

**Wayland Board of Assessors  
Town Building- Assessor's Office  
41 Cochituate Rd Wayland MA 01778  
Monday, February 27, 2017**

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

**Meeting called to order**

S. Rufo called the meeting to order at 7:16pm.

**Review of minutes from January 30, 2017**

Z. Ventress moved to approve the minutes of January 30, 2017 as submitted. C. Kane seconded.

**Vote: All in favor**

**Enter into Executive Session:**

Pursuant to MGL Chapter 30A, Section 21(a)(3) for the Director to provide status updates and discuss strategy with respect to pending Appellate tax board cases: 400 Boston Post Rd, 440 Boston Post Rd, Andrew Ave and 4 Meadow View Rd

At 7:18pm, S. Rufo moved to enter into executive session pursuant to MGL Chapter 30A, Section 21(a)(3) for the Director to provide status updates and discuss strategy with respect to pending Appellate tax board cases: 400 Boston Post Rd, 440 Boston Post Rd, Andrew Ave and 4 Meadow View Rd. J. Brodie seconded.

The Chair declared that a public discussion relative to the discussion of these ATB cases may have a detrimental effect on the litigating position of the Town.

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

The chair invited attendance by Director E. Brideau, Assistant Assessor D. Clarke and Administrative Assessor J. Marchant

The chair stated the board will reconvene in open session in approximately 10 minutes for the purpose of returning to open session.

**Reconvene in Open Session**

The board reconvened in open session at 7:35pm. S. Rufo stated while in executive session, the board voted to retain M. Lanza as Counsel for the ATB case with 4 Meadow View Rd.

**Documents for BOA Signature (review)**

**Motor Vehicle Excise – RMV Error – accounts for abatement**

The BOA signed off on the 19 excise abatements required due to RMV error

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

### Exemption Applications

**J. Brodie moved to accept the Director's recommendation to approve the nine FY'17 statutory exemptions that have been reviewed and meet the criteria. Z. Ventress seconded. All in favor**

**J. Brodie moved to accept the Director's recommendation to approve the eight FY'17 CPA exemptions that have been reviewed and meet the criteria. C. Kane seconded. All in favor**

### Circuit Breaker Applications

**J. Brodie moved to accept the Director's recommendation to approve the 15 Circuit Breaker applications that have been reviewed and meet the criteria. Z. Ventress seconded. All in favor**

The board signed two denials for Circuit Breaker applications that didn't meet the criteria.

### Valor Act Applications

Two applicants have completed their 100 hours for FY'17. **J. Brodie moved to approve two FY'17 Veteran work-off pay authorizations. C. Kane seconded. All in favor**

### Chapter Land Partial Release – 233 Rice Rd

The board signed the partial release documentation.

### Tax Deferral Applications

None

### Excise Warrant and Commitment

None

### Correspondence

- Nomination papers- Steven Glovsky
- Resignation of BOA member Cheryl Kane
- Letter from DLS

The waiver request regarding Cheryl and Course 101 was denied. The DLS is working on getting the course online, but it is not ready yet.

### FY17 Real Estate Abatement Applications

Director Brideau stated the office received 25 total abatement applications. 11 real estate abatement applications have been reviewed and are recommended for approval. The abatements are based on property record card changes.

S. Rufo stated that when applicable, the letters that go to the homeowner with the abatement notification should mention the fact that the assessors did not get in the homes during full list and measure.

**Z. Ventress moved to approve the 11 abatements that have been reviewed and are recommended for approval. C. Kane seconded. The board signed their approval.**

Director Brideau stated there are nine abatement denials recommended. Five of which are current ATB cases. The board signed the denials individually.

### Overlay

**Review and discussion of the Division of Local Services Informational Guideline Release (IGR) No. 16-104**

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

The law now allows the overlay account to be one account rather than multiple accounts broken up by fiscal years. The board will continue to track their overlay needs by fiscal years since that is the way ATB cases and exemptions are categorized.

Director Brideau updated the board that the Telecom preliminary settlements haven't been finalized yet.

S. Rufo stated that after reading through the IGR she noted that the BOA already performs the processes noted.

#### **Review of FY18 Overlay Forecast**

In November the board preliminarily set the amount at \$600,000. They reviewed it again in December.

#### **Review of Overlay Balance**

Director Brideau stated the decision for the ATB case in December was in favor of the Town. That number has been slightly reduced on the sheet. All of the numbers have been updated to include bills paid and exemptions given. The board reviewed the spreadsheets.

The board discussed if they could release any money from the overlay account at this time. They suggested removing \$100,000 from each year for FY 14, 15 and 16.

**For fiscal years 2014, 2015 and 2016, Z. Ventress moved to transfer \$100,000 in excess overlay from each account (totaling \$300,000) from the Overlay Reserve Account to the Overlay Surplus Account.**

**J. Brodie seconded. All in favor**

#### **Public Comment**

Molly Upton asked if the board still wants to keep \$600,000 aside given the low amount of abatements received. Z. Ventress clarified the \$600,000 is for FY18 for which ATB cases are not yet known.

#### **Director Update on Office Activity**

##### **Moody's Bond Rating**

Wayland received a three- star rating but with a negative outlook due to increased borrowing and the free cash being depleted. Wayland will be reviewed again in September.

#### **WVN Articles**

2 articles

- One identified sales where we were missing information. All of those sales were from December and January.
- A representative of UNIBANK, a financial consultant for the Town, reported to the BOS that overlay should be \$250,000. He never talked to the BOA. He compared Wayland to towns that don't have circuit breaker match. Wayland's average expenditure for exemptions alone is \$200,000 per year.
- J. Brodie mentioned an article that highlighted a sale that sold for much more than the assessed value. It was stated that the town was losing out on money but that is an incorrect view of how taxes/ budget/ assessments work.

#### **Status of Tax Collector request to Abate Personal Property and Motor Vehicle Excise**

This item is still being worked on and is not ready to be re- presented to the board at this time.

#### **Community Compact Grant for Wayland to review Financial Policies and Financial Management Structure**

Director Brideau spoke to the Collins Center and asked to include the BOA in their dialogue.

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

**IAAO Standard – Website information and public disclosure**

The Commissioner reviewed town websites across the state. Wayland exceeds the majority of the standards. One item that came up as missing is a mission statement from the board. It would be looked on favorably by the state to have one. The board stated they have never had one. Director Brideau said she would start working on one.

**3D Data -Director request of BOA approval to complete a full measurement and review of a sample of parcels**

Director Brideau contacted 3D Data to find out the cost for them to measure the Wayland properties over 7000 square feet. There are 10 properties that qualify. The quote was for \$1645.00. The Director would also like to use 3D Data in the future for Town Center and the property at Whole Foods which is about to be renovated.

The board discussed an abatement application at length. Data corrections are needed, but the sale price is higher than the assessment. They decided to make the property card corrections, but deny the abatement. The BOA signed the denial.

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

- Director Brideau stated there was a request from Weston Rowing for an extension on filing the 3ABC form to April 1<sup>st</sup>.
- The Hear Report is due soon and the Director is putting that together.
- Z. Ventress mentioned unpermitted renovations that are found through MLS

**Thoughts and Concerns from BOA members**

None

**Next Meeting:**

March 20<sup>th</sup>

**Meeting Adjourned**

**Z. Ventress moved to adjourn at 8:50pm. C. Kane seconded. Vote: All in favor**

Respectfully submitted,  
Jessica Marchant

# MVX Abatements

Batch: RMV Error

Effective Date: 2/22/2017

Cashier: ebrideau

	Account		Date	Tax	Interest	Liens	Fees	Total	Clause
	MVX								
1	1922	2017 FRANCESCA M COLLETTI	2/22/2017	\$58.75	\$0.00	\$0.00	\$0.00	\$58.75	Registry Er
2	2189	2017 T BARRETT CURTIN	2/22/2017	\$45.00	\$0.00	\$0.00	\$0.00	\$45.00	Registry Er
3	2194	2017 HAROLD F JR CURTIN	2/22/2017	\$368.75	\$0.00	\$0.00	\$0.00	\$368.75	Registry Er
4	2360	2017 MANAS R DASH	2/22/2017	\$48.75	\$0.00	\$0.00	\$0.00	\$48.75	Registry Er
5	2844	2017 MICHAEL R EISENSEN	2/22/2017	\$52.50	\$0.00	\$0.00	\$0.00	\$52.50	Registry Er
6	3743	2017 GARY R GLEASON	2/22/2017	\$98.75	\$0.00	\$0.00	\$0.00	\$98.75	Registry Er
7	4206	2017 SANDRA H HAMLIN	2/22/2017	\$61.25	\$0.00	\$0.00	\$0.00	\$61.25	Registry Er
8	5800	2017 CLIFFORD P KOLOVSON	2/22/2017	\$77.50	\$0.00	\$0.00	\$0.00	\$77.50	Registry Er
9	6055	2017 EDWIN E LARSEN	2/22/2017	\$45.00	\$0.00	\$0.00	\$0.00	\$45.00	Registry Er
10	6942	2017 JOSEPH F MASTROIANNI	2/22/2017	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	Registry Er
11	8342	2017 PENN CULVERT CO	2/22/2017	\$361.25	\$0.00	\$0.00	\$0.00	\$361.25	Registry Er
12	8635	2017 ROBERT A III PROVOST	2/22/2017	\$148.75	\$0.00	\$0.00	\$0.00	\$148.75	Registry Er
13	8836	2017 EMILY GARRETT RENT	2/22/2017	\$82.50	\$0.00	\$0.00	\$0.00	\$82.50	Registry Er
14	9136	2017 PAUL A RUFO	2/22/2017	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	Registry Er
15	9312	2017 TSOLEEN A SARIAN	2/22/2017	\$35.00	\$0.00	\$0.00	\$0.00	\$35.00	Registry Er
16	9743	2017 BRAD M SIMAS	2/22/2017	\$97.50	\$0.00	\$0.00	\$0.00	\$97.50	Registry Er
17	10811	2017 PAVLO TUR	2/22/2017	\$58.75	\$0.00	\$0.00	\$0.00	\$58.75	Registry Er
18	11519	2017 JONATHAN M WEINTRAUB	2/22/2017	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	Registry Er
19	11942	2017 LARISA YUVSECHKO	2/22/2017	\$53.75	\$0.00	\$0.00	\$0.00	\$53.75	Registry Er
	<b>Subtotal:</b>			\$1,968.75	\$0.00	\$0.00	\$0.00	\$1,968.75	
	<b>Grand Total:</b>			\$1,968.75	\$0.00	\$0.00	\$0.00	\$1,968.75	

## Receivable Totals:

Application	Levy	Receivable	Tax	Interest	Liens	Fees	Total
MVX	2017	Tax	\$1,968.75	\$0.00	\$0.00	\$0.00	\$1,968.75
<b>Grand Total:</b>			\$1,968.75	\$0.00	\$0.00	\$0.00	\$1,968.75

*Jayson Mader 2/27/17*

*Zachary S. Weston*

*Cheryl Kane*



**Town of Wayland**  
 41 COCHITUATE ROAD  
 WAYLAND MASSACHUSETTS 01778  
 www.wayland.ma.us TEL. 508-358-3788

**OFFICE STAFF**

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

**BOARD OF ASSESSORS**

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

**MEMO**

**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EnB*  
**SUBJECT:** FY 2017 – STATUTORY EXEMPTIONS  
**DATE:** 2/27/2017

I have reviewed the following nine (9) FY17 Exemption applications and recommend approval:

CLAUSE	PID	NAME	FIRST	NO	ADDRESS
22	46D-056	GALASTI	JOSEPH & ADRIENE	13	LODGE RD
22	48-097	HAND	PAUL	38	RICE ROAD
22	15 -035	KING	JANET	54	THREE PONDS
22	24-053	MACLEOD	RODERICK	4	WHEELOCK RD
37	48-155	CROOK	ROBERT	16	GREGORY LN
17D	47A-080	NEWHALL	NANCY	99	DUDLEY ROAD
22E	37-022	MARSHALL	DAVID	28	MEADOWVIEW ROAD
22E	42B-023	PAUL	WILLIAM F	15	ANTHONY ROAD
41C	51A-004	TUFTS	HELEN	70	WEST PLAIN ST

*Susan M. Rufo 2/27/17*  
*Jayson M Brodie*  
*Zachariah L Ventress*  
*Cheryl Kane*



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Cheryl Kane

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*  
**SUBJECT:** FY 2017 – COMMUNITY PRESERVATION ACT (CPA) EXEMPTIONS  
**DATE:** 2/27/2017

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I have reviewed the following eight (8) FY17 CPA exemption applications and recommend approval:

PAR ID	LAST	FIRST	NO	ADDRESS
43A-018	BLASOTTO	ETTA	24	INDIAN ROAD
51A-059	BURKE	ANITA	120	WEST PLAIN ST
52-113	DICESARE	PAULINE	35	DEAN RD
<del>44-003</del>	<del>GROSS</del>	<del>AARON</del>	<del>135</del>	<del>WOODRIDGE RD</del>
44-003	GROSS	AARON	135	WOODRIDGE RD
24-079	HOLTZ	BARBARA	11	SPRING HILL RD
25-040	MILLS	ROBERT L	14	SYLVAN WAY
47A-080	NEWHALL	NANCY	99	DUDLEY ROAD
51A-004	TUFTS	HELEN	70	WEST PLAIN ST

*Jayson Brodie*  
*Susan M. Rufo*  
*Zachariah L. Ventress*  
*Cheryl Kane*

*2/27/17*



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 Zachariah L. Ventress  
 Cheryl Kane

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*  
**SUBJECT:** FY 2017 – CIRCUIT BREAKER MATCH  
**DATE:** 2/27/2017

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I have reviewed the following fifteen (15) FY17 Circuit Breaker Match applications and recommend approval:

PAR ID	LAST NAME	FIRST	NO	ADDRESS
51D-051	BLAIS	MARY	10	SOUTH ST
51A-059	BURKE	ANITA	120	W. PLAIN ST
52-113	DICSARE	PAULINE	35	DEAN RD
42D-129	GERMAIN	NANCY	27	WOODLAND RD
50-017	HATCH	MARILYN A	33	AMEY ROAD
08-007	KENNEDY	FRANCIS	84	OLD SUDBURY RD
42D-018	LEE	DOROTHY	5	WALLACE RD
30-021	MCRAE	MARION	2	BLOSSOM LN
40-030E	OCONNELL	ANTOINETTE	7	FOX HOLLOW
24-042	ORLANDO	SUSAN	4	SPRING HILL RD
51A-058	PATTERSON	ELIZABETH	116	WEST PLAIN ST
43B-029	SIMONEAU	BRUCE	8	GOODMAN
51A-004	TUFTS	HELEN	70	W. PLAIN ST
43C-017B	VINCIULLA	ELLEN	17	ALGONQUIN PATH
51A-084	WEBB	ALTON	21	KING ST

*2/27/17*

*Jayson A. Brodie*  
*Susan M. Rufo*  
*Zachariah L. Ventress*  
*Cheryl Kane*





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Cheryl Kane

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**SUBJECT:** FY 2017 – VALOR ACT – VETERAN WORKOFF *JNB*  
**DATE:** 2/27/2017

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The following two applicants have completed 100 work hours for the FY17 Veteran Workoff credit:

Name	Address
Richard P Turner	7 Nob Hill Rd
Robert Hanlon	22 Lake Shore Dr

*Susan M. Rufo*      2/27/17  
*Jayson Brodie*  
*Zachariah L. Ventress*  
*Cheryl Kane*

**Brideau, Ellen**

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**From:** Klein, Beth  
**Sent:** Wednesday, February 08, 2017 9:41 AM  
**To:** glovsky@aol.com  
**Cc:** Klein, Beth; Brideau, Ellen  
**Subject:** FW: Nomination Papers

RECEIVED  
2017 FEB -8 AM 9:40  
WAYLAND  
BOARD OF ASSESSORS

Steven M. Glovsky  
36 Shaw Dr.  
Wayland, MA 01778

Date: February 7, 2017

This letter certifies that Steven M. Glovsky of 36 Shaw Dr. Wayland, Massachusetts submitted nomination papers for Board of Assessors (3 year term), on February 6, 2017.

The Board of Registrars has certified fifty (50) signatures and unless you withdraw nomination papers by February 23, 2017, your name will appear on the ballot for the March 28, 2017, Annual Town Election.

Very truly yours,

*Beth R. Klein*

Town Clerk  
Town of Wayland  
41 Cochituate Road,  
Wayland, MA 01778  
508-358-3631  
[bklein@wayland.ma.us](mailto:bklein@wayland.ma.us)  
[www.wayland.ma.us/pages/waylandma\\_clerk/index](http://www.wayland.ma.us/pages/waylandma_clerk/index)



# TOWN OF WAYLAND

MASSACHUSETTS  
01778

RECEIVED

2017 FEB -8 PM 12:06

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

TOWN CLERK  
Beth R. Klein  
[bklein@wayland.ma.us](mailto:bklein@wayland.ma.us)

ASSISTANT TOWN CLERK  
Diane M. Gorham  
[dgorham@wayland.ma.us](mailto:dgorham@wayland.ma.us)

Date: February 7, 2017  
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 March 28, 2017.

Cheryl A. Kane                  Board of Assessors                  Term Expires: March 31, 2018

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  
Ellen Brideau, Director  
Susan Rufo, Chair  
Cheryl A. Kane ✓

February 7, 2017

To: Beth Klein, Wayland Town Clerk

I am submitting my resignation effective March 28, 2017 from the Wayland Board of Assessors. As required by the Town, this letter serves as my official notification to you regarding my resignation from the Board's position.

Sincerely,



Cheryl Kane  
16 Adelaide Ave.  
Wayland, MA 01778

RECEIVED  
TOWN OF WAYLAND  
TOWN CLERK  
2017 FEB - 7 PM 2:43



# TOWN OF WAYLAND

MASSACHUSETTS

01778

TOWN CLERK  
Beth R. Klein  
[bklein@wayland.ma.us](mailto:bklein@wayland.ma.us)

ASSISTANT TOWN CLERK  
Diane M. Gorham  
[dgorham@wayland.ma.us](mailto:dgorham@wayland.ma.us)

TOWN BUILDING  
41 COCHITUATE ROAD

TEL: 508-358-3630  
508-358-3631  
[www.wayland.ma.us](http://www.wayland.ma.us)

April 1, 2015

This is to certify that **Cheryl A. Kane** was duly elected to the Office of the **Board of Assessors** of the Town of Wayland at the ANNUAL TOWN ELECTION held on March 31, 2015 for a Three (3) year term to end April 2018 and was sworn to the faithful performance of the duties of the above office on Assessor.

Cheryl Kane  
Elected Official Signature

Diane Gorham  
Town Clerk/Assistant Town Clerk

I, Cheryl Kane, 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: Cheryl Kane



RECEIVED

2017 FEB 15 PM 3:54

Michael J. Heffernan  
Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

WAYLAND  
BOARD OF ASSESSORS

February 15<sup>th</sup>, 2017

Board of Assessors  
41 Cochituate Road  
Wayland, Massachusetts 01778

**RE: Assessors Qualifications**

Dear Members of the Board,

The Division has reviewed your request for a waiver of the DOR education requirement for Assessor Kane. M.G.L. Ch. 58, §1 and 830 Code of Massachusetts Regulation (CMR) 58.3.1 requires Assessors to successfully complete DOR Course 101 within two years of appointment/election to the position. While we recognize Ms. Kane has extensive municipal finance experience in her position as Treasurer/Collector, the Division lacks the authority to waive the attendance requirement. The course is the minimum requirement for the position and additionally is required by the Massachusetts Association of Assessing Officers to obtain a professional designation.

The course provides substantial knowledge of the duties, responsibilities and processes required of the position. It is understood the attendance requirement can be burdensome. With that in mind, and the progress of technology, the Division is currently working to produce an online course that will satisfy the regulation and allow the local official to complete the material at their leisure within the two years.

The good news is we have received tentative confirmation for the spring course to be offered during business hours at a Framingham location. The details are currently being finalized and we will announce the specifics shortly through the DLS Alerts system and our publication, City & Town. We hope this will provide some relief to Ms. Kane and enable her to satisfy the minimum education requirement.

Sincerely,

Joanne Graziano, Chief, Local Assessment



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

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**MEMO**

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**TO:** BOARD OF ASSESSORS  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *Ellen*  
**SUBJECT:** FY 2017 – REAL ESTATE ABATEMENTS  
**DATE:** 2/27/2017

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I met with Susan Rufo and Jayson Brodie on February 27, 2017 to review Real Estate Abatement Applications.

The following eleven (11) Real Estate Abatement applications are recommended for approval.

Map	Lot	No.	Location
39	30	42	SHAW DR
46D	111	212	WEST PLAIN ST
52	209F	348	COMMONWEALTH RD
47A	48	8	CREST RD
45	103A	9	GLEN OAK
27	14	159	PELHAM ISLAND RD
53	026D	106	WILLOW BROOK DR
52	138	3	TIMBER LN
24	114	22	MILLBROOK RD
42D	26	16	CASTLE RD
4	055F	36	YORK RD

*Zachariah L. Ventress* 2/27/2017  
*Cheryl Kane*  
*Jayson Brodie*  
*Susan M. Rufo*



# Informational Guideline Release

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Bureau of Accounts  
Informational Guideline Release (IGR) No. 16-104  
November 2016

**Supersedes IGR 11-101 and Inconsistent Prior Written Statements**

## **OVERLAY AND OVERLAY SURPLUS**

**Chapter 218, §§ 131, 133, 152 and 249 of the Acts of 2016**  
**(Amending G.L. c. 59, §§ 23, 25 and 70A)**

This Informational Guideline Release (IGR) informs local officials about changes made by the recent Municipal Modernization Act in accounting for overlay, explains the statutory standard for maintaining an adequate overlay and describes the actions the Commissioner of Revenue may take to ensure compliance with that standard.

Topical Index Key:

Accounting Policies and Procedures  
Special Funds

Distribution:

Assessors  
Collectors  
Treasurers  
Accountants/Auditors  
Selectboards/Mayors  
City/Town Managers/Administrators  
Finance Directors  
Finance Committees  
City/Town Councils



**Supersedes IGR 11-101 and Inconsistent Prior Written Statements**

**OVERLAY AND OVERLAY SURPLUS**

**Chapter 218, §§ 131, 133, 152 and 249 of the Acts of 2016**  
**(Amending G.L. c. 59, §§ 23, 25 and 70A)**

**SUMMARY:**

These guidelines explain recent amendments made by the Municipal Modernization Act that impact the Allowance for Abatements and Exemptions (overlay). St. 2016, c. 218, §§ 131, 133 and 152. They explain the statutory standard for maintaining an adequate overlay and the actions the Commissioner of Revenue (Commissioner) may take when approving a tax rate or determining available funds (free cash) to ensure compliance with that standard.

Overlay is an account to fund anticipated abatements and exemptions of committed real and personal property taxes. The overlay amount is determined by the board of assessors (assessors) and may be raised in the tax rate without appropriation. Excess overlay is determined, certified and transferred by vote of the assessors to a Fund Balance Reserved for Overlay Released by the Assessors for Expenditures (overlay surplus). Overlay surplus may then be appropriated by the legislative body for any lawful purpose until the end of the fiscal year, *i.e.*, June 30. Overlay surplus not appropriated by year-end is closed to the general fund undesignated fund balance. G.L. c. 59, §§ 23 and 25.

Under the amendments, overlay is now a single account for purposes of funding abatements or exemptions granted for any fiscal year. Previously, a separate overlay account was established for each fiscal year and that account could only be charged for abatements and exemptions for that year's taxes. No municipal action is necessary to merge the existing overlay accounts into this single account. Balances in any separate accounts are merged into a single overlay account by operation of law on November 7, 2016. St. 2016, c. 218, § 249.

These guidelines are in effect and supersede Informational Guideline Release (IGR) No. 11-101, *Overlay and Overlay Surplus*, and any inconsistent prior written statements or documents.

**GUIDELINES:**

**I. BUDGETING OVERLAY**

**A. Assessors' Determination**

Cities, towns and tax levying improvement districts must maintain an adequate balance in the overlay account to fund anticipated property tax abatement, exemption and receivable exposure for all fiscal years.

As part of the annual budget and tax rate process, the assessors must analyze the balance in the overlay account and determine whether it is adequate to fund anticipated property tax abatements, exemptions and receivables in the upcoming fiscal year in addition to existing abatement, exemption and receivable exposure for all previous fiscal years. If the account balance is not adequate, the assessors may raise any additional amount required in the municipal or district tax rate without appropriation. G.L. c. 59, § 25. Assessors should provide the amount they intend to raise to their local budget officials during the annual budget process.

Appropriation into the overlay account is not recommended except to fund an anticipated overlay deficit. See Sections II-B and III-G below.

**B. Commissioner's Approval**

In order to approve the annual tax rate, the Commissioner must determine that the overlay account balance is reasonable, *i.e.*, adequate to cover anticipated abatements and exemptions and property tax receivables for all fiscal years. G.L. c. 59, § 25. The reasonableness of the account balance will be judged based on the following factors:

- The account balance as of June 30 of the previous fiscal year.
- Abatements and exemptions granted and payments made for prior fiscal years from July 1 to the date the tax rate is submitted.
- The average of granted abatements and exemptions and outstanding receivables for the three previous fiscal years.
- Whether local assessments are scheduled for review and certification by the Department of Revenue. G.L. c. 40, § 56.
- The potential abatement liability in cases pending before, or on appeal from, the Appellate Tax Board (ATB).
- Other significant factors known to the Commissioner.

**II. PROCESSING ABATEMENTS**

**A. Overlay Charges**

The overlay account is charged for the following:

- Abatements of real and personal property taxes assessed and committed under G.L. c. 59. Property taxes include omitted assessments under G.L. c. 59, § 75, revised assessments under G.L. c. 59, § 76, supplemental assessments under G.L. c. 59, § 2D, pro rata pro forma assessments under G.L. c. 59, § 2C and annual taxes assessed on land classified under G.L. c. 61 (forest), c. 61A (agricultural and horticultural) and c. 61B (recreational).
- Exemptions from real and personal property taxes assessed and committed under G.L. c. 59.

- Municipal share of federal Social Security and Medicare taxes on real property tax abatements earned by seniors or veterans in a community that has adopted the senior work-off abatement program under G.L. c. 59, § 5K, or the veteran work-off abatement program under G.L. c. 59, § 5N, and has not budgeted those taxes.

Abatements or exemptions of other taxes, including motor vehicle, boat and farm animal excises, roll-back and conveyance taxes assessed under G.L. c. 61, 61A and 61B, community preservation surcharges, betterments and special assessments, are treated as adjustments to the revenue account. Revenue is also adjusted to account for any amount by which the real and personal property tax levy for the fiscal year exceeds the tax commitment.

**B. Overlay Deficits**

If at the end of any fiscal year, the total of all years' abatements and exemptions charged to the overlay account during that year exceed the account balance, the resulting deficit must be raised in the next annual tax rate unless otherwise funded by appropriation. See Section III-G below.

**C. Interest**

Abatements or exemptions of paid taxes refunded to a taxpayer must include interest at eight percent per year on the overpayment. If the assessors grant the abatement or exemption, interest is calculated from the due date or actual date of the payment that resulted in the tax, as abated, being paid, whichever is later, to the refund date. G.L. c. 59, § 69. If the ATB orders the abatement or exemption, the interest is calculated from the actual payment date. G.L. c. 58A, § 13 and c. 59, § 64.

Interest due the taxpayer is charged to an appropriation for that purpose, such as a short-term interest or treasurer's general expense appropriation. Interest expenditures may exceed the appropriation and must be raised in the next annual tax rate unless otherwise funded. G.L. c. 59, § 23.

**III. DETERMINING OVERLAY SURPLUS**

The assessors may transfer excess amounts in the overlay account that are no longer needed to cover potential abatements, exemptions and uncollectible taxes to overlay surplus.

**A. Calculation of Excess Overlay**

**1. Statutory Definition**

Excess overlay is the amount of the overlay account that exceeds:

- a. Property Tax Receivables – The total real and personal property taxes, including omitted and revised assessments, (1) still outstanding against the collector's warrant (property tax receivables) for all prior fiscal years, and (2) anticipated to be

outstanding against the collector's warrant for the current fiscal year. Outstanding real property taxes secured by a tax title need not be included, except for the amount, if any, the assessors estimate may be abated as uncollectible after tax title disclaimer.

PLUS

- b. Potential Abatements - The assessors' estimate of the amount of (1) potential abatements and exemptions of paid property taxes for all prior fiscal years and (2) anticipated abatements and exemptions of committed property taxes for the current fiscal year.

**Example 1.** The overlay account balance June 30 at the end of FY1 is \$2,000,000. All outstanding real estate taxes for years before FY1 have been moved into existing or new tax title accounts. Outstanding real estate taxes for FY1 are \$900,000. Outstanding personal property taxes for FY1 and all prior years are \$300,000. All abatement and exemption applications for FY1 have been processed, but there are several appeals for FY1 and prior fiscal years pending at the ATB. The assessors estimate those cases could result in abatements of up to \$900,000 if the taxpayers prevail. Based on historical data, the assessors also expect to abate \$50,000 in real estate taxes as uncollectible. No excess overlay exists on June 30 because the \$2,000,000 overlay account balance is less than property tax receivables (\$1,200,000) plus potential abatements (\$950,000).

**Example 2.** As of August 1 of FY2, the outstanding FY1 real estate taxes have been moved into existing or new tax title accounts. In addition, due to payments made after the FY1 demands were issued, the outstanding personal property taxes for FY1 and all prior years are now \$250,000. Based on historical data, the assessors expect to abate or exempt \$550,000 in FY2 taxes and anticipate having about \$100,000 in outstanding FY2 personal property taxes. All other facts are the same as in Example 1. There is now excess overlay of \$150,000 [\$2,000,000 overlay account balance – \$1,850,000 (\$350,000 in prior year and estimated FY2 receivables) + \$1,500,000 in potential prior year and estimated FY2 abatements and exemptions.)]

**Example 3.** In October of FY2, the ATB orders an abatement of \$10,000 in one pending case with no further appeal taken and in November of FY2 the assessors settled several years of cases involving the same taxpayer for a total abatement of \$250,000. The abatements for the settled cases were less than the amount estimated and reserved to fund them. The assessors now estimate the amount needed to cover abatements of the remaining cases pending at the ATB is \$400,000. In addition, as a result of collection activities, outstanding personal property taxes for FY1 and prior fiscal years are now \$250,000. In recent years, the assessors raised between \$500,000 - \$600,000 for overlay in the tax rate, but no additional amount is raised when the FY2 tax rate is set in December. All other facts are the same as in Examples 1 and 2. As of January 1 of FY2, there is now excess overlay of \$390,000 [\$1,740,000 overlay account balance – \$1,350,000 (\$350,000 in prior year and estimated FY2 receivables + \$1,000,000 in potential prior year and estimated FY2 abatements and exemptions)]

2. **Use of Records**

In making their determination, the assessors must use the overlay account balance and property tax receivables that appear in the accounting officer's records. The accounting officer is the city auditor, town accountant or other officer having similar duties in the city, town or district.

- a. **Overlay Account Balance** - If there is a variance in the overlay account balance between the assessors' and accounting officer's records, the assessors must use the lesser of the two amounts.
- b. **Property Tax Receivables** - If there is a variance in the property tax receivables between the collector's and accounting officer's records, the assessors must use the greater of the two amounts.

**B. Timing of Determination**

The amount of excess overlay, if any, may be determined by the assessors on their own motion at any time and must be determined by them within 10 days of a written request by the community's chief executive officer. The chief executive officer is the manager in any city having a manager and in a town having a city form of government, the mayor in any other city, the selectboard in any other town and the district commissioners, prudential committee or other officer or body designated to perform the function in a district.

**C. Transfer to Overlay Surplus**

Whenever the assessors determine there is excess overlay, they must vote to certify the amount to be transferred to overlay surplus and must notify the accounting officer in writing of their vote. If the determination is made after the chief executive officer's written request, the assessors must also take the vote within 10 days of the request and so notify the chief executive in writing.

**D. Verification of Transferred Amount**

Before recording any voted transfer, the accounting officer must verify that the amount voted by the assessors is excess overlay under G.L. c. 59, § 25. See Section III-A-1 and 2 above. If the accounting officer determines that the amount voted is greater than excess overlay, the assessors' action is not effective to the extent of that portion of the amount voted that is greater. The accounting officer may not record a transfer of the ineffective amount to overlay surplus and must so notify the assessors and chief executive officer if the assessors' vote was made after a written request of the officer, in writing immediately.

**E. Sanctions for Excessive Transfers**

The Commissioner may take any of the following actions where the assessors certify and the accounting officer records a transfer from overlay to overlay surplus greater than excess overlay under G.L. c. 59, § 25:

- Reduce certified free cash by the excessive transfer.
- Treat any appropriation from overlay surplus as an appropriation from free cash.
- Require local action to remedy the excessive transfer before approving the tax rate.

**F. Use of Overlay Surplus**

A city, town, or district may appropriate overlay surplus for any lawful purpose. Any amount not appropriated by June 30 closes to undesignated fund balance in the general fund. In the normal course of events, this will increase certified free cash.

**G. Management of Overlay Account**

Excess overlay may be declared whenever the statutory standard explained in Section III-A-1 and 2 above is met. However, communities are encouraged to manage the overlay account in a prudent manner in order to reduce the additional amounts budgeted and raised for overlay, or to avoid raising overlay deficits, in future years' tax levies. They might consider, for example, a general policy of maintaining excess overlay to eliminate or reduce amounts that would otherwise have to be budgeted and raised for overlay in future fiscal years, including covering potential deficits.

WORKING PAPERS

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

line #	\$ in FY'09	\$ in FY'12	\$ in FY'15	ave of 3 "reval" years	\$ in FY'14	\$ in FY'15	\$ in FY'16	ave of FY'14-FY'16 to date	FY'17	FY'18 preliminary forecast by Assessors (using avg of FY'14 to FY'16)
Initial Allowance for Overlay										
1. Abatements	1,039,311	1,206,447	949,529		614,727	949,529	524,282	696,179	620,322.00	
2. Abatements-granted	337,146	84,969	82,177	168,097	34,742	82,177	52,111	56,344		
3. Total Abatement-ATB Initial liability (note 1)	365,600	60,000	312,600	246,067	245,000	312,600	33,200	196,933		
3a. Abatement-ATB Initial liability (w/o Telecom)	200,400	59,000	243,600	167,667	223,000	273,600	32,400	176,333		
3b. Abatement-ATB Initial liability (Telecom only)	165,200	1,000	39,000	68,400	22,000	39,000	800	20,600		
4. Abatement-other liability (note 2)	1,768	12,497	34,586	16,284	28,741	34,586	132,368	65,232		
5. Abatement-other (note 3)										
6. subtotal-abatements	704,514	157,466	429,363	430,448	308,483	429,363	217,679	318,508		
7. Exemptions-statutory	85,539	70,882	63,038	73,153	57,769	63,038	53,645	58,150		
8. Exemptions-CB	90,871	140,663	127,183	117,572	133,815	127,183	128,191	127,730		
8a. number of CB applications (note 4)					141	723	123			
8b. Value Act						15,000	1,500			
9. subtotal-exemptions	176,410	211,545	184,221	190,725	191,584	199,344	183,459	191,462		
10. Certain taxes (note 5)	0	0	0	0	0	0	0	0		
12. Preliminary FY'18 OVERLAY Forecast - established BOA Vote 11/7/16										
13. Tax Rate Rounding (not to exceed) (note 7)										600,000
14. Final FY'17 OVERLAY Forecast										

notes:

- assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
- "uncollected taxes" (real and personal property) excluding those secured by tax title. Review to IGR - 11-101
- any significant assessment factor known to the Assessors
- Property Owners can apply for CB match until 12/31
- Certain taxes that are budgeted elsewhere.
- Line 6 plus line 9 - voted on \_\_\_\_\_
- Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny. This requirement driven by DOR software used in "recap" preparation.
- FY 15 CB data as of August 2015
- Forecast for FY'18 budgeting purposes only

WORKING PAPER/KING PAPERS





**Brideau, Ellen**

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**From:** WILLIAM HILL <william.c.hill@comcast.net>  
**Sent:** Monday, February 27, 2017 4:59 PM  
**To:** Brideau, Ellen  
**Subject:** Extension Request: MA Form 3ABC

RECEIVED  
2017 FEB 27 PM 5:22  
WAYLAND  
BOARD OF ASSESSORS

Dear Ms. Brideau:

On behalf of the Wayland Weston Rowing Association, I respectfully request an extension on MA Form 3ABC.

Please let me know if it is possible to extend the deadline for this document to April 1, 2017.

Regards,

William Hill

Treasurer, Wayland Weston Rowing Association



**Town of Wayland**  
41 COCHITUATE ROAD  
WAYLAND MASSACHUSETTS 01778  
www.wayland.ma.us TEL. 508-358-3788

**OFFICE STAFF**

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

**BOARD OF ASSESSORS**

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

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**MEMO**

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**TO:** NAN BALMER, TOWN ADMINISTRATOR  
BRIAN KEVENY, FIANANCE DIRECTOR  
**FROM:** ELLEN BRIDEAU, DIRECTOR OF ASSESSING *EB*  
**SUBJECT:** RELEASE OF EXCESS OVERLAY  
**DATE:** 2/28/2017

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On February 27, 2017, the Board of Assessors unanimously voted to release \$300,000 in Excess Overlay from the Overlay Reserve Account to Overlay Surplus Account:

The Municipal Modernization Act of 2016 establishes the Overlay Account as a single account for purposes of funding abatements or exemptions granted for any fiscal year.

The Towns Accounting system (Munis) currently has the account balances separated by Fiscal Year, therefore, the chart below represents the breakdown by fiscal year.

Fiscal Year	Amount	Date of Vote:
FY 14	100,000	2/27/17
FY 15	100,000	2/27/17
FY 16	100,000	2/27/17
<b>Total</b>	<b>300,000</b>	



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Zachariah L. Ventress  
Cheryl Kane

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**MEMO**

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**TO:** BOARD OF SELECTMEN  
**FROM:** BOARD OF ASSESSORS  
ELLEN BRIDEAU, DIRECTOR OF ASSESSING  
**CC:** NAN BALMER, TOWN ADMINISTRATOR  
**SUBJECT:** LEGAL COUNSEL – ATB CASE – 4 MEADOW VIEW RD  
**DATE:** 2/28/2017

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The Board of Assessors (BoA) at their meeting last night discussed the current Appellate Tax Board (ATB) case involving 4 Meadow View Road, ATB Case F330237 – Wayland Rod and Gun Club v. Town of Wayland. The board was recently notified that the ATB has scheduled this case for a hearing on Tuesday, May 23, 2017.

The BoA would like to respectfully request that the Board of Selectmen authorize Attorney Mark J. Lanza to continue as legal counsel in this case. Attorney Lanza has considerable knowledge of this appeal and has previously met with the representatives of the Wayland Rod & Gun Club, Susan Rufo, BoA Chair, Jayson Brodie, BoA Vice-Chair and Ellen Brideau, Director of Assessing in addressing this case beginning in the fall of 2015. Attorney Lanza also drafted a lengthy Opinion related to the issues of law in this case.

We appreciate the Board of Selectmen's consideration of the Board of Assessor's request.

**APPENDIX \_: HEAR REPORTS**

**REPORT OF THE BOARD OF ASSESSORS**

In accordance with section 19-8 of the Code of the Town of Wayland, a report for the Board of Assessors covering the last twelve months (proceeding February 27, 2017) is hereby submitted.

The Board members are Susan Rufo, Chair; Jayson Brodie, Vice Chair; Zachariah Ventress; and Cheryl Kane.

The Board submits the following:

1. Annual Report of calendar year 2016 property transfers.

- 197 Single Family parcels
- 62 Condominium parcels
- 2 Multi Family parcels
- 2 Land parcels
- 1 Commercial parcel
- 173 Family Title Transfers or Non-valid transfers

The data reported above is in the process of being validated and may be modified.

2. The following numbers have been reported related to abatement applications and Appellate Tax Board cases:

- a. The Board of Assessors logged in twenty five real estate applications by the filing deadline.
- b. As of February 27, 2016, three real estate abatements had been granted for FY'17.
- c. The average value of an abatement granted in FY'16 was \$2,368.68
- d. There were seven filings with the Appellate Tax Board (ATB) in FY'16; one of which is for a telecommunication accounts; the remaining are pending awaiting hearing date assignments by the ATB.
- e. There has been one case heard and a decision issued by the ATB since the last report of March 1, 2016.

Fiscal Year	Property	Assessed Value	ATB Decision
2016	116 Lincoln Rd	\$426,900	Denied

3. The following data verification visits were extracted from the computer assisted mass appraisal database from 2/26/16 – 2/27/17:

<b>Total Property Visits: 675</b>					
<b>Building Permits:</b>		<b>Sales:</b>	<b>Cyclical:</b>		
Interior and Exterior	69	Interior and Exterior	95	Interior and Exterior	26
Exterior Only	170	Exterior Only	102	Exterior Only	64
Interior Only	39	Interior Only	36	Interior Only	18
Refusals	6	Refusals	4	Refusals	3
<b>Total</b>	<b>284</b>	<b>Total</b>	<b>237</b>	<b>Total</b>	<b>111</b>
<b>Quality Control:</b>		<b>Abatements:</b>		<b>Informal Hearings:</b>	
Interior and Exterior	10	Interior and Exterior	17	Interior and Exterior	15
Exterior Only	1	Total	17	Total	15
<b>Total</b>	<b>11</b>				

The department also updated 85 properties utilizing public records and MLS.

In some cases a data verification visit addressed several requirements in one visit, such as a property requiring a building permit visit may also have required a sales visit. One visit would have met both obligations of data verification but is only counted once. An exterior data verification visit represents a visit to the property by a representative of the Assessing Department. The representative measures and verifies the exterior components of the property and leaves a door hanger requesting that the property owner contact the office to schedule an appointment for an interior data verification visit.

The following pages contain a listing by sales date of the Arm's Length Sales that occurred during the 2016 calendar year.

2016 Arm's Length Sales Report

Sale Date	Map	Lot	No.	Street	LUC	Sale Price
1/5/2016	25	69	23	SYLVAN WAY	101	\$ 715,000
1/7/2016	40	067C	1303	MAGNOLIA DR	102	\$ 660,000
1/15/2016	18	16	14	GLEZEN LN	101	\$ 1,850,000
1/15/2016	38	126	29	RICE SPRING LN	101	\$ 680,000
1/20/2016	18	86	53	CONCORD RD	101	\$ 740,000
1/22/2016	48	14	42	BARNEY HILL RD	101	\$ 689,000
1/26/2016	23	67	2	BOW RD	101	\$ 960,000
2/1/2016	42B	8	352	OLD CONN PATH	101	\$ 423,000
2/2/2016	4	95	295	CONCORD RD	101	\$ 746,500
2/9/2016	47A	71	125	DUDLEY RD	101	\$ 845,888
2/17/2016	23	190	26	LILLIAN WAY	102	\$ 935,000
2/18/2016	1	047G	2	KELLEY LANE	101	\$ 1,170,000
2/22/2016	18	9	88	OLD SUDBURY RD	101	\$ 516,000
2/22/2016	48	158	7	GREGORY LN	101	\$ 590,000
2/25/2016	48	161B	63	SCHOOL ST	102	\$ 325,000
2/26/2016	4	67	7	YORK RD	101	\$ 734,000
2/29/2016	46D	87	164	WEST PLAIN ST	101	\$ 515,000
2/29/2016	23	186	22	LILLIAN WAY	102	\$ 954,510
3/1/2016	45	078A	51	HILLSIDE DR	102	\$ 682,500
3/1/2016	33	023T	6	GREEN WAY	102	\$ 325,000
3/8/2016	14	72	106	GLEZEN LN	101	\$ 565,000
3/10/2016	48	132	28	BROOKS RD	101	\$ 750,000
3/14/2016	52	116	23	DEAN RD	101	\$ 454,000
3/16/2016	42D	47	34	PINERIDGE RD	101	\$ 545,000
3/18/2016	30	52	8	PINEBROOK RD	101	\$ 640,000
3/21/2016	11	62	153	GLEZEN LN	101	\$ 880,000
3/25/2016	51D	47	16	WILLARD ST	102	\$ 342,000
3/31/2016	19	6	12	PLAIN RD	101	\$ 810,000
3/31/2016	20	31	104	PLAIN RD	101	\$ 1,050,000
3/31/2016	38	56	227	OLD CONN PATH	101	\$ 550,000
3/31/2016	33	023C	6	GREEN WAY	102	\$ 305,000
3/31/2016	23	121	9	HASTINGS WAY	102	\$ 815,000
3/31/2016	23	199	37	LILLIAN WAY	102	\$ 782,520
4/1/2016	30	93	1	WHITE RD	101	\$ 525,000
4/1/2016	50	12	59	FULLER RD	101	\$ 540,000
4/5/2016	36C	56	9	OVERLOOK RD	101	\$ 650,000
4/6/2016	40	053A	11	STEEPLETREE	102	\$ 418,000
4/7/2016	25	34	6	HAYWARD RD	101	\$ 655,000
4/7/2016	30	43	5	HIGHFIELDS RD	101	\$ 1,050,000
4/7/2016	48	50	31	ALDEN RD	101	\$ 830,000
4/8/2016	30	54	18	PINEBROOK RD	101	\$ 938,000
4/15/2016	4	055J	50	YORK RD	101	\$ 1,290,000
4/15/2016	35	42	31	COVERED BRIDGE LN	102	\$ 1,580,000
4/19/2016	38	57	2	OLD FARM RD	101	\$ 535,000
4/21/2016	46D	64	17	CASTLE GATE RD	101	\$ 402,500
4/29/2016	15	12	127	GLEZEN LN	101	\$ 1,200,000

\*2016 Arm's Length Sales are in the process of being validated and may be modified

2016 Arm's Length Sales Report

Sale Date	Map	Lot	No.	Street	LUC	Sale Price
4/29/2016	53	034A	302	WILLOWBROOK DR	102	\$ 683,000
4/29/2016	23	166	2	LILLIAN WAY	102	\$ 975,000
5/2/2016	23	64	8	CONCORD RD	101	\$ 1,015,000
5/2/2016	25	45	5	LUNDY LN	101	\$ 582,000
5/2/2016	52	6	17	LANGDON RD	101	\$ 475,000
5/3/2016	14	58	51	SEDGEMEADOW RD	101	\$ 734,500
5/3/2016	56	11	16	HEARTHSTONE CIR	101	\$ 658,000
5/6/2016	43A	46	43	PEQUOT RD	101	\$ 515,000
5/6/2016	51D	63	93	MAIN ST	101	\$ 715,000
5/10/2016	53	12	7	VALLEY VIEW RD	101	\$ 629,900
5/11/2016	19	025A	81	CLAYPIT HILL RD	101	\$ 1,610,000
5/11/2016	43C	54	11	WAMPUM PATH	101	\$ 490,000
5/11/2016	23	206	42	LILLIAN WAY	102	\$ 836,000
5/12/2016	1	38	30	HAMPSHIRE RD	101	\$ 849,000
5/12/2016	3	7	199	OXBOW RD	101	\$ 555,000
5/12/2016	38	119	265	OLD CONN PATH	101	\$ 626,700
5/13/2016	4	81	321	CONCORD RD	101	\$ 1,150,000
5/13/2016	18	13	6	GLEZEN LN	101	\$ 794,000
5/16/2016	11	59	163	GLEZEN LN	101	\$ 595,000
5/16/2016	46D	134	13	EDGEWOOD RD	101	\$ 1,100,000
5/16/2016	23	140	10	HASTINGS WAY	102	\$ 812,000
5/19/2016	53	037A	314	WILLOWBROOK DR	102	\$ 660,000
5/19/2016	38	055H	15	VILLAGE LN	102	\$ 762,125
5/20/2016	49	63	52	RICE RD	101	\$ 505,000
5/20/2016	23	201	39	LILLIAN WAY	102	\$ 790,250
5/20/2016	47A	13	40	DUDLEY RD	132	\$ 15,000
5/23/2016	42D	104	64	SYCAMORE RD	101	\$ 500,000
5/23/2016	47B	91	10	PECK AVE	101	\$ 486,000
5/25/2016	52	201	5	CAULFIELD RD	101	\$ 421,000
5/26/2016	24	149	101	PLAIN RD	101	\$ 2,700,000
5/26/2016	30	57	54	OLD CONN PATH	101	\$ 859,000
5/26/2016	42D	29	7	CASTLE RD	101	\$ 530,000
5/26/2016	52	186	1	POLLOCK RD	101	\$ 400,000
5/26/2016	45	052A	13	STEEPLETREE	102	\$ 415,000
5/26/2016	29	041G	17	WADSWORTH LN	102	\$ 720,000
5/26/2016	38	055G	13	VILLAGE LN	102	\$ 827,820
5/26/2016	38	055F	11	VILLAGE LN	102	\$ 780,000
5/27/2016	29	029C	3	CART PATH	101	\$ 1,712,500
5/27/2016	23	192	28	LILLIAN WAY	102	\$ 909,218
5/31/2016	14	4	106	CONCORD RD	101	\$ 606,000
5/31/2016	36C	27	26	RIVER VIEW CIR	101	\$ 308,000
6/1/2016	45	086D	62	PICKWICK WAY	102	\$ 530,000
6/2/2016	15	39	61	THREE PONDS RD	101	\$ 880,000
6/2/2016	37	27	31	OAK HILL RD	101	\$ 595,000
6/3/2016	42D	56	68	LAKESHORE DR	101	\$ 650,000
6/6/2016	23	194	30	LILLIAN WAY	102	\$ 915,560

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Sale Date	Map	Lot	No.	Street	LUC	Sale Price
6/7/2016	1	28	3	GROVE ST	101	\$ 730,000
6/7/2016	23	204	40	LILLIAN WAY	102	\$ 870,430
6/7/2016	23	200	36	LILLIAN WAY	102	\$ 829,000
6/8/2016	10	55	9	WAYSIDE RD	101	\$ 865,000
6/8/2016	15	49	10	SEARS RD	101	\$ 899,000
6/8/2016	51C	14	15	HARRISON ST	104	\$ 699,999
6/10/2016	4	68	3	YORK RD	101	\$ 866,500
6/10/2016	12	9	57	HIGHLAND CIR	101	\$ 1,296,000
6/10/2016	23	198	34	LILLIAN WAY	102	\$ 912,500
6/13/2016	47B	27	27	SUNSET RD	101	\$ 300,000
6/14/2016	7	5	226	CONCORD RD	101	\$ 730,000
6/14/2016	35	13	5	APACHE TRL	101	\$ 1,751,000
6/14/2016	33	023F	6	GREEN WAY	102	\$ 326,000
6/15/2016	14	24	8	ORCHARD LN	101	\$ 625,000
6/15/2016	50	3	11	GAGE RD	101	\$ 925,000
6/16/2016	20	37	23	COOLIDGE RD	101	\$ 880,000
6/16/2016	23	066A	18	CONCORD RD	101	\$ 495,000
6/16/2016	36C	8	14	MEADOW VIEW RD	101	\$ 620,000
6/16/2016	48	92	9	THOMPSON ST	101	\$ 927,000
6/17/2016	52	68	20	SNAKE BROOK RD	101	\$ 810,000
6/20/2016	44	9	16	ALDEN RD	101	\$ 775,000
6/21/2016	10	70	144	CONCORD RD	101	\$ 500,000
6/22/2016	35	030H	233	RICE RD	101	\$ 1,487,500
6/23/2016	50	83	63	EDGEWOOD RD	101	\$ 1,390,000
6/23/2016	51D	84	214	COMMONWEALTH RD	101	\$ 530,000
6/23/2016	51D	2	227	COMMONWEALTH RD	104	\$ 645,000
6/24/2016	45	062A	13	COLTSWAY	102	\$ 523,750
6/24/2016	40	066C	1203	MAGNOLIA DR	102	\$ 700,000
6/27/2016	52	62	4	SNAKE BROOK RD	101	\$ 769,900
6/27/2016	53	5	10	VALLEY VIEW RD	101	\$ 605,000
6/27/2016	40	018A	615	HAYFIELD LN	102	\$ 1,090,000
6/27/2016	23	196	32	LILLIAN WAY	102	\$ 884,100
6/28/2016	46D	60	14	LODGE RD	101	\$ 590,000
6/28/2016	23	202	38	LILLIAN WAY	102	\$ 910,000
6/29/2016	45	090A	32	HILLSIDE DR	102	\$ 731,000
6/29/2016	23	43	9	PELHAM ISLAND RD	342	\$ 315,000
6/30/2016	36C	31	42	RIVER VIEW CIR	101	\$ 450,000
6/30/2016	36C	43	69	RIVER VIEW CIR	101	\$ 575,000
6/30/2016	36C	65	3	RIVER VIEW CIR	101	\$ 200,000
6/30/2016	46D	6	209	WEST PLAIN ST	101	\$ 458,000
6/30/2016	33	023W	6	GREEN WAY	102	\$ 325,000
7/1/2016	23	058A	19	OLD SUDBURY RD	101	\$ 888,000
7/1/2016	40	060H	608	WISTERIA WAY	102	\$ 750,000
7/5/2016	16	75	11	OLD WESTON RD	101	\$ 1,240,000
7/8/2016	17	16	38	RIVER RD	101	\$ 798,500
7/8/2016	20	5	28	SEARS RD	101	\$ 960,000

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Sale Date	Map	Lot	No.	Street	LUC	Sale Price
7/8/2016	29	041F	15	WADSWORTH LN	102	\$ 695,000
7/11/2016	4	13	11	GRAYBIRCH LN	101	\$ 612,500
7/11/2016	39	042F	3	YEAGER WAY	101	\$ 1,400,000
7/12/2016	51D	58	9	SOUTH ST	101	\$ 369,900
7/12/2016	53	037B	315	WILLOWBROOK DR	102	\$ 685,000
7/14/2016	11	89	175	CONCORD RD	101	\$ 855,000
7/14/2016	23	92	15	CONCORD RD	101	\$ 615,000
7/14/2016	47B	17	12	DUDLEY RD	101	\$ 355,000
7/15/2016	2	3	15	CATHERINE'S FARM RD	101	\$ 1,775,000
7/15/2016	51C	71	19	PARKLAND DR	101	\$ 545,000
7/18/2016	36B	6	4	SHORE DR	101	\$ 280,000
7/21/2016	3	55	192	OXBOW RD	101	\$ 500,000
7/21/2016	34	30	153	OLD CONN PATH	101	\$ 1,050,000
7/26/2016	29	9	22	FORTY ACRES DR	101	\$ 885,000
7/27/2016	24	151G	29	MICHAEL RD	130	\$ 560,000
7/28/2016	47B	75	7	PECK AVE	101	\$ 616,000
7/28/2016	40	066E	1205	MAGNOLIA DR	102	\$ 849,000
7/29/2016	3	27	20	GROVE ST	101	\$ 774,000
7/29/2016	16	17	64	DRAPER RD	101	\$ 550,000
8/1/2016	1	8	26	GROVE ST	101	\$ 740,000
8/1/2016	43D	13	17	BAYFIELD RD	101	\$ 725,000
8/3/2016	40	056C	203	DAHLIA DR	102	\$ 735,000
8/8/2016	19	61	21	ADAMS LN	101	\$ 650,000
8/8/2016	47D	20	10	DORAN RD	101	\$ 560,000
8/10/2016	40	033B	2	FOX HOLLOW	102	\$ 300,000
8/10/2016	35	030P	32	COVERED BRIDGE LN	102	\$ 1,623,950
8/11/2016	48	164	51	SCHOOL ST	101	\$ 496,000
8/12/2016	16	63	14	OLD WESTON RD	101	\$ 1,125,000
8/12/2016	35	40	23	COVERED BRIDGE LN	102	\$ 1,406,200
8/15/2016	11	2	150	CONCORD RD	101	\$ 444,500
8/15/2016	23	199	37	LILLIAN WAY	102	\$ 850,000
8/17/2016	38	40	37	DAVELIN RD	101	\$ 678,000
8/18/2016	42D	130	21	WOODLAND RD	101	\$ 370,000
8/22/2016	30	58	40	OLD CONN PATH	101	\$ 860,000
8/23/2016	30	68	105	BOSTON POST RD	101	\$ 1,000,000
8/25/2016	51C	75	11	GRACE RD	101	\$ 565,000
8/25/2016	40	069E	1505	WISTERIA WAY	102	\$ 750,000
8/26/2016	52	195	10	CAULFIELD RD	101	\$ 595,000
8/26/2016	24	159A	7	LINGLEY LN	101	\$ 1,782,000
8/28/2016	38	27	46	DAVELIN RD	101	\$ 604,500
8/28/2016	52	97	15	OLD TAVERN RD	101	\$ 545,000
8/29/2016	51C	84	2	GAGE RD	101	\$ 840,000
8/30/2016	15	40	57	THREE PONDS RD	101	\$ 860,000
8/30/2016	30	061A	30	OLD CONN PATH	101	\$ 1,675,000
8/31/2016	20	10	37	DRAPER RD	101	\$ 1,450,000
8/31/2016	30	39	11	HIGHFIELDS RD	101	\$ 1,150,000

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2016 Arm's Length Sales Report

Sale Date	Map	Lot	No.	Street	LUC	Sale Price
8/31/2016	46B	49	4	BEECH RD	101	\$ 210,000
9/1/2016	40	064F	1006	WISTERIA WAY	102	\$ 905,000
9/1/2016	35	030P	34	COVERED BRIDGE LN	102	\$ 1,639,000
9/8/2016	42B	37	19	STONEBRIDGE RD	101	\$ 530,000
9/9/2016	45	080C	67	HILLSIDE DR	102	\$ 635,000
9/12/2016	42B	36	23	STONEBRIDGE RD	101	\$ 466,500
9/12/2016	47B	71	172	SCHOOL ST	101	\$ 757,000
9/13/2016	19	40	10	FIDDLEHEAD LN	101	\$ 2,270,000
9/13/2016	43D	20	22	PEQUOT RD	101	\$ 745,000
9/15/2016	19	42	10	ADAMS LN	101	\$ 895,000
9/15/2016	51A	88	20	KING ST	101	\$ 265,000
9/15/2016	35	001B	18	ASTRA	102	\$ 480,000
9/16/2016	6	31	53	SHERMAN BRIDGE RD	101	\$ 620,000
9/16/2016	44	2	139	WOODRIDGE RD	101	\$ 597,500
9/19/2016	41	16	189	STONEBRIDGE RD	101	\$ 695,000
9/19/2016	40	072B	1802	WISTERIA WAY	102	\$ 775,000
9/22/2016	38	93	17	ROLLING LN	101	\$ 600,000
9/22/2016	44	30	23	COUNTRY CORNERS RD	101	\$ 1,275,000
9/23/2016	5	9	2	APPLETREE LN	101	\$ 970,000
9/23/2016	40	061B	702	WISTERIA WAY	102	\$ 899,000
9/27/2016	40	059A	501	DAHLIA DR	102	\$ 750,000
9/28/2016	30	66	99	BOSTON POST RD	101	\$ 775,000
9/29/2016	48	15	46	BARNEY HILL RD	101	\$ 885,000
9/30/2016	44	64	8	HIGH ROCK RD	101	\$ 905,000
9/30/2016	38	055D	7	VILLAGE LN	102	\$ 764,995
10/3/2016	42D	71	31	SYCAMORE RD	101	\$ 315,000
10/6/2016	20	11	16	STANDISH RD	101	\$ 1,070,000
10/7/2016	38	130	250	OLD CONN PATH	101	\$ 1,072,450
10/11/2016	52	11	4	HAVEN LN	101	\$ 620,000
10/14/2016	42D	5	385	OLD CONN PATH	101	\$ 415,000
10/19/2016	25	83	189	PLAIN RD	101	\$ 525,000
10/20/2016	48	17	54	BARNEY HILL RD	101	\$ 710,000
10/20/2016	45	114A	32	CUTTING CROSS WAY	102	\$ 725,000
10/25/2016	1	49	202	TROUT BROOK RD	102	\$ 179,989
10/26/2016	42D	111	63	SYCAMORE RD	101	\$ 390,000
10/28/2016	11	83	7	LINCOLN RD	101	\$ 775,000
10/31/2016	18	62	4	HOLIDAY RD	101	\$ 674,554
10/31/2016	23	87	27	CONCORD RD	101	\$ 775,000
11/1/2016	24	11	6	BENNETT RD	101	\$ 1,100,000
11/1/2016	51A	40	90	WEST PLAIN ST	101	\$ 580,000
11/1/2016	38	055C	5	VILLAGE LN	102	\$ 754,900
11/2/2016	23	125	19	HASTINGS WAY	102	\$ 769,000
11/3/2016	47C	51	14	GEORGE ST	101	\$ 1,215,000
11/7/2016	28	19	134	PELHAM ISLAND RD	101	\$ 460,000
11/10/2016	51C	40	42	PEMBERTON RD	101	\$ 220,000
11/14/2016	48	109	23	BROOKS RD	101	\$ 485,000

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2016 Arm's Length Sales Report

Sale Date	Map	Lot	No.	Street	LUC	Sale Price
11/15/2016	43D	23	32	PEQUOT RD	101	\$ 725,000
11/17/2016	44	35	28	BARNEY HILL RD	101	\$ 750,000
11/18/2016	38	15	209	OLD CONN PATH	101	\$ 910,000
11/18/2016	50	35	34	LAKE RD	101	\$ 485,000
11/21/2016	11	55	175	GLEZEN LN	101	\$ 930,000
11/21/2016	25	76	5	SYLVAN WAY	101	\$ 606,500
11/30/2016	47D	1	225	MAIN ST	101	\$ 413,000
11/30/2016	48	59	56	LOKER ST	101	\$ 375,000
11/30/2016	52	33	32	DEAN RD	101	\$ 410,000
11/30/2016	45	105A	17	GLEN OAK DR	102	\$ 782,000
12/1/2016	44	046A	11	BARNEY HILL RD	101	\$ 1,201,000
12/1/2016	47B	50	6	LAKEVIEW RD	101	\$ 295,000
12/1/2016	52	182	9	POLLOCK RD	101	\$ 502,230
12/2/2016	4	57	53	CAMPBELL RD	101	\$ 708,000
12/2/2016	30	20	3	BLOSSOM LN	101	\$ 497,000
12/6/2016	14	62	11	LOBLOLLY LN	101	\$ 535,000
12/7/2016	42B	005C	15	MASSASOIT PATH	101	\$ 853,000
12/7/2016	44	117	10	RESERVOIR RD	101	\$ 1,025,000
12/8/2016	35	030Q	35	COVERED BRIDGE LN	101	\$ 2,125,000
12/9/2016	53	9	13	VALLEY VIEW RD	101	\$ 430,000
12/13/2016	40	060E	605	WISTERIA WAY	102	\$ 835,000
12/15/2016	8	008A	96	LINCOLN RD	101	\$ 740,000
12/15/2016	43B	33	12	RICE SPRING LN	101	\$ 992,000
12/15/2016	46B	41	22	SYCAMORE RD	101	\$ 536,000
12/16/2016	5	13	1	APPLETREE LN	101	\$ 1,714,218
12/16/2016	12	27	11	AUTUMN LN	101	\$ 637,000
12/16/2016	42D	58	74	LAKESHORE DR	101	\$ 420,000
12/20/2016	4	42	296	CONCORD RD	101	\$ 1,150,000
12/20/2016	40	068D	1404	WISTERIA WAY	102	\$ 700,000
12/21/2016	33	001P	192	OLD CONN PATH	101	\$ 1,400,000
12/27/2016	52	131	19	TIMBER LN	101	\$ 515,000
12/28/2016	3	55	192	OXBOW RD	101	\$ 1,545,000
12/28/2016	48	28	3	WHITE PINE KNOLL RD	101	\$ 913,000
12/29/2016	46D	121	48	EDGEWOOD RD	101	\$ 315,000
LUC= Land Use Code (101-Single Family, 102-Residential Condominium, 104-Two Family,						
106-Vacant Lot with an outbuilding, 109-Two Dwellings on 1 Lot, 130-Vacant Land						

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