

Overlay: BOA Overlay Surplus Review

The board discussed the effect of the 400 Boston Post Rd ATB withdrawal on the overlay. The June 30th overlay surplus document was reviewed. This was also the document that the auditors reviewed. The board was presented the updated September 21st overlay surplus document. Director Brideau reviewed the chart with the board, explained the reasons for the amounts listed and stated which ATB cases are still pending for each fiscal year.

Discussion:

S. Rufo spoke with Town Counsel, Mark Lanza to find out if there is any reason not to release the money that was being held for the ATB case that was just withdrawn. He suggested it would be best to release it since the withdrawal is final. D. Hill agreed that the board should release the money that was being held for the case. Director Brideau believes that there aren't any cases pending for FY03 and therefore that year is closed out. She will confirm. The board discussed closing out the overlay for FY06, FY07 and FY08. The board also discussed FY09, FY10, FY11, FY12, FY13 and FY14 to determine if money could be released at this time. Director Brideau clarified that for FY13 the updated ATB amount is \$9,100.

J. Brodie moved that for FY06 the BOA transfer \$1,403.28 in excess overlay from the overlay reserve account to the overlay surplus reserve. Z. Ventress seconded. Vote unanimous.

J. Brodie moved that for FY07 the BOA transfer \$1,535.84 in excess overlay from the overlay reserve account to the overlay surplus reserve. D. Hill seconded. Vote unanimous.

J. Brodie moved that for FY08 the BOA transfer \$5,514.95 in excess overlay from the overlay reserve account to the overlay surplus reserve. D. Hill seconded. Vote unanimous.

Z. Ventress moved that for FY12 the BOA transfer \$29,000 in excess overlay from the overlay reserve account to the overlay surplus reserve. C. Kane seconded. Vote unanimous.

Z. Ventress moved that for FY13 the BOA transfer \$63,000 in excess overlay from the overlay reserve account to the overlay surplus reserve. D. Hill seconded. Vote unanimous.

J. Brodie moved that for FY14 the BOA transfer \$200,000 in excess overlay from the overlay reserve account to the overlay surplus reserve. Z. Ventress seconded. Vote unanimous.

The total amount released was \$300,454.07. A memo of the release will be drafted and sent to the Director of Finance.

BOA Overlay Forecast Review

The board reviewed the document showing the past and potential overlay forecast. Since the 2016 number was estimated, the Valor act was added (\$15,000).

Enter into Executive Session to review for potential release the following approved Executive Session Minutes regarding Appellate Tax Board cases for 400 Boston Post Rd, 440 Boston Post Rd, Andrew Avenue, 12 Ellie Ln and 46 Cedar Crest Rd. from: May 12, 2014, June 2, 2014, September 29, 2014, March 9, 2015 & June 1, 2015

At 8:03pm, S. Rufo moved to enter into executive session for the purpose of releasing these approved executive session minutes: May 12, 2014, June 2, 2014, September 29, 2014, March 9, 2015 & June 1, 2015.

The chair stated that upon review with Town Counsel, Mark Lanza, I will not be sighting the Massachusetts General Law Chapter and Section for Executive Session due to advice of Counsel. Per Town Counsel, the law does not specifically identify the mechanism for reentering Executive Session for reviewing approved minutes to be released.

Z. Ventress seconded.

The chair declared that discussion regarding the aforementioned Executive Session minutes may have a detrimental effect on the bargaining, litigating or negotiating position of the Town.

Roll call vote C. Kane-yes, Z. Ventress-yes, J. Brodie-yes, D. Hill- yes, S. Rufo-yes.

The chair invited attendance by Director E. Brideau, Assistant Assessor D. Ellis and Administrative Assessor J. Marchant. The chair declared the BOA will return to open session in approximately 10 minutes for the purpose of returning to open session.

The board returned to open session at 8:10pm.

While in executive session, the BOA released the executive session minutes of May 12, 2014, June 2, 2014, September 29, 2014, March 9, 2015 & June 1, 2015. There are no outstanding executive session minutes for approval or release.

Solar Tax Agreement- Vice Chair, Jayson Brodie & Director to provide BOA with status update

J. Brodie and Director Brideau recapped a meeting held with Town Counsel, Mark Lanza; BOS Chair, C. Karlson; and Energy Committee Member J. Harper to review the proposed Solar Tax Agreement. J. Brodie emphasized that the BOA does not advocate tax policy and will implement the BOS decisions as long as it is deemed legal. The Town entered into a purchase power agreement two months ago agreeing to a \$30,000 solar value. The director explained the process that will be necessary each year to back into the value. Z. Ventress stated he could help with the mathematic formula that will be needed. Director Brideau stated she still needs a list of all the equipment including the original cost to submit to the DOR. D. Hill stated the authority for determining the \$30,000 value was given to the selectman by a vote at town meeting.

FinCom- Liaison Assignment

As of August 17th Gordon Cliff is the new FinCom liaison to the BOA. S. Rufo and Director Brideau will meet with him to go over the BOA calendar and overlay process.

FY16 Interim Valuation Director Update – DOR status and public disclosure timeline

The BOA met last Wednesday, September 9th to sign the necessary paperwork to be submitted to the state for preliminary approval of values. Wayland received approval the following day. DoR status: the tables were approved. The next step is public disclosure. Vision is taking the data base this week and will send out impact notices to the residents on October 2nd. Public disclosure is planned for Monday October 5th through Tuesday October 13th. Monday October 12th is a holiday and the office will be closed.

Correspondence

- Beth Klein- Conflict of Interest

Documents for BOA Signature (review)

FY 15 Supplemental Real Estate Abatements

Director Brideau recommended three supplemental real estate abatements for approval. The board signed their approval.

Annual Town Report submission

Director Brideau presented the recap of the information required. The board suggested including the amount of overlay released in the appropriate year.

Warrants and Commitments

FY16 Excise Commitment Five \$73,740.86

Month End Reports

August 2015 Excise Abatement \$877.72

Circuit Breaker Application(s)

Director Brideau recommended one circuit breaker application for approval that has been reviewed and meets the criteria. The board approved the application by signature.

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

None

Thoughts and Concerns from BOA members

D. Hill suggested putting the BOA packets out electronically before the board meetings rather than on paper. Regarding the impact notices, C. Kane suggested giving the residents access to the information on line instead of mailing letters out to save paper and postage. The board members confirmed it's not a requirement to mail them out and they are only mandatory in a revaluation year if the increase is over 8%. S. Rufo raised a concern that all seniors may not have internet access, and she felt the overall process helps everyone by allowing tax payers to raise concerns about their property card information ahead of the abatement timeframe. If necessary changes can be made during this process it helps to reduce the amount of abatement applications. J. Brodie stated the process also helps identify any areas of concern in town that require further review.

Public Comment

None

Next meeting:

October 19th

Meeting Adjourned

D. Hill moved to adjourn at 8:40pm. Z. Ventress seconded. Vote Unanimous

Respectfully Submitted,

Jessica Marchant

WORKING PAPER -

STEPS TO DETERMINE OVERLAY SURPLUS

line #	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15
Initial Allowance for Overlay	306,463	310,599	294,911	387,629	584,368	623,553	1,039,311	1,106,754	1,676,988	1,206,447	973,215	634,727	949,529
Recap of Overlay Surplus Released by BOA Vote since 12/11				10,500	120,000	12,000	378,000	605,000	1,260,000	845,000	550,000		
1. Overlay balance as of June 30, 2015 (note 1)	-	-	-	1,530,00	1,668.77	5,709.08	3,623.01	164,267.17	155,916.42	55,069.44	130,012.81	391,997.42	708,715.49
2. Property tax receivables as of June 30, 2015 (notes 2 & 3)											10,553.24	42,830.27	95,564.29
3. Potential Abatements													400,753.47
4. ATB (note 4)	550.00	1,200.00		750.00		3,100.00	800.00	148,000.00	138,500.00	10,000.00	29,700.00	222,400.00	48,300.00
5. Uncollectable taxes (note 5)							1,767.63	2,381.18	3,554.71	4,467.41	4,366.78	2,111.18	
7. subtotal:potential abatements	550.00	1,200.00		750.00		3,100.00	2,567.63	150,381.18	142,054.71	14,467.41	34,066.78	224,511.18	
8. Potential surplus/deficit (notes 6)				780.00	1,668.77	2,609.08	1,055.38	13,885.99	13,861.71	30,048.79	53,115.76	71,921.95	
9. Surplus voted by Assessors													
Potential surplus/deficit after vote													

notes:

1. verify agreement between accounting office records and assessor's records.
2. excluding real property taxes secured by tax title.
3. request data from Collector and verification that records agree with accounting office.
4. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation. *FY15 applicants for ATB have until mid-July to apply.*
5. review with Collector for pending abatement requests
6. line 1 minus line 2 minus line 7
7. Circuit Breaker applications are processed through 12/31
8. Historical records show that overlay deficit funds had to be raised on the tax recaps of FY 07 (\$399,674) & FY 08 (\$15,029)

WORKING PAPER

STEPS TO DETERMINE OVERLAY SURPLUS

line #		FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
	Initial Allowance for Overlay	306,463	310,599	294,911	387,629	584,388	623,553	1,039,311	1,106,754	1,676,988	1,206,447	973,215	614,727	949,529
	Recap of Overlay Surplus Released by BOA Vote since 12/11				10,500	120,000	12,000	378,000	605,000	1,260,000	845,000	590,000		
1.	Overlay balance as of August 1, 2015 (note 1)		(203,10)	(133,45)	1,403,28	1,535,84	5,514,95	3,393,18	164,121.31	155,757.28	54,915.13	129,855.74	388,123.00	706,420.29
2.	Property tax receivables as of July 1, 2015 (notes 2 & 3)										10,553.24	40,213.20	88,011.99	208,236.36
3.	Potential Abatements													
4.	ATB (note 4)	550.00	(203.10)	(133.45)					146,800.00	138,500.00	9,100.00	30,900.00	30,000.00	312,600.00
5.	Uncollectable taxes (note 5)								2,381.18	3,554.71	4,467.41	4,336.78	2,111.18	5,259.37
7.	subtotal/potential abatements	550.00	(203.10)	(133.45)					149,181.18	142,054.71	13,567.41	35,236.78	32,111.18	
8.	Potential surplus/deficit (notes 6)		(203.10)	(133.45)	1,403.28	1,535.84	5,514.95	1,625.55	14,940.13	13,702.57	30,794.48	54,405.76	267,999.83	185,583.93
9.	Surplus voted by Assessors													
	Potential surplus/deficit after vote													

notes:

1. verify agreement between accounting office records and assessor's records.
2. excluding real property taxes secured by tax title.
3. request data from Collector and verification that records agree with accounting office.
4. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
5. review with Collector for pending abatement requests
6. line 1 minus line 2
7. Circuit Breaker applications are processed through 12/31
8. Historical records show that overlay deficit funds had to be raised on the tax recaps of FY 07 (\$399,674) & FY 08 (\$15,029)

Outstanding ATB Cases as of September 21, 2015

Property Type	Fiscal Year	Docket Number	MAP	LOT #	STREET	ASSESSED VALUE
Telecom	2010	F301187			0 Various - Verizon	8,255,700
Telecom	2011	F306776			0 Various - Verizon	7,784,300
Real Estate	2012	F316811	18	34	59 Old Sudbury Rd	469,200
Real Estate	2013	F320716	18	34	59 Old Sudbury Rd	472,100
Real Estate	2013	F320442	30	96	54 Boston Post Rd	1,015,500
Telecom	2013	F320202			0 Various - AT&T Corp.	139,700
Telecom	2013	F320262			0 Various - Teleport Communications	939,000
Real Estate	2014		18	34	59 Old Sudbury Rd	489,400
	2014	F323767			0 Various - AT&T Corp.	120,300
Telecom	2014	F320262			0 Various - Teleport Communications	1,024,900
	2015	F323767			0 Various - AT&T CORP	130,700
Telecom	2015	F323713			0 Various - Teleport Communications	1,124,100
	2015	F323595			0 Various - Level 3 Communications	847,900
Real Estate	2015	F325938	43A	8	46 Cedar Crest Rd	593,200
	2015	F326780	11	38	12 Ellie Ln	2,048,700
	2015	F327823	49	57	29 Rice Rd	459,800
	2015	F328272	23	52	400 Boston Post Rd	21,712,600
	2015	F328273	23	052E	Andrew Ave	4,196,600
	2015	F328274	23	052C	440 Boston Post Rd	3,157,300
	2015	F328268	18	34	59 Old Sudbury Rd	656,300
	2015	F328309	21	3	533 Boston Post Rd	3,338,500
	2015	F328310	21	4	533 Boston Post Rd	330,900

WORKING PAPERS

STEPS TO DETERMINE FY'16 OVERLAY FORECAST (see note 9)

line #	\$ in FY'06	\$ in FY'09	\$ in FY'12	ave of 3 "reval" years	\$ in FY'12	\$ in FY'13	\$ in FY'14	ave of FY'12-FY'14 to date	FY'16 preliminary forecast by Assessors (using average of FY'12 to FY'14)
Initial Allowance for Overlay									
1. Abatements	387,629	1,039,311	1,206,447		1,206,447	973,215	614,727	991,463	
2. Abatements-granted	221,000	337,146	84,157	214,101	84,157	33,376	31,036	49,523	
3. Total Abatement-ATB initial liability (note 1)	322,343	365,600	60,000	249,314	60,000	36,500	245,000	113,833	
3a. Abatement-ATB initial liability (w/o Telecom)	314,843	200,400	59,000	191,414	59,000	15,000	223,000	99,000	
3b. Abatement-ATB initial liability (Telecom only)	7,500	165,200	1,000	57,900	1,000	21,500	22,000	14,833	
4. Abatement-other liability (note 2)	0	1,768	78,827	26,865	29,887	72,738	497,290	199,972	
5. Abatement-other (note 3)									
6. subtotal-abatements	543,343	704,514	222,984	490,280	174,044	142,814	773,326	493,326	130,000
7. Exemptions-statutory	83,062	85,539	70,882	79,828	70,882	55,910	57,769	61,520	
8. Exemptions-CB	70,157	90,871	140,683	100,564	140,683	117,366	133,815	130,615	
8a. number of CB applications (note 4)					150	127		141	
9. subtotal-exemptions	153,220	176,410	211,545	180,391	211,544	173,276	191,584	192,135	15,000
10. Certain taxes (note 5)	0	0		0					
12. Preliminary FY'16 OVERLAY Forecast - established BOA 12/15/14									700,000
13. Tax Rate Rounding (not to exceed) (note 7)									
14. Final FY'16 OVERLAY Forecast									

notes:

1. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
2. "uncollected taxes" (real and personal property) excluding those secured by tax title. Review to IGR - 11-101
3. any significant assessment factor known to the Assessors
4. Property Owners can apply for CB match until 12/31
5. Certain taxes that are budgeted elsewhere.
6. Line 6 plus line 9 - voted on 12/15/14
7. Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny
8. FY 14 CB data as of November 2014
9. Forecast for FY'16 budgeting purposes only

WORKING PAPERS

WORKING PAPERS

STEPS TO DETERMINE FY'17 OVERLAY FORECAST (see note 9)

line #	\$ in FY09	\$ in FY12	\$ in FY15	ave of 3 "reval" years	\$ in FY13	\$ in FY 14	\$ in FY 15	ave of FY13-FY15 to date	FY17 preliminary forecast by Assessors (using average of FY13 to FY15)
Initial Allowance for Overlay									
1. Abatements	1,039,311	1,208,447	949,529		973,215	614,727	949,529	845,824	
2. Abatements-granted	337,146	84,157	76,067	165,790	33,376	31,036	76,067	46,826	
3. Total Abatement-ATB Initial Liability (note 1)	365,600	60,000	312,600	246,067	36,500	245,000	312,600	198,033	
3a. Abatement-ATB initial liability (w/o telecom)	200,400	59,000	243,600	167,667	15,000	223,000	273,600	170,533	
3b. Abatement-ATB initial liability (telecom only)	165,200	1,000	39,000	68,400	21,500	22,000	39,000	27,500	
4. Abatement-other liability (note 2)	1,768	78,827	400,753	160,449	72,738	497,290	400,753	323,594	
5. Abatement-other (note 3)									
6. subtotal-abatements	704,514	222,984	789,420	572,306	142,614	773,326	789,420	568,453	
7. Exemptions-statutory	85,539	70,882	63,038	73,153	55,910	57,769	70,882	61,520	
8. Exemptions-CB	90,871	140,663	704,369	777,988	117,366	133,815	705,867	119,016	
8a. number of CB applications (note 4)					127	141	708		
8b. Valof Act							15,000		
9. subtotal-exemptions	176,410	211,545	167,407	785,127	173,276	191,584	191,857	185,572	
10. Certain taxes (note 5)	0	0		0				0	
12. Preliminary FY'17 OVERLAY Forecast - established BOA Vote									
13. Tax Rate Rounding (not to exceed) (note 7)									
14. Final FY'17 OVERLAY Forecast									

* avg w/o Telecom

notes:

1. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
2. "uncollected taxes" (real and personal property) excluding those secured by tax title. Review to IGR - 11-101
3. any significant assessment factor known to the Assessors
4. Property Owners can apply for CB match until 12/31
5. Certain taxes that are budgeted elsewhere.
6. Line 6 plus line 9 - voted on _____
7. include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny
8. FY 15 CB data as of August 2015
9. Forecast for FY'17 budgeting purposes only

WORKING PAPERS



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
Molly Upton
Zachariah L. Ventress
David Hill

MEMO

TO: NAN BALMER, TOWN ADMINISTRATOR
BRIAN KEVENY, FINANCE DIRECTOR

FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*

SUBJECT: RELEASE OF EXCESS OVERLAY

DATE: 9/22/2015

On September 21, 2015, the Board of Assessors unanimously voted to release the following Excess Overlay from the Overlay Reserve Account to Overlay Surplus Account:

Fiscal Year	Amount	Date of BOA Vote
FY 06	\$ 1,403.28	9/21/2015
FY 07	\$ 1,535.84	9/21/2015
FY 08	\$ 5,514.95	9/21/2015
FY 12	\$ 29,000.00	9/21/2015
FY 13	\$ 63,000.00	9/21/2015
FY 14	\$ 200,000.00	9/21/2015
Total	\$ 300,454.07	



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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY 15 SUPPLEMENTAL ABATEMENTS *Chris*
DATE: 9/21/2015

I have reviewed the following three(3) supplemental abatement applications and recommend approval:

PID	NO	ADDRESS	FY15 SUPPLEMENTAL ASSESSMENT REVISED
35-030M	10	COVERED BRIDGE LN	\$1,372,100
35-030X	25(27)	COVERED BRIDGE LN	\$1,305,000
23-167	3	LILLIAN WAY	\$636,200

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

September 21, 2015

FINANCE

BOARD OF ASSESSORS

At the April 2015 elections Zachariah Ventress was re-elected and Cheryl Kane was elected, both to serve three year terms. Susan Rufo was elected to chair and Jayson Brodie to vice chair by the Board.

The Board of Assessors are responsible for administering Massachusetts property tax laws effectively and equitably and to produce accurate and fair assessments for all taxable property.

As required by the code of Wayland, Section 19-8 the Board of Assessors makes the following Report:

A. Annual Report

(1.) The calendar year 2013 sales used in the determination of the FY'15 assessed values were posted to the Assessors web page and provided at Town Meeting.

(2. a, b, c) Report for the previous six years of abatement history:

FISCAL YEAR	# RECD (a)	# GRANTED (b)	AVG ABMT (c)
2010	104	63	\$1,946.22
Supplemental	4	1	\$1,297.64
2011	66	30	\$1,089.27
Supplemental	0	0	\$0.00
2012*	71	44	\$1,912.65
Supplemental	0	0	\$0.00
2013	34	18	\$1,854.20
Supplemental	1	1	\$616.87
2014	35	13	\$2,387.39**
Supplemental	0	0	\$0.00
2015*	89	66	\$1,152.16
Supplemental	3		

*DOR Triennial Revaluation year

**The average abatement without 400 Boston Post Rd was \$685.67

(2. d) ATB filings last six years:

Fiscal Year	ATB Filings	Fiscal Year	ATB Filings
2010	13	2013	6
2011	12	2014	7
2012	5	2015	5

(2. e) Dollar change granted by ATB:

FISCAL YEAR	NO.	STREET	CHANGE IN ASSESSMENT	FISCAL YEAR	NO.	STREET	CHANGE IN ASSESSMENT
FY'10	8	BIGELOW RD	\$20,600	FY'12	59	OLD SUDBURY RD	\$42,800
FY'10	12	ELLIE LN	\$173,200	FY'13	12	ELLIE LN	\$55,500
FY'11	12	ELLIE LN	\$204,500				

(3). Inspections conducted during Fiscal Year 2015

Total Property Visits: 683 *

Building Permits:		Cyclical:		Sales:	
Interior and Exterior	41	Interior and Exterior	38	Interior and Exterior	57
Exterior Only	82	Exterior Only	127	Exterior Only	48
Interior Only	28	Interior Only	35	Interior Only	39
Refusals	6	Refusals	4	Refusals	5
<hr/>		<hr/>		<hr/>	
Total	158	Total	204	Total	147
<hr/>		<hr/>		<hr/>	
Quality Control:		Abatements:		Informal Hearings:	
Interior and Exterior	7	Interior and Exterior	66	Interior and Exterior	49
Exterior Only	24	Total	66	Exterior	18
Interior Only	4			Interior	5
<hr/>				<hr/>	
Total	35			Total	72

***Please note that some of the data verification visits addressed several requirements in one visit, such as a property requiring an abatement visit may also have required a sales visit. One visit would have met both obligations of data verification.**

Respectfully submitted,

Susan M. Rufo, Chair
Zachariah Ventress
Cheryl Kane

Jayson Brodie, Vice Chair
David Hill

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
FIFTH COMMITMENT 2015-05

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe Pierce.....Collector of Taxes for
.....Wayland.....In the County ofMiddlesex...

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being SEVENTY THREE THOUSAND SEVEN HUNDRED AND FORTY DOLLARS AND EIGHTY SIX CENTS. (\$73,740.86)

And you are to pay over said taxes and interest to ...Zoe Pierce Treasurer of Wayland, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your tax list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

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

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

Given under our hands this 21st day of September, 2015

[Handwritten signatures of board members: Stephen A. Quirk, David W. Hill, James J. Borden, T. Fairbank & Newton, Cheryl Kane]

Board of Assessors
Of Wayland

FISCAL YEAR 2016 (calendar year 2015 excise)

NOTICE OF **FIFTH** COMMITMENT 2015

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

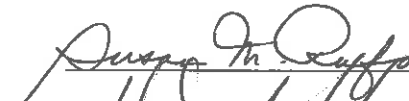
To: Town Accountant/Finance Director


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

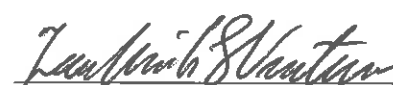
TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$73,740.86
2015-05 COMMITMENT	
PERSONAL PROPERTY TAX	\$0.00
REAL ESTATE TAX	\$0.00
CONSERVATION PRESERVATION ACT TAX.....	\$0.00
OMITTED ASSESSMENT	
REAL ESTATE TAX	\$0.00
PERSONAL PROPERTY	\$0.00


ALL SPECIAL ASSESSMENTS

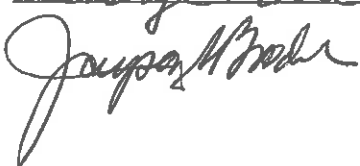
Board of Assessors
Wayland, MA 01778











DATE Sept 21 2015



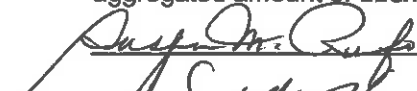



**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2015)	11	\$877.72
TOTAL	11	\$877.72

You are hereby notified that excise taxes were abated, as specified in the above schedule, to the aggregated amount of EIGHT HUNDRED SEVENTY SEVEN DOLLARS AND SEVENTY TWO CENTS.

BOARD OF ASSESSORS
WAYLAND

Date: September 21, 2015