

**Wayland Board of Assessors
Town Building- Assessor's Office
41 Cochituate Rd Wayland MA 01778
Monday, July 17, 2017**

Attendees: Chair- S. Rufo, Vice Chair- J. Brodie, Z. Ventress, S. Glovsky, 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 7:00pm.

Introductions were made since there were guests and observers in the room. The board and staff members introduced themselves as did Zoe Pierce- Treasurer, George Uveges- Finance Committee and Scott McIntire- a representative from the accountant firm here to make a presentation. Nan Balmer, Town Administrator arrived a moment later.

Scott McIntire, Melanson & Heath to review: Independent Accountants' Report regarding open receivables as of May 31, 2015

He explained that his firm is engaged as the Town's independent accountant. They met with the assessor's office, the collector's office and the finance department to make sure all the records reconcile. May of 2015 was the date of transition to New Tax Collector. Year- end records already existed for June 30, 2015 so there was only one month that needed to be verified.

He explained their process. They started with June 30, 2015 and worked backwards through the month. The results are shown on page 1 and 2 of the attached report. He explained that the differences- all marked with asterisks- were timing issues. Those variances were resolved early in the month of June 2015. The balances do reconcile with the control (general ledger in finance dept.) as of June 30, 2015.

Board members asked some follow-up questions.

J. Brodie asked what was meant by the term 'test basis'. Scott explained they did not look at every line item/transaction - it was done on a representative basis.

Z. Ventress asked who usually initiates this transition-based audit, the accountant or the town. He stated that it varies.

S. Rufo stated that the dates are different for real estate and personal property and motor vehicle excise and wondered why that is. Scott explained that real estate tax prior to 2012 had all been placed in tax title, which was not the case in the other instances.

S. Rufo also asked if it's typical to use the later of the two transition dates for the audit rather than the first. Scott replied that it is.

Scott will look to finalize this report tomorrow morning.

Scott and Nan left the meeting at this time.

BOA review and approval of Treasurers request of a Reassessment for: 36 Hastings Way

Treasurer, Zoe Pierce explained this topic and why it needed to be dealt with at this meeting. This unit should have been put in tax title prior to now. When she tried to foreclose, she found the ownership wasn't valid. When she is seeking a taking, there is a meticulous process that needs to be followed.

There is only 90 days remaining to get it done and there are more steps in the process that have to be followed – each with various time allotments before the next step can be done.

Z. Pierce left the meeting at this time.

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

BOA review and approval Recommit of Outstanding Receivables as of May 31, 2015 for Real Estate, Personal Property and Excise

The board voted on approving the Recommitment Warrants for real estate by fiscal year.

- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected real estate taxes for FY2012 as of May 31, 2015. Z. Ventress seconded.**
The board signed their approval. (\$10,553.00)
- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected real estate taxes for FY2013 as of May 31, 2015. Z. Ventress seconded.**
The board signed their approval. (\$42,830.00)
- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected real estate taxes for FY2014 as of May 31, 2015. Z. Ventress seconded.**
The board signed their approval. (\$95,564.00)
- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected real estate taxes for FY2015 as of May 31, 2015. Z. Ventress seconded.**
The board signed their approval. (\$1,053,485.00)

S. Rufo moved the BOA approve by signature the recommitment warrants to collect the uncollected personal property taxes as of May 31, 2015 for fiscal years 2009, 2010, 2011, 2012, 2013, 2014, and 2015. S. Glovsky seconded. The board signed their approval. (\$1,767.00, \$2,381.00, \$3,555.00, \$4,551.00, \$4,446.00, \$2,113.00 and \$5,938.00)

J. Brodie moved the BOA approve by signature the recommitment warrants to collect the uncollected motor vehicle and trailer excise taxes as of May 31, 2015 for fiscal years 2001-2015. Z. Ventress seconded. The board signed their approval. (\$3,439.00, \$2,956.00, \$6,491.00, \$4,888.00, \$3,182.00, \$3,002.00, \$3,149.00, \$8,825.00, \$5,480.00, \$3,895.00, \$3,516.00, \$6,262.00, \$6,459.00, \$46,011.00, \$181,376.00)

- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected community preservation taxes as of May 31, 2015. S. Rufo seconded.**
The board signed their approval. (\$15,330.00)
- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected tax title taxes as of May 31, 2015. S. Glovsky seconded.**
The board signed their approval. (\$1,060,426.00)
- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected deferred taxes as of May 31, 2015. Z. Ventress seconded.**
The board signed their approval. (\$443,348.00)
- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected apportioned street betterment taxes as of May 31, 2015. Z. Ventress seconded.**
The board signed their approval. (\$34,589.00)
- **J. Brodie moved the BOA approve by signature the recommitment warrant to collect the uncollected income & expense fine taxes as of May 31, 2015. Z. Ventress seconded.**
The board signed their approval. (\$375.00)

BOA review and approval of Treasurers request of a Reassessment for: 36 Hastings Way

J. Brodie moved the BOA approve by signature the reassessment of taxes for FY2012 for 36 Hastings Way. Z. Ventress seconded. The board signed their approval.

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

Documents for BOA Signature (review):

Correction of Warrant and Commitments of May 8th, 2017 & June 12th, 2017: Supplemental Bills and Omitted Bill

Warrants and Commitments:

2017-04 Excise Warrant and Commitment

\$111,364.96

The board signed these documents.

Circuit Breaker Applications

Director Brideau recommended five 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 five Circuit Breaker applications that have been reviewed and meet the criteria. Z. Ventress seconded.** The board signed their approval.

Director Brideau said the Town Administrator asked her for a memo to give to the BOS to request a change of due-date for the Circuit Breaker applications so it matches with the other exemption deadlines. This memo was done and that request looks to be moving forward.

Public Comment

George Uveges- Finance Committee Representative

S. Rufo expressed she would like to have a meeting with Fin Com about the overlay process.

George left the meeting at this time.

Review of minutes from June 12, 2017

Z. Ventress moved to approve the minutes of June 12th as submitted. J. Brodie seconded. All in favor

Enter into Executive Session:

Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a(3) to review and consider for approval and potential release the Executive Session minutes of June 12, 2017 relative to status update and discuss strategy with respect to Pending Appellate Tax Board Case: 46 Cedar Crest Rd.

At 8:09pm, 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 12, 2017 relative to status update and discuss strategy with respect to Pending Appellate Tax Board Case: 46 Cedar Crest Rd.

J. Brodie seconded.

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

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

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

Reconvene in Open Session

The board reconvened in open session at 8:13pm.

While in executive session, the board deferred the executive session minutes of June 12th, 2017.

Director to provide recap of Approved but not released Executive Session Minutes

The director stated there are five sets of approved, but not released executive session minutes. They all include cases that are still at the ATB level.

Correspondence

-AT&T and TC Systems have filed at the ATB for FY18.

-The Wayland Zoning board is looking for feedback on the project at 24 School St. The information will be with Ellen if board members want to look through it.

Director Brideau and S. Rufo stated the board members will be given town email addresses. Along with that, they have decided to purchase iPads for the board members which will allow for less photo copying for board meetings and will allow for securely sharing and accessing documents for review. There was still some money in the budget for this, though the assessing department was able to turn back approximately \$14,000.

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

None

Thoughts and Concerns from BOA members

The board discussed overlay and how the change in law doesn't affect their process since they were already prepared for that.

Director Brideau shared news that the SJC decided they will not hear the cemetery case for FY12.

Meeting Adjourned

J. Brodie moved to adjourn at 8:27pm. S. Glovsky seconded. All in favor

Respectfully submitted,
Jessica Marchant

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DRAFT

**Independent Accountants' Report on
Applying Agreed Upon Procedures
Over Receivables**

To the Town Manager
Wayland, Massachusetts

We have performed the procedures enumerated below, which were agreed to by management of the Town of Wayland, Massachusetts (the Town), on the receivable information of the Town as of May 31, 2015. The Town is responsible for the receivable information provided as of May 31, 2015. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures are as follows:

- We reviewed and evaluated the uncollected tax lists maintained by the Tax Collector as of May 31, 2015.
- We compared the uncollected tax lists to supporting documentation maintained by the Town.
- We compared the uncollected tax lists to the Town's related general ledger accounts.

We have summarized the results of our procedures in the accompanying report.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the receivable information of the Town as of May 31, 2015. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Town and is not intended to be and should not be used by anyone other than the specified parties.

_____, 2017

<u>Receivable Type</u>	<u>General Ledger Balance (MUNIS) 05/31/15</u>	<u>Collector Balance (VADAR) 05/31/15</u>	<u>Difference</u>
Motor Vehicle Excise			
2001	3,439	3,439	-
2002	2,956	2,956	-
2003	6,491	6,491	-
2004	4,888	5,061	(173) *
2005	3,182	3,182	-
2006	3,002	3,002	-
2007	3,149	3,149	-
2008	8,825	8,825	-
2009	5,480	5,480	-
2010	3,895	3,895	-
2011	3,516	3,516	-
2012	6,262	6,262	-
2013	6,459	6,459	-
2014	46,011	46,435	(424) *
2015	181,376	181,376	-
Community Preservation Taxes	15,330	13,512	1,818 *
Tax Title	1,060,426	1,060,979	(553) *
Deferred Taxes	443,348	443,348	-
Unapportioned Street Betterment	34,589	34,749	(160) *
I/E Fine	375	-	375 *

*Differences noted consisted of timing differences

Division of Local Services Gateway

Outstanding Receivables

Outstanding Receivables - enter whole dollar amounts

Status: FORM SUBMIT

*Reported to DOR
post FY15 Audit*

WAYLAND - 315 2015

Jurisdiction Fiscal Year

Taxes	Other	Detail per Treasurer/Collector	Balance per General Ledger	Variance
Personal Property Taxes				
Levy of 2015		5,417.00	5,417.00	
Levy of 2014		2,111.00	2,111.00	
Levy of 2013		4,367.00	4,367.00	
Levy of 2012		4,467.00	4,467.00	
Levy of Prior Years		7,704.00	7,704.00	
Total		24,066.00	24,066.00	
Real Estate Taxes				
Levy of 2015		400,735.00	400,735.00	
Levy of 2014		95,564.00	95,564.00	
Levy of 2013		42,830.00	42,830.00	
Levy of 2012		10,553.00	10,553.00	
Levy of Prior Years		0.00	0.00	
Total		549,682.00	549,682.00	
Deferred Property Taxes				
Deferred Property Taxes		443,347.00	443,347.00	
Taxes in Litigation				
Taxes in Litigation		0.00	0.00	
Motor Vehicle Excise				
Levy of 2015		119,319.00	119,319.00	
Levy of 2014		45,576.00	45,576.00	
Levy of 2013		6,078.00	6,078.00	
Levy of 2012		5,901.00	5,901.00	
Levy for Prior Years		48,739.00	48,739.00	
Total		225,613.00	225,613.00	
Tax Liens/Tax Title				
Tax Liens/Tax Title		1,389,929.00	1,389,929.00	
Tax Foreclosures/Tax Possessions				
Tax Foreclosures/Tax Possessions		0.00	0.00	
Other Excise Taxes				
Boat Excise		0.00	0.00	

Taxes	Other	Detail per Treasurer/Collector	Balance per General Ledger	Variance
Farm animal excise		0.00	0.00	
Classified forest land		0.00	0.00	
Other:		0.00	0.00	
Other:		0.00	0.00	
User Charges Receivables				
Water		402,369.00	402,369.00	
Sewer		27,839.00	27,839.00	
Other	Water Admin-Fund-61	42,419.00	42,419.00	
Other	Water Service-Fund 61	1,224.00	1,224.00	
Other:		0.00	0.00	
Other:		0.00	0.00	
Utility Liens Added to Taxes				
Utility Liens Added to Taxes		30,122.00	30,122.00	
Departmental and Other Receivables				
Ambulance		340,022.00	340,022.00	
Other	I/E Fine-General Fund	375.00	375.00	
Other	CPA Receivables	7,019.00	7,019.00	
Other:	Police Detail	49,776.00	49,776.00	
Other:		0.00	0.00	
Special Assessments Receivable				
Unapportioned assessments		3,764,565.00	3,764,565.00	
Apportioned assessments added to taxes		2,191.00	2,191.00	
Committed interest added to taxes		123.00	123.00	
Apportioned assessments not yet due		118,910.00	133,422.00	-14,5
Suspended assessments		0.00	0.00	
Special assessments tax liens		0.00	0.00	

Select Outstanding Receivables Document to Upload

Current Documents

Name	Action
No documents to display.	

Signatures

Accountant/Auditor

Accountant/Auditor

Brian Keveny, Finance Director, Wayland, 508-358-3611 | 9/29/2015 11:05 AM

Collector/Treasurer

Collector/Treasurer

Zoe C. Pierce, Town Collector, Wayland, 508-358-3635 | 9/29/2015 10:16 AM

Comment Variance is unknown at this time.

Treasurer

Treasurer

Zoe C. Pierce, Town Collector, Wayland, 508-358-3635 | 9/29/2015 10:17 AM

Save: **Print**

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RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE TAX** as therein set forth, with interest, the sum total of such list being **TEN THOUSAND FIVE HUNDRED FIFTY THREE DOLLARS and ZERO CENTS (\$10,553.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

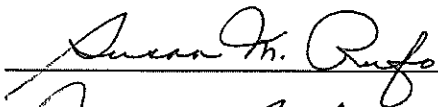
And you are to pay over said taxes and interest to **ZOE C. PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

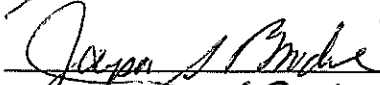
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax in accordance with the provisions of said court warrant.

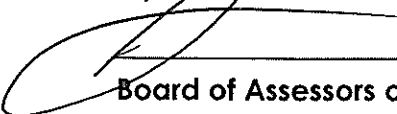
And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17 day of July 2017.









Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE TAX** as therein set forth, with interest, the sum total of such list being **FORTY TWO THOUSAND EIGHT HUNDRED THIRTY DOLLARS and ZERO CENTS (\$42,830.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

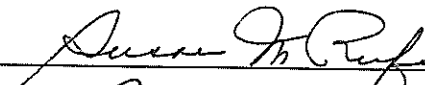
And you are to pay over said taxes and interest to **ZOE C. PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

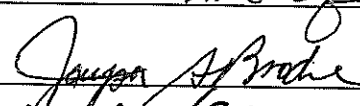
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

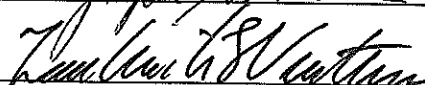
And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant 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 tax in accordance with the provisions of said court warrant.

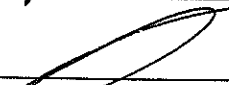
And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

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And you are to pay over said taxes and interest to **ZOE C. 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 taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

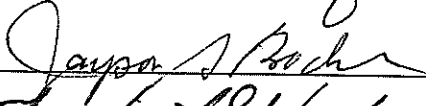
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.


And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax in accordance with the provisions of said court warrant.

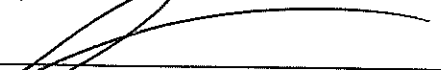
And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

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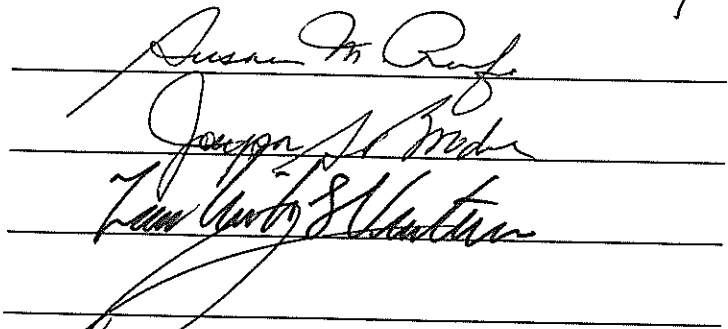
And you are to pay over said taxes and interest to **ZOE C. PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17 day of July 2017.



Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY TAX** as therein set forth, with interest, the sum total of such list being **ONE THOUSAND SEVEN HUNDRED SIXTY SEVEN and ZERO CENTS (\$1,767.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.

Aaron M. Ruff

Joseph M. Borden

Tommy G. Sturton

Board of Assessors of Wayland

This Form Approved by Commission of Revenue

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY TAX** as therein set forth, with interest, the sum total of such list being **TWO THOUSAND THREE HUNDRED EIGHTY ONE and ZERO CENTS (\$2,381.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.


And you are to pay over said taxes and interest to **ZOE C. 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 taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

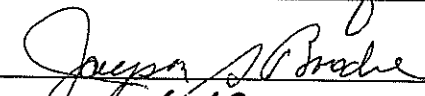
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

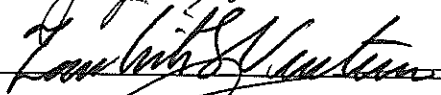
And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.







Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY TAX** as therein set forth, with interest, the sum total of such list being **THREE THOUSAND FIVE HUNDRED FIFTY FIVE and ZERO CENTS (\$3,555.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.

Person Th. Ruffo
Jayna S. Brodeur
Lambert S. Venturi
[Signature]

Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY TAX** as therein set forth, with interest, the sum total of such list being **FOUR THOUSAND FIVE HUNDRED FIFTY ONE and ZERO CENTS (\$4,551.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

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And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.

Susan M. Ruffo
James M. White
Lawrence S. Venturi
[Signature]

Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY TAX** as therein set forth, with interest, the sum total of such list being **FOUR THOUSAND FOUR HUNDRED FORTY SIX and ZERO CENTS (\$4,446.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

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And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.

Aileen M. Ruffo

Joseph J. Brach

Franklin J. Heston

Board of Assessors of Wayland

This Form Approved by Commission of Revenue

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY TAX** as therein set forth, with interest, the sum total of such list being **TWO THOUSAND ONE HUNDRED THIRTEEN and ZERO CENTS (\$2,113.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

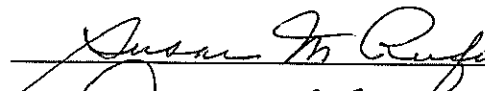
And you are to pay over said taxes and interest to **ZOE C. PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

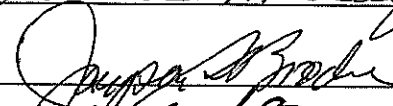
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

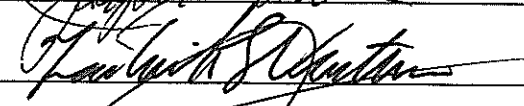
And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.







Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **PERSONAL PROPERTY TAX** as therein set forth, with interest, the sum total of such list being **FIVE THOUSAND NINE HUNDRED THIRTY EIGHT DOLLARS and ZERO CENTS (\$5,938.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **PERSONAL PROPERTY** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.


And you are to pay over said taxes and interest to **ZOE C. 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 taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

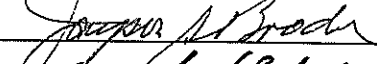
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.


And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.







Board of Assessors of Wayland

This Form Approved by Commission of Revenue

FISCAL YEAR 2001

ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **THREE THOUSAND FOUR HUNDRED THIRTY NINE DOLLARS and ZERO CENTS (\$3,439.00)**.

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 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2002

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **TWO THOUSAND NINE HUNDRED FIFTY SIX DOLLARS and ZERO CENTS (\$2,956.00)**.

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 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2003

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **SIX THOUSAND FOUR HUNDRED NINETY ONE DOLLARS and ZERO CENTS (\$6,491.00)**.

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 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2004

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **FOUR THOUSAND EIGHT HUNDRED EIGHTY EIGHT DOLLARS and ZERO CENTS (\$4,888.00)**.

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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2005

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **THREE THOUSAND ONE HUNDRED EIGHTY TWO DOLLARS and ZERO CENTS (\$3,182.00)**.

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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2006

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. Pierce.....Collector of Taxes for
.....**Wayland**.....In the County of**Middlesex**...

Greeting:

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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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2007

ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **THREE THOUSAND ONE HUNDRED FORTY NINE DOLLARS and ZERO CENTS (\$3,149.00)**.

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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2008

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **EIGHT THOUSAND EIGHT HUNDRED TWENTY FIVE DOLLARS and ZERO CENTS (\$8,825.00)**.

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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2009

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **FIVE THOUSAND FOUR HUNDRED EIGHTY DOLLARS and ZERO CENTS (\$5,480.00)**.

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.

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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 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2010

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **THREE THOUSAND EIGHT HUNDRED NINETY FIVE DOLLARS and ZERO CENTS (\$3,895.00)**.

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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2011

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **THREE THOUSAND FIVE HUNDRED SIXTEEN DOLLARS and ZERO CENTS (\$3,516.00)**.

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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2012

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **SIX THOUSAND TWO HUNDRED SIXTY TWO DOLLARS and ZERO CENTS (\$6,262.00)**.

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.

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Given under our hands this 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2013

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **SIX THOUSAND FOUR HUNDRED FIFTY NINE DOLLARS and ZERO CENTS (\$6,459.00)**.

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.

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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 July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2014

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **FORTY SIX THOUSAND ELEVEN DOLLARS and ZERO CENTS (\$46,011.00)**.

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 17 day of July, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2015

**ASSESSORS RECOMMITAL WARRANT TO COLLECTOR
UNCOLLECTED MOTOR VEHICLE AND TRAILER
EXCISE as of MAY 31, 2015**

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

ToZoe C. 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 **ONE HUNDRED EIGHTY ONE THOUSAND THREE HUNDRED SEVENTY SIX DOLLARS and ZERO CENTS (\$181,376.00)**.

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 17 day of July, 2017

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Board of Assessors
Of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **COMMUNITY PRESERVATION TAX** as therein set forth, with interest, the sum total of such list being **FIFTEEN THOUSAND THREE HUNDRED THIRTY and ZERO CENTS (\$15,330.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17 day of July 2017.

[Handwritten signatures of three assessors]

Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **ONE MILLION SIXTY THOUSAND FOUR HUNDRED TWENTY SIX DOLLARS and ZERO CENTS (\$1,060,426.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17 day of July 2017.

Susan M. Rufo
J. Bradie
Paula S. Weston
[Signature]

Board of Assessors of Wayland

This Form Approved by Commission of Revenue

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **FOUR HUNDRED FORTY THREE THOUSAND THREE HUNDRED FORTY EIGHT DOLLARS and ZERO CENTS (\$443,348.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17 day of July 2017.

A Susan M. Ruff

J. Broderick

Frank S. Weston

Board of Assessors of Wayland

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **THIRTY FOUR THOUSAND FIVE HUNDRED EIGHTY NINE DOLLARS and ZERO CENTS (\$34,589.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17 day of July 2017.

Susan M. Rufo
J. Brodie
Pauline S. Weston

Board of Assessors of Wayland

This Form Approved by Commission of Revenue

RECOMMITAL WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe C. Pierce, Collector of Taxes, for Wayland, in the County of Middlesex, Commonwealth of Massachusetts*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **THREE HUNDRED SEVENTY FIVE DOLLARS and ZERO CENTS (\$375.00)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE C. 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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17 day of July 2017.

Aileen M. Reaf

J. Broder

Franklin S. Hunter

Board of Assessors of Wayland

THE COMMONWEALTH OF MASSACHUSETTS

TAX LIST AND WARRANT FOR REASSESSED TAXES

WAYLAND

OFFICE OF THE BOARD OF ASSESSORS

JULY 17, 2017

TO ZOE PIERCE COLLECTOR OF TAXES FOR WAYLAND IN THE COUNTY OF MIDDLESEX GREETING: UNDER AUTHORITY OF GENERAL LAWS, CHAPTER 59, SECTIONS 77 AND 78, AND EVERY OTHER ENABLING AUTHORITY, THE FY2012 TAXES SPECIFIED IN THE FOLLOWING LIST HAVE THIS DAY BEEN REASSESSED AS THEREIN SET FORTH.

Table with columns for ORIGINAL ASSESSMENT and REASSESSMENT. Includes fields for Name of Person, Location of Property, Valuation, Real Estate Tax, CPA, Water Lien, Water Lien Fee, and Total. Includes a 'TOTAL' row at the bottom.

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy and collect, according to law, of the several persons to whom the taxes listed above have been reassessed, the amount of the reassessed taxes herein committed to you, of each one the amount in his case specified, with interest as provided by law, the amount, estate, and the person in the case of each reassessed tax being the just amount to which, the estate upon which, and the person to whom, the particular tax ought at first to have been assessed in the year specified; and you are to pay over said taxes, and interest, to ZOE PIERCE, Treasurer of WAYLAND, or to his/her successor in office, at the times and in the manner provided by law; and you are to complete and make up an account of the whole sum hereby committed to you on or before December thirty-first of the current year; and if any person to whom a tax listed above has been reassessed shall refuse or neglect to pay such reassessed tax, you are to proceed as required in like cases in the collection of other taxes; and in the levy and collection and the paying over of said reassessed taxes you are to have and to exercise all the powers and be subject to all the duties prescribed by law for the collection and paying over of other taxes.

Signatures of board members and Commissioner of Revenue.

BOARD OF ASSESSORS of WAYLAND

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe Pierce* Collector of Taxes, for Wayland, in the County of MIDDLESEX,

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **TWO CENTS (\$.02)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

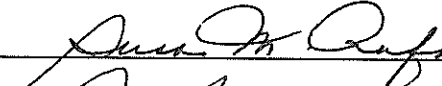
And you are to pay over said taxes and interest to **ZOE PIERCE.**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes 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 June 30 of the fiscal year to which said tax list relates.

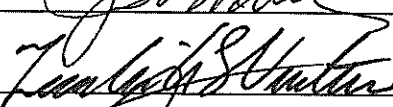
And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.







Board of Assessors of Wayland

FISCAL YEAR 2017

NOTICE OF COMMITMENT 2017 – Supplemental Real Estate

CORRECTION for Commitment Approved by BOA on May 8th, 2017

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

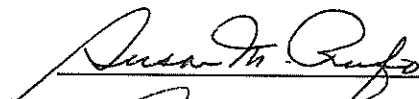


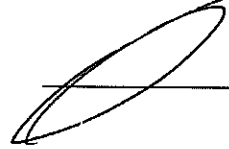
To: Town Accountant/Finance Director

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

TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$ 0.00
REAL ESTATE TAX (Original=\$86,492.54; Correct Amount = \$86,492.56)	\$.02
COMMUNITY PRESERVATION ACT TAX	\$

Board of Assessors
Wayland, MA 01778

Date: July 17, 2017

FISCAL YEAR 2017

NOTICE OF COMMITMENT 2017
Correction of Commitment dated 06/12/17

July 17, 2017

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**, the Collector of taxes.

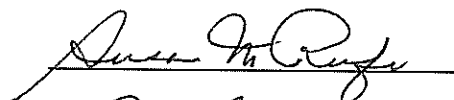
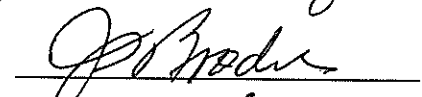

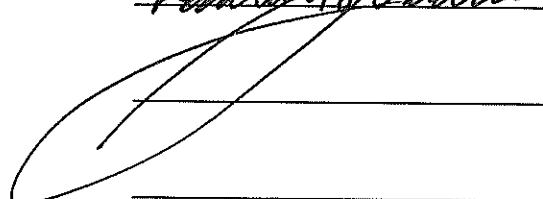
TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$ 0.00
REAL ESTATE TAX (Warrant Signed 6/12/17)	\$ 11,380.83
COMMUNITY PRESERVATION ACT TAX	\$ 152.22

OMITTED ASSESSMENT	
REAL ESTATE TAX	\$ 28,583.20
COMMUNITY PRESERVATION ACT TAX	\$ 401.54
PERSONAL PROPERTY	

ALL SPECIAL ASSESSMENTS	
I & E Fine	\$

Board of Assessors
Wayland, MA 01778

Date: July 17, 2017

**REAL ESTATE ASSESSORS WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

To: *Zoe Pierce Collector of Taxes, for Wayland, in the County of MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **TWENTY EIGHT THOUSAND FIVE HUNDRED EIGHTY THREE DOLLARS and TWENTY CENTS (\$28,583.20)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.

Susan M. Quifo

John Broderick

Franklin S. Weston

Board of Assessors of Wayland

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe Pierce Collector of Taxes, for Wayland, in the County of MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **COMMUNITY PRESERVATION ACT (CPA)** as therein set forth, with interest, the sum total of such list being **FOUR HUNDRED ONE DOLLAR and FIFTY FOUR CENTS (\$401.54)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

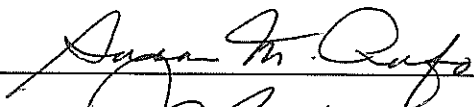
And you are to pay over said taxes and interest to **ZOE PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes 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 June 30 of the fiscal year to which said tax list relates.


And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.







Board of Assessors of Wayland

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

To: *Zoe Pierce Collector of Taxes, for Wayland, in the County of MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **COMMUNITY PRESERVATION ACT (CPA)** as therein set forth, with interest, the sum total of such list being **ONE HUNDRED FIFTY TWO DOLLARS and TWENTY TWO CENTS (\$152.22)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

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 taxes 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 June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax 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 tax 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, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 17th day of July 2017.

Susan M. Quigg
John Broche
Timothy S. Ventur
[Signature]

Board of Assessors of Wayland

FISCAL YEAR 2018

NOTICE OF **FOURTH** COMMITMENT 2017

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

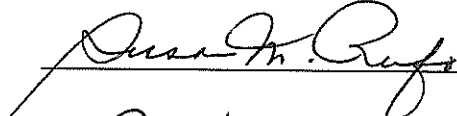
To: Town Accountant/Finance Director

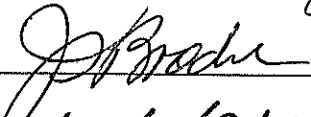
You are hereby notified that a **Commitment**, as shown below, has this day been made by the Board of Assessors to Zoe Pierce Collector of taxes.


TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$111,364.96
2017-04 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: July 17 2017

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
FOURTH COMMITMENT 2017-04

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 ELEVEN THOUSAND THREE HUNDRED SIXTY FOUR DOLLARS AND NINETY SIX CENTS.** (\$111,364.96)

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 17th day of July, 2017

[Handwritten signatures of board members]
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.....
.....
.....
.....

Board of Assessors
Of Wayland



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
 Steven M. Glovsky

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY 17 CIRCUIT BREAKER MATCH APPLICATIONS *AMB*
DATE: 7/17/2017

I have reviewed the following five (5) Circuit Breaker Match applications and recommend approval:

PID	Last Name	First Name	No	Street Address
15-013	CYLKOWSKI	DAVID	125	GLEZEN LN
04-045	KILPATRICK	JOHN	302	CONCORD RD
37-022	MARSHALL	DAVID	28	MEADOW VIEW RD
03-029	MORRISSEY	GAIL	24	GROVE ST
24-068	ROBINSON	STANLEY	9	WHELOCK RD

Susan M. Rufo
Jayson Brodie 7/17/17
Zachariah L. Ventress

SULLIVAN &
WORCESTER

Sullivan & Worcester LLP
One Post Office Square
Boston, MA 02109

T 617 338 2800
F 617 338 2880
www.sandw.com

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WAYLAND
BOARD OF ASSESSORS

July 12, 2017

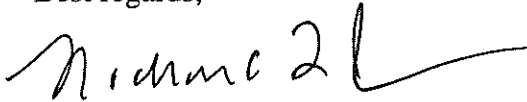
CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Wayland Board of Assessors
41 Cochituate Road
Wayland, MA 01778
ATTN: Ellen M. Brideau, MAA, Director of Assessing

Dear Ms. Brideau:

Enclosed please find a copy of the Petitions Under Formal Procedure filed with the Appellate Tax Board by both AT&T Corp. and TC Systems with respect to the Commissioner of Revenue's central valuation of personal property in Wayland for Fiscal Year 2018.

Best regards,



Richard L. Jones

Direct line: 617 338 2482
rjones@sandw.com

Enclosure