

**TOWN OF WAYLAND  
BOARD OF ASSESSORS  
Monday January 25, 2016**

Attendees: Chair S. Rufo, Z. Ventress, C. Kane, Director of Assessing E. Brideau and Administrative Assessor J. Marchant

S. Rufo called the meeting to order at 7:17pm.

**Correspondence**

- Letter from the Wayland Rod and Gun Club
- **Documents for BOA Signature (review)**
- The board approved by signature the first Motor Vehicle Excise Warrant and Commitment for 2016 for \$1,984,037.50.
- The board approved by signature two FY16 3<sup>rd</sup> and 4<sup>th</sup> quarter apportionments for the properties at 18-20 Covered Bridge Ln and 33 Shaw Dr.
- **Director Brideau recommended 12 statutory exemption applications for approval that have been reviewed and meet the criteria. S. Rufo moved to approve by signature the 12 statutory exemption applications. Z. Ventress seconded.** The board signed their approval.
- **Director Brideau recommended 14 CPA exemption applications for approval that have been reviewed and meet the criteria. Z. Ventress moved to approve by signature the 14 CPA exemption applications. C. Kane seconded.** The board signed their approval.
- **Director Brideau recommended seven Circuit Breaker applications for approval that have been reviewed and meet the criteria. S. Rufo moved to approve by signature the seven circuit breaker applications. C. Kane seconded.** The board signed their approval.
- Director Brideau recommended one tax deferral for approval that has been reviewed and meets the criteria. The board approved by signature.
- **Director Brideau recommended one Valor Act tax work off for approval that has been reviewed and meets the criteria. S. Rufo asked for an update on this topic. Director Brideau said the wage rate changed on January 1<sup>st</sup>. These hours for approval complete his hours at the 2015 rate. The board approved by signature**
- **Director Brideau requested BOA signatures for 27 motor vehicle abatements from December 2015 that have been reviewed and meet the criteria. The board signed their acknowledgement of these 27 abatements. The board approved by signature.**
- **Director Brideau recommended approval for 12 motor vehicle abatements for January that have been reviewed and meet the criteria. The board approved by signature.**
- **Director Brideau recommended three real estate abatements for approval that have been reviewed and meet the criteria. These properties recently became exempt- two were acquired at town meeting and one was gifted to the town in December. S. Rufo moved to approve by signature the three real estate abatements. C. Kane seconded.** The board signed their approval.

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

**Thoughts and Concerns from BOA members**

None

**Public Comment**

None

Next Meeting: Anticipated February 22<sup>nd</sup> followed by March 7<sup>th</sup>.

**Meeting Adjourned**

**C. Kane moved to adjourn at 7:32pm. Z. Ventress seconded. Vote all in favor**

Respectfully submitted,

Jessica Marchant

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

Thomas C. Grassia  
Attorney at Law

PO Box 5325  
COCHITUATE, MASSACHUSETTS 01778-6325  
PH: 508.653.0054 ~ Fx: 954.656.0054  
tom@tomgrassia.us

By Certified Return Receipt Mail

14 December 2015

Ellen M. Brideau  
Director of Assessing  
Board of Assessors  
41 Cochituate Road  
Wayland, MA 01778

Re: Wayland Rod and Gun Club, Incorporated  
My File No. 7803

Dear Ms. Brideau:

Please be advised that I act as General Counsel to the Wayland Rod and Gun Club, (hereafter "the Club"). I am also a member. Your letter of October 16<sup>th</sup>, 2015 and Attorney Lanza's Opinion Letter have been placed in my hands for review, comment, and action as appropriate. I have spent the last several weeks reviewing the circumstances, both factual and legal and it is the purpose of this letter to present my findings and opinions to you and any other party participants. First and foremost, it is my considered opinion that the Assessors' determination that the Club is not entitled to its property tax exemption under Massachusetts law is unfounded and erroneous.

I have known Attorney Lanza for many years and respect his professionalism as well as his dedication to our community. While it is rare that we are on different pages, in this instance I must take exception to his opinion, in the main because he has been provided information that is largely inaccurate; a fact that I am certain he was not aware of when crafting his letter.

Taking Attorney Lanza's assertions in the order presented, please note the following:

There are not three persons in residence, adult or otherwise, but two; Paul and Conny Ramsey. Mr. Ramsey's primary occupation is that of caretaker/watchman of the premises, including the buildings and grounds, general security, and maintenance of the Club's historical records. A caretaker/watchman has been continuously in place since the Club established itself in Wayland in 1935. The prevention of vandalism, including theft and the malicious destruction of property, and the maintenance of the property so as to keep it secure and safe, are of paramount importance to Mr. Ramsey's employer. Nighttime security is of particular concern and a principal consideration in the caretaker/watchman position and the requirement that he be on site. Mr. Ramsey spends more than half his time in the exercise of his duties to the Club. While Mr. Ramsey does not receive wages for his efforts, he does receive housing in lieu of such compensation and because of the Club's requirement that he act as watchman, most especially during the hours of darkness. Such occupancy is not a matter of private entitlement, but is a purposeful and fully rational employment arrangement. Mrs. Ramsey lends occasional assistance to him in his duties and in fact, attends to most of the landscaping and gardening, including the flower beds; shrubs and lawn mowing. They have a daughter who, while at college, lists the home as her residence, but who is otherwise living an independent, adult life. While Mrs. Ramsey's assistance to the caretaker may be modest and their daughter designates the address as her

RECEIVED  
2015 DEC 18 AM 10:59  
WAYLAND  
BOARD OF ASSESSORS



T. Grassia to E. Brideau  
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home, the presence of a spouse or child within a caretaker's/watchman's quarters does not, under law or otherwise, change the character of the caretaker's/watchman's position, nor defeat the lawful designation of the property. The fact that the caretaker/watchman works a second job (as a handyman) so as to put cash in his pocket, likewise does not transform his employment benefit as caretaker/watchman of the Club's property into something other than what it is. There is no private inurement that would detract from the charitable status of the Club under either MGL Chapter 59, Section 5, Third (a) or under Section 501(c) (4) of the United States Internal Revenue Code.

Attorney Lanza's description of the property as "not open to the public" is erroneous and clearly prejudicial to the Club's tax exempt status. The Club's grounds and club house are not only open to the general public, but are often used by the general public. This use, is by necessity, restricted, because the Club supports firearms use and training. Pursuant to federal law, the public not only has a right to possess firearms, but also a right to training and practice in the use of such firearms. The Club specifically furthers these constitutionally protected activities and furthers this important public purpose under both state and federal law. Such use requires a firing range and when the outdoor range is in use, the public and in fact anyone, including members not formally on the range, should and in fact, must, stay away from that part of the property. The Club's signage gives stern warning of such activities and the need to "keep away" during such periods of use. This signage does not reflect, nor has it ever reflected the Club's general land use philosophy. In fact, the public has always used a common sense approach to the land, listening and using caution when entering the area. The benefit of this approach is clearly indicated by the lack of any firearms related injuries on or around the range since it was opened. And, the fact of the matter is that the firing range is in use on a limited basis, approximating 28 hours per week. The outdoor range is open from 10:00 AM to sunset every day except Sunday and holidays when it is open from noon until sunset. In an average week, constituting 49.5 available range hours, use of the range has approximated fifty percent of the available hours, thus the range and immediately adjacent areas are available to the public for twenty-eight daylight hours. At all other times the range area and the surrounding woodland are not only available and accessible by the public, but are actively used by people walking (with or without their dogs) as well as others who enjoy the pleasures that the "outdoors" provides. The area around the lodge is open to the public 100% of the time and is frequently used by the public to gain access to the baseball field as well as to neighborhood houses in the Riverview Circle area.

While permission must be sought in order to use the clubhouse, that permission is not in any way a ban on public access, but simply a result of the building being locked when not in use. Thus the public cannot simply walk up to the door at any time and enter. It takes a phone call or a letter and a predetermined date and time to gain the access being sought; a fact that can and has been used by those seeking a meeting space or other activity reasonably related to the spaces available.

Attorney Lanza's factual conclusions with respect to the Club's restatement of its charitable purposes and its legal status as a non-profit corporation are, in the main, accurate. It is indeed a certified and legal charitable enterprise. The conclusions regarding a lack of usage for the public good and use of the building primarily as a residence are not accurate, nor can they withstand any reasonable inquiry in such regard.

In addition to the general, but safety restricted public access, the Club offers and/or supports or has offered and/or supported many public purpose events or activities, including, but not limited to the following. A red asterisk designates a public access event or activity:



- \*Boy's Brigade (Wayland Trinity Congregational Church Youth Group) Firearms Safety Courses.
- \*AWARE (Arming Women Against Rape & Endangerment) Board Meetings, Handgun Retention and Disarming Classes.
- \*Dudley Pond Association Annual Dinner
- CDT Non-Deadly Force Training Classes. Self-Defense instruction for police and prison guards.
- \*Special Introduction to Shooting Classes
- \*Santa's Ride - Co-Participant with Wayland Fire Fighters Association. Oak Hill/Meadowview neighborhood stop. Serve cookies and hot beverages and collect non-perishable food for Parmenter Food Pantry
- \*Turkey Shoot – "Lucky Target" shoot with gift certificates. Each shooter individually coached by certified NRA instructor. Some form of non-perishable food item is required as an entry fee, which is then donated to the Parmenter Food Pantry.
- Wayland Police are allowed to use the outdoor range for qualifying whenever their range is not available. There is no charge for this service. At other times the officers may use the Club's ranges subsequent to their taking the Club's Range Safety Course.
- U.S. Fish and Wildlife use of the outdoor range for annual qualification as well as use of the Club's rooms for New England Game Wardens meetings.
- Use of range for target design testing by federal contractor.
- \*Scholastic Plate Shooting Team practices, including in-depth safety classes taught by certified NRA instructor.
- \*Numerous NRA instructor taught safety and firearms handling classes.
- \*Numerous formal private lessons are taught at the Club.
- \*Spring Ham Shoot - "Lucky Target" shoot with gift certificates. Each shooter individually coached by certified NRA instructor. Some form of non-perishable food item is required as an entry fee, which is then donated to the Parmenter Food Pantry.
- \*Financial and personnel support to the Wayland Fishing Derby.
- \*Sudbury River clean up.
- Corporate membership in GOAL, a Massachusetts 2<sup>nd</sup> Amendment Organization.
- \*College arts program, permitting the filming of a movie on Club property.
- \*Utah Non-Resident License to Carry Class.
- \*Local Model A Auto Club use of Club premises.
- \*Approximately 17% of persons using the Club's facilities in order to maintain firearms proficiency as responsible shooters are non-members.
- \*Club members along with other individuals state wide, make voluntary contributions above and beyond their costs of hunting and fishing licenses, which in turn have helped add over 30,000 acres to the Commonwealth's protected natural resources. (Pittman-Robinson Act)
- \*Member support for the Boy Scouts of America through participation as BSA Knox Trail Council Merit Badge Counselors for Rifle Shooting. Boy Scouts and Venture Crew Scouts and their parents are provided instruction in safe handling and use of rifles for target and sporting purposes. The Club provides its ranges and meeting rooms at no charge for these activities along with targets, ammunition, rifles and safety equipment.
- \*The Club's general membership meetings are always open to the public and the dates and times are posted on the Club's website.



T. Grassia to E. Brideau  
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The amount of time the premises is used by the membership for all purposes is a mere 25 percent. This is hardly a predominant percentage. While the remaining 75 percent may not be filled with public activities, it is most certainly available for those purposes. Public use can be compared to that of churches, which are rarely filled at all hours of the day and night, but no one would reasonably argue that such a lack of attendance changes a church's exemption status. In fact, the Club's land is open to the public every day of the year, subject only to reasonable and prudent restrictions when the outdoor range is active. The Club's building is available for public use by request, which is the manner in which any such buildings are used. The Club has continuously supported, by personnel or funding, and by making its grounds and facilities available to the public since its creation, thus facilitating its charitable and public purposes. Charitable and public uses predominate.


In addition to the factual errors which the Board has apparently relied upon and of equally serious consequence, the Board appears to have given no consideration, as is its duty; to determine whether the Club, in addition to its clear compliance with its Articles of Organization and its dedication to its charitable and public purposes, enjoys the further protection of the property tax exemption provisions of Department of Revenue's Regulations codified in 830 CMR 59.5.1. Shooting is not only exercised as a sport by more than a third of America's populous, but has been an Olympic sport, thus recognized world-wide as an athletic endeavor for more than 100 years.

Contrary to Attorney Lanza's conclusion, I believe that the Wayland Rod & Gun Club's circumstances are readily distinguished from those presented (or not presented) in the Marshfield case and that the Club's exemption status should and will be maintained.

The Club respectfully requests a meeting with the Board for the specific purpose of discussing this matter. Please understand, however, that while we take pride in our town citizenship and our role as good neighbors, and would enter into discussions with you in good faith, your determination as to our tax status is, without reservation, not acceptable to the Club. In the event that we are not able to reach a reasonable resolution, we have retained the services of M. Robinson & Company, PC, a Boston tax attorney firm, to prosecute an appeal before the Appellate Tax Board. We are confident that we will prevail under such circumstances.

Your courtesy and attention are very much appreciated.

Very truly yours,



Thomas C. Grassia

CC: Stephen Saranin, President WR&GC  
Susan Rufo, Chair, Board of Assessors  
Cherry Karlson, Chair, Board of Selectmen  
Mark Lanza, Esq.  
Morris N. Robinson, Esq., c/o M. Robinson & Company, P.C.



ASSESSORS WARRANT TO COLLECTOR  
MOTOR VEHICLE AND TRAILER EXCISE  
FIRST COMMITMENT 2016-01

THE COMMONWEALTH OF MASSACHUSETTS  
WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS

To .....Zoe Pierce.....Collector of Taxes for  
.....Wayland.....In the County of .....Middlesex...

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 **ONE MILLION NINE HUNDRED EIGHTY FOUR THOUSAND THIRTY SEVEN DOLLARS AND FIFTY CENTS**. (\$1,984,037.50)

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 25<sup>th</sup> day of January, 2016

Aaron M. Ruff  
.....  
Cheryl Kane  
.....  
Laura M. Stanton  
.....  
.....  
.....

Board of Assessors  
Of Wayland



FISCAL YEAR 2016

NOTICE OF **FIRST** COMMITMENT 2016

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
<b>MOTOR VEHICLE EXCISE</b> .....	<b>\$1,984,037.50</b>
<b>2016-01 COMMITMENT</b>	
<b>PERSONAL PROPERTY TAX</b> .....	<b>\$0.00</b>
<b>REAL ESTATE TAX</b> .....	<b>\$0.00</b>
<b>CONSERVATION PRESERVATION ACT TAX</b> .....	<b>\$0.00</b>
<b>OMITTED ASSESSMENT</b>	
<b>REAL ESTATE TAX</b> .....	<b>\$0.00</b>
<b>PERSONAL PROPERTY</b> .....	<b>\$0.00</b>

ALL SPECIAL ASSESSMENTS

Board of Assessors  
Wayland, MA 01778

  
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DATE: 1/25/ 2016



**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

**MEMO**

**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**SUBJECT:** FY16 - EXEMPTIONS *gms*  
**DATE:** 1/25/2016

I have reviewed the following <sup>*thirteen*</sup> ~~twelve~~ <sup>*Erin*</sup> ~~(13)~~ exemption applications and recommend approval:

Clause	Last Name	First Name
22A	ROCKETT	MAURICE
22	GALASTI	JOSEPH & ADRIENE
22	GILLIS	EILLEN
22	KING	JANET
22E	CASTAGNO	JOSEPH
22E	MARSHALL	DAVID
22E	PAUL	WILLIAM F
22PARA	STANKIEWICZ	RICHARD J & JANE
41C	CAIN	LUCILLE M.
41C	PAGANO	ALFRED
41C	PETERS	CHARLES
41C	SCHNEPEL	MAYBELLE
41C	SCHWARZ	ANNA

*Susan M. Rufo 1/25/16*  
*Cheryl Kane*  
*Zachariah L. Ventress*





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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**SUBJECT:** FY16 – CPA EXEMPTIONS *Erub*  
**DATE:** 1/25/2016

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I have reviewed the following fourteen (14) CPA Exemption applications and recommend approval:

PAR ID	NO	ADDRESS	LAST	FIRST
450-035A	11	STEEPLETREE	BERNSTEIN	ROSLYN
51D051	10	SOUTH STREET	BLAIS	MARY
51A-059	120	WEST PLAIN STREET	BURKE	ANITA
32-005	174	PELHAM ISLAND	CARISTO	JANET
44-084	41	WOODRIDGE RD	DAVIES	DAWN
14-024	8	ORCHARD LN	GALLAGHER	DIANE
42D-122	41	PINE RIDGE ROAD	LAUGHLIN	JOHN L.
42B-032	41	STONEBRIDGE RD	LAVERS	DIANE
47A001	24	BAYFIELD RD	PAGANO	ALFRED
52-172	264	COMMONWEALTH RD	PETERS	CHARLES
47B-028	28	SUNSET RD	SCHNEPEL	MAYBELLE
50-022	12	AMEY ROAD	SHANLEY	PHYLLIS
49-051	9	WAYLAND HILLS RD	SKELLY	JEAN
42D-044	55	WOODLAND DR	THAYER	ELIZABETH

*Zachariah L. Ventress*  
*Cheryl Kane*  
*Susan M. Rufo*  
1/25/2016



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**MEMO**

**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**SUBJECT:** FY 15 – CIRCUIT BREAKER MATCH *ERMB*  
**DATE:** 1/25/2016

I have reviewed the following seven (7) Circuit Breaker match applications and recommend approval:

PAR ID	No.	ADDRESS	LAST NAME	FIRST
02-013	72	OXBOW	DERGALIS	MARGARET M
47B-021	32	HILLSIDE DR	KURZON	JESSIE
07-035	14	TALLY HO LN	UNGER	DORCAS
43C-008	5	GARDEN PATH	SIMPSON	DARRELL
27-014	159	PELHAM ISLAND RD	PATTERSON	MAUREEN & NICK
04-024	14	REDBARN	MYEROW	STEVEN
46D-025	245	LAKESHORE DR	MELNICOVE	MARGO

*Susan M. Rufo*  
*Cheryl Kane*  
*Zachariah L. Ventress*  
 1/25/2016



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Cheryl Kane

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*  
**SUBJECT:** VALOR ACT RECIPIENTS  
**DATE:** 1/25/2016

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The following Veteran has completed 56 hours toward his Valor Act tax credit and is recommend for approval.

Frederick Giordano

*Susan M. Rufo 1/25/2016*  
*Cheryl Kane*  
*Zachariah L. Ventress*



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Cheryl Kane

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*  
**SUBJECT:** DECEMBER – MOTOR VEHICLE ABATEMENTS  
**DATE:** 1/25/2016

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The attached twenty seven (27) motor vehicle abatements applications are recommended for approval.

*Susan M. Rufo* 1/25/2016  
*Cheryl Kane*  
*Zachariah L. Ventress*

# Abatement Report FY 2015 Motor Vehicle Excise From 12/1/2015 Through 12/31/2015

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
12/21/2015		60A	366	6742	McCLENDON LAWRENCE B	TC48JE	\$25.42
12/21/2015		60A	355	1262	CAB EAST LLC	991SR6	\$68.33
12/21/2015		60A	356	1424	CARRARA MARIE T	213BL2	\$30.00
12/21/2015		Military	357	2737	EDWARDS ADAM THOMAS	579SW4	\$343.75
12/21/2015		60A	358	2835	ERVIN AMY L	SN1256	\$398.75
12/21/2015		60A	359	13315	ESPIRITUSANTO ALEXANDER	R87432	\$33.85
12/21/2015		60A	360	3067	FINANCIAL SERVICES VEHICLE TRUST	2FWS80	\$34.27
12/21/2015		60A	361	3637	GODFREY ANTHONY M	7021PS	\$62.50
12/21/2015		60A	362	13355	HAMILTON KATHLEEN L	635MK4	\$12.71
12/21/2015		60A	363	4128	HARPER JOHN P	37LZ81	\$39.17
12/21/2015		60A	354	1274	CAB EAST LLC	374EJ1	\$241.35
12/21/2015		60A	365	4689	HUEBER ROBERT M	KNH	\$25.94
12/21/2015		60A	377	13197	YEE DOOEY THOMAS	1FGA80	\$126.87
12/21/2015		60A	367	8210	POCHINI SCOTT A	4EL370	\$81.67
12/21/2015		60A	368	5015	JOHNSON ROBERT S	465LF9	\$55.00
12/21/2015		Moved-Recomit	369	9072	SAVE A DOG INC	23MD03	\$52.50
12/21/2015		60A	370	9112	SCHAEFER ANTJE	985WB3	\$63.02
12/21/2015		60A	371	9114	SCHAEFER HANS P	913WB3	\$68.33
12/21/2015		60A	372	9113	SCHAEFER HANS P	1GY579	\$18.75
12/21/2015		60A	373	9357	SHAW PETER W	619TX9	\$24.38
12/21/2015		60A	374	10312	TOYOTA MOTOR CREDIT CORP	171RE2	\$94.79
12/21/2015		60A	375	10648	VEHICLE ASSET UNIVERSAL LEASING TRUST	7LG780	\$172.08

# Abatement Report FY 2015 Motor Vehicle Excise From 12/1/2015 Through 12/31/2015

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount	
12/21/2015		60A	376	11307	WILLIAMSON J CLAUDE	254CC7	\$10.42	
12/21/2015		60A	364	12961	HONDA LEASE TRUST	3DG385	\$225.00	
<b>Totals</b>							<b>24</b>	<b>\$2,308.85</b>

# Abatement Report FY 2014 Motor Vehicle Excise From 12/1/2015 Through 12/31/2015

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
12/21/2015		60A	462	10234	TOYOTA MOTOR CREDIT CORP	55KT61	\$91.88
<b>Totals</b>							<b>\$91.88</b>

# Abatement Report FY 2013 Motor Vehicle Excise From 12/1/2015 Through 12/31/2015

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount	
12/21/2015		60A	440	10524	VW CREDIT LEASING LTD	121CH2	\$50.63	
12/21/2015		60A	439	10525	VW CREDIT LEASING LTD	162AB8	\$125.63	
<b>Totals</b>							<b>2</b>	<b>\$176.26</b>





**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:** MOTOR VEHICLE EXCISE ABATEMENTS  
**DATE:** 1/25/2016

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The attached list of twelve motor vehicle abatement applications have been reviewed and are recommended for approval.

*Susan M. Rufo 1/25/2016*  
*Cheryl Kane*  
*Zachariah L. Ventress*

# MVX Abatements

Batch: excise 1-12-16

Effective Date: 1/12/2016

Cashier: sramgoolam

	Account		Date	Tax	Interest	Liens	Fees	Total	Clause
MVX									
1	2214	2015 DAIMLER TRUST	1/12/2016	\$76.88	\$0.00	\$0.00	\$0.00	\$76.88	60A
2	3329	2015 DENNIS P FROLIN	1/12/2016	\$35.63	\$0.00	\$0.00	\$0.00	\$35.63	60A
3	4362	2015 GEOFFREY W HIGGINS	1/12/2016	\$15.42	\$0.00	\$0.00	\$0.00	\$15.42	60A
4	7286	2015 FREDERICK P MOSER	1/12/2016	\$7.08	\$0.00	\$0.00	\$0.00	\$7.08	60A
5	8257	2015 PETER C POPKO	1/12/2016	\$17.92	\$0.00	\$0.00	\$0.00	\$17.92	60A
6	9979	2015 ROBERT D SYKES	1/12/2016	\$71.04	\$0.00	\$0.00	\$0.00	\$71.04	60A
7	10562	2015 USB LEASING LT	1/12/2016	\$25.31	\$0.00	\$0.00	\$0.00	\$25.31	60A
8	10625	2015 VCFS AUTO LEASING COMPANY	1/12/2016	\$43.02	\$0.00	\$0.00	\$0.00	\$43.02	60A
9	10911	2015 ZHONG WANG	1/12/2016	\$44.17	\$0.00	\$0.00	\$0.00	\$44.17	60A
10	1375	2015 SARAH S CAPRON	1/12/2016	\$119.79	\$0.00	\$0.00	\$0.00	\$119.79	General A
11	1376	2015 SHANE CAPRON	1/12/2016	\$148.44	\$0.00	\$0.00	\$0.00	\$148.44	60A
12	10516	2013 VW CREDIT LEASING LTD	1/12/2016	\$130.00	\$0.00	\$0.00	\$0.00	\$130.00	60A
<b>Subtotal:</b>				<b>\$734.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$734.70</b>	
<b>Grand Total:</b>				<b>\$734.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$734.70</b>	

## Receivable Totals:

Application	Levy	Receivable	Tax	Interest	Liens	Fees	Total
MVX	2013	Tax	\$130.00	\$0.00	\$0.00	\$0.00	\$130.00
MVX	2015	Tax	\$604.70	\$0.00	\$0.00	\$0.00	\$604.70
<b>Grand Total:</b>			<b>\$734.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$734.70</b>



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Cheryl Kane

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**SUBJECT:** REAL ESTATE ABATEMENT – FY 16  
**DATE:** 1/25/2016

*ENB*

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The following three properties abatement applications have been reviewed and are recommended for approval:

Map	Lot	No.	Location
41	1	246	Stonebridge Rd
18	92	38	Concord Rd
28	020A	138	Pelham Island Rd

*Susan M. Rufo 1/25/2016*  
*Cheryl Kane*  
*Zachariah L. Ventress*