

**Wayland Board of Assessors
Wayland Town Building- Assessing Office
41 Cochituate Rd Wayland MA
Monday, November 7, 2016**

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

Meeting called to order

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

Review of minutes from October 24, 2016

J. Brodie moved to approve the minutes of October 24th as submitted. Z. Ventress seconded. All in favor

Overlay

Final FY17 Overlay Vote

J. Brodie moved the BOA set the FY17 final overlay figure at \$600,000 plus any funds necessary to allow the FY17 tax rate to be rounded up to the nearest penny. C. Kane seconded. All in favor

FY18 Preliminary Overlay Discussion

The board reviewed the spreadsheet and discussed the potential amount needed for the FY18 overlay. **Z. Ventress moved to set the preliminary FY18 overlay amount at \$600,000 for FinCom budgeting purposes. J. Brodie seconded. All in favor**

FY17 Classification Hearing

BOA review of Documentation

Director Brideau said the classification hearing is scheduled during the BOS meeting on November 21st. The BOA reviewed the presentation materials and made some suggestions for edits.

Correspondence

None

Documents for BOA Signature (review)

Circuit Breaker Applications

J. Brodie moved to approve by signature five circuit breaker applications that have been reviewed and meet the criteria. The board signed their approval.

The board denied by signature one circuit breaker application that did not meet the criteria.

Chapter Land Applications

J. Brodie moved to approve 39 Chapter Land Applications for FY18. C. Kane seconded. All in favor The board signed their approval.

Chapter Land Liens

The board signed the appropriate lien.

Excise Warrant and Commitment

None

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

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
No public in attendance

Next Meeting:
November 21st
The BOA is on the BOS agenda for 7:15 on November 21st.

Meeting Adjourned
Z. Ventress moved to adjourn at 8:19pm. C. Kane seconded. All in favor

Respectfully submitted,
Jessica Marchant

WORKING PAPERS

STEPS TO DETERMINE FY'18 OVERLAY FORECAST (see note 9)

line #		\$ in FY09	\$ in FY12	\$ in FY15	ave of 3 "reval" years	\$ in FY 14	\$ in FY 15	\$ in FY 16	ave of FY'14-FY'16 to date	FY'18 preliminary forecast by Assessors (using avg of FY14 to FY16)
	Initial Allowance for Overlay									
1.	Abatements	1,039,311	1,206,447	949,529		614,727	949,529	524,282	696,179	
2.	Abatements-granted	337,146	84,969	82,177	168,097	34,742	82,177	52,111	56,344	
3.	Total Abatement-ATB Initial Liability (note 1)	365,600	60,000	312,600	246,067	245,000	312,600	33,200	196,933	
3a.	Abatement-ATB Initial Liability (w/o Telecom)	200,400	59,000	243,600	167,667	223,000	273,600	32,400	176,333	
3b.	Abatement-ATB Initial Liability (Telecom only)	165,200	1,000	39,000	68,400	22,000	39,000	800	20,600	
4.	Abatement-other liability (note 2)	1,768	12,497	34,586	16,284	28,741	34,586	132,368	65,232	
5.	Abatement-other (note 3)									
6.	subtotal-abatements	704,514	157,466	429,363	430,448	308,483	429,363	217,679	318,508	
7.	Exemptions-statuory	85,539	70,882	63,038	73,153	57,769	63,038	53,645	58,150	
8.	Exemptions-CB	90,871	140,863	121,183	117,572	133,815	121,183	115,357	123,450	
8a.	number of CB applications (note 4)					141	123	111		
8b.	Valor Act						15,000	15,000		
9.	subtotal-exemptions	176,410	211,545	184,221	190,725	191,584	199,344	184,107	191,678	
10.	Certain taxes (note 5)	0	0	0	0	0	0	0	0	
11.	Preliminary FY18 OVERLAY Forecast - established BOA Vote									
12.	Tax Rate Rounding (not to exceed) (note 7)									
13.	Final FY'17 OVERLAY Forecast									
14.	Final FY'17 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 _____
7. Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny
This requirement driven by DOR software used in "recap" preparation.
8. FY 15 CB data as of August 2015
9. Forecast for FY'18 budgeting purposes only

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**SCHEDULE OL-1
 OVERLAY WORKSHEET - Fiscal Year 2017**

	A. FY 2016	B. FY 2015 (Certified)	C. FY 2014	Prior Years	Total
1. Overlay Raised Per Recap	524,282.37	949,529.29	614,726.80		
2. Overlay Deficits Raised	0.00	0.00	0.00		
3. Less-Total Abatements and Exemptions charged through 6/30/2016	208,266.79	266,617.86	226,603.80		
4. Less-Amount transferred to Overlay Surplus (if any)	0.00	0.00	200,000.00		
5. Totals - must equal FY 2016 balance sheet	316,015.58	682,911.43	188,123.00	415,049.74	1,602,099.75
6. Potential Additional Liability (ATB Cases)	40,100.00	305,600.00	30,000.00	323,200.00	698,900.00
7. Total Potential Liability (add 3+6)	248,366.79	572,217.86	256,603.80		
3 year average abatements & exemptions			233,829.00		

Signatures

No signatures to display.

NOTE : The information is preliminary and is subject to change.

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Overlay Forecast

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

line #		\$ in FY'09	\$ in FY'12	\$ in FY'15	ave of 3 "reval" years	\$ in FY'13	\$ in FY 14	\$ in FY 15	ave of FY'13- FY'15 to date	FY'17 preliminary forecast by Assessors (using avg of FY'13 to FY'15)
	Initial Allowance for Overlay									
1.	Abatements	1,039,311	1,206,447	949,529		973,215	614,727	949,529	845,824	
2.	Abatements-granted	337,146	84,969	82,177	168,097	34,985	34,742	82,177	50,635	
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	12,497	34,586	16,284	11,499	28,741	34,586	24,942	
5.	Abatement-other (note 3)									
6.	subtotal-abatements	704,514	157,468	429,363	430,448	82,985	308,483	429,363	273,610	
7.	Exemptions-statutory	85,539	70,882	63,038	73,153	55,910	57,769	63,038	58,906	
8.	Exemptions-CB	90,871	140,663	127,783	117,572	122,914	133,815	121,483	125,971	
8a.	number of CB applications (note 4)									
8b.	Value Act					133	141	123		
9.	subtotal-exemptions	176,410	211,545	184,221	190,725	178,824	191,584	199,344	189,917	
10.	Certain taxes (note 5)	0	0	0	0	0	0	0	0	
12.	Preliminary FY'17 OVERLAY Forecast - established BOA Vote 9/21/15									600,000
13.	Tax Rate Rounding (not to exceed) (note 7)									
14.	Final FY'17 OVERLAY Forecast									

notes:

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

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Town of Wayland Fiscal Year 2017 Tax Classification Hearing

BOARD OF SELECTMEN

NOVEMBER 21, 2016

DRAFT

PREPARED BY:

BOARD OF ASSESSORS

SUSAN RUFO, CHAIR

JAYSON BRODIE, VICE CHAIR

ZACHARIAH VENTRESS

CHERYL KANE

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

Purpose of this Hearing

2

- To adopt the Town's Tax Policy by allocating or classifying the tax levy among the property types

Action Required by Board of Selectmen

3

- The Board of Selectmen will vote tonight on how to adopt the Tax Rate Policy;
 - As a single or uniform tax rate
 - As a multiple or split tax rate
 - To implement a Small Commercial Exemption
 - To implement a Residential Exemption

Property Assessment Review

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- Fiscal Year 2017 was an Interim Adjustment Year for the Assessing Department with the Department of Revenue certifying assessed values on October 20th, 2016.
- The average residential single family assessment rose from \$676,500 to \$690,700, an increase of 2.10% from the Fiscal Year 2016 assessments.
- This increase was based on sale prices for homes selling in 2015.

Property Assessment Review (continued)

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- Commercial, Industrial and Personal Property (CIP) values have not increased at the same rate.
- The average commercial assessment increased from \$992,200 to \$1,007,700, an increase of 1.86%.
- Personal Property total valuation increased by .008%.

Property Assessment Review (continued)

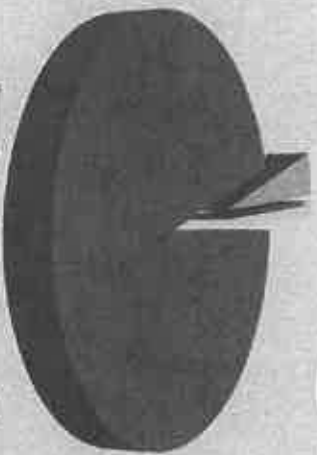
- Due to Residential values rising more than Commercial, Industrial and Personal Property, Fiscal Year 2017 values shifted to Residential by .05% from Fiscal Year 2016

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	Residential	CIP
Fiscal Year 2016	94.91%	5.09%
Fiscal Year 2017	94.96%	5.04%
Shift	0.05%	-0.05%

Classification Percentages

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- Residential (RES)
- Commercial (CIP)
- Industrial (CIP)
- Personal Property (CIP)

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Class	Value	Percentage by Total Percentage by Property Type Property Class	
Residential (RES)	3,282,868,662	94.9591%	94.9591% (RES)
Open Space	0	0.0000%	
Commercial (CIP)	125,833,138	3.6653%	
Industrial (CIP)	4,275,000	0.1358%	5.0409% (CIP)
Personal Property (CIP)	44,162,100	1.2774%	
Total	3,336,486,700	100.0000%	100.0000%

New Growth

8

- New Growth is defined by the DOR as a dollar increase in the annual levy limit that reflects additions to the community's tax base since the last fiscal year.

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- New Growth was certified at \$ 42,267,880 in Assessed Value, or \$ 802,285 in Tax Levy Growth on October 20th

How the Tax Rate is Calculated

FY 2017 Property Tax Levy

\$62,816,214

= 0.01817

FY 2017 Town Taxable Valuation

\$3,457,138,900

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or

**\$18.17 per thousand dollars of assessed value
if a uniform rate is selected tonight**

Classification Alternatives

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- The options presented for consideration are:
 - Selection of a Minimum Residential Factor
 - Granting of a Residential and/or Small Commercial Exemption

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Selection of Minimum Residential Factor

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- A residential factor of 1 will result in the taxation of all property at the same rate (single tax rate)
- A residential factor of less than 1 increases the share of the levy raised by commercial, industrial and personal property (CIP) owners and reduces the share paid by residential property owners (split tax rate)
- Since 94.96% of Wayland tax revenue comes from Residential, a slight reduction for the residential properties would put a large increase on CIP properties
- The minimum residential factor for the Town of Wayland for Fiscal Year 2017 is 97.3457, as defined by the Department of Revenue

SOURCE: MA DOR - LA7 – Exhibit A: Minimum Residential Factor

Potential Impact of Shifting the Residential Factor

CIP SHIFT	Residential Factor	Residential Share Percentage	CIP Share Percentage	Residential Tax Rate per Thousand	CIP Tax Rate Per Thousand
1.00	100.0000	91.9591%	5.0409%	\$18.17	\$18.17
1.10	99.4691	91.4550%	5.5450%	\$18.07	\$19.99
1.20	98.9383	93.9509%	6.0491%	\$17.98	\$21.80
1.30	98.4075	93.4469%	6.5531%	\$17.88	\$23.62
1.40	97.8766	92.9428%	7.0572%	\$17.78	\$25.44
1.50	97.3458	92.4387%	7.5613%	\$17.69	\$27.26

Please see Exhibit B What if... Scenario Worksheet for shift options in 1% increments.

SOURCE: Exhibit B = MA DOR – SCENARIO WORKSHEETS

Fiscal Year 2017 Residential Tax Rate Options

CIP Shift	CIP Tax Rate	Res Factor	Residential Tax Rate	Example Single Family Assessment	Median Single Family Assessment	Average Single Family Assessment	Example Single Family Assessment
1	18.17	100	18.17	\$7,268.00	\$10,971.05	\$12,550.02	\$27,255.00
1.1	19.99	99.47	18.0	\$7,238.00	\$10,910.67	\$12,480.95	\$27,105.00
	1.82	\$Diff	-1.1	(10.0)	(\$60.38)	(\$69.07)	(\$150.00)
1.2	21.8	98.94	17.98	\$7,192.00	\$10,856.32	\$12,418.79	\$26,970.00
	3.63	\$Diff	-0.19	(\$76.00)	(\$114.72)	(\$131.23)	(\$285.00)
1.3	23.62	98.41	17.88	\$7,152.00	\$10,795.94	\$12,349.72	\$26,820.00
	5.45	\$Diff	-0.29	(\$116.00)	(\$175.10)	(\$200.30)	(\$435.00)
1.4	25.44	97.88	17.78	\$7,112.00	\$10,735.56	\$12,280.65	\$26,670.00
	7.27	\$Diff	-0.39	(\$156.00)	(\$235.48)	(\$269.37)	(\$585.00)
1.5	27.26	97.35	17.69	\$7,076.00	\$10,681.22	\$12,218.48	\$26,535.00
	9.09	\$Diff	-0.48	(\$192.00)	(\$289.82)	(\$331.54)	(\$720.00)

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Fiscal Year 2017 CIP Tax Rate Options

CIP Shift	Residential Tax Rate	CIP Tax Rate	Median Commercial Assessment	Example Commercial Assessment	Average Commercial Assessment	Example Commercial Assessment
1	18.17	18.17	\$9,194.02	\$10,902.00	\$18,364.42	\$27,255.00
1.1	18.07	19.99	\$10,114.94	\$11,994.00	\$20,203.89	\$29,985.00
\$ Difference	-0.10	1.82	\$020.92	\$1,092.00	\$1,839.47	\$2,730.00
1.2	17.98	21.8	\$11,030.89	\$13,050.00	\$22,033.26	\$32,700.00
\$ Difference	-0.19	3.92	\$1,836.78	\$2,178.00	\$3,668.84	\$5,445.00
1.3	17.88	23.62	\$11,951.72	\$14,172.00	\$23,872.73	\$35,430.00
\$ Difference	-0.29	5.45	\$2,757.70	\$3,270.00	\$5,508.32	\$8,175.00
1.4	17.78	25.44	\$12,872.64	\$15,264.00	\$25,712.21	\$38,160.00
\$ Difference	-0.39	7.27	\$3,678.62	\$4,362.00	\$7,347.79	\$10,905.00
1.5	17.69	27.26	\$13,793.56	\$16,356.00	\$27,551.68	\$40,890.00
\$ Difference	-0.48	9.09	\$4,599.54	\$5,454.00	\$9,187.26	\$13,635.00

Selection of Open Space Discount

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- There are no parcels in Wayland currently classified as open space
- Open Space is defined in Massachusetts General Law as:
MGL Chapter 59 Sec 2A(b) "Class two, open-space", Land which is not otherwise classified and which in not taxable under the provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and land not held for the production of income but is maintained in an open or natural condition, which contributes significantly to the benefit and enjoyment of the public"
- In Wayland, most large land owners participate in the Chapter Land Program under MGL Chapters 61, 61A and 61B which results in more savings than if they were designated as Open Space
- Under the Chapter Land program the discount ranges from 75% to 98%
- The open space discount has a maximum discount of 25%

Granting a Residential Exemption

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- The Board of Selectmen may adopt a maximum residential exemption of 20%
- It would apply to owner occupied residential properties
- A Residential Exemption is a redistribution of the tax levy among residential property owners
- “Exemption” is a misnomer because it is actually a tax shift among residential properties (upper portion have higher tax bill, lower portion have lesser tax bill)
- Typically the intent of the Residential Exemption is to shift the tax burden to rental and vacation properties. Only 13 out of 351 communities in Massachusetts have adopted this exemption

Granting a Small Commercial Exemption

- The Board of Selectmen may adopt a small commercial exemption
- This exemption is for commercial parcels (property class three) occupied by businesses with an average annual employment of not more than ten people during the previous calendar year and with assessed values of less than one million dollars
- The intent of the exemption is to give a tax reduction to small commercial property owners at the expense of the larger commercial and industrial parcels.
- Selectmen can choose an exemption that reduces the taxable valuation of each eligible parcel by a percentage of up to 10%

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

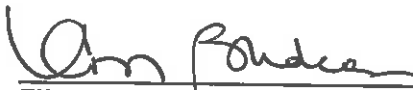
TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

RE: **EXCISE ABATEMENT**
DUE IN THE MONTH OF OCTOBER 2016

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2016)	19	\$2,444.19
60A (2014)	01	\$ 53.75
TOTAL	20	\$2,497.94

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

On behalf of the Board of Assessors,



Ellen M. Brideau, MAA, CNHA
Director of Assessing

Date: 11/7/16

I am authorized by the Board of Assessors (vote 11/30/15) to sign on their behalf.

Abatement Report FY 2016 Motor Vehicle Excise From 10/1/2016 Through 10/30/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount	
10/14/2016		60A	323	12985	AZIZ SOFIA	1JZ117	\$745.00	
10/14/2016		60A	311	632	BECKWITH MARY W	433EN4	\$13.75	
10/14/2016		60A	312	13064	DINARDO JEFFREY F	5RM464	\$102.50	
10/14/2016		60A	313	4703	HONDA LEASE TRUST	2NL571	\$217.19	
10/14/2016		60A	314	4739	HONDA LEASE TRUST	262GK5	\$19.06	
10/14/2016		60A	315	4970	INSOFT EVELYN R	234TE8	\$31.88	
10/14/2016		Transfer	329	5468	KEANE ANDREW C	9734RH	\$77.92	
10/14/2016		60A	316	6120	LEE MARCHELLA M	Z8L	\$110.63	
10/14/2016		60A	317	6698	MAGYAR LISA F	87TF84	\$73.33	
10/14/2016		Handicap	318	8348	PETERS JOHN R	HP314S	\$73.75	
10/14/2016		60A	319	8498	PORSCHE LEASING LTD	5MBX10	\$212.50	
10/14/2016		60A	320	8567	PREMIER FINANCIAL SERVICES LLC	1NBT10	\$495.63	
10/14/2016		Veh Sold Pl Rereg	321	8811	REPOSE CAROL A	54WK24	\$25.00	
10/14/2016		60A	322	9784	SLADER BARBARA E	936JV0	\$57.50	
10/14/2016		60A	324	9922	SPECTER DENNIS N	632JA3	\$5.00	
10/14/2016		60A	325	9923	SPECTER JANIE	62KF84	\$5.63	
10/14/2016		Transfer	326	11850	YOUNG CHUNG CHANG	465YNY	\$35.42	
10/14/2016		60A	327	11852	YOUNG CHUNG CHANG	2JB296	\$120.83	
10/14/2016		Transfer	328	11851	YOUNG CHUNG CHANG	967AM6	\$21.67	
Totals							19	\$2,444.19

Abatement Report FY 2014 Motor Vehicle Excise From 10/1/2016 Through 10/30/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
10/14/2016		60A	468	1319	CAB EAST LLC	941LN3	\$53.75
Totals							\$53.75



Town of Wayland
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 WAYLAND MASSACHUSETTS 01778
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OFFICE STAFF
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 Donald Clarke, MAA Administrative Assessor
 Jessica Marchant, MAA Administrative Assessor
 Savitri Ramgoolam, Department Assistant

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*
SUBJECT: CIRCUIT BREAKER APPLICATIONS
DATE: 11/7/2016

I have reviewed the following five (5) circuit breaker applications and recommend approval.

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
15-013	CYLKOWSKI	DAVID	125	GLEZEN LN
42B-016	BOLTON	SUSAN	28	STONEBRIDGE RD
34-044	ROSENBERG	HAROLD	37	FORTY ACRES
48-084	LARSEN	EDWIN & BETTY	40	AQUEDUCT RD
51D-073	JOHNSON	BENJAMIN & DOROTHY	12	WINTER ST

Susan M. Rufo 11/7/2016

Jayson S. Brodie

Zachariah L. Ventress

Cheryl Kane



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MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*
SUBJECT: FY18 CHAPTER LAND APPLICATIONS
DATE: 11/7/2016

The following thirty-nine (39) Chapter Land applications meet the criteria of the Chapter Land program and are recommended for approval.

Map	Lot	Location	Map	Lot	Location
4	78	5 OXBOW RD	19	32	37 CLAYPIT HILL RD
6	36	39 SHERMAN BR RD	19	33	33 CLAYPIT HILL RD
7	45	44 LINCOLN RD	19	38	12 CLAYPIT HILL RD
7	045B	56 LINCOLN RD	19	028A	CLAYPIT HILL RD
8	2	61 LINCOLN RD	19	039D	12 CLAYPIT HILL RD
11	40	34 LINCOLN RD	20	29	117 PLAIN RD
11	43	22 HAZELBROOK LN	23	4	99 PELHAM ISLAND RD
11	81	21 LINCOLN RD	23	15	397 BOSTON POST RD
11	84	193 CONCORD RD	23	16	376 BOSTON POST RD
11	084B	195 CONCORD RD	28	031A	101 PELHAM ISLAND RD
12	31	228 GLEZEN LN	29	5	103 COCHITUATE RD
12	39	215 GLEZEN LN	30	38	43 OLD CONN PATH
13	1	121 OLD SUDBURY RD	35	030A	205 RICE RD
15	28	12 CLAYPIT HILL RD	35	030V	17 COVERED BRIDGE LN
17	6	124 OLD SUDBURY RD	35	030W	209 RICE RD
18	37	49 OLD SUDBURY RD	35	031A	87 OLD CONN PATH
18	38	49 OLD SUDBURY RD	35	031E	0 FOREST HILL RD
18	035A	21 BOW RD REAR	36C	3	4 MEADOW VIEW RD
18	035B	53 OLD SUDBURY RD	40	16	1 CURLING LN
18	037A	49 OLD SUDBURY RD			

Susan M. Rufo
Jayson M. Brodie
Zachariah L. Ventress

11/7/2016
Cheryl Kane



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 Savitri Ramgoolam, Department Assistant

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

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*
SUBJECT: CIRCUIT BREAKER APPLICATIONS
DATE: 11/7/2016

I have reviewed the following five (5) circuit breaker applications and recommend approval.

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
15-013	CYLKOWSKI	DAVID	125	GLEZEN LN
42B-016	BOLTON	SUSAN	28	STONEBRIDGE RD
34-044	ROSENBERG	HAROLD	37	FORTY ACRES
48-084	LARSEN	EDWIN & BETTY	40	AQUEDUCT RD
51D-073	JOHNSON	BENJAMIN & DOROTHY	12	WINTER ST

Susan M. Rufo 11/7/2016
Jayson Brodie
Zachariah L. Ventress
Cheryl Kane