

**Wayland Board of Assessors
Monday, August 22, 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 7:15pm.

Review of minutes from June 6th, 2016

J. Brodie moved to approve the minutes of June 6th as amended. Z. Ventress seconded.

Vote: All in favor with C. Kane abstaining.

Enter into Executive Session:

1. Pursuant to MGL Chapter 30A, Section 21(a)(3) to review and consider for approval and potential release the Executive Session minutes of June 6th, 2016 relative to the discussion of strategy with respect to Pending Appellate Tax Board Cases for the Telecommunication Companies and 2. for the Director to provide a status update and discuss strategy with respect to Pending Appellate Tax Board Cases for 46 Cedar Crest and 4 Meadow View Rd.

At 7:16pm, 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 June 6th, 2016 relative to the discussion of strategy with respect to Pending Appellate Tax Board Cases for the Telecommunication Companies and for the Director to provide a status update and discuss strategy with respect to Pending Appellate Tax Board Cases for 46 Cedar Crest and 4 Meadow View Rd. J. Brodie seconded.

The Chair declared that a public discussion relative to both the executive session minutes of June 6th and the discussion of strategy with respect to Pending Appellate Tax Board Cases for 46 Cedar Crest and 4 Meadow View Rd. may have a detrimental effect on the litigating position of the Town.

Roll Call Vote: J. Brodie-yes, Z. Ventress-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 in approximately 15 minutes for the purpose of returning to open session.

Reconvene in Open Session

The board reconvened in open session at 7:30pm. S. Rufo stated while in executive session the board voted to approve the executive session minutes of June 6th and to release them to the public at this time.

Appellate Tax Board Cases- Appeals Court Decision for 59 Old Sudbury Rd

They filed with the supreme judicial court to overturn the decision. Mark Lanza wrote an opposition to the Appellant's application for further appellate review on behalf of the BOA. They have 20 days to decide if they will hear the case or not. Director Brideau had copies of both the application and the opposition for the BOA to review.

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

4. Affordable Housing Project Update: Habitat for Humanity Deed Status

The consultant completed her project. She identified two properties where we had the incorrect deed information. One will have a large increase in value. The board discussed how and when to notify the owners of the change.

Two consultants, one hired by the BOA and one hired by the Town found the deeds for the Habitat for Humanity project unusual. Director Brideau outlined the actions the consultants are recommending to the BOS.

Documents for BOA Signature (review)

Circuit Breaker Applications

S. Rufo moved to accept the Director's recommendation and approve by signature the 11 Circuit Breaker applications that have been reviewed and meet the criteria. Z. Ventress seconded. The board signed their approval.

5. FY18 Budget- Assessing Dept Documents for 8/29 FinCom Meeting

Upon request, Director Brideau gave historical information to the Town Administrator so she can provide a PowerPoint presentation to the FinCom. For clarification on the documents, Z. Ventress requested she footnote the source of the documents being Wayland BOA and include the date.

FY17 Interim Update-2015 Sales File Review and Office Timeline

Mike Tarello from Vision is coming in this week to adjust the tables now that the sales have been analyzed. From 2015, there were 162 qualified single family sales and 67 qualified condo sales.

Projected Timeline:

- September 6th Director Brideau will review everything with the board at the meeting.
- Sept 16th send impact notices
- September 19-23 hold public hearings

In order to make that timeline work, Director Brideau needs the BOA to choose an assessment to sale ratio tonight for Mike to work with.

The board discussed the topic and the consensus was for the ratio to be 93/100 (93%).

The next BOA meeting was discussed and scheduled for Monday September 12th. The timeline will need to adjust to accommodate that.

Documents for BOA Signature (review)

Water Lien Abatement-31 Jeffery Rd

Director Brideau explained the situation to the BOA. The board signed the document to give the abatement.

Correspondence

Letter of Resignation from BOA D. Hill

D. Hill resigned from the BOA in a letter dated July 25, 2016.

The BOA needs to notify the BOS of the vacancy and inform them what action the BOA wants the BOS to take. (Fill the vacancy now, or wait until the next election)

Z. Ventress left the meeting at this time.

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

WORKING PAPER -

STEPS TO DETERMINE OVERLAY SURPLUS

line #	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
Initial Allowance for Overlay	1,039,311	1,106,754	1,676,988	1,206,447	973,215	614,727	949,529	524,282.37
Recap of Overlay Surplus Released by BOA Vote since 12/11	378,000	605,000	1,260,000	874,000	613,000	200,000		
1. Overlay balance as of June 30, 2016 (note 1)	3,393.18	164,121.31	155,757.28	25,915.13	65,862.84	188,123.00	682,911.14	316,015.58
2. Property tax receivables as of June 30, 2016 (notes 2 & 3)				8,341.59	6,830.40	26,837.63	48,824.76	383,370.04
3. Potential Abatements								
4. ATB (note 4)	-	146,800.00	138,500.00	9,100.00	28,800.00	30,000.00	305,600.00	40,100.00
5. Uncollectable taxes (note 5)	1,618.01	2,218.67	3,377.85	4,151.84	3,675.94	2,111.18	2,260.56	12,306.13
7. subtotal:potential abatements	1,618.01	149,018.67	141,877.85	13,251.84	32,475.94	32,111.18	307,860.56	52,406.13
8. Potential surplus/deficit (notes 6)	1,775.17	15,102.64	13,879.43	4,321.70	26,556.50	129,174.19	326,225.82	
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
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)

8/22/2016
E Brideau

WORKING PAPERS

STEPS TO DETERMINE FY18 OVERLAY FORECAST (see note 9)

line #	\$ in FY'09	\$ in FY'12	\$ in FY'15	avg of 3 "reval" years	\$ in FY 14	\$ in FY 15	\$ in FY 16	avg of FY'13-16 to date	FY'18 preliminary forecast by Assessors (using avg of FY14 to FY16)
Initial Allowance for Overlay	1,039,311	1,206,447	949,529		614,727	949,529	524,282	696,179	
1. Abatements									
2. Abatements-granted	337,146	84,157	76,067	165,790	31,036	76,067	52,110	53,071	
3. Total Abatement-ATB initial liability (note 1)	365,600	60,000	312,600	246,067	245,000	312,600	40,100	199,233	
3a. Abatement-ATB initial liability (w/o Telecom)	200,400	59,000	243,600	167,687	223,000	273,600	39,300	178,633	
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	78,827	400,753	160,449	497,290	400,753	395,700	431,248	
5. Abatement-other (note 3)									
6. subtotal-abatements	704,514	222,984	789,420	572,306	773,326	789,420	487,910	683,552	
7. Exemptions-statutory	85,539	70,882	63,038	73,153	57,769	63,038	51,545	67,451	
8. Exemptions-CB	90,871	140,663	104,369	111,968	133,815	121,183	102,577	119,170	
8a. number of CB applications (note 4)					141	123	99	119,170	
8b. Value Act							2,099	2,100	
9. subtotal-exemptions	176,410	211,545	167,407	185,121	197,584	184,344	156,254	177,394	
10. Certain taxes (note 5)									
12. Preliminary FY18 OVERLAY Forecast - established BOA Vote									
13. Tax Rate Rounding (not to exceed) (note 7)									
14. Final FY18 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

Brideau, Ellen

From: Elizabeth Rust <liz@rhsousing.org>
Sent: Saturday, August 20, 2016 10:50 AM
To: Brideau, Ellen
Subject: Wayland Assessment Project - Final report
Attachments: Wayland Affordable Housing - Assessor review package.pdf; Wayland Affordable Housing Inventory - Assessors.xls; Wayland - Rust Invoice 8.20.16.pdf

Ellen,

I have completed and attached the final project documents. A PDF file, with cover memo, the assessment inventory, and the DOR memo which helps provide the oversight guidance.

I have also attached my invoice.

During the project, we have talked about the unorthodox process that Habitat used when selling its first two units where the deed was recorded for (what appears to be) the full market value, and the deed restriction notes the maximum resale price as the affordable price. There is a forgivable mortgage for the difference in value. You noted that the buyers paid stamps for the higher value.

I am offering my thoughts on the situation:

1. Ensure that future units do not use this method. You mentioned that you could withhold the CO. A call to GWHFH office would also be appropriate to alert them.
2. Obtain a detailed explanation of how the full market value was obtained from GWHFH.
3. Discuss the method with Rieko Hayaski at DHCD to ensure that the state understands Wayland's concerns - for both past and future units.
4. Propose to GQHFH addressing the two past units with a CONF DEED, and mortgage discharge. Perhaps the Town/Trust could offer to pay for the recording costs to minimize the Habitat costs.

This of course will take some effort and time. While outside my contract, I would be glad to assist you on an hourly basis, for an estimated 4-5 hours. I know you also have other resources available who might be more appropriate - Brian Boggia/WHA, Karen Sonnenberg. My interest is only to assist you resolve an issue that is of concern to the Town.

It was a pleasure working with you.

Elizabeth Rust
Regional Housing Services Office
Liz@rhsousing.org

ECR Enterprises

To: Ellen Brideau, Wayland Director of Assessing
From: Elizabeth Rust
Date: August 20, 2016
RE: Assessments of Deed Restricted Units – Project Summary

I have completed my review of the Wayland deed restricted properties for assessment valuation purposes, attached (in both PDF and Excel).

I have also attached a Massachusetts Department of Revenue letter addressing deed-restricted properties.

The figures I provide are not intended to replace the judgment of the assessors but to give you a tool to help with these unusual properties. For example, the maximum resale price can in certain unusual instances be higher than the unrestricted market price. In those instances, the lower value as determined by the assessor's knowledge of the market provides the most accurate value. In addition, for deed riders that use what is known as the Discount Rate, the assessor provides the full and fair value, which is then used in the resale formula.

There are different deed rider formulas, and often times, multiple calculations are required to determine the resale price, buried in the dense deed riders. I have extracted these formulas and have created a spreadsheet that helps with the task of doing the calculations.

Below is an explanation of the two major deed rider methodologies used in Wayland.

Method#1: Resale Price Multiplier. This is the current method proscribed by the State Department of Housing and Community Development and uses a method where the price fluctuates in accordance with changes in the Area Median Income, further defined as the median income for a household of 4 (the 100% AMI limit). This is in place for all units purchased after 2005 under the State program. This is used for the condos at Trout Brook/Oxbow, Wayland Gardens, Wayland Commons, Sage Hill, Post Road, Habitat, Plain Road and one unit at Willowbrook.

For this method, there are three values that are needed, and the excerpted deed restriction language is included below:

1. *Resale Price Multiplier:* the sum of (i) the Base Income Number (at the time of resale) multiplied by the Resale Price Multiplier, plus (ii) the Resale Fee, plus (iii) Approved Capital Improvements – This price is used as the Maximum Resale Price as long as it falls between the ceiling and floor as described in 2 and 3 below.
2. *Continued Affordability:* provided that in no event shall the Maximum Resale Price be greater than the purchase price for which a credit-worthy Eligible Purchaser earning seventy percent (70%) of the Area Median Income, as required by the Program – This sets a ceiling.

Note: The calculations for continued affordability use current condominium fees, the current tax rate, the Freddie Mac interest rate in effect on January 1 plus .25%, and the HUD Income Limits in effect on January 1 for the Boston-Cambridge-Quincy MSA (#bedrooms plus 1).

ECR Enterprises

3. Purchase Price: further provided that the Maximum Resale Price shall not be less than the purchase price paid for the Property by the Owner. – This sets a floor.

Method#2: Discount Rate Methodology. In this method, the Maximum Resale Price means the full and fair market value of the Property determined without regard to any restrictions contained in this Deed Rider multiplied by the Discount Rate recorded in the affordable housing deed restriction. However, the resale price cannot be lower than the purchase price. This method is in use for the Traditions/Green Way, Willowbrook, and Millbrook. This method was abandoned in 2004-2005 as it generated maximum resale prices above affordable levels.

Some specific items to review are highlighted in the sheet, including:

1. Resale Fee: The resale fee is added to the calculated value, per the deed rider instruction, resulting in a higher value.
2. 21 Green Way: This unit has a higher discount rate and affordability level, so the value is higher.
3. 19-204 Wadsworth Lane: This unit has a lower resale price multiplier (due to the later date of purchase), so the value is lower.
4. 105 and 213 Willowbrook: These two units appear to still have recorded deed restrictions. I understand the owners are renting their units in violation of their restriction, so they town has opted to assess the units at market value.

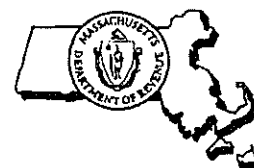
Thank you for the opportunity to work together.



Elizabeth Rust

Project Name	Year	Income: 80%	10% Window	Target Housing C	Yearly Income	Yearly Housing	Monthly Housing	Monthly Income	Monthly Window	Target Housing C	Yearly Income	Yearly Housing	Monthly Housing	Monthly Income	Monthly Window	Target Housing C	Yearly Income	Yearly Housing	Monthly Housing	Monthly Income	Monthly Window	Target Housing C
Trout Brook - 2BR	2015	\$18,200	\$9,450	2	\$18,200	\$9,450	\$1,571	\$2,810	80%	2	\$18,200	\$9,450	\$1,571	\$2,810	80%	2	\$18,200	\$9,450	\$1,571	\$2,810	80%	2
Trout Brook - 2BR	2015	\$27,500	\$13,750	2	\$27,500	\$13,750	\$2,218	\$3,964	80%	2	\$27,500	\$13,750	\$2,218	\$3,964	80%	2	\$27,500	\$13,750	\$2,218	\$3,964	80%	2
Trout Brook - 3BR	2015	\$34,000	\$17,000	3	\$34,000	\$17,000	\$1,743	\$2,772	80%	3	\$34,000	\$17,000	\$1,743	\$2,772	80%	3	\$34,000	\$17,000	\$1,743	\$2,772	80%	3
Trout Brook - 3BR	2015	\$41,000	\$20,500	4	\$41,000	\$20,500	\$2,463	\$3,545	80%	4	\$41,000	\$20,500	\$2,463	\$3,545	80%	4	\$41,000	\$20,500	\$2,463	\$3,545	80%	4
Green Way - 3BR	2015	\$35,000	\$17,500	3	\$35,000	\$17,500	\$1,745	\$2,765	80%	3	\$35,000	\$17,500	\$1,745	\$2,765	80%	3	\$35,000	\$17,500	\$1,745	\$2,765	80%	3
Green Way - 3BR	2015	\$48,000	\$24,000	4	\$48,000	\$24,000	\$2,460	\$3,693	80%	4	\$48,000	\$24,000	\$2,460	\$3,693	80%	4	\$48,000	\$24,000	\$2,460	\$3,693	80%	4
Willowbrook - 2BR	2015	\$20,000	\$10,000	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2
Willowbrook - 2BR	2015	\$29,500	\$14,750	2	\$29,500	\$14,750	\$2,218	\$3,964	80%	2	\$29,500	\$14,750	\$2,218	\$3,964	80%	2	\$29,500	\$14,750	\$2,218	\$3,964	80%	2
Plain Road	2015	\$18,000	\$9,000	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2
Post Road 3BR	2015	\$30,000	\$15,000	3	\$30,000	\$15,000	\$1,743	\$2,772	80%	3	\$30,000	\$15,000	\$1,743	\$2,772	80%	3	\$30,000	\$15,000	\$1,743	\$2,772	80%	3
Post Road 3BR	2015	\$40,000	\$20,000	4	\$40,000	\$20,000	\$2,463	\$3,545	80%	4	\$40,000	\$20,000	\$2,463	\$3,545	80%	4	\$40,000	\$20,000	\$2,463	\$3,545	80%	4
Post Road 2BR	2015	\$18,000	\$9,000	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2
Sage Hill - 3BR 80%	2015	\$30,000	\$15,000	3	\$30,000	\$15,000	\$1,743	\$2,772	80%	3	\$30,000	\$15,000	\$1,743	\$2,772	80%	3	\$30,000	\$15,000	\$1,743	\$2,772	80%	3
Sage Hill - 3BR 80%	2015	\$40,000	\$20,000	4	\$40,000	\$20,000	\$2,463	\$3,545	80%	4	\$40,000	\$20,000	\$2,463	\$3,545	80%	4	\$40,000	\$20,000	\$2,463	\$3,545	80%	4
Wayland Commons	2015	\$175,000	\$87,500	3	\$175,000	\$87,500	\$1,571	\$2,810	80%	3	\$175,000	\$87,500	\$1,571	\$2,810	80%	3	\$175,000	\$87,500	\$1,571	\$2,810	80%	3
Wayland Commons	2015	\$175,000	\$87,500	3	\$175,000	\$87,500	\$1,571	\$2,810	80%	3	\$175,000	\$87,500	\$1,571	\$2,810	80%	3	\$175,000	\$87,500	\$1,571	\$2,810	80%	3
Wayland Gardens	2015	\$18,000	\$9,000	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2
Wayland Gardens	2015	\$18,000	\$9,000	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2	\$18,000	\$9,000	\$1,571	\$2,810	80%	2
Millbrook - 2BR 80%	2015	\$20,000	\$10,000	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2
Millbrook - 2BR 80%	2015	\$20,000	\$10,000	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2	\$20,000	\$10,000	\$1,571	\$2,810	80%	2

Wayland Tax Rate: 17.34 fr/2015
Date: 3/5/15
3.55% - 6/23/15
5500/2015
62/50/2015
69/00/2015



June 1, 2006

Robert J. Allard, Jr.
City Assessor
City Hall
455 Main St.
Worcester, MA 01608

Re: Affordable Housing Valuation
Our File No. 2005-87

Dear Mr. Allard:

This is in reply to your letter seeking guidance on the proper valuation of property with an affordable housing restriction. It is our understanding that Worcester Common Ground, Inc. ("WCG"), a non-profit community land trust organization dedicated to creating affordable housing for low to moderate income families, rehabilitated three, attached, multi-unit row houses located on Austin St. in Worcester and sold them at below-market prices subject to deed restrictions and ground leases. Each building sold for \$145,000.00. The deed restrictions require each purchaser to accept certain limits regarding the resale of his or her building. WCG also leased the land associated with each building subject to the terms of a 99-year ground lease. The ground lease provides that each purchaser must grant to WCG a right of first refusal on the building in the event that he or she intends to sell. The sale price of a building is limited to the initial purchase price plus 60% of the increase in fair market value of improvements, such as buildings, structures and fixtures, and 100% of the increase in fair market value of improvements attributable to additions and enhancements to the living space. If WCG exercises its right of first refusal, the building may be offered at the same sale price to qualifying low or moderate income residents. The ground lease also prescribes the amount of rent that an owner-occupant may charge to qualifying low or moderate income residents as tenants. These income and rental restrictions are encumbrances on the properties and must be assumed by any subsequent transferees.

As you know, the valuation standard used in assessing property is fair cash valuation.¹ This means “fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy.”² Your opinion of fair market value of each property is approximately \$225,000. However, you question whether the properties’ values should be discounted because of the restrictions in the deeds and the ground leases.

There is no statute or regulation dealing with the issue of what exactly constitutes the property value subject to tax when there are encumbrances and restrictions in deeds, leases or other agreements. However, such issues have been addressed in Massachusetts by various court decisions. The courts have long distinguished between those provisions affecting the use and enjoyment of the real estate itself, and therefore, its value to any hypothetical purchaser in the open market, and those affecting the economic benefits a particular owner can obtain from the property.

Provisions affecting the use and enjoyment of the property must be considered by the assessors in any determination of the property’s fair cash valuation whether they arise from private or governmental action.³ Provisions affecting the income or return a particular owner may derive from the property are generally not to be considered.⁴ One exception to this rule, however, is that governmental policies or actions that regulate the return a property can produce and also promote important public interests are factors that must be taken into account in valuing the property.⁵ The theory behind this

¹ See G.L. c. 59, § 38.

² *Boston Gas Co. v. Assessors of Boston*, 334 Mass. 549 (1956).

³ See *Lodge v. Swampscott*, 216 Mass. 260 (1913)(deed restriction prohibiting building any structure on the land reduced its fair cash value); *Parkinson v. Board of Assessors of Medfield*, 398 Mass. 112 (1986)(the effect of a conservation restriction must be taken into account in determining the fair cash value of property); see also *Mashpee Wampanoag Indian Tribal Council, Inc. v. Board of Assessors of Mashpee*, 379 Mass. 420, 422 (1980)(“... the existence of restrictions on the use of property may reduce its value below that which would be appropriate in the absence of such restrictions.”).

⁴ See *Donovan v. Haverhill*, 247 Mass. 69 (1923)(a long-term, disadvantageous lease does not constitute an encumbrance that diminishes the property’s value for tax assessment purposes); *Pepsi-Cola Bottling Co. v. Assessors of Boston*, 397 Mass. 447 (1986)(the property should be valued as though it were not encumbered by an unfavorable lease); see also *Sisk v. Board of Assessors of Essex*, 426 Mass. 651 (1998)(lease restriction on town-owned land was not required to be considered when determining the value of the property for local taxation purposes).

⁵ See *Board of Assessors of Weymouth v. Tammy Brook Company*, 368 Mass. 810 (1975)(in determining the fair cash value of the property, it was appropriate to consider the Federal restrictions on the income that could be realized from the project); *Community Development Co. of Gardner v. Assessors of Gardner*, 337 Mass. 351 (1979)(the restrictions placed by Federal regulations on the rent the company could receive from the housing project had to be taken into account in valuing the property); *Truehart, et al. v. Assessors of Montague*, Appellate Tax Board Docket Nos. 198055-57 (April 21, 1999)(proper valuation of single family homes purchased

exception seems to be that since the Legislature has indicated support for these policies and actions, it would be inconsistent with the legislative purpose not to take the restrictions into account in determining value.

Whether a private, voluntary agreement by a developer to be bound by sale and rent restrictions diminishes the property's value for assessment purposes remains an open question. This type of encumbrance affects the owner's interest, not the use and enjoyment of the property. In Massachusetts, property taxes are assessed on the unencumbered fee, not on the rights held by the owner of the fee.⁶

The restrictions at issue here do not limit or impair the ability of the current or any prospective owners to use the property for residential purposes. It could also be argued that these restrictions are not the kind of governmental restrictions that affect a property's value. Most government restrictions are "imposed" on properties in the exercise of the government's regulatory powers. Such regulations generally affect the use and earning capacity of the property in the hands of any hypothetical owner and, as a result, influence the price a prospective purchaser would pay for the property. The sale and rent restrictions at issue here were not imposed on the property by law without the owners' consent. The property owners here agreed to give WCG a right of first refusal and to limit the amount they realized from any sale or rental of their properties in exchange for the opportunity to purchase the properties at an affordable price. Provisions that impact the economic benefits an owner can obtain from property are not generally reflected in the property's assessed valuation.

On the other hand, the properties in question probably would not exist as affordable housing units without the types of sale and rent restrictions used by WCG, and the failure to reflect those restrictions in assessed valuations would be inconsistent with the objectives of the housing assistance program. Further, a willing buyer would not be willing to pay fair market value for a property if sale and rental restrictions limit the return on the property to well below fair market value. In addition, fair cash value assessments that exceed the amount that holders of restricted interests can command in actual sales might result in a decrease or cessation of affordable housing projects.⁷ Therefore, it could be argued that the property should be taxed as the property encumbered.

pursuant to a government program, which restricted the sale price, required the deed restrictions to be taken into account).

⁶ *Donovan v. Haverhill*, 247 Mass. 69, 71 (1923)(property taxes are assessed on the "whole land and not merely the interest of the person taxed.").

⁷ In *Community Development Co. of Gardner*, 337 Mass. at 355, the court commented that "[a]t the board [of assessors] hearing, there was evidence that the company would be forced to default on the mortgage for the housing project if the valuation of the project were based on "fair market rentals."

While no Massachusetts case has addressed the effect for local property tax purposes of the type of affordable housing restrictions at issue here, a New Jersey case has held that a property tax assessment must account for restrictions on the resale value of county sponsored affordable housing units. In *Prowitz v. Ridgefield Park Village*, 237 N.J. Super 435 (App.Div. 1989), *aff'd*, 122 N.J. 199 (1991), the court held that the restrictions on the purchasers' resale rights constituted a burden on land that had to be considered in determining the assessed values of properties. The *Prowitz* case viewed the restrictions upon resale value, rents, and transferability as encumbrances restricting the use and benefit of the property as effectively as any deed restriction or covenant. Most other states do the same. In fact, the majority of cases from other states hold that, in valuing affordable or low-income housing projects, the assessors should separately consider the negative effects of the restrictions placed on the owners such as rent ceilings, resale values, limitations on income distributions, and restrictions on transferability.⁸

⁸ See e.g., *In Re Appeal of Johnstown Associates*, 494 Pa. 433 (1981)(rent and sale restrictions are factors unique to subsidized property and clearly relevant to the question of value); *Steele v. Town of Allenstown*, 124 N.H. 487 (1984)(federally subsidized housing should be valued as such and not as non-subsidized housing); *Kankakee County Bd. of Review v. Property Tax Appeal Bd.*, 131 Ill.2d 1 (1989)(in valuing a government-subsidized apartment building, the taxing authority had to weigh both the positive and the negative elements and adjust the actual income figure to accurately reflect the property's true earning capacity); *Rebelwood, Ltd. v. Hinds County*, 544 So.2d 1356 (Miss. 1989)(because the benefits of participating in a federal low-income housing program affect the value of the property in the open market, they must sensibly be considered in assessing the value); *Meadowlanes v. Holland*, 437 Mich. 473 (1991)(interest subsidy payments made by the government in return for the rent restrictions affect the selling price of the property and should have been considered in the property's valuation); *Metropolitan Holding Co. v. Board of Review of Milwaukee*, 173 Wis. 2d 626 (1993)(property assessment for low-income housing should be based on actual rents and expenses); *Glenridge Development v. City of Augusta*, 662 A.2d 928 (Me. 1995)(taxing authority should consider the effect of the regulations governing the housing complex); *Bayridge Assoc. Ltd. Partnership v. Department of Revenue*, 321 Ore. 21 (1995)(participation in a federal low-income housing tax credit program is a governmental restriction as to use and must be considered in valuing property); *Greenfield Village Apts. L.P. v. Ada County*, 130 Idaho 207 (1997)(property valuation should consider the restricted use of the land as low-income and rent restricted); *Parkside Townhomes Assocs. v. Board of Assessment Appeals*, 711 A.2d 607 (Pa. Commw. 1998)(the fair market value of property is a function of the economic reality which includes the effects of tax credits for low-income housing); *Pedcor Investments v. State Bd. of Tax Commissioners*, 715 N.E.2d 432 (Ind. Tax Ct. 1999)(deed restrictions may constitute economic obsolescence depending on the effect of the tax incentives); *Penns Grove Gardens Ltd. v. Penns Grove Borough*, 18 N.J. Tax 253 (1999)(governmental contract rent and actual management fee should be used in determining valuation); *In re Ottawa House. Assoc.*, 27 Kan. App. 2d 1008 (2000)(taxing authority should have considered the effects of the low-income housing contract when it valued the property for ad valorem taxes); *Town Square Ltd. Partnership v. Clay County Bd. of Equalization*, 2005 SD 99 (2005) (both the restricted rents and the tax credits had to be considered when assessing property operating under federal low-income housing tax credit program); *but cf.*, *Alliance Towers, Ltd. v. Stark County Bd. of Revision*, 37 Ohio St. 3d 16 (1988)(the artificial effects of government housing assistance programs are not indicative of the valuation of real estate); *New Walnut Square Ltd. Partnership v. Louisiana Tax Commission*, 626 So. 2d 430 (La. Ct. App. 4th Cir. 1993)(assessor did not have to consider separately the existence of a rent ceiling and a limit on distributions from income); *Piedmont Plaza Investors v. Dep't of Revenue*, 331 Ore. 585 (2001)(assessment best calculated without making adjustment for the federal

As the cases indicate, however, whether the operation of a non-governmental affordable housing program is intended to provide the participants with a tax reduction still remains an open question in much of the country. In the absence of any legislation in Massachusetts addressing exactly what constitutes the property value subject to tax when there are private, voluntary, contractual restrictions in deeds, leases or other agreements, we cannot say with certainty whether a determination of fair cash valuation requires taking into account the economic effect of resale and rent restrictions associated with affordable housing properties. While the legal arguments for not considering such restrictions are strong, we also note that Massachusetts courts have given substantial weight to the important public policy advanced by *government* sponsored housing assistance programs.⁹ In addition, private deed restrictions limiting the value of property have been judicially recognized.¹⁰ Thus, while the maximum resale price does not necessarily define fair cash value¹¹, the trend among the Massachusetts courts appears to be to take affordable housing restrictions affecting the right to benefit from a property into account in assessing value.

We hope that this information is helpful. If you have any additional questions concerning this matter, please do not hesitate to contact us.

Very truly yours,



Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/mcm

interest subsidy); *In the Matter of the Appeal of: The Greens of Pine Glen Ltd. Partnership*, 356 N.C. 642 (2003)(because the federal low-income tax housing tax credit program's restrictions were freely entered contractual covenants, not governmental regulations, the taxpayer was not allowed to artificially alter the value of its property below fair market value).

⁹ See fn. 5 above.

¹⁰ See fn. 3 above.

¹¹ See *Truehart, et al.*, Docket No. 198055, 198056 and 198057 (April 21, 1999); see also *Boston Edison Company v. Board of Assessors of Watertown*, 387 Mass. 298, 302-06 (1982).



Town of Wayland
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www.wayland.ma.us TEL. 508-358-3788


OFFICE STAFF

Ellen M. Brideau, MAA Director of Assessing
Denise Ellis, Assistant Assessor
Jessica Marchant, Administrative Assessor
Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS

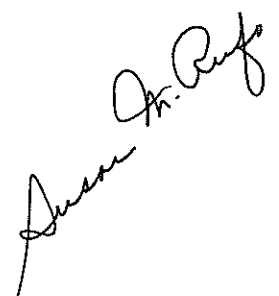
Susan M. Rufo, Chair
Jayson Brodie, Vice Chair
Zachariah L. Ventress
David Hill
Cheryl Kane

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING 
SUBJECT: FY16 – CIRCUIT BREAKER MATCH APPLICATIONS
DATE: 8/22/2016

I have reviewed the following eleven (11) circuit breaker match applications and recommend approval:

PAR ID	NO.	ADDRESS	LAST NAME	FIRST
46B-35A	106	LAKESHORE DR	BOELTER	ALICE
11-002	150	CONCORD RD	BROCKINGTON	GENE
07-044	3	TALLY HO LN	COLELLA	STEPHEN
38-086	33	ROLLING LN	CURTIN	HAROLD
03-056	194	OXBOW RD	DANN	ALLAN H
05-0109B	4	PICKWICK	GOODWIN	SHIRLEY
40-030D	8	FOX HOLLOW	HURSTON	ANNE
38-013	201	OLD CONNECTICUT PATH	LANDIS	JUDITH
50-011	60	FULLER RD	MCMULLEN	PATRICIA
04-029	24	RED BARN RD	MURAKAMI	SUMIE
24-068	9	WHELOCK RD	ROBINSON	STANLEY



New Growth

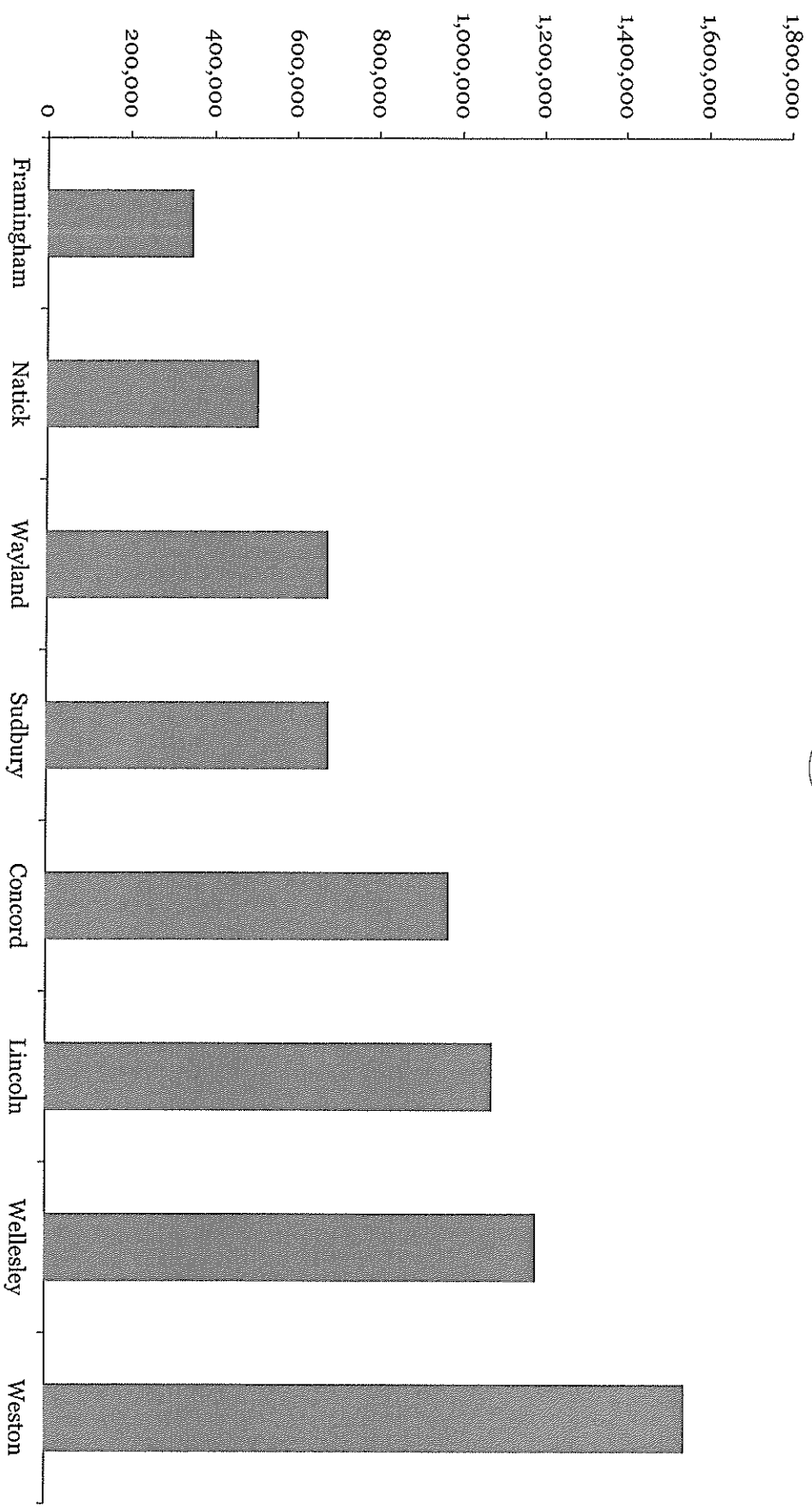
1

Fiscal Year	Total New Growth Applied to the Levy Limit	Prior Year Levy Limit	New Growth as a % of Prior Year's Levy Limit
2006	664,875	36,474,429	1.82
2007	744,203	40,365,264	1.84
2008	702,404	44,218,599	1.59
2009	666,503	46,032,584	1.45
2010	521,401	49,745,902	1.05
2011	416,727	51,510,951	0.81
2012	712,447	53,215,452	1.34
2013	684,120	55,258,285	1.24
2014	789,648	57,323,862	1.38
2015	541,216	59,546,607	0.91
2016	973,920	61,590,938	1.58
2017		64,104,631	
	740,270	: 5 Yr Avg	

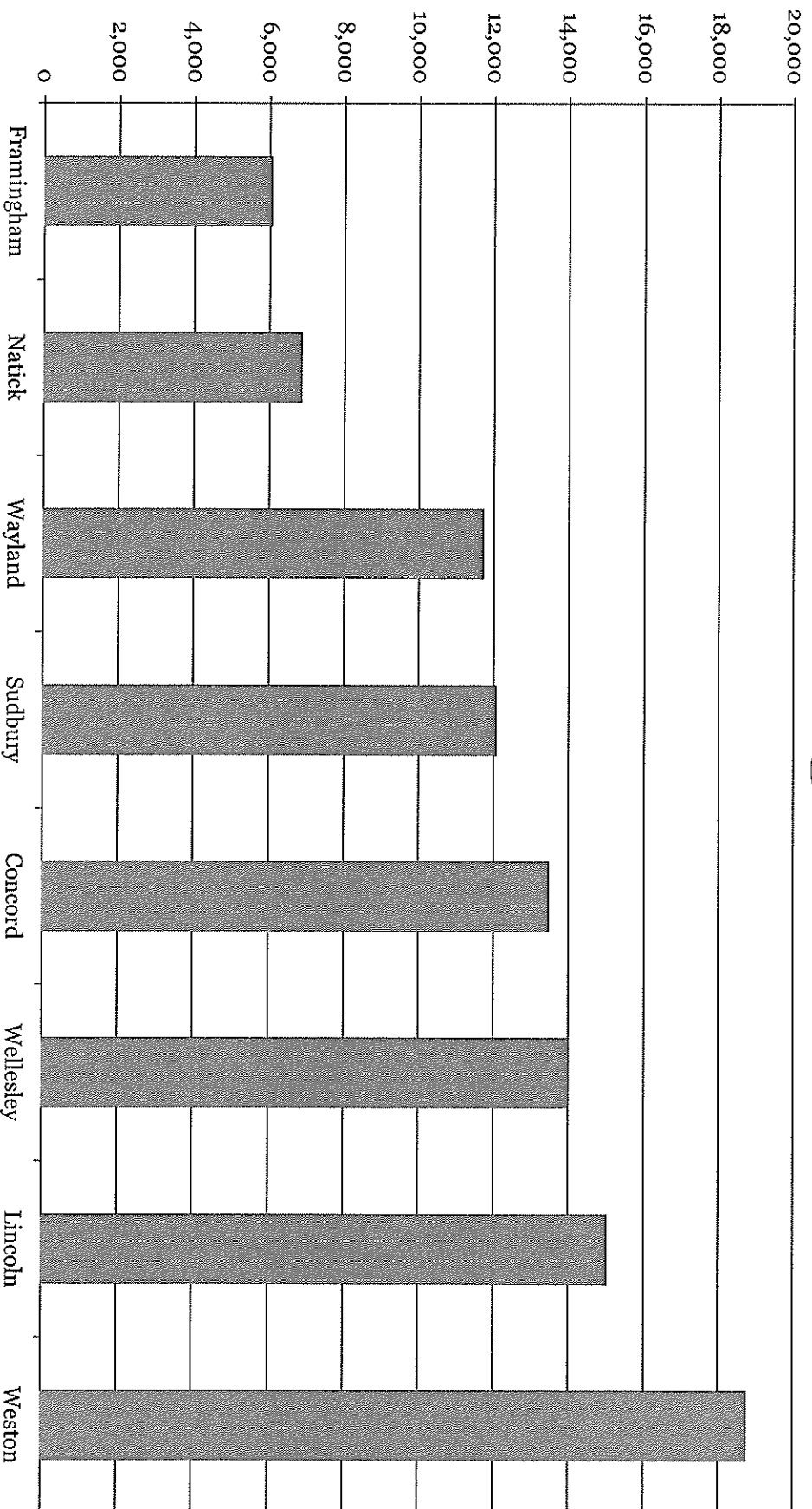
Average Single Family Assessed Value & Average Single Family Tax Bill

Year	Average Single Family Value	Percent Change YOY	Single Family Tax Bill	Percent Change YOY
2009	647,717		10,603	
2010	617,648	-0.046	10,982	0.036
2011	592,825	-0.040	11,471	0.045
2012	593,050	0.000	11,274	-0.017
2013	588,530	-0.008	10,529	-0.066
2014	598,679	0.017	10,974	0.042
2015	655,211	0.094	12,049	0.098
2016	676,477	0.032	11,730	-0.026

Neighboring Towns FY 16 Average Assessed Value



Neighboring Towns FY16 Average Single Family Tax Bill



Summary by Land Use

WAYLAND, MA

08/19/2016

2015

Selew

FY 17 - Starting Point

Single Family

Land Use Code	Count	Mean Sale Price	Mean Appraised A/S Ratio	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101	162	778,759	712,931	0.92	702,500	613,000	0.91	0.06	8.02%	0.92
		778,759	712,931	0.92	702,500	613,000	0.91	0.06	8.02%	0.92

**Summary by Style
WAYLAND, MA**

08/19/2016

Style	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
01 Ranch	32	580,602	552,200	0.97	544,750	506,350	0.94	0.06	9.38%	0.95
02 Split-Level	14	714,014	633,043	0.89	705,000	605,450	0.89	0.02	4.25%	0.89
03 Colonial	61	1,010,574	924,585	0.90	938,750	821,000	0.91	0.06	6.72%	0.91
04 Cape Cod	30	685,060	608,750	0.88	663,500	559,600	0.87	0.05	8.01%	0.89
05 Bungalow	4	424,750	424,700	1.04	404,500	414,800	1.04	0.12	11.78%	1.00
06 Conventional	7	508,429	460,871	0.93	412,500	390,000	0.88	0.04	7.47%	0.91
07 Contemporary	4	979,375	915,725	0.94	991,250	895,900	0.96	0.01	3.39%	0.94
08 Raised Ranch	10	621,111	571,180	0.94	590,054	547,400	0.96	0.08	9.27%	0.92
		778,759	712,931	0.92	702,500	613,000	0.91	0.06	8.02%	0.92

**Summary by Actual Year Built
WAYLAND, MA**

08/19/2016

AYBGroup	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median SalePrice	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
0-1900	8	617,750	562,550	0.92	637,500	600,650	0.92	0.06	7.74%	0.91
1900-1930	9	447,056	418,656	0.96	455,000	405,300	0.90	0.06	10.25%	0.94
1930-1940	7	552,071	501,814	0.93	446,500	419,300	0.90	0.03	6.98%	0.91
1940-1950	8	581,875	499,662	0.87	478,000	420,650	0.90	0.09	9.86%	0.86
1950-1960	53	639,138	579,032	0.92	610,000	552,500	0.88	0.05	8.75%	0.91
1960-1970	31	727,639	672,700	0.94	730,500	665,600	0.93	0.04	7.39%	0.92
1970-1980	9	835,889	754,956	0.88	740,000	606,100	0.86	0.06	9.04%	0.90
1980-1990	5	1,116,250	1,015,200	0.93	1,100,000	1,008,200	0.94	0.05	5.53%	0.91
1990-2000	16	1,093,842	991,262	0.90	1,126,000	1,030,700	0.90	0.06	6.39%	0.91
2000-2016	16	1,352,316	1,277,706	0.94	1,361,700	1,209,250	0.93	0.03	5.11%	0.94
		778,759	712,931	0.92	702,500	613,000	0.91	0.05	8.02%	0.92

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

08/19/2016

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised A/S Ratio	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	41	431,059	411,017	0.97	446,500	410,500	0.93	0.08	10.75%	0.95
2	40	626,669	562,925	0.90	612,000	561,100	0.90	0.06	7.06%	0.90
3	41	798,965	711,737	0.89	772,000	695,600	0.88	0.05	6.32%	0.89
4	40	1,266,529	1,173,622	0.92	1,168,750	1,065,300	0.93	0.05	6.61%	0.93
		778,759	712,931	0.92	702,500	613,000	0.91	0.06	8.02%	0.92

**Summary by Site Index
WAYLAND, MA**

08/19/2016

Site Index	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
3	2	408,750	378,050	0.93	408,750	378,050	0.93	0.01	0.54%	0.92
4	14	643,508	589,921	0.92	627,554	562,050	0.93	0.06	6.53%	0.92
5	64	603,330	538,159	0.91	576,500	507,750	0.88	0.05	9.14%	0.89
6	28	690,880	618,457	0.91	696,000	616,600	0.90	0.06	7.94%	0.90
7	37	1,087,815	1,009,922	0.93	1,020,000	960,000	0.93	0.04	5.55%	0.93
8	13	1,175,258	1,130,915	0.95	1,010,000	938,900	0.95	0.03	6.07%	0.96
L	1	772,000	680,200	0.88	772,000	680,200	0.88	0.00	0.00%	0.88
P	2	912,500	838,350	0.90	912,500	838,350	0.90	0.06	6.67%	0.92
Q	1	250,000	294,900	1.18	250,000	294,900	1.18	0.00	0.00%	1.18
		778,759	712,931	0.92	702,500	613,000	0.91	0.05	8.02%	0.92

**Summary by Lot Size
WAYLAND, MA**

08/19/2016

Land Area	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
00.10-0.25 AC	8	435,812	395,312	0.94	407,500	368,750	0.92	0.06	11.55%	0.91
00.25-0.33 AC	6	458,917	405,433	0.90	443,250	397,450	0.85	0.02	7.65%	0.88
00.33-0.5 AC	38	588,089	521,003	0.90	567,450	486,950	0.88	0.05	8.25%	0.89
00.50-1 AC	54	770,770	691,298	0.90	704,500	617,000	0.90	0.05	6.79%	0.90
01.00-3 AC	55	1,000,908	944,595	0.95	950,000	881,600	0.95	0.05	6.95%	0.94
03.00-5 AC	1	900,000	818,800	0.91	900,000	818,800	0.91	0.00	0.00%	0.91
		778,759	712,931	0.92	702,500	613,000	0.91	0.05	8.02%	0.92

6

Summary by Building Size WAYLAND, MA

08/19/2016

Building Size	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
500 - 1000	1	250,000	294,900	1.18	250,000	294,900	1.18	0.00	0.00%	1.18
1000 - 1500	13	386,615	364,546	0.96	389,000	368,300	0.95	0.09	10.61%	0.94
1500 - 2000	25	473,636	438,584	0.94	454,000	431,400	0.90	0.08	11.56%	0.93
2000 - 2500	26	615,220	539,519	0.88	595,054	533,000	0.89	0.04	5.70%	0.88
2500 - 3000	31	688,468	625,316	0.91	695,000	609,000	0.90	0.06	6.88%	0.91
3000 - 4000	32	868,806	775,325	0.89	859,750	779,550	0.90	0.07	7.12%	0.89
4000 - 5000	16	1,076,962	982,381	0.92	1,040,750	980,450	0.93	0.03	4.91%	0.91
5000 - 10000	18	1,481,697	1,419,744	0.96	1,424,575	1,346,700	0.97	0.06	6.59%	0.96
		778,759	712,931	0.92	702,500	613,000	0.91	0.06	8.02%	0.92

**Summary by Sale Date
WAYLAND, MA**

08/19/2016

Sale Date Quarter	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2015, Q 1	26	723,467	688,350	0.97	610,750	608,400	0.97	0.08	8.84%	0.95
2015, Q 2	42	813,932	742,079	0.92	694,500	597,500	0.90	0.07	8.31%	0.91
2015, Q 3	61	813,302	740,479	0.90	751,000	658,900	0.90	0.05	6.17%	0.91
2015, Q 4	33	713,702	644,279	0.92	644,000	589,100	0.90	0.05	9.12%	0.90
		778,759	712,931	0.92	702,500	613,000	0.91	0.06	8.02%	0.92

**Summary by Residential Grade
WAYLAND, MA**

08/19/2016

Residential Grade	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	4	330,500	332,350	1.02	325,500	307,600	1.03	0.09	9.95%	1.01
2	3	413,667	428,933	1.04	389,000	387,500	1.03	0.08	6.47%	1.04
3	52	532,842	473,356	0.91	525,950	459,950	0.88	0.05	9.31%	0.89
4	51	703,256	638,422	0.91	709,000	625,400	0.91	0.05	7.15%	0.91
5	17	868,371	764,853	0.88	889,000	803,100	0.87	0.03	4.87%	0.88
6	19	1,127,732	1,030,258	0.92	1,145,000	1,043,100	0.93	0.05	6.62%	0.91
7	7	1,211,571	1,148,986	0.95	1,175,000	1,129,100	0.94	0.02	1.82%	0.95
8	6	1,568,300	1,515,650	0.97	1,612,450	1,519,150	0.97	0.03	3.09%	0.97
9	3	1,980,667	1,996,800	1.01	1,895,000	1,700,500	1.05	0.01	5.08%	1.01
		778,759	712,931	0.92	702,500	613,000	0.91	0.05	8.02%	0.92

**Summary by Land Use
WAYLAND, MA**

08/19/2016

FY17 Starting Point

Land Use Code		Count	Mean Sale Price	Mean Appraised A/S Ratio	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
101	SINGLE FAMILY	162	778,759	712,931	0.92	702,500	613,000	0.91	0.06	8.02%	0.92
102	CONDO	67	671,654	629,658	0.94	702,500	680,000	0.94	0.03	4.64%	0.94
			747,422	688,567	0.93	702,500	625,400	0.93	0.05	7.08%	0.92

Summary by Land Use
WAYLAND, MA

08/19/2016

EX 17 - Starting Point
Commercial

Land Use Code	Count	Mean Sale Price	Mean Appraised A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
035	1	790,000	0.81	790,000	641,600	0.81	0.00	0.00%	0.81
322	1	335,000	0.98	335,000	327,400	0.98	0.00	0.00%	0.98
323	1	28,000,000	0.78	28,000,000	21,869,300	0.78	0.00	0.00%	0.78
334	2	592,436	1.18	592,436	621,200	1.18	0.48	40.68%	1.05
342	1	315,000	0.90	315,000	283,900	0.90	0.00	0.00%	0.90
		5,104,145	0.97	592,436	583,950	0.86	0.00	24.22%	0.80

Summary by Land Use
WAYLAND, MA

08/19/2016

2015 Seew

FY17 - Starting Point
Condo's

Land Use Code	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
102 CONDO	67	671,654	629,658	0.94	702,500	680,000	0.94	0.03	4.64%	0.94
		671,654	629,658	0.94	702,500	680,000	0.94	0.03	4.64%	0.94

**Summary by Condo Complex
WAYLAND, MA**

08/19/2016

Condo Complex	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
05 TURKEY HILL	9	451,556	410,689	0.91	433,000	398,400	0.91	0.02	4.64%	0.91
06 STONEBRIDGE	6	510,167	463,117	0.91	503,500	472,500	0.91	0.08	8.61%	0.91
07 HILLSIDE	5	503,000	495,840	0.99	519,000	509,400	0.98	0.03	3.88%	0.99
08 CUTTING CROSS	1	619,000	557,300	0.90	619,000	557,300	0.90	0.00	0.00%	0.90
10 WILLOWBROOK	3	570,667	513,733	0.91	592,000	510,500	0.86	0.05	9.69%	0.90
11 THE MEADOWS	8	747,475	708,850	0.95	722,500	681,850	0.94	0.03	3.72%	0.95
12 6 GREENWAY	3	304,933	306,600	1.01	295,000	305,700	1.03	0.02	3.56%	1.01
14 FLD MAINSTONE	1	1,187,500	1,200,500	1.01	1,187,500	1,200,500	1.01	0.00	0.00%	1.01
22 WAYLAND COM	2	682,750	597,200	0.87	682,750	597,200	0.87	0.00	0.57%	0.87
23 POST RD VLGE	1	719,000	713,200	0.99	719,000	713,200	0.99	0.00	0.00%	0.99
25 RIVER TRAIL PL	28	816,544	765,564	0.94	807,071	778,800	0.94	0.01	2.39%	0.94
		671,654	629,658	0.94	702,500	680,000	0.94	0.02	4.64%	0.94

**Summary by Actual Year Built
WAYLAND, MA**

08/19/2016

AYBGroup	Count	Mean Sale Price	Mean Appraised A/S Ratio	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1970-1980	11	462,455	415,555	0.90	434,500	404,200	0.91	0.04	5.00%	0.90
1980-1990	8	514,125	488,950	0.95	514,500	499,750	0.97	0.03	4.77%	0.95
1990-2000	12	671,317	631,217	0.94	677,450	651,650	0.92	0.06	6.70%	0.94
2000-2016	36	770,695	725,828	0.95	777,736	743,450	0.94	0.02	3.25%	0.94
		671,654	629,658	0.94	702,500	680,000	0.94	0.02	4.64%	0.94

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

08/19/2016

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	17	430,282	412,888	0.96	434,500	404,200	0.95	0.05	5.26%	0.96
2	17	610,082	556,365	0.91	595,000	553,900	0.91	0.05	6.85%	0.91
3	17	762,330	726,276	0.95	758,850	719,600	0.96	0.02	2.14%	0.95
4	16	897,188	835,194	0.93	857,450	810,700	0.94	0.02	3.32%	0.93
		671,654	629,658	0.94	702,500	680,000	0.94	0.03	4.64%	0.94

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**Summary by Sale Date
WAYLAND, MA**

08/19/2016

Sale Date Quarter	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2015, Q 1	11	651,126	604,409	0.92	679,900	630,200	0.93	0.01	2.54%	0.93
2015, Q 2	18	713,214	670,178	0.94	729,200	693,000	0.94	0.04	3.72%	0.94
2015, Q 3	22	673,328	638,155	0.95	717,450	681,850	0.96	0.03	4.21%	0.95
2015, Q 4	16	636,710	589,750	0.94	627,500	565,800	0.94	0.06	6.85%	0.93
		671,654	629,658	0.94	702,500	680,000	0.94	0.03	4.64%	0.94

Summary by Land Use
WAYLAND, MA

08/19/2016

2016 Sales

FY 17 - Single Family
2016 Sales Reference Only

Land Use Code	Count	Mean Sale Price	Mean Appraised A/S Ratio	Median Sale Price	Median Appraised A/S Ratio	Median Abs Disp	COD	Weighted Average
101	93	784,543	0.90	689,000	0.89	0.05	8.61%	0.89
		784,543	0.90	689,000	0.89	0.05	8.61%	0.89

**Summary by Style
WAYLAND, MA**

08/19/2016

Style	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
01 Ranch	11	546,773	510,664	0.94	565,000	542,600	0.91	0.07	7.59%	0.93
02 Split-Level	6	709,150	607,150	0.87	751,950	644,300	0.86	0.09	9.88%	0.86
03 Colonial	38	1,003,206	894,608	0.89	880,000	773,800	0.89	0.04	7.45%	0.89
04 Cape Cod	15	683,927	593,300	0.88	555,000	475,100	0.87	0.04	6.67%	0.87
05 Bungalow	2	205,000	289,250	1.41	205,000	289,250	1.41	0.13	8.87%	1.41
06 Conventional	12	627,407	543,117	0.86	560,000	484,350	0.84	0.04	5.85%	0.87
07 Contemporary	3	793,333	659,733	0.85	830,000	698,000	0.84	0.05	5.16%	0.83
08 Raised Ranch	6	665,583	588,067	0.89	664,750	596,650	0.90	0.09	8.33%	0.88
		784,543	696,326	0.90	689,000	592,000	0.89	0.06	8.61%	0.89

Summary by Actual Year Built WAYLAND, MA

08/19/2016

AYBGroup	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
0-1900	7	727,386	628,357	0.88	640,000	587,000	0.83	0.07	9.12%	0.86
1900-1930	7	469,841	433,829	1.00	500,000	369,500	0.89	0.09	22.63%	0.92
1930-1940	5	874,800	810,260	0.90	650,000	540,200	0.87	0.04	6.67%	0.93
1940-1950	3	535,300	442,800	0.83	490,000	443,900	0.84	0.07	6.35%	0.83
1950-1960	26	630,112	566,138	0.91	609,250	555,950	0.89	0.05	8.12%	0.90
1960-1970	23	722,065	632,422	0.88	730,000	607,900	0.88	0.05	6.77%	0.88
1970-1980	3	821,667	725,333	0.89	880,000	782,200	0.89	0.02	1.87%	0.88
1980-1990	2	762,500	690,950	0.94	762,500	690,950	0.94	0.09	9.04%	0.91
1990-2000	7	1,134,714	989,429	0.88	1,150,000	878,400	0.87	0.07	7.22%	0.87
2000-2016	10	1,367,862	1,219,410	0.90	1,438,750	1,322,700	0.92	0.04	6.63%	0.89
		784,543	696,326	0.90	689,000	592,000	0.89	0.05	8.61%	0.89

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**Summary by Site Index
WAYLAND, MA**

08/19/2016

Site Index	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
4	17	641,071	553,394	0.90	606,000	557,400	0.83	0.04	11.62%	0.86
5	26	556,627	486,408	0.90	550,000	479,200	0.89	0.05	9.77%	0.87
6	25	754,960	672,556	0.89	715,000	575,200	0.88	0.05	6.68%	0.89
7	16	1,162,781	1,064,819	0.91	1,050,000	924,750	0.90	0.04	5.49%	0.92
8	4	1,328,156	1,161,150	0.90	1,097,500	1,044,950	0.88	0.05	8.24%	0.87
L	4	988,750	852,175	0.88	1,012,500	782,750	0.85	0.08	12.65%	0.86
P	1	845,888	799,700	0.95	845,888	799,700	0.95	0.00	0.00%	0.95
		784,543	696,326	0.90	689,000	592,000	0.89	0.05	8.61%	0.89

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

08/19/2016

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	23	449,022	426,196	0.97	486,000	439,100	0.93	0.09	11.87%	0.95
2	24	607,462	530,525	0.87	605,500	537,650	0.87	0.03	5.80%	0.87
3	23	796,056	698,417	0.88	794,000	686,900	0.88	0.06	7.61%	0.88
4	23	1,293,332	1,137,374	0.87	1,170,000	1,010,200	0.87	0.06	7.15%	0.88
		784,543	696,326	0.90	689,000	592,000	0.89	0.05	8.61%	0.89

**Summary by Building Size
WAYLAND, MA**

08/19/2016

Building Size	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1000 - 1500	8	369,000	359,425	1.03	410,500	351,500	0.95	0.07	16.84%	0.97
1500 - 2000	14	512,393	460,421	0.90	507,500	466,000	0.87	0.06	9.20%	0.90
2000 - 2500	16	573,525	510,712	0.89	582,500	521,050	0.90	0.06	7.22%	0.89
2500 - 3000	19	743,520	651,184	0.88	730,000	609,100	0.88	0.05	7.06%	0.88
3000 - 4000	20	859,320	731,845	0.85	862,000	735,450	0.85	0.06	7.82%	0.85
4000 - 5000	6	1,035,450	917,700	0.88	1,054,000	951,150	0.87	0.03	3.64%	0.89
5000 - 10000	10	1,613,462	1,475,000	0.92	1,661,250	1,529,700	0.92	0.03	6.30%	0.91
		784,543	696,326	0.90	689,000	592,000	0.89	0.05	8.61%	0.89

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**Summary by Sale Date
WAYLAND, MA**

08/19/2016

Sale Date Quarter	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2016, Q 1	23	815,321	737,635	0.90	734,000	607,900	0.89	0.06	7.67%	0.90
2016, Q 2	68	775,142	683,859	0.90	652,500	580,400	0.89	0.05	9.07%	0.88
2016, Q 3	2	750,250	645,150	0.86	750,250	645,150	0.86	0.01	1.74%	0.86
		784,543	696,326	0.90	689,000	592,000	0.89	0.05	8.61%	0.89

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

08/19/2016

Sale Price Half	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	47	529,928	479,470	0.92	540,000	483,800	0.90	0.06	9.65%	0.90
2	46	1,044,694	917,896	0.87	884,000	783,300	0.87	0.06	7.45%	0.88
		784,543	696,326	0.90	689,000	592,000	0.89	0.06	8.61%	0.89

**Summary by Residential Grade
WAYLAND, MA**

08/19/2016

Residential Grade	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2	6	353,833	345,133	1.06	354,000	322,450	0.97	0.18	21.82%	0.98
3	34	571,174	496,574	0.88	552,500	479,250	0.86	0.06	7.90%	0.87
4	22	709,672	630,136	0.90	730,000	605,750	0.89	0.04	6.18%	0.89
5	13	866,015	747,708	0.87	888,000	764,100	0.87	0.06	7.16%	0.86
6	11	1,154,409	1,018,300	0.89	1,150,000	954,400	0.89	0.04	6.64%	0.88
7	2	1,295,000	1,159,550	0.89	1,295,000	1,159,550	0.89	0.02	2.81%	0.90
8	5	1,852,025	1,740,080	0.95	1,850,000	1,743,900	0.96	0.04	6.67%	0.94
		784,543	696,326	0.90	689,000	592,000	0.89	0.05	8.61%	0.89



2016 Soder

Summary by Land Use
WAYLAND, MA

08/19/2016

FY17 - Condos
2016 Sales Preference Only

Land Use Code	Count	Mean Sale Price	Mean Appraised A/S Ratio	Median Sale Price	Median Appraised A/S Ratio	Median Abs Disp	COD	Weighted Average
102	37	719,386	0.89	762,125	0.88	0.06	6.94%	0.88
CONDO		719,386	0.89	762,125	0.88	0.06	6.94%	0.88

**Summary by Condo Complex
WAYLAND, MA**

08/19/2016

Condo Complex	Count	Mean Sale Price	Mean Appraised A/S Ratio	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
06 STONEBRIDGE	3	452,250	375,033	0.83	418,000	375,500	0.80	0.02	5.00%	0.83
07 HILLSIDE	3	647,833	547,200	0.85	682,500	515,700	0.93	0.00	7.89%	0.84
10 WILLOWBROOK	2	671,500	541,050	0.81	671,500	541,050	0.81	0.00	0.62%	0.81
11 THE MEADOWS	3	703,333	614,900	0.87	700,000	577,400	0.87	0.06	4.60%	0.87
12 6 GREENWAY	4	320,250	299,425	0.94	325,000	298,000	0.95	0.03	4.74%	0.93
14 FLD MAINSTON	1	1,090,000	957,300	0.88	1,090,000	957,300	0.88	0.00	0.00%	0.88
17 16 WILLARD ST	1	342,000	302,100	0.88	342,000	302,100	0.88	0.00	0.00%	0.88
21 SCHOOL ST	1	325,000	314,700	0.97	325,000	314,700	0.97	0.00	0.00%	0.97
22 WAYLAND COM	2	813,500	701,750	0.86	813,500	701,750	0.86	0.00	0.58%	0.86
23 POST RD VLGE	1	720,000	747,300	1.04	720,000	747,300	1.04	0.00	0.00%	1.04
25 RIVER TRAIL PL	12	877,424	748,008	0.85	896,659	732,600	0.86	0.05	4.75%	0.85
29 29-31 COVERED	1	1,580,000	1,534,600	0.97	1,580,000	1,534,600	0.97	0.00	0.00%	0.97
31 CRAFTSMAN VII	3	789,982	788,600	1.00	780,000	777,300	0.99	0.01	1.35%	1.00
		719,386	634,935	0.89	762,125	703,900	0.88	0.01	6.94%	0.88

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

08/19/2016

Sale Price Quartile	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
1	9	367,194	326,622	0.90	326,000	314,700	0.90	0.07	6.30%	0.89
2	10	687,862	609,300	0.89	691,500	571,900	0.90	0.09	9.44%	0.89
3	9	815,891	743,244	0.91	815,000	731,700	0.91	0.04	4.15%	0.91
4	9	1,010,099	863,422	0.84	915,560	774,100	0.85	0.04	4.97%	0.85
		719,386	634,935	0.89	762,125	703,900	0.88	0.04	6.94%	0.88

**Summary by Sale Date
WAYLAND, MA**

08/19/2016

Sale Date Quarter	Count	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Median Sale Price	Median Appraised	Median A/S Ratio	Median Abs Disp	COD	Weighted Average
2016, Q 1	10	612,653	540,700	0.90	671,250	604,900	0.90	0.04	5.33%	0.88
2016, Q 2	26	759,260	668,642	0.88	785,125	721,500	0.87	0.06	7.56%	0.88
2016, Q 3	1	750,000	700,900	0.93	750,000	700,900	0.93	0.00	0.00%	0.93
		719,386	634,935	0.89	762,125	703,900	0.88	0.06	6.94%	0.88

4

**Interim Revaluation
Timeline to Tax Billing**

1-Aug-16	All Building Permit Inspections completed and data entered
15-Aug-16	2015 Sales QC'd and reviewed against LA3 Macro
22-Aug-16	Review Stats with BOA - set parameters for M. Tarello's visit
23-Aug-16	Run Old to New - New Growth
8/24/2016 & 8/26/16	Finalize Values with M. Tarello
6-Sep-16	Review Final Values with BOA
15-Sep-16	Impact Notices Sent to Property Owners
19-Sep-16 to 23-Sep-16	Public Hearings
3-Oct-16	Finalize Values with BOA
	- review hearing outcomes with BOA
	- submit valuation and new growth to DOR
14-Oct-16	Anticipated new growth and valuation certification
15-Nov-16	Special Town Meeting
21-Nov-16	Classification Hearing with Board of Selectmen
22-Nov-16	Submit Recap to DOR
28-Nov-16	Anticipated tax rate approval
5-Dec-16	Submit tax billing file to VADAR for processing



**TOWN OF WAYLAND
DEPARTMENT of PUBLIC WORKS
WATER DIVISION**

**66 RIVER ROAD
WAYLAND, MASSACHUSETTS 01778**

6/21/2016

To: Ellen Brideau, Assessing Director

RE: 31 Jeffrey Road

I am writing this letter to request that the Board of Assessors process an abatement for the water lien that was placed on the real-estate tax bill for 31 Jeffrey Road in 2016. The Water Division had an issue with the water meter reading software that in turn caused the billing software not to record the resident's water usage for 6 billing cycles. The water bill was sent to the Treasurer's Office as a lien.

When the issue was discovered (3 years later), the bill was calculated as if all of the water was consumed in 1 billing cycle, which issued the water bill at the highest billing rate. The water use should have been averaged out over 6 billing cycles at the lowest billing rate. Previous water consumption for 31 Jeffrey Road was billed at the lowest tier for several years. The difference from the highest rate to the lowest rate for the water consumed from 5/20/2011 – 9/15/2014 is \$179.47.

The Water Division, Treasurer's Office and the Assistant Town Administrator have had meetings with the property owners over the past several months to come up with a solution to this problem. Due to the fact that the debt is out of the water billing system and under the jurisdiction of the State Laws, neither the Treasurer's Office nor the Water Division can adjust the lien to properly account for the \$179.47 credit.

I am asking the Board of Assessors to make a onetime adjustment of \$179.47 for the correction for water usage that should have been made before the debt was sent to lien.

Thank you for your consideration.

Sincerely,

Don Millette
Superintendent
Wayland Department of Public Works
Water Division

David M. Hill
54 Orchard Lane
Wayland, Massachusetts 01778
508-769-3074
david.hill88@verizon.net

July 25, 2016

Town Clerk
Town of Wayland
41 Cochituate Road
Wayland, Massachusetts 01778

Town Clerk:

Based upon the recent actions by the Board of Selectmen relative to their appointments to various Town Committees where they indicated that committee members should represent the younger population of the Town, I hereby tender my resignation as an elected member of the Board of Assessors effective immediately.

My resignation will permit the Board of Selectmen the opportunity to temporarily fill this position until next spring's elections with someone using their criteria.

I trust the sitting members of the Board of Selectmen will abide by their own criteria and that any member of the Board who is not young (I assume over the age of 50, the age one is eligible for AARP membership) will also resign or state that they will not run for re-election to ensure that younger citizens, the "future of the community", will have an unchallenged by incumbents opportunity to serve as future Selectmen.

Sincerely,

David M. Hill
Orchard Lane

cc: Board of Selectmen
Chair Board of Assessors
Town Administrator

2016 JUL 25 AM 11:26

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L. Hill
L. Hill
L. Hill



TOWN OF WAYLAND

MASSACHUSETTS

01778

TOWN CLERK
LOIS M. TOOMBS, CMC
ltoombs@wayland.ma.us

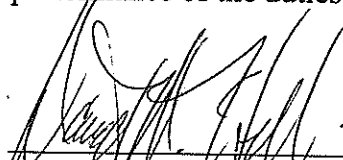
ASSISTANT TOWN CLERK
DIANE M. GORHAM
dgorham@wayland.ma.us

TOWN BUILDING
41 COCHITUATE ROAD

TEL: 508-358-3630
508-358-3631
www.wayland.ma.us

April 2, 2014

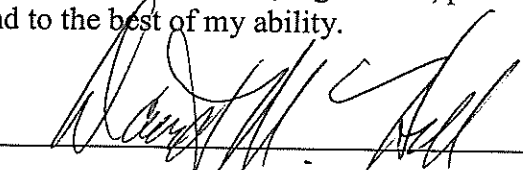
This is to certify that **David M. Hill** was duly elected to the Office of **Board of Assessors** of the Town of Wayland at the ANNUAL TOWN ELECTION held on April 1, 2014 for a Three (3) year term to end April 2017 and was sworn to the faithful performance of the duties of the above office on April 24, 2014.


Elected Official Signature


Town Clerk/Assistant Town Clerk

I, David M. Hill, do solemnly swear (affirm)
(Print Name)

that I will faithfully perform all the duties of my office in accordance with the Constitution of the United States of America, the laws of the Commonwealth of Massachusetts, and the rules, regulations, policies and the bylaws of the Town of Wayland to the best of my ability.

Signed: 



TOWN OF WAYLAND

MASSACHUSETTS
01778

RECEIVED

2016 JUL 25 PM 6:08

TOWN CLERK
Beth R. Klein
bklein@wayland.ma.us

ASSISTANT TOWN CLERK
Diane M. Gorham
dgorham@wayland.ma.us

WAYLAND
BOARD OF ASSESSORS
TOWN BUILDING
41 COCHITUATE ROAD
Wayland, MA 01778

TEL: 508-358-3630
508-358-3631
FAX: 508-358-1683
www.wayland.ma.us

Date: July 25, 2016
To: Board of Selectmen
From: Beth R. Klein, Town Clerk
Re: RESIGNATION OF ELECTED OFFICIAL

Please be informed that the attached letter of resignation was received in the Town Clerk's Office effective July 25, 2016.

David M. Hill Board of Assessors Term Expires: April 2017

Pursuant to Chapter 41: Section 109. No resignation of a town or district officer shall be deemed effective unless and until such resignation is filed with the town clerk or district clerk or such later time certain as may be specified in such resignation.


Beth R. Klein, Town Clerk

cc: Nan Balmer, Town Administrator
Susan Rufo, Chair Bd. of Assessors ✓
Ellen Brideau, Director
David Hill

FINANCE

BOARD OF ASSESSORS

At the April 2016 elections Susan Rufo was re-elected to serve a three year term. 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 2014 sales used in the determination of the FY'16 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)
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	3	\$486.59
2016	34	22	\$2,368.68
Supplemental	0	0	\$0.00

*DOR Triennial Revaluation year

(2. d) ATB filings last six years:

Fiscal Year	ATB Filings
2011	12
2012	5
2013	6

Fiscal Year	ATB Filings
2014	10
2015	11
2016	6

(2. e) Dollar change granted by ATB:

FISCAL YEAR	NO.	STREET	CHANGE IN ASSESSMENT	FISCAL YEAR	NO.	STREET	CHANGE IN ASSESSMENT
FY'11	12	ELLIE LN	\$204,500	FY'13	12	ELLIE LN	\$55,500
FY'12	59	OLD SUDBURY RD	\$42,800	FY'14	12	ELLIE LN	\$202,000

(3). Inspections conducted during Fiscal Year 2016

Total Property Visits: 705 *

Building Permits:		Cyclical:		Sales:	
Interior and Exterior	59	Interior and Exterior	38	Interior and Exterior	60
Exterior Only	127	Exterior Only	128	Exterior Only	83
Interior Only	43	Interior Only	50	Interior Only	35
Refusals	9	Refusals	2	Refusals	4
<hr/>		<hr/>		<hr/>	
Total	238	Total	218	Total	182
<hr/>		<hr/>		<hr/>	
Quality Control:		Abatelements:		Informal Hearings:	
Interior and Exterior	19	Interior and Exterior	21	Interior and Exterior	12
Exterior Only	10	Total	21	Total	12
Interior Only	5				
<hr/>					
Total	34				

***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

**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 JUNE 2016

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2016)	36	\$4,353.27
60A (2015)	05	\$ 319.70
TOTAL	41	\$4,672.97

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

On behalf of the Board of Assessors,



Ellen M. Brideau, MAA, CNHA
Director of Assessing

Date: 7/13/16

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

MVX Abatements

Batch: EXCISE 6-24-2016

Effective Date: 6/24/2016

Cashier: sramgoolam

	Account		Date	Tax	Interest	Liens	Fees	Total	Clause
	MVX								
1	442	2016 COLIN BAILEY	6/24/2016	\$32.81	\$0.00	\$0.00	\$0.00	\$32.81	60A ✓
2	1026	2016 MICHAEL J BREWER	6/24/2016	\$40.83	\$0.00	\$0.00	\$0.00	\$40.83	60A ✓
3	1438	2016 ANDREA E CARMONE	6/24/2016	\$49.38	\$0.00	\$0.00	\$0.00	\$49.38	60A ✓
4	1694	2016 MARY I CHEVALIER	6/24/2016	\$502.50	\$0.00	\$0.00	\$0.00	\$502.50	60A ✓
5	12589	2016 MARY I CHEVALIER	6/24/2016	\$251.87	\$0.00	\$0.00	\$0.00	\$251.87	60A ✓
6	1695	2016 MARY I CHEVALIER	6/24/2016	\$45.94	\$0.00	\$0.00	\$0.00	\$45.94	60A ✓
7	2479	2016 JON DIAMOND	6/24/2016	\$83.44	\$0.00	\$0.00	\$0.00	\$83.44	60A ✓
8	3167	2016 FINANCIAL SERVICES VEHICLE TRUST	6/24/2016	\$201.04	\$0.00	\$0.00	\$0.00	\$201.04	60A ✓
9	3617	2016 MARILYN J GENTILOTTI	6/24/2016	\$34.38	\$0.00	\$0.00	\$0.00	\$34.38	60A ✓
10	4490	2016 WILLIAM H HIERONYMUS	6/24/2016	\$109.69	\$0.00	\$0.00	\$0.00	\$109.69	Transfer ✓
11	4597	2016 HONDA LEASE TRUST	6/24/2016	\$40.31	\$0.00	\$0.00	\$0.00	\$40.31	60A ✓
12	4710	2016 HONDA LEASE TRUST	6/24/2016	\$214.38	\$0.00	\$0.00	\$0.00	\$214.38	60A ✓
13	4716	2016 HONDA LEASE TRUST	6/24/2016	\$495.10	\$0.00	\$0.00	\$0.00	\$495.10	Veh Sold P ✓
14	4740	2016 HONDA LEASE TRUST	6/24/2016	\$230.00	\$0.00	\$0.00	\$0.00	\$230.00	60A ✓
15	4848	2016 GAIL R HUGHSON	6/24/2016	\$43.13	\$0.00	\$0.00	\$0.00	\$43.13	60A ✓
16	5104	2016 JG ELECTRIC CO INC	6/24/2016	\$31.88	\$0.00	\$0.00	\$0.00	\$31.88	Veh Sold P ✓
17	5220	2015 ZAKARIA A KARSAN	6/24/2016	\$10.63	\$0.00	\$0.00	\$0.00	\$10.63	Veh Sold P ✓
18	6118	2015 ANNMARIE C LINGLEY	6/24/2016	\$38.75	\$0.00	\$0.00	\$0.00	\$38.75	Veh Sold P ✓
19	6345	2016 ALYSIA M LINSENMYER	6/24/2016	\$46.88	\$0.00	\$0.00	\$0.00	\$46.88	60A ✓
20	11817	2016 JING YANG	6/24/2016	\$27.50	\$0.00	\$0.00	\$0.00	\$27.50	60A ✓
21	7218	2016 STEPHANIE MERINOFF	6/24/2016	\$389.06	\$0.00	\$0.00	\$0.00	\$389.06	60A ✓
22	12186	2016 APRIL M FORST	6/24/2016	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	60A <i>no bill</i>
23	7663	2016 HOWARD R NALT	6/24/2016	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	Veterans E ✓
24	7576	2015 NISSAN INFINITI LT	6/24/2016	\$177.19	\$0.00	\$0.00	\$0.00	\$177.19	Veh Sold P ✓
25	8436	2016 ALEXANDER F PLOTNICK	6/24/2016	\$28.13	\$0.00	\$0.00	\$0.00	\$28.13	Veh Sold P <i>no bill</i>
26	8568	2016 BETTY E PRENDERGAST	6/24/2016	\$26.25	\$0.00	\$0.00	\$0.00	\$26.25	General A ✓
27	8656	2016 CATHERINE A RADMER	6/24/2016	\$53.23	\$0.00	\$0.00	\$0.00	\$53.23	Veh Sold P ✓
28	6771	2016 RAMAMURTHY MANI	6/24/2016	\$68.75	\$0.53	\$0.00	\$0.00	\$69.28	Veh Sold P ✓
29	8792	2016 ARLENE M REINHERZ	6/24/2016	\$53.96	\$0.00	\$0.00	\$0.00	\$53.96	Veh Sold P ✓
30	9867	2016 WENDY J SNYDER	6/24/2016	\$87.50	\$0.00	\$0.00	\$0.00	\$87.50	Veh Sold P ✓
31	10310	2016 BETH A TERADA	6/24/2016	\$33.13	\$0.00	\$0.00	\$0.00	\$33.13	60A ✓
32	10824	2016 USB LEASING LT	6/24/2016	\$90.94	\$0.00	\$0.00	\$0.00	\$90.94	60A ✓
33	10792	2015 VW CREDIT LEASING LTD	6/24/2016	\$65.42	\$0.00	\$0.00	\$0.00	\$65.42	60A ✓
34	4190	2016 JAY C HAMMERNESS	6/24/2016	\$65.63	\$0.00	\$0.00	\$0.00	\$65.63	Transfer
35	10840	2015 VW CREDIT LEASING LTD	6/24/2016	\$27.71	\$0.00	\$0.00	\$0.00	\$27.71	Veh Sold P ✓
36	11069	2016 VW CREDIT LEASING LTD	6/24/2016	\$313.96	\$0.00	\$0.00	\$0.00	\$313.96	60A ✓
37	11114	2016 VW CREDIT LEASING LTD	6/24/2016	\$103.13	\$0.00	\$0.00	\$0.00	\$103.13	60A ✓
38	10350	2016 THE WAYLAND GROUP INC	6/24/2016	\$81.35	\$0.00	\$0.00	\$0.00	\$81.35	Veh Sold P ✓
39	11519	2016 RICHARD L WESTCOTT	6/24/2016	\$87.19	\$0.00	\$0.00	\$0.00	\$87.19	60A ✓
40	11678	2016 BARBARA E WOLFE	6/24/2016	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00	60A ✓
41	6337	2016 ANNMARIE C LINGLEY	6/24/2016	\$115.00	\$0.00	\$0.00	\$0.00	\$115.00	60A ✓

MVX Abatements

Batch: EXCISE 6-24-2016

Effective Date: 6/24/2016

Cashier: sramgoolam

Account	Date	Tax	Interest	Liens	Fees	Total	Clause
Subtotal:		\$4,672.97	\$0.53	\$0.00	\$0.00	\$4,673.50	
Grand Total:		\$4,672.97	\$0.53	\$0.00	\$0.00	\$4,673.50	

Receivable Totals:

Application	Levy	Receivable	Tax	Interest	Liens	Fees	Total
MVX	2015	Tax	\$319.70	\$0.00	\$0.00	\$0.00	\$319.70
MVX	2016	Tax	\$4,353.27	\$0.53	\$0.00	\$0.00	\$4,353.80
Grand Total:			\$4,672.97	\$0.53	\$0.00	\$0.00	\$4,673.50

Abatement Report FY 2016 Motor Vehicle Excise From 6/24/2016 Through 6/24/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
6/24/2016		60A	188	442	BAILEY COLIN	755RW5	\$32.81
6/24/2016		60A	189	1026	BREWER MICHAEL J	2AG894	\$40.83
6/24/2016		60A	190	1438	CARMONE ANDREA E	3EJ669	\$49.38
6/24/2016		60A	191	1694	CHEVALIER MARY I	CA8111D	\$502.50
6/24/2016		60A	192	12589	CHEVALIER MARY I	619JC8	\$251.87
6/24/2016		60A	193	1695	CHEVALIER MARY I	619JC8	\$45.94
6/24/2016		60A	194	2479	DIAMOND JON	2NNE80	\$83.44
6/24/2016		60A	195	3167	FINANCIAL SERVICES VEHICLE TRUST	3YTT80	\$201.04
6/24/2016		60A	207	12186	FORST APRIL M	4FZZ21	\$60.00
6/24/2016		60A	196	3617	GENTILOTTI MARILYN J	1VM539	\$34.38
6/24/2016		Transfer	217	4190	HAMMERNESS JAY C	12598	\$65.63
6/24/2016		Transfer	197	4490	HIERONYMUS WILLIAM H	5FPG60	\$109.69
6/24/2016		60A	198	4597	HONDA LEASE TRUST	334RV7	\$40.31
6/24/2016		60A	199	4710	HONDA LEASE TRUST	1RE153	\$214.38
6/24/2016		Veh Sold PI Rereg	200	4716	HONDA LEASE TRUST	2YK277	\$495.10
6/24/2016		60A	201	4740	HONDA LEASE TRUST	2053LP	\$230.00
6/24/2016		60A	202	4848	HUGHSON GAIL R	44JA65	\$43.13
6/24/2016		Veh Sold PI Rereg	203	5104	JG ELECTRIC CO INC	E34035	\$31.88
6/24/2016		60A	223	6337	LINGLEY ANNMARIE C	420AAY	\$115.00
6/24/2016		60A	204	6345	LINSENMAYER ALYSIA M	611AC1	\$46.88
6/24/2016		Veh Sold PI Rereg	212	6771	MANI RAMAMURTHY	42HG12	\$68.75
6/24/2016		60A	206	7218	MERINOFF STEPHANIE	3SL143	\$389.06
6/24/2016		Veterans Exempt	208	7663	NALT HOWARD R	VTZ367	\$175.00
6/24/2016		Veh Sold PI Rereg	209	8436	PLOTNICK ALEXANDER F	21MT99	\$28.13

Done 6/27/16

Abatement Report FY 2016 Motor Vehicle Excise From 6/24/2016 Through 6/24/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
6/24/2016		General Abatement	210	8568	PRENDERGAST BETTY E	6171FN	\$26.25
6/24/2016		Veh Sold PI Rereg	211	8656	RADMER CATHERINE A	65JX39	\$53.23
6/24/2016		Veh Sold PI Rereg	213	8792	REINHERZ ARLENE M	49LJ76	\$53.96
6/24/2016		Veh Sold PI Rereg	214	9867	SNYDER WENDY J	2634FH	\$87.50
6/24/2016		60A	215	10310	TERADA BETH A	3143VS	\$33.13
6/24/2016		Veh Sold PI Rereg	220	10350	THE WAYLAND GROUP INC - 131 Plain Rd, Wayland MA 01778.	637MA4	\$81.35
6/24/2016		60A	216	10824	USB LEASING LT	221KT1	\$90.94
6/24/2016		60A	218	11069	VW CREDIT LEASING LTD	BR17GN	\$313.96
6/24/2016		60A	219	11114	VW CREDIT LEASING LTD	4CLN10	\$103.13
6/24/2016		60A	221	11519	WESTCOTT RICHARD L	845VT3	\$87.19
6/24/2016		60A	222	11678	WOLFE BARBARA E	213GM5	\$40.00
6/24/2016		60A	205	11817	YANG JING	659EP4	\$27.50
Totals							\$4,353.27

*DATE
6/27/16*

Abatement Report FY 2015 Motor Vehicle Excise From 6/24/2016 Through 6/24/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
6/24/2016		Veh Sold PI Rereg	419	5220	KARSAN ZAKARIA A	791ES8	\$10.63
* 6/24/2016		Veh Sold PI Rereg	420	6118	LINGLEY ANNMARIE C	420AAY	\$38.75
* 6/24/2016		Veh Sold PI Rereg	421	7576	NISSAN INFINITI LT	43RA15	\$177.19
6/24/2016		Veh Sold PI Rereg	423	10840	VW CREDIT LEASING LTD	4EZC50	\$27.71
6/24/2016		60A	422	10792	VW CREDIT LEASING LTD	551TT3	\$65.42
Mail to Totals							\$319.70

* # 6118 - Lingley Ann Marie
 1063 Westside Rd, N. Conway
 N.H 03860

7576 - Nissan - 8900 Freeport Parkway
 Tax Operations Dept.
 Irving TX 75063

DAE
 6/27/16

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

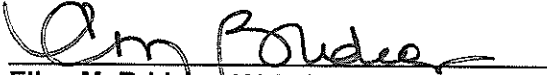
TO: TOWN ACCOUNTANT/FINANCE DIRECTOR
TREASURER/COLLECTOR

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

<u>TYPE/REASON</u>	<u>QUANTITY</u>	<u>TOTAL</u>
60A (2016)	16	\$1,648.36
60A (2015)	02	\$ 385.42
TOTAL	18	\$2,033.78

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

On behalf of the Board of Assessors,


Ellen M. Brideau, MAA, CNHA
Director of Assessing

Date: 8/10/16

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 7/1/2016 Through 7/31/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount	
7/14/2016		60A	224	337	APAZIDIS JOHN	821IND4	\$73.33	
7/14/2016		Veh Sold Pl Rereg	228	555	BARRETT MARISSA E	76SX50	\$39.38	
7/14/2016		General Abatement	225	952	BOYER PAUL	3RMP30	\$100.00	
7/14/2016		General Abatement	226	953	BOYER PAUL	6066AW	\$88.54	
7/14/2016		Veh Sold Pl Rereg	227	1973	COOK MICHAEL R	US631	\$77.81	
7/14/2016		60A	230	4685	HONDA LEASE TRUST	8CZ670	\$144.38	
7/14/2016		60A	229	4616	HONDA LEASE TRUST	556WR3	\$87.50	
7/14/2016		60A	231	4985	ISAACSON KENNETH A	68VG86	\$29.38	
7/14/2016		60A	232	6135	LEEHEY JONATHAN R	71CG26	\$35.94	
7/14/2016		60A	233	6845	MARONEY JOHN A	810HYB	\$47.50	
7/14/2016		Veh Sold Pl Rereg	234	7147	MEADE DAVID G	55TH43	\$44.17	
7/14/2016		Veh Sold Pl Rereg	235	9986	STANTON ROBERT J	29442	\$38.65	
7/14/2016		60A	239	10631	TOYOTA MOTOR CREDIT CORP	3TPP80	\$82.40	
7/14/2016		Veh Sold Pl Rereg	236	10571	TOYOTA MOTOR CREDIT CORP	595YX9	\$416.67	
7/14/2016		60A	237	10585	TOYOTA MOTOR CREDIT CORP	14TV94	\$239.17	
7/14/2016		60A	238	10623	TOYOTA MOTOR CREDIT CORP	281MR6	\$103.54	
Totals							16	\$1,648.36

Abatement Report FY 2015 Motor Vehicle Excise From 7/1/2016 Through 7/31/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount	
7/14/2016		60A	424	13469	NISSAN INFINITI LT	4DG644	\$292.50	
7/14/2016		60A	425	10678	VEHICLE ASSET UNIVERSAL LEASING TRUST	629VF8	\$92.92	
Totals							2	\$385.42

MVX Abatements

Batch: EXCISE 7-14-16
 Effective Date: 7/14/2016
 Cashier: sramgoolam

Account	Date	Tax	Interest	Liens	Fees	Total	Clause
MVX							
1 337 ✓	2016 JOHN APAZIDIS	7/14/2016	\$73.33	\$0.00	\$0.00	\$0.00	\$73.33 60A
2 952	2016 PAUL BOYER	7/14/2016	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00 General A
3 953	2016 PAUL BOYER	7/14/2016	\$88.54	\$0.00	\$0.00	\$0.00	\$88.54 General A
4 1973	2016 MICHAEL R COOK	7/14/2016	\$77.81	\$0.00	\$0.00	\$0.00	\$77.81 Veh Sold
5 555	2016 MARISSA E BARRETT	7/14/2016	\$39.38	\$0.00	\$0.00	\$0.00	\$39.38 Veh Sold
6 4616 ✓	2016 HONDA LEASE TRUST	7/14/2016	\$87.50	\$0.00	\$0.00	\$0.00	\$87.50 60A
7 4685 ✓	2016 HONDA LEASE TRUST	7/14/2016	\$144.38	\$0.00	\$0.00	\$0.00	\$144.38 60A
8 4985 ✓	2016 KENNETH A ISAACSON	7/14/2016	\$29.38	\$0.00	\$0.00	\$0.00	\$29.38 60A
9 6135	2016 JONATHAN R LEEHEY	7/14/2016	\$35.94	\$0.00	\$0.00	\$0.00	\$35.94 60A
10 6845	2016 JOHN A MARONEY	7/14/2016	\$47.50	\$0.00	\$0.00	\$0.00	\$47.50 60A
11 7147	2016 DAVID G MEADE	7/14/2016	\$44.17	\$0.00	\$0.00	\$0.00	\$44.17 Veh Sold
12 13469	2015 NISSAN INFINITI LT	7/14/2016	\$292.50	\$0.00	\$0.00	\$0.00	\$292.50 60A
13 9986	2016 ROBERT J STANTON	7/14/2016	\$38.65	\$0.00	\$0.00	\$0.00	\$38.65 Veh Sold
14 10571	2016 TOYOTA MOTOR CREDIT CORP	7/14/2016	\$416.67	\$0.00	\$0.00	\$0.00	\$416.67 Veh Sold
15 10585 ✓	2016 TOYOTA MOTOR CREDIT CORP	7/14/2016	\$239.17	\$0.00	\$0.00	\$0.00	\$239.17 60A
16 10623	2016 TOYOTA MOTOR CREDIT CORP	7/14/2016	\$103.54	\$0.00	\$0.00	\$0.00	\$103.54 60A
17 10631	2016 TOYOTA MOTOR CREDIT CORP	7/14/2016	\$82.40	\$0.00	\$0.00	\$0.00	\$82.40 60A
18 10678	2015 VEHICLE ASSET UNIVERSAL LEASING TRUST	7/14/2016	\$92.92	\$0.00	\$0.00	\$0.00	\$92.92 60A
Subtotal:			\$2,033.78	\$0.00	\$0.00	\$0.00	\$2,033.78
Grand Total:			\$2,033.78	\$0.00	\$0.00	\$0.00	\$2,033.78

Receivable Totals:

Application	Levy	Receivable	Tax	Interest	Liens	Fees	Total
MVX	2015	Tax	\$385.42	\$0.00	\$0.00	\$0.00	\$385.42
MVX	2016	Tax	\$1,648.36	\$0.00	\$0.00	\$0.00	\$1,648.36
Grand Total:			\$2,033.78	\$0.00	\$0.00	\$0.00	\$2,033.78

OK to proceed

Abatement Report FY 2016 Motor Vehicle Excise From 7/14/2016 Through 7/14/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount
7/14/2016		60A	224	337	APAZIDIS JOHN	821ND4	\$73.33
7/14/2016		Veh Sold Pl Rereg	228	555	BARRETT MARISSA E	76SX50	\$39.38
7/14/2016		General Abatement	225	952	BOYER PAUL	3RMP30	\$100.00
7/14/2016		General Abatement	226	953	BOYER PAUL	6066AW	\$88.54
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7/14/2016		60A	230	4685	HONDA LEASE TRUST	8CZ670	\$144.38
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7/14/2016		Veh Sold Pl Rereg	234	7147	MEADE DAVID G	55TH43	\$44.17
7/14/2016		Veh Sold Pl Rereg	235	9986	STANTON ROBERT J	29442	\$38.65
7/14/2016		60A	239	10631	TOYOTA MOTOR CREDIT CORP	3TPP80	\$82.40
7/14/2016		Veh Sold Pl Rereg	236	10571	TOYOTA MOTOR CREDIT CORP	595YX9	\$416.67
7/14/2016		60A	237	10585	TOYOTA MOTOR CREDIT CORP	14TV94	\$239.17
7/14/2016		60A	238	10623	TOYOTA MOTOR CREDIT CORP	281MR6	\$103.54
Totals							\$1,648.36

*Paul Boyer (952 & 953) - 1824 Sugar Maple Rd
Fleming Island Fl. 32003*

*Group
7/14/16*

Abatement Report FY 2015 Motor Vehicle Excise From 7/14/2016 Through 7/14/2016

Abatement Date	Voted On Date	Clause	Certificate #	Account #	Owner	Registration #	Amount	
7/14/2016		60A	424	13469	NISSAN INFINITI LT	4DG644	\$292.50	
7/14/2016		60A	425	10678	VEHICLE ASSET UNIVERSAL LEASING TRUST	629VF8	\$92.92	
Totals							2	\$385.42

*Done
7/14/16*

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
FOURTH COMMITMENT 2016-04

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 **ONE HUNDRED TWENTY THOUSAND FIVE HUNDRED FORTY NINE DOLLARS AND THIRTY FIVE CENTS.** (\$120,549.35)

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 12 day of August, 2016

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Board of Assessors
Of Wayland

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
Middlesex COMMITMENT 2016-99

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe 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 **SEVEN HUNDRED FIVE DOLLARS AND ZERO CENTS.** (\$705.00)

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 12 day of August, 2016

Susan M. Ruff
.....
Joseph St. Broche
.....
Cheryl Kame
.....
Laurie H. Weston
.....
.....

Board of Assessors
Of Wayland

2017
FISCAL YEAR 2016

NOTICE OF FOURTH COMMITMENT 2016

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

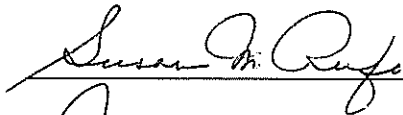
To: Town Accountant/Finance Director

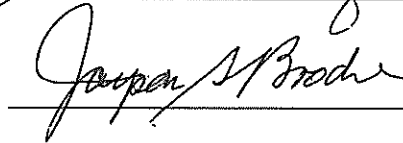
You are hereby notified that a **Commitment**, as shown below, has this day been made by the Board of Assessors to Zoe Pierce Collector of taxes.

TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$120,549.35
2016-04 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: 12 August 2016

2017

FISCAL YEAR ~~2016~~

NOTICE OF NINETY NINTH 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	\$705.00
2016-99 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

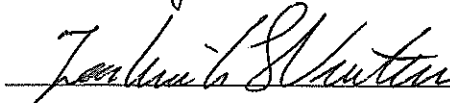
ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland, MA 01778









DATE: 8/12/ 2016

EXCISE

Due Dates as of 8/2/2016

	Billing			
	#bills	amount	billing date	due date
Excise				
2016-04	452	120,548.35	8/16/2016	9/15/2016
2016-99	9	705.00	8/16/2016	9/15/2016

CP1
Community Preservation Surcharge Report - Fiscal Year 2016

Return by September 15 to:
Municipal Data Management/Technical Assistance Bureau
Division of Local Services
P.O. Box 9569
Boston MA 02114-9569

Surcharge %	1.50%
Total Surcharge Committed to Collector for FY	738,215.80
Current Yr Surcharge Abatements/Exemptions	5,269.35
Prior Yr Surcharge Abatements/Exemptions	147.61
Net Surcharge Raised for FY	732,798.84
Additional Revenue Appropriated to CPF (Ch. 44, Sec. 3b1/2)	0.00
Total Net Surcharged Raised and Other Appropriated Revenue	732,798.84

Signatures

No signatures to display.