

**Wayland Board of Assessors
Town Building- Assessor's Office
41 Cochituate Rd Wayland MA 01778
Monday, April 24, 2017**

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

Public: M. Upton

Meeting called to order

S. Rufo called the meeting to order at 7:15pm and welcomed Steve Glovsky who was in attendance as a new board member.

Election of Chair and Vice Chair

Deferred

BOA vote on Remote Meeting Participation

Deferred

Vacant Position - BOA vote and review of memo to Board of Selectmen to begin search to appoint a person to fill vacant position of Cheryl Kane with term expiring in 2018.

Deferred

Review of minutes from March 20, 2017 and March 27, 2017

J. Brodie moved to approve the minutes of March 20th as submitted. S. Rufo seconded. All in favor with S. Glovsky abstaining since he was not a member of the board at that time.

S. Rufo moved to approve the minutes of March 27th as submitted. J. Brodie seconded. All in favor with S. Glovsky abstaining since he was not a member of the board at that time.

Treasurer/ Collector Request to abate Uncollectible Personal Property and Excise Tax – Update for BOA request for advice from Town Counsel

-The BOA drafted a memo dated 3/28/17 to the Town Administrator with the request.

-Received a response from legal dated 4/20/17 stating the BOA 'may abate' after 'due inquiry'.

This item will be revisited at the next meeting.

FY'17 Legal Expenses- Review request from Town Administrator to transfer funds from BOA FY17 budget to offset FY17 legal expenses

The BOS anticipates Wayland will have a \$38,000 shortfall for this fiscal year for legal fees. Department heads were asked to contribute. Assessors were asked for \$5,000 to support the ATB case that the BOA requested to retain M. Lanza as counsel.

Director Brideau reviewed the YTD budget report with the board. Legal fees will come out of Professional Services.

J. Brodie moved to authorize the BOA to transfer up to \$5,000 upon receipt of a bill to cover anticipated FY'17 legal expenses from Counsel M. Lanza for the ATB case with 4 Meadow View Rd. S. Glovsky seconded. All in favor with S. Glovsky abstaining.

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

Director Update on Office Activity

- 3D Data verification project

3D Data was contracted in April and measured 10 selected homes for laser measurement.

- Project data has been received and reviewed by staff. Variances range from 3000 sq. ft. to 46 sq. ft.
- Staff will contact property owners of the three highest variances to request that we revisit property to verify measurements with traditional means

- 2016 Sales Review

- All 2016 Sales have been visited. 10 interior data verifications remain to visit over the next few weeks.
- Initial Stats:
 - Single Family = 182 sales with a median ASR of 92 and a COD of 9.02%
 - Condominium = 60 sales with a median ASR of 88 and a COD of 8.28%
 - Two Family = 4 sales with a median ASR of 85 and a COD of 15.29%

- DOR- Local Assessment Workshop Recap

See Attached

- DOR-New Growth Workshop Recap

See Attached

- Appellate Tax Board Pending Cases Review

Received four documents from ATB with docketed cases. 400 Boston Post Rd and 4 Meadow View Rd are docketed for May 23rd and 83 Boston Post Rd, 533 Boston Post Rd and 46 Cedar Crest are docketed for June 6th.

- 4th Quarter Tax Billing Issues

- The billing vendor mailed the incorrect Personal Property bills – reissued 3rd Q versus sending 4 Q. This error was identified and new bills have been issued.
- The billing vendor uses the US Postal Services – CAS system and changes the address to the forwarding address. I requested and have received the address error report (968-parcels) staff is reviewing the list

FY17 – Real Estate Abatement Applications

Two properties have been reviewed and are recommended for approval of abatement. One home had a square footage discrepancy and the other had a condition correction. The board signed their approvals.

Correspondence

-open meeting law guidelines

- ATB applicant has filed for informal hearing

Documents for BOA Signature (review)

Appointment of Donald Clarke, Assistant Assessor

The board signed the appointment.

FY'18 Vision Interim Update Letter

Vision proposed a contract of \$5000 for FY'18 revaluation services.

The board signed the letter of agreement.

Exemption Applications

The board denied one CPA application due to not meeting the criteria.

The board denied one CPA application because it was incomplete.

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

The board denied one Circuit Breaker application because the property was put in a trust and the applicant no longer has any ownership interest.

The board denied two Circuit Breaker applications that failed to qualify due to incorrect reporting.

Director Brideau recommended approval of 10 statutory exemptions that have been reviewed and meet the criteria. **J. Brodie moved to approve the 10 statutory exemptions by signature. S. Glovsky seconded.** The board signed the approvals.

Director Brideau recommended approval of 17 CPA exemptions that have been reviewed and meet the criteria. **J. Brodie moved to approve the 17 CPA exemptions by signature. S. Rufo seconded.** The board signed their approval.

Circuit Breaker Applications

Director Brideau recommended 40 circuit breaker applications for approval that have been reviewed and meet the criteria. **J. Brodie moved to accept the Director's recommendation to approve the 40 Circuit Breaker applications that have been reviewed and meet the criteria. S. Glovsky seconded.** The board signed their approval.

Excise Abatements to Rescind

Deferred

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

Public Comment

None

Thoughts and Concerns from BOA members

S. Glovsky said after taking Course 101 he would suggest that property values should be higher in Wayland to decrease the tax rate, while taxes themselves would remain the same.

Next Meeting:

May 8th

Meeting Adjourned

J. Brodie moved to adjourn at 9:08pm. S. Rufo seconded. All in favor

Respectfully submitted,
Jessica Marchant

Brideau, Ellen

From: Balmer, Nan
Sent: Thursday, April 20, 2017 1:12 PM
To: srufo@comcast.net; Pierce, Zoe; Brideau, Ellen; Senchyshyn, John
Cc: Doucette, Elizabeth
Subject: FW: Wayland - BoA Request for Town Counsel

Susan

We received the response below from Town Counsel on your request for a legal opinion . As you know, and as is our practice, we are asking staff to recommend an abatement procedure for both personal property and excise taxes in those circumstances where said taxes are uncollectable. Elizabeth Doucette will re view the FY 17 legal bills and any projected costs with Ellen and provide appropriate documentation which may include a summary or redacted bill. At this point we are not reaching back to FY 16 in detail but may do so at a later time.

Thanks,

Nan

Nan Balmer, Town Administrator
Town of Wayland
41 Cochituate Road
Wayland, MA 01778
(508) 358-3620 office
(508) 237-1330 cell



From: Jeffrey T. Blake [mailto:JBlake@k-plaw.com]
Sent: Tuesday, April 18, 2017 3:31 PM
To: Balmer, Nan; Senchyshyn, John
Cc: Carolyn M. Murray
Subject: RE: Wayland - BoA Request for Town Counsel

Nan and John,

You have requested an opinion regarding the abatement procedure for both personal property and excise taxes in those circumstances where said taxes are uncollectable. By the information you have provided, the issue is that the assessors are not satisfied with the information provided by the collector with respect to the collector's request to abate certain personal and excise taxes that the collector has deemed uncollectable. In my opinion, as detailed below, the assessors are not required to abate unless after "due inquiry" they are satisfied that the taxes are uncollectable. This inquiry may require additional information from the collector or from other Town departments.

101 Arch Street, 12th Floor
Boston, MA 02110
O: (617) 654 1726
F: (617) 654 1735
C: (617) 257 9581
cmurray@k-plaw.com
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From: Senchyshyn, John [<mailto:JSenchyshyn@wayland.ma.us>]
Sent: Wednesday, April 05, 2017 12:37 PM
To: Carolyn M. Murray; Balmer, Nan
Subject: RE: BoA Request for Town Counsel

If we could receive the response by 4/18 it would be helpful.

From: Carolyn M. Murray [<mailto:CMurray@k-plaw.com>]
Sent: Wednesday, April 05, 2017 11:43 AM
To: Balmer, Nan
Cc: Senchyshyn, John
Subject: RE: BoA Request for Town Counsel

Nan,

I am going to ask one of my colleagues to review this issue. I did not see a deadline in the request. Is there a deadline by which the Board of Assessors need this response?

Thank you,

Carolyn M. Murray, Esq.
KP | LAW
101 Arch Street, 12th Floor
Boston, MA 02110
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From: Balmer, Nan [<mailto:nbalmer@wayland.ma.us>]
Sent: Wednesday, April 05, 2017 11:29 AM
To: Carolyn M. Murray
Cc: Senchyshyn, John
Subject: FW: BoA Request for Town Counsel

Carolyn

TOWN OF WAYLAND



YEAR-TO-DATE BUDGET REPORT FY 17

FOR 2017 12

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT CGL
10 GENERAL FUND						
1410 ASSESSOR						
10141001 ASSESSOR PERSONNEL SERVICES						
10141001 51001 SALARIES	259,626	259,626	205,410.94	.00	54,215.06	79.1%
10141002 ASSESSOR EXPENSES						
10141002 51007 CLOTHING	0	0	328.95	.00	-328.95	100.0%*
10141002 52100 CONTRAC SE	11,900	11,900	5,000.00	.00	6,900.00	42.0%
10141002 52101 PROF SERV	20,250	26,230	6,505.78	.00	19,224.50	26.7%
10141002 52112 TRAIN	10,000	10,000	6,824.18	.00	3,175.82	68.2%
10141002 52113 TRAVEL	5,000	5,000	2,784.21	.00	2,215.79	55.7%
10141002 52114 DUES	2,000	2,000	1,302.00	.00	698.00	65.1%
10141002 52160 MILEAGE	0	0	159.87	.00	-159.87	100.0%*
10141002 54100 SUPPLIES	3,100	3,100	1,150.47	.00	1,949.53	37.1%
TOTAL ASSESSOR	311,876	317,856	229,466.40	.00	87,889.88	72.2%
TOTAL GENERAL FUND	311,876	317,856	229,466.40	.00	87,889.88	72.2%
TOTAL EXPENSES	311,876	317,856	229,466.40	.00	87,889.88	
GRAND TOTAL	311,876	317,856	229,466.40	.00	87,889.88	72.2%

** END OF REPORT - Generated by Ellen Brideau **

TOWN OF WAYLAND

YEAR-TO-DATE BUDGET REPORT FY 17

REPORT OPTIONS

Sequence	Field #	Total	Page	Break
Sequence 1	1	Y	N	N
Sequence 2	3	Y	N	N
Sequence 3	9	N	N	N
Sequence 4	0	N	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT FY 17

Print Full or Short description: S
 Print MTD Version: Y
 Print Revenues-Version headings: Y
 Format Type: 1
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Include requisition amount: N
 Multiyear view: F

Year/Period: 2017/12
 Print revenue as credit: Y
 Print totals only: N
 Suppress zero bal accs: Y
 Print full gl account: N
 Double space: N
 Roll projects to object: N
 Carry forward code: 1
 Print Journal detail: N
 From Yr/Per: 2017/1
 To Yr/Per: 2017/13
 Include budget entries: N
 Incl encumb/11q entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1

Find Criteria
 Field Name Field Value

Fund Function
 Department 1410
 Loc/TN Bud
 Sch Dept
 Category
 DOE Function
 Character Code
 Org
 Object
 Project
 Account type
 Account status
 Rollup Code



Notes from the BLA's Local Assessment Workshop on 4/4/17 in Danvers, MA

The BLA will publish the PowerPoint and handouts from the meeting at a later date but I would like to outline a few key points that I learned at the meeting:

Certification

Data Collection Program:

The BLA has moved the 9-year required cyclical inspections for real property to a 10-year cyclical. The Town of Wayland was working on a 6 year cycle with the completion of the Full List and Measure in 2013 as my base year. I had chosen a 6 year cycle to insure that I did not commit myself to having a cyclical data collection year coincide with a certification year. With a 5 year certification cycle we may need to review our timeline to insure we do not have a future overlap.

Personal Property is now on a 5 year data collection cycle – Wayland's current timeline is on track.

Statistics:

We now are allowed to use 5 years of data when we have less than 5 sales in a sales group. We will not report it on our LA3 but will maintain the data as support for our valuation.

In addition, we may use a local home price index study (i.e., Case Schiller) to support time trending.

Land Residual minimum statistical requirements are no longer required to be reported. We still should be using land residuals but the BLA statistical requirement (within 5% of predominant class) is no longer required. Many communities ended up chasing the "statistic" measure versus being able to use sound appraisal practice and decisions.

Field Review:

We are no longer required to Field Review 25% of parcels once proposed values are set. It is still a best practice but they had no way to insure that the process was actually being done.

Desktop Review:

The BLA is recognizing that technology has improved many of our functions. A Full data review was once a requirement of conversion – no longer. Desktop review utilizing Pictometry, iLookabout, etc. is now acceptable.

Assessor's Website:

Use IAAO Standard of Public Disclosure and other Best Practices.

State owned Land:

BLA will value State Owned Land using a statutory formula based on each communities FY`17 values and update is every 2 years with EQV.

Certification Checklist:

BLA will require all BOA and assessing staff property record cards be submitted to the Field Advisor

New Growth:

A new updated training/review of how to do New Growth has been published. I will need to review this to see if there are any new practices. In addition, they have provided a new excel spreadsheet to be used for tracking.

Solar:

Recent court decisions have impacted how communities handle Solar. Wayland has a Tax Agreement with Ameresco. We can explore eliminating the Tax Agreement and migrating to a PILOT. This means I would not have to back into a value annually. I will need to discuss this with Town Counsel to determine if this is the best for Wayland.

Overlay

The new Municipal Law provides for 1 Overlay account. However, we will still need to complete the OL-1 form annually which will now require us to report a 5 year period versus 3 years. Bureau of Accounts (BOA) will be reviewing it for reasonableness; we should not shortfall in our overlay. He emphasized that they will be watching closely to make sure that we are not raising too little. It is a better practice to raise then release. They will be publishing additional data and they are developing a new policy.

Overlay Surplus:

Should never offset the budget, instead it should be used a funding source for stabilization or as an outlay for a one-time capital project or stabilization.



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 Donald Clarke, MAA Assistant Assessor
 Jessica Marchant, MAA Administrative Assessor
 Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS
 Susan Rufo, Chair
 Jayson Brodie, Vice Chair
 Zachariah L. Ventress
 Steven Glovsky

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *Erub*
SUBJECT: FY17 – STATUTORY EXEMPTIONS
DATE: 4/24/2017

I have reviewed the following ten (10) Statutory Exemptions Applications and recommend approval:

PID	Clause	Last Name	First Name	No.	Street
23-060	17D	HARAKLES	CAROL	11	OLD SUDBURY RD
28-023	22	BENNETT	CHARLES & MARJORIE	146	PELHAM ISLAND
38-143	22	FRIEDMAN	ARNOLD	7	KELSEY ROAD
47B-021	22	KUTASZ	CHARLOTTE	278	MAIN ST
11-001	22	MONTAGUE	PAUL	7	MORRILL DR
38 -069	22	OSMOND	RALPH	3	OLD FARM CIR
07-051	22	PENDERS	JOHN	29	MARSHALL TERR
07-051	22	PENDERS	LAURA	29	MARSHALL TERR
10-023	22	SULMONETTI	PHYLLIS	32	MOORE ROAD
51C-037	41C	ADAMS	ELIZABETH	32	PEMBERTON ROAD

Susan M. Rufo
Jayson Brodie 4/24/17



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 Zachariah L. Ventress
 Steven Glovsky

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING *ERB*
SUBJECT: FY17 – CPA EXEMPTIONS
DATE: 4/24/2017

I have reviewed the following seventeen (17) CPA Exemption Applications and recommend approval:

PAR ID	BILL#	LAST	FIRST	NO	ADDRESS
51C-037	3613	ADAMS	ELIZABETH	32	PEMBERTON RD
07-044	797	COLELLA	STEPHEN J	3	TALLY HO LANE
47B-082	1025	DEVEAUX	ESTHER	41	PECK AVE
51B-030	1284	FERGUSON	JOAN	14	HILL ST
38-084	1751	HAMMERTON	NANCY	39	ROLLING LN
42D-074	2117	JUDGE	MARIE	28	SYCAMORE RD
07-049	2167	MAY	LEONARD	28	MARSHALL TERR
50-011	2881	MCMULLEN	PATRICIA	60	FULLER RD
45-038C	2977	MILLER	EDNA	6	LAKESPUR
03-029	3057	MORRISSEY	GAIL E	24	GROVE ST
51A-058	3337	PATTERSON	ELIZABETH ANN	116	WEST PLAIN STREET
45-109B	3554	RADER	SALLEE	4	CUTTING CROSS WAY
24-068	3673	ROBINSON	STANLEY	9	WHELOCK RD
34-044	3704	ROSENBERG	HAROLD	37	FORTY ACRES DR
11-051	4545	SMILSKALNS	RUTA	4	PEARTREE LN
46D-115	4096	SMITH	ELVIRA	28	EDGEWOOD ROAD
35-05C	4306	SULLIVAN	JOSEPHINE	8	ASTRA

Susan M. Rufo
Jayson S. Brodie

4/24/17



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 Steven Glovsky

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY17 – CIRCUIT BREAKER MATCH APPLICATIONS
DATE: 4/24/2017

WRB

I have reviewed the following forty (40) Circuit Breaker Match applications and recommend approval:

PID	Last Name	First Name	No	Street Address
51C-037	ADAMS	ELIZABETH	32	PEMBERTON RD
51A-013	ANGERMAN	MARYANN	11	PLEASANT ST
51B-031	ATHANAS	BERTHA	31	CENTER ST
42B-024	BALDWIN	ALLAN M	11	ANTHONY RD
10-020	BERNARDO	CARL E & ANN	19	LOBLOLLY
32-005	CARISTO	JANET	174	PELHAM ISLAND RD
52-129	CROCKER	HILARY	20	DEAN RD
44-038	DAIGLE	RAY	38	BARNEY HILL RD
47B-082	DEVEAUX	ALBERT & ESTHER	41	PECK AVE
52-046	EKMEJIAN	EVELYN	62	DEAN RD
52-010	FLAGG	KENNETH	2	HAVEN LN
51D-059	GLADU	JANET	5	SOUTH ST
05-0109B	GOODWIN	SHIRLEY	4	PICKWICK
38-084	HAMMERTON	NANCY ANN	39	ROLLING LN
23-060	HARAKLES	CAROL	11	SUDBURY RD
24-079	HOLTZ	BARBARA	11	SPRING HILL RD
50-025	HOMER	CHARLOTTE	3	AMEY RD
40-030D	HURSTON	ANNE	8	FOX HOLLOW
46D-022	ISAACSON	KENNETH	228	LAKESHORE DR
42D-074	JUDGE	MARIE & JOSEPH	28	SYCAMORE RD
46D-135	KWARTA	JOANNE	11	EDGEWOOD RD
42D-122	LAUGHLIN	JOHN	41	PINE RIDGE RD

Susan Rufo
Jayson Brodie
 4/24/17

05-001	LEVY	BORIS	14	WALTHAM RD
07-059	LICHT	JEFF	214	CONCORD RD
43B-049	MEYER	SUSAN	241	COCHITUATE RD
50-011	MCMULLEN	PATRICIA	60	FULLER RD
45-038C	MILLER	EDNA	8	LAKESPUR
047A-080	NEWHALL	NANCY	99	DUDLEY RD
42D-072	NEWTON	ELIZABETH	23	SYCAMORE RD
46B-034	ORMONDE	HENRY & LESLEY	116	LAKESHORE DR
52-172	PETERS	CHARLES	264	COMMONWEALTH RD
51C-004	PINKUL	JOHN	23	DAMON ST
42D-016	PLACE	HERBERT	396	OLD CONN PATH
48-136	POISSON	RENE	37	AQUEDUCT RD
46D-069	SCHWARZ	ANNA	167	WEST PLAIN ST
50-022	SHANLEY	PHYLLIS	12	AMEY RD
44-118	SHEN	MARINA	6	RESERVOIR
24-041	STAVROPULOS	PETER C	2	SPRING HILL RD
35-005C	SULLIVAN	JOSEPHINE	8	ASTRA
50-009	TRICONI	ANTHONY	48	FULLER RD