TOWN OF WAYLAND BOARD OF ASSESSORS Monday May 2nd, 2016

Attendees: Chair S. Rufo, J. Brodie, D. Hill, Z. Ventress, C. Kane, Director E. Brideau and Administrative Assessor J. Marchant

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

Review of minutes from March 14th, 2016

D. Hill moved and C. Kane seconded to approve the minutes of March 14th as submitted. Vote unanimous

Documents for BOA Signature (review)

The board signed off on excise abatements that were reviewed and processed as follows:

March 2016 52 abatements \$5974.25 April 2016 46 abatements \$4676.83

The board signed the Second Commitment for FY'16 Vehicle Excise for \$204,642.28

Director Brideau recommended six statutory exemption applications for approval that have been reviewed and meet the criteria. J. Brodie moved to approve by signature the 6 statutory exemption applications. C. Kane seconded. The board signed their approval.

Z. Ventress arrived at this time. (7:23pm)

Election of Chair and Vice Chair

- D. Hill nominated S. Rufo to be Chair. C. Kane seconded. D. Hill moved to elect S. Rufo as Chair of the BOA. C. Kane seconded. Vote unanimous with S. Rufo abstaining.
- D. Hill nominated J. Brodie to be Vice-Chair. C. Kane seconded. D. Hill moved to elect J. Brodie as Vice-Chair of the BOA. C. Kane seconded. Vote unanimous with J. Brodie abstaining.

BOA vote on Remote Meeting Participation

Director Brideau clarified that the remote participation can't make a quorum, but if the board needs a vote when members can't make it to the meeting in person, their vote would count so the process won't be put on hold.

J. Brodie moved the BOA continue the policy of not having remote participation. Z. Ventress seconded.

Vote unanimous

Enter into Executive Session: Pursuant to MGL Chapter 30A, Section 21(a)(3) to

- 1) Review and consider for approval and potential release the Executive Session minutes of March 14th, 2016 relative to the discussion of strategy with respect to threatened appeal by Wayland Rod & Gun Club to Appellate Tax Board.
- 2) Director to provide status update and discuss strategy with respect to pending Appellate Tax Board cases for the Telecommunication companies

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

At 7:27pm, S. Rufo moved to enter into executive session pursuant to MGL Chapter 30A, Section 21(a)(3) to review and consider for approval and potential release the Executive Session minutes of March 14th, 2016 relative to the discussion of strategy with respect to threatened appeal by Wayland Rod & Gun Club to Appellate Tax Board and for the Director to provide a status update and discuss strategy with respect to pending Appellate Tax Board cases for the Telecommunication companies.

J. Brodie seconded.

The chair declared that a public discussion of the strategy with respect to litigation between Wayland Rod & Gun Club and the pending Appellate Tax Board cases for the telecommunication companies with the Town of Wayland may have detrimental effect on the litigating position of the Town.

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

The chair invited attendance by Director E. Brideau and Administrative Assessor J. Marchant The chair stated the board will reconvene in open session approximately 15 minutes for the purpose of returning to open session.

The board reconvened in open session at 8pm. While in executive session, the board approved the executive session minutes of March 14th, but voted not to release them at this time.

Overlay

The board reviewed and discussed the chart provided.

Director Update

FY 16 Abatements

There were 34 real estate abatement applications this year. 22 were granted and 12 were denied. The final abatement acted on was signed by board members in April. It was denied by signature.

Solar Pilot

The solar project has broken ground at both the high school and the middle school. The tax agreement has been submitted, but has not been signed. Director Brideau explained to the Town Administrator that it needs to be in place by June 30th or the solar property will become taxable.

Carroll School

Director Brideau updated the board that the Carroll School will potentially purchase 45 Waltham Rd. They are a tax exempt group with an educational use for the property. Director Brideau has prepared reports for the BOS on the tax impact to the town with that property being tax exempt. Using last year's numbers, the impact would have been four cents per one thousand. The group would have two years to occupy the property from the time of purchase. The possibility of a PILOT has been mentioned, though Wayland doesn't currently have any PILOTs with educational groups.

- Town Meeting Recap of Articles that impact Assessing
- o The exemption article was passed at town meeting so it no longer needs to be voted on each year.
- O The town voted to acquire the property at Mainstone Farm. The office has had questions about the acquisition of development rights. The property is in the Chapter Land program and will continue to be in the program.

Department Security & Motor Vehicle Pool

An aluminum security door has been installed at the counter in the office. This allows the office to be more obviously closed outside of business hours and will keep the office secure during those times. A keypad will also be installed at the doorway to the office very soon.

The police department said there will be another round of ALICE training after school is out of session.

D. Hill said he will be attending Active Shooter Training on May 25th if anyone from the board or staff wants to join him.

The town has acquired four new vehicles: two Ford Escapes and two Ford Focuses. The keys to both of the Focuses are currently kept in the assessing office, are available for assessing inspections and are shared with other staff members that need to use them.

Documents for BOA signature (cont'd)

The board discussed a hardship exemption application. J. Brodie moved to deny the hardship exemption application based on criteria established by the state of Mass. C. Kane seconded. Vote unanimous with D. Hill abstaining.

The BOA denied by signature two Circuit Breaker applications that didn't meet the criteria.

Z. Ventress left the meeting at 8:37pm.

The BOA denied one statutory exemption application that didn't meet the criteria.

The BOA denied one statutory exemption application that wasn't submitted until after the deadline.

The BOA denied one Veteran exemption application that didn't meet the criteria.

The BOA signed one Veteran work-off timesheet that has been completed.

- J. Brodie moved to accept the Director's recommendation and approve by signature 12 CPA exemptions that have been reviewed and meet the criteria. C. Kane seconded. The board signed their approval.
- J. Brodie moved to accept the Director's recommendation and approve by signature 53 Circuit Breaker applications that have been reviewed and meet the criteria. C. Kane seconded. The board signed their approval.

3ABC Applications

This topic was deferred.

Correspondence

- Letter from Attorney General's office RE: Request for Reconsideration Concerning Determination OML 2015-175
- Letter to BOA from 201 West Plain St.

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

Thoughts and Concerns from BOA members

D. Hill pointed out the article about the Wayland Rod and Gun Club that was in the Town Crier. He also clarified that the Active Shooter Training will be from 6-9pm on May 25th.

Public Comment

None

Next Meeting: Tentatively June 6th

Meeting Adjourned

D. Hill moved to adjourn at 8:52pm. J. Brodie seconded. Vote unanimous

Respectfully submitted, Jessica Marchant



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

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: EXCISE ABATEMENTS

DATE:

5/2/2016

The attached listings of Excise Abatements have been reviewed and processed for Board of Assessors approval.

March 2016 - 52 Applications - \$5,974.25 April 2016 – 46 Applications - \$4,676.83

FISCAL YEAR 2016

ASSESSORS WARRANT TO COLLECTOR MOTOR VEHICLE AND TRAILER EXCISE SECOND COMMITMENT 2016-02

THE COMMONWEALTH OF MASSACHUSETTS WAYLAND OFFICE OF THE BOARD OF ASSESSORS

ToZoe Pierce
IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the sever 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 TWO HUNDRE FOUR THOUSAND SIX HUNDRED FORTY TWO DOLLARS AND TWENTY EIGHT CENTS. (\$204,642.28)
And you are to pay over said taxes and interest toZoe Pierce Treasurer of Wayland , or to her successor in office, at the times an in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charge and fees collected by you. And you are to make written return of said excises and interest with your tax list and of your doing 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 befor 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 our your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof 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 and day of May, 2016
Dun M. Rufs
Cheryl Kans Board of Assessors
Of Wayland

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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FISCAL YEAR 2016

NOTICE OF **SECOND** 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

MOTOR VEHICLE EXCISE\$204,642.28 2016-02 COMMITMENT	3
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: 5/2 / 2016



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MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: FY'16 EXEMPTION APPLICATIONS

DATE:

5/2/2016

I have reviewed the following six (6) Exemption applications and recommend approval:

CLS NAME **FIRST** 17D HARAKLES **CAROL**

22 **KUTASZ CHARLOTTE**

22 **PENDERS LAURA** 22 **JOHN** PENDERS

22 **MACLEOD** RODERICK 22 RUDENAUER **EDWIN**

Charyl Kane Goupon & Brooke

WORKING PAPER -

STEPS TO DETERMINE OVERLAY SURPLUS

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Potential surplus/deficit after vote	Surplus voted by Assessors	Potential surplus/deficit (notes 6)	subtotal:potential abatements	Uncollectable taxes (note 5)	ATB (note 4)	Potential Abatements	Property tax receivables as of March 1, 2016 (notes 2 & 3)	Overlay balance as of May 1, 2016 (note 1)	Recap of Overlay Surplus Released by BOA Vote since 12/11	Initial Allowance for Overlay	
		1,775.17	1,618.01	1,618.01	-			3,393.18	378,000	1,039,311	FY'09
		15,102.64	149,018.67	2,218.67	146,800.00			164,121.31	605,000	1,106,754	FY'10
		13,879.43	141,877.85	3,377.85	138,500.00			155,757.28	1,260,000	1,676,988	FY'11
		2,276.95	13,251.84	4,151.84	9,100.00		10,386.34	25,915.13	874,000	1,206,447	FY'12
		9,589.65	32,475.94	3,675.94	28,800.00		23,797.25	65,862.84	613,000	973,215	FY'13
		88,762.63	32,111.18	2,111.18	30,000.00		67,249.19	188,123.00	200,000	614,727	FY'14
		312,238.26		3,127.85	306,300.00		61,245.03	682,911.14		949,529	FY'15
								379,204.17		524,282.37	FY'16

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 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)



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MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: FY'16 CPA EXEMPTION APPLICATIONS

DATE:

5/2/2016

I have reviewed the following twelve (12) Exemption applications and recommend approval:

PAR ID	NO	ADDRESS	LAST	FIRST
45-099D	15	PICKWICK WAY	AKASHIAN	SANDRA
07-044	3	TALLY HO LANE	COLELLA	STEPHEN J
47B-082	41	PECK AVE	DEVEAUX	ESTHER
38-084	39	ROLLING LN	HAMMERTON	NANCY
23-060	11	OLD SUDBURY RD	HARAKLES	CAROL
24-079	11	SPRING HILL RD	HOLTZ	BARBARA
07-028	11	SHERMAN BRIDGE RD	KIELY	MARY L
47B-021	278	MAIN ST	KUTASZ	CHARLOTTE
45-038C	6	LAKESPUR	MILLER	EDNA
45-109B	4	CUTTING CROSS WAY	RADER	SALLEE
49-051	9	WAYLAND HILLS RD	SKELLY	JEAN
46D-115	28	EDGEWOOD ROAD	SMITH	ELVIRA

Susu An. Rufo 5/2/2016

Charyl Kane

Jaypen Brode



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MEMO

TO:

BOARD OF ASSESSORS

FROM:

ELLEN BRIDEAU, DIRECTOR OF ASSESSING

SUBJECT: FY'16 CIRCUIT BREAKER MATCH APPLICATIONS

DATE:

5/2/2016

I have reviewed the following fifty three (53) Circuit Breaker Match applications and recommend approval:

PAR ID	LAST NAME	FIRST	NUMBER	ADDRESS
51C-037	ADAMS	ELIZABETH	32	PEMBERTON RD
45-099D	AKASHIAN	SANDRA	15	PICKWICK WAY
51A-013	ANGERMAN	MARYANN	11	PLEASANT ST
51D-055	BACHE	JOANNE	22	HILL ST
18-076	BACKMAN	ROGER	7	EAST RD
47C-058A	BANCROFT	HORACE	5	COTTAGE RD
10-020	BERNARDO	CARL E & ANN	19	LOBLOLLY
04-076A	CAIN	LUCILLE	27	OXBOW RD
52-100	CALABRO	ANTHONY	1	OLD TAVERN RD
32-005	CARISTO	JANET	174	PELHAM ISLAND RD
44-038	DAIGLE	RAY	38	BARNEY HILL RD
24-073	DAVIS	SHIRLEY	14	LEE RD
43D-014	DYER	JOHN	287	COCHITUATE RD
48-175	ENGLISH	MARCIA	90	SCHOOL ST
52-010	FLAGG	KENNETH	2	HAVEN LN
38-079	GAUGET	MARCIA	42	ROLLING LN
40-024B	GRANDOFF	DAVID	13	BRANDYWYNE
38-084	HAMMERTON	NANCY ANN	39	ROLLING LN
43-047	HANLON	ROBERT W	22	LAKESHORE DR
23-060	HARAKLES	CAROL	11	SUDBURY RD
24-166	HARRINGTON	FREDERIC & KAY	5	GLEN RD
24-079	HOLTZ	BARBARA	11	SPRING HILL RD
46D-022	ISAACSON	KENNETH	228	LAKESHORE DR

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34-006A JOYCE JOHN M 134 OLD CONN PATH 43A-60 KEUNG WING MING 2 JUNIPER LN 07-028 KIELY MARY 11 SHERMAN BRIDGE RD 47A-024 KRAUSS CYRILLA 33 LAKEVIEW RD 47B-025 KWIATKOWSKI JOSEPH 17 SUNSET RD 40-040A LEFEBVRE CHARLES 6 DAYBREAK 05-001 LEVY BORIS 14 WALTHAM RD 43B-049 MEYER SUSAN 241 COCHITUATE RD 45-038C MILLER EDNA 6 LAKESPUR 45-082 NORRIS		_	<u> </u>		
07-028 KIELY MARY 11 SHERMAN BRIDGE RD 07-024 KRAUSS CYRILLA 33 LAKEVIEW RD 478-025 KWIATKOWSKI JOSEPH 17 SUNSET RD 40-040A LEFEBVRE CHARLES 6 DAYBREAK 05-001 LEVY BORIS 14 WALTHAM RD 43B-049 MEYER SUSAN 241 COCHITUATE RD 45-038C MILLER EDNA 6 LAKESPUR 45-038C MILLER EDNA 6 LAKESPUR 25-040 MILLS ROBERT 14 SYVAN WAY 50-054 NELSON PATRICIA 23 LAKE ED 46B-082 NORRIS DONALD 431 OLD CONN PATH 40-030E O'CONNELL ANTOINETTE 7 FOX HOLLOW 46B-082 NORRIS DONALD 431 OLD CONN PATH 40-030E O'CONNELL ANTOINETTE 7 FOX HOLLOW 46B-082 NORNODE HE	34-006A	JOYCE	JOHN M	134	OLD CONN PATH
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	40-035A	WEBSTER	BARBARA	7	ESSEX ST
24-067 YAMARTINO PAULA 11 WHEELOCK RD	43B-046	WELD	НОРЕ	10	HAPPY HOLLOW
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THE COMMONWEALTH OF MASSACHUSETTS OFFICE OF THE ATTORNEY GENERAL

2016 APR 28 PM 4: The Ashburton Place

WAYLANDOSTON, MASSACHUSETTS 02108 80 ARD OF ASSESSORS

TEL: (617) 727-2200 www.mass.gov/ago

April 26, 2016

George H. Harris 8 Holiday Road Wayland, MA 01778

RE: Request for Reconsideration Concerning Determination OML 2015-175

Dear Mr. Harris:

Our office received your December 28, 2015 letter in which you request reconsideration of our November 24, 2015 determination concerning the Wayland Board of Assessors (the "Board"). This determination, OML 2015-175, resolved your complaint filed with the Board on June 23, 2015. The Board responded by letter dated July 30, 2015, following an extension of time granted by our office.

There is no statutory right to reconsideration by the Office of the Attorney General of an Open Meeting Law determination or declination. While the Division generally will not reconsider past determinations and declinations, we may grant reconsideration where the request identifies a clerical or mechanical error in the determination or a significant legal or factual issue that the Division may have overlooked or misapprehended in resolving the complaint. Because you have identified an allegation unaddressed by OML 2015-175, we grant your request for reconsideration. ¹

A public body may enter executive— or closed—session for any of ten enumerated purposes. G.L. c. 30A, § 21(a). One permissible reason for a public body to convene in executive session is to "discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares." G.L. c. 30A, § 21(a)(3) (emphasis added). During its June 1, 2015 meeting, the Board convened in executive session to discuss pending litigation. The Board contends that, prior to entering the executive session at issue, the chair stated, "I declare that a public discussion of the strategy with respect to litigation of the pending Appellate Tax Board case may have a detrimental effect on the Town."

¹ Your December 28, 2015 letter also questions other aspects of OML 2015-175. Because these concerns amount to differences with our interpretation of the Open Meeting Law, we decline to reconsider them.

You allege that this required statement was not made, but you do not allege that you were present at the meeting or viewed a recording to observe that it was not made. Because we have insufficient information to determine whether the statement was made, we make no finding with respect to this allegation. It is true that this statement is not reflected in the meeting minutes. While minutes must include "the decisions made and the actions taken at each meeting, including the record of all votes," G.L. c. 30A, § 22(a), our office has never concluded that the Open Meeting Law requires statements of this type to be included in meeting minutes. Certainly, doing so is in a public body's best interest, as it permits members of the public and this office to easily see that the body has complied with the Open Meeting Law's requirements. We strongly encourage the Board to include such statements in meeting minutes in the future.

Based on the foregoing, we decline to modify our finding in OML 2015-175 that the Board did not violate the Open Meeting Law. Please feel free to contact the Division at (617) 963 - 2540 if you have any questions.

Sincerel

Julian Rice Deputy Chief

Government Bureau

ce: Wayland Board of Assessors Mark Lanza, Esq.

RECEIVED

Gail Shapiro and Gil Wolin 201 West Plain Street Wayland, Massachusetts 01778

2016 APR 22 PM 12: 19
WAYLAND
BOARD OF ASSESSORS

Town of Wayland Board of Assessors 41 Cochituate Road Wayland, MA 01778

April 15, 2016

Dear Ms. Rufo, Mr. Brodie, Mr. Ventress, Mr. Hill, and Ms. Kane:

Thank you for taking the time to review our application for an abatement, due to the BPW's unfortunate decision to suspend plowing our property after (at least) 38 years.

We do understand that our request was premature, as the assessment date of January 1, 2015, predated the BPW's October decision.

To clarify the record, we did not "fail to schedule interior inspection": we told the Assessor that while she was most welcome to come and inspect our home, given that our request had nothing whatsoever to do with the condition of the home or property, and as we were aware that the request likely would be denied (for the aforementioned reason), we felt that an inspection would not be a good use of her Department's resources (hence, Town tax dollars).

We do not wish to file an appeal, and will make a new application, with supporting documentation, should we fail in our efforts to encourage the Board of Public Works to reverse its decision.

Again, thank you all for your time, and for your service to our Town.

Sincerely,

Gail Shapiro and Gil Wolin