

**Wayland Board of Assessors
Town Building- Assessor's Office
41 Cochituate Rd Wayland MA 01778
Monday, September 18, 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 7:15pm.

Review of minutes from August 28, 2017

J. Brodie moved to approve the minutes August 28th as submitted. Z. Ventress seconded.

All in favor with S. Rufo abstaining because she was not at that meeting

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 12th, 2017 relative to status update and discuss strategy with respect to Pending Appellate Tax Board Case: 46 Cedar Crest Rd

At 7:18 pm, S. Rufo moved to 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 12th, 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.

Reconvene in Open Session

The board reconvened in open session at 7:32pm.

While in executive session, the board approved the executive session minutes of June 12, 2017 and voted to release them to the public.

Special Town Meeting- Warrant Article regarding the Circuit Breaker Filing Deadline

Director Brideau stated at the last meeting the board voted 3 in favor and none against supporting the warrant. With the Chair in attendance tonight they took another vote.

S. Glovsky moved that the BOA support the warrant article regarding the Circuit Breaker Filing Deadline. J. Brodie seconded. All in favor

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

Director Update: FY18 Interim Assessment

Director Brideau reviewed the document with the board.

After some discussion about the 40B properties, the board supported sending a memo to the BOS from the BOA asking what the status is of oversight of Wayland 40B properties.

Director Brideau said L. Anderson the Chair of the BOS would like to have the classification hearing on November 20th.

The board reviewed the sales data and discussed how to value the properties that sold. Further discussion is needed before the board can accept the sales report.

The board will meet on October 2nd to address this topic.

FY19 Budget

Director Brideau reviewed the FY19 budget with the board.

Z. Ventress moved to approve the director's recommendation for her FY19 budget.

S. Glovsky seconded. All in favor

Annual Town Report

Director Brideau showed a copy of her Town Report to the board.

Correspondence

ATB notified Wayland that the petition for late entry at 8 Crest Rd was denied.

Documents for BOA Signature (review)**Motor Vehicle Excise Warrant/Commitment**

2017-05 \$96,374.76

The board signed their approval.

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

Thoughts and Concerns from BOA members

Z. Ventress wants the 40B analysis to include billing and mailing addresses to confirm residency.

Public Comment

None

Next Meeting:

October 2nd

Meeting Adjourned

J. Brodie moved to adjourn at 8:18pm. Z. Ventress seconded. All in favor

Respectfully submitted,
Jessica Marchant

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

ARTICLE D: CHANGE FILING DEADLINE FOR CIRCUIT BREAKER MATCH PROGRAM

Sponsored by: Board of Selectmen

Estimated Cost: None

To determine whether the Town will vote to amend the Code of the Town of Wayland by modifying paragraph G in Section 19-8 of the Code of the Town of Wayland by deleting the crossed-out text and inserting the underlined text as follows:

G. Local Circuit Breaker Program. Applications for senior tax relief under the Town Circuit Breaker program must be filed with the office of the Board of Assessors no later than December 31 April 1 of the year ~~in which the original tax filing was due~~ to which the tax relates, or within three months after the bill or notice of assessment was sent, whichever is later.

FINANCE COMMITTEE COMMENTS:

This article changes the filing deadline (and, as a result, the tax year that is used to determine the eligibility for the program) for the local Circuit Breaker matching program, one of Wayland's tax relief programs for its senior residents, to coincide with all other exemption programs' filing deadlines and to align with the Town's fiscal year. It does not change the program's eligibility requirements or funding.

The Circuit Breaker income tax credit is for persons age 65 and older with low to moderate-income. Qualifying senior citizens may claim a credit on their State income tax returns for the real estate taxes paid on their Wayland residential property. In addition, the Town matches the Circuit Breaker Income Tax Credit with a like reduction in the local real estate tax. More information and instructions for filing can be found on the Assessors and the Council on Aging websites.

The current filing deadline of December 31 presents operational and administrative challenges for the financial operations of the Town. The December deadline requires the Town to leave open each Fiscal Year's budget more than six months into the next Fiscal Year because credits are for the prior fiscal year. In addition, because tax credits can only be applied to the fiscal year in which the credit was received, applications received after the end of fiscal year (June 30th) result in the taxpayer having to pay the full real estate tax and then, at a later date receive a refund check for the amount of the tax credit. Refund checks generate additional work and cost to the Town.

The Assessor's Office processes approximately 130 local Circuit Breaker applications annually with 80-90 applying prior to the 4th quarter real estate bill being due. The remaining applications are processed after the 4th quarter payment and require the disbursement of a paper check and a 1099 tax form. The amount of the match has been \$1,070 for several years.

Please see the chart below for a comparison of this change in deadline:

Wayland Circuit Breaker Town Match

Current Process: FY 2017

Calendar Year 2017: 1/1/17-12/31/17

Applicant uses MA 2016
Income Tax Amounts

Applicants began
applying January 2017.

Applications received
prior to April 30, 2017
received a credit to their
tax bill.


Applications received
after April 30, 2017 to
December 31, 2017
receive a paper check.*
MA Law does not allow
credits received in one
fiscal year to be applied
to a future fiscal year.

Proposed Process: FY 2018

Fiscal Year 2018: 7/1/17 - 6/30/18

Applicant to use MA 2016
Income Tax Amounts rather
than the 2017 Income tax
amounts.

Applicants apply July 1, 2017
to April 1, 2018 and receive
a credit to their tax bill.



All applications will be
processed prior to 4th
Quarter Tax bills being due.
No need for paper checks.

*These checks generate an IRS 1099 form.

The Board of Assessors, the Board of Selectmen and the Senior Tax Relief Committee voted to [support] this article. *To be updated if votes occur.*

ARGUMENTS IN FAVOR:

Senior applicants for all other exemption programs are required to use their prior year federal tax returns to determine eligibility. Utilizing the same tax filing year for all programs will streamline the process, create uniformity and reduce complexity.

Changing the application due date brings the Circuit Breaker application due date into alignment with all other Town run residential tax relief programs.

Changing the deadline will streamline the financial administration of the local Circuit Breaker program for the Finance Department, the Assessors, the Tax Collector and the Council on

Aging.

Changing the deadline will eliminate the need for the taxpayer to pay the tax and then get a refund check that which may result in the taxpayer not being eligible for the credit the following year.

ARGUMENTS OPPOSED:

There may be confusion around changing the deadline which can be addressed with training workshops and written materials.

There are some residents who only qualify for the Circuit Breaker match every other year. Since the same tax return will be used for two years during the transition period, there may be some residents who do not qualify for the Circuit Breaker match two years in a row while others may qualify two years in a row when they might not otherwise do so.

RECOMMENDATION: The Finance Committee recommends approval. Vote x-x.

Quantum of Vote:



Wayland Assessing Department

Fiscal Year 2018

Interim Assessment Review

2016 Qualified Sales Report by Land Use (LUC)

Sale Date	Parcel ID	No.	Street	LUC	Sale Price	FY 17 Assessment	FY 18 Proposed Assessment	ASR
1/15/2016	18_016_	14	GLEZEN LN	101	1,850,000	1,925,800	1,808,400	0.98
1/15/2016	38_126_	29	RICE SPRING LN	101	680,000	598,900	668,400	0.98
1/20/2016	18_086_	53	CONCORD RD	101	740,000	623,000	648,200	0.88
1/22/2016	48_014_	42	BARNEY HILL RD	101	689,000	599,900	621,000	0.9
1/26/2016	23_067_	2	BOW RD	101	960,000	772,000	880,500	0.92
2/1/2016	42B_008_	352	OLD CONN PATH	101	423,000	435,200	450,500	1.07
2/2/2016	04_095_	295	CONCORD RD	101	746,500	628,500	703,000	0.94
2/9/2016	47A_071_	125	DUDLEY RD	101	845,888	814,300	873,200	1.03
2/18/2016	01_047G_	2	KELLEY LANE	101	1,170,000	1,026,400	1,060,600	0.91
2/22/2016	18_009_	88	OLD SUDBURY RD	101	516,000	497,000	513,500	1
2/22/2016	48_158_	7	GREGORY LN	101	590,000	460,500	478,000	0.81
2/26/2016	04_067_	7	YORK RD	101	734,000	763,800	753,700	1.03
2/29/2016	46D_087_	164	WEST PLAIN ST	101	515,000	436,800	460,100	0.89
3/10/2016	48_132_	28	BROOKS RD	101	750,000	713,200	750,500	1
3/16/2016	42D_047_	34	PINERIDGE RD	101	545,000	492,500	518,900	0.95
3/18/2016	30_052_	8	PINEBROOK RD	101	640,000	586,000	617,800	0.97
3/21/2016	11_062_	153	GLEZEN LN	101	880,000	840,400	862,300	0.98
3/31/2016	38_056_	227	OLD CONN PATH	101	550,000	501,300	501,600	0.91
3/31/2016	19_006_	12	PLAIN RD	101	810,000	725,600	761,600	0.94
3/31/2016	20_031_	104	PLAIN RD	101	1,050,000	954,400	1,083,400	1.03
4/5/2016	36C_056_	9	OVERLOOK RD	101	650,000	550,000	663,200	1.02
4/7/2016	25_034_	6	HAYWARD RD	101	655,000	576,100	586,700	0.9
4/7/2016	30_043_	5	HIGHFIELDS RD	101	1,050,000	910,600	940,500	0.9
4/7/2016	48_050_	31	ALDEN RD	101	830,000	684,600	716,200	0.86
4/8/2016	30_054_	18	PINEBROOK RD	101	938,000	950,700	903,100	0.96
4/15/2016	04_055J_	50	YORK RD	101	1,290,000	1,169,800	1,207,500	0.94
4/19/2016	38_057_	2	OLD FARM RD	101	535,000	548,700	533,300	1
4/29/2016	15_012_	127	GLEZEN LN	101	1,200,000	1,075,200	1,136,200	0.95
5/2/2016	23_064_	8	CONCORD RD	101	1,015,000	773,000	801,900	0.79
5/2/2016	25_045_	5	LUNDY LN	101	582,000	537,100	550,300	0.95
5/3/2016	14_058_	51	SEDGEMEADOW RD	101	734,500	640,200	709,200	0.97
5/3/2016	56_011_	16	HEARTHSTONE CIR	101	658,000	611,900	637,000	0.97
5/6/2016	43A_046_	43	PEQUOT RD	101	515,000	466,800	484,200	0.94
5/6/2016	51D_063_	93	MAIN ST	101	715,000	602,100	634,500	0.89
5/10/2016	53_012_	7	VALLEY VIEW RD	101	629,900	495,600	529,200	0.84
5/11/2016	19_025A_	81	CLAYPIT HILL RD	101	1,610,000	1,612,100	1,623,200	1.01
5/11/2016	43C_054_	11	WAMPUM PATH	101	490,000	452,100	496,900	1.01
5/12/2016	03_007_	199	OXBOW RD	101	555,000	492,000	510,400	0.92
5/13/2016	04_081_	321	CONCORD RD	101	1,150,000	908,200	969,800	0.84
5/16/2016	11_059_	163	GLEZEN LN	101	595,000	513,500	551,600	0.93
5/16/2016	46D_134_	13	EDGEWOOD RD	101	1,100,000	924,800	1,003,000	0.91
5/20/2016	49_063_	52	RICE RD	101	505,000	493,800	512,500	1.01
5/23/2016	42D_104_	64	SYCAMORE RD	101	500,000	376,000	457,700	0.92
5/23/2016	47B_091_	10	PECK AVE	101	486,000	456,900	468,100	0.96
5/26/2016	24_149_	101	PLAIN RD	101	2,700,000	2,616,400	2,766,500	1.02
5/26/2016	42D_029_	7	CASTLE RD	101	530,000	447,000	468,600	0.88
5/26/2016	52_186_	1	POLLOCK RD	101	400,000	341,400	371,300	0.93
5/27/2016	29_029C_	3	CART PATH	101	1,712,500	1,681,800	1,736,600	1.01
5/31/2016	14_004_	106	CONCORD RD	101	606,000	574,100	597,000	0.99
5/31/2016	36C_027_	26	RIVER VIEW CIR	101	308,000	305,000	310,400	1.01
6/2/2016	15_039_	61	THREE PONDS RD	101	880,000	927,200	963,400	1.09
6/2/2016	37_027_	31	OAK HILL RD	101	595,000	542,100	570,200	0.96

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Sale Date	Parcel ID	No.	Street	LUC	Sale Price	FY 17 Assessment	FY 18 Proposed Assessment	ASR
6/3/2016	42D_056	68	LAKESHORE DR	101	650,000	557,900	590,100	0.91
6/7/2016	01_028	3	GROVE ST	101	730,000	687,100	714,300	0.98
6/8/2016	10_055	9	WAYSIDE RD	101	865,000	732,600	759,300	0.88
6/8/2016	15_049	10	SEARS RD	101	899,000	827,200	855,700	0.95
6/10/2016	04_068	3	YORK RD	101	866,500	800,100	822,800	0.95
6/10/2016	12_009	57	HIGHLAND CIR	101	1,296,000	1,176,800	1,218,200	0.94
6/14/2016	07_005	226	CONCORD RD	101	730,000	611,300	678,800	0.93
6/14/2016	35_013	5	APACHE TRL	101	1,751,000	1,505,600	1,536,000	0.88
6/15/2016	14_024	8	ORCHARD LN	101	625,000	564,400	590,100	0.94
6/15/2016	50_003	11	GAGE RD	101	925,000	720,900	796,000	0.86
6/16/2016	20_037	23	COOLIDGE RD	101	880,000	787,700	828,000	0.94
6/16/2016	36C_008	14	MEADOW VIEW RD	101	620,000	591,700	616,400	0.99
6/16/2016	48_092	9	THOMPSON ST	101	927,000	817,400	882,800	0.95
6/17/2016	52_068	20	SNAKE BROOK RD	101	810,000	625,300	726,000	0.9
6/20/2016	44_009	16	ALDEN RD	101	775,000	700,200	722,800	0.93
6/21/2016	10_070	144	CONCORD RD	101	500,000	486,900	499,300	1
6/22/2016	35_030H	233	RICE RD	101	1,487,500	1,393,500	1,378,700	0.93
6/23/2016	50_083	63	EDGEWOOD RD	101	1,390,000	1,314,800	1,358,900	0.98
6/27/2016	52_062	4	SNAKE BROOK RD	101	769,900	709,300	730,400	0.95
6/27/2016	53_005	10	VALLEY VIEW RD	101	605,000	474,800	538,800	0.89
6/28/2016	46D_060	14	LODGE RD	101	590,000	541,300	573,200	0.97
6/30/2016	36C_031	42	RIVER VIEW CIR	101	450,000	424,800	454,100	1.01
6/30/2016	36C_043	69	RIVER VIEW CIR	101	575,000	491,800	522,000	0.91
6/30/2016	46D_006	209	WEST PLAIN ST	101	458,000	372,700	376,300	0.82
7/1/2016	23_058A	19	OLD SUDBURY RD	101	888,000	799,700	831,100	0.94
7/5/2016	16_075	11	OLD WESTON RD	101	1,240,000	1,169,700	1,215,600	0.98
7/8/2016	17_016	38	RIVER RD	101	798,500	744,500	779,900	0.98
7/8/2016	20_005	28	SEARS RD	101	960,000	917,200	976,000	1.02
7/11/2016	04_013	11	GRAYBIRCH LN	101	612,500	573,900	588,700	0.96
7/11/2016	39_042F	3	YEAGER WAY	101	1,400,000	1,546,700	1,452,000	1.04
7/14/2016	11_089	175	CONCORD RD	101	855,000	717,700	780,100	0.91
7/14/2016	23_092	15	CONCORD RD	101	615,000	541,600	568,200	0.92
7/14/2016	47B_017	12	DUDLEY RD	101	355,000	302,000	339,600	0.96
7/15/2016	02_003	15	CATHERINES FARM	101	1,775,000	1,709,600	1,758,000	0.99
7/15/2016	51C_071	19	PARKLAND DR	101	545,000	432,100	471,600	0.87
7/21/2016	34_030	153	OLD CONN PATH	101	1,050,000	951,000	981,300	0.93
7/26/2016	29_009	22	FORTY ACRES DR	101	885,000	834,800	858,000	0.97
7/28/2016	47B_075	7	PECK AVE	101	616,000	514,600	518,500	0.84
7/29/2016	03_027	20	GROVE ST	101	774,000	719,900	735,000	0.95
7/29/2016	16_017	64	DRAPER RD	101	550,000	548,100	555,200	1.01
8/1/2016	01_008	26	GROVE ST	101	740,000	753,500	779,500	1.05
8/1/2016	43D_013	17	BAYFIELD RD	101	725,000	586,500	595,000	0.82
8/8/2016	47D_020	10	DORAN RD	101	560,000	479,200	494,800	0.88
8/11/2016	48_164	51	SCHOOL ST	101	496,000	472,700	485,000	0.98
8/12/2016	16_063	14	OLD WESTON RD	101	1,125,000	977,100	959,700	0.85
8/15/2016	11_002	150	CONCORD RD	101	444,500	425,700	456,500	1.03
8/17/2016	38_040	37	DAVELIN RD	101	678,000	577,600	593,400	0.88
8/18/2016	42D_130	21	WOODLAND RD	101	370,000	291,200	347,600	0.94
8/22/2016	30_058	40	OLD CONN PATH	101	860,000	904,700	899,400	1.05
8/23/2016	30_068	105	BOSTON POST RD	101	1,000,000	982,500	1,024,800	1.02
8/25/2016	51C_075	11	GRACE RD	101	565,000	488,200	503,900	0.89
8/26/2016	52_195	10	CAULFIELD RD	101	595,000	541,400	554,800	0.93
8/26/2016	24_159A	7	LINGLEY LN	101	1,782,000	1,632,100	1,691,000	0.95
8/28/2016	38_027	46	DAVELIN RD	101	604,500	565,500	579,200	0.96

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9/18/17

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8/29/2016	51C_084	2	GAGE RD	101	840,000	579,600	726,800	0.87
8/30/2016	15_040	57	THREE PONDS RD	101	860,000	883,700	881,000	1.02
8/30/2016	30_061A	30	OLD CONN PATH	101	1,675,000	1,633,000	1,672,800	1
8/31/2016	30_039	11	HIGHFIELDS RD	101	1,150,000	1,148,300	1,186,000	1.03
9/8/2016	42B_037	19	STONEBRIDGE RD	101	530,000	500,100	519,600	0.98
9/12/2016	42B_036	23	STONEBRIDGE RD	101	466,500	485,300	504,500	1.08
9/12/2016	47B_071	172	SCHOOL ST	101	757,000	723,100	739,700	0.98
9/13/2016	19_040	10	FIDDLEHEAD LN	101	2,270,000	1,540,200	2,295,700	1.01
9/13/2016	43D_020	22	PEQUOT RD	101	745,000	694,700	719,000	0.97
9/15/2016	19_042	10	ADAMS LN	101	895,000	817,800	846,200	0.95
9/16/2016	06_031	53	SHERMAN BRDG	101	620,000	580,300	599,800	0.97
9/16/2016	44_002	139	WOODRIDGE RD	101	597,500	611,600	623,800	1.04
9/19/2016	41_016	189	STONEBRIDGE RD	101	695,000	708,600	730,200	1.05
9/22/2016	38_093	17	ROLLING LN	101	600,000	536,900	558,300	0.93
9/22/2016	44_030	23	CNTRY CRNRS RD	101	1,275,000	642,100	1,294,900	1.02
9/23/2016	05_009	2	APPLETREE LN	101	970,000	928,100	974,400	1
9/28/2016	30_066	99	BOSTON POST RD	101	775,000	744,300	772,200	1
9/29/2016	48_015	46	BARNEY HILL RD	101	885,000	696,800	799,500	0.9
9/30/2016	44_064	8	HIGH ROCK RD	101	905,000	801,800	878,700	0.97
10/3/2016	42D_071	31	SYCAMORE RD	101	315,000	251,700	296,300	0.94
10/6/2016	20_011	16	STANDISH RD	101	1,070,000	983,100	1,008,000	0.94
10/7/2016	38_130	250	OLD CONN PATH	101	1,072,450	747,100	1,032,400	0.96
10/11/2016	52_011	4	HAVEN LN	101	620,000	587,900	596,600	0.96
10/14/2016	42D_005	385	OLD CONN PATH	101	415,000	323,800	361,800	0.87
10/19/2016	25_083	189	PLAIN RD	101	525,000	492,400	505,500	0.96
10/20/2016	48_017	54	BARNEY HILL RD	101	710,000	663,900	680,600	0.96
10/26/2016	42D_111	63	SYCAMORE RD	101	390,000	329,200	345,900	0.89
10/28/2016	11_083	7	LINCOLN RD	101	775,000	814,200	755,200	0.97
10/31/2016	18_062	4	HOLIDAY RD	101	674,554	560,400	613,900	0.91
10/31/2016	23_087	27	CONCORD RD	101	775,000	573,600	612,500	0.79
11/1/2016	24_011	6	BENNETT RD	101	1,100,000	858,800	1,004,500	0.91
11/1/2016	51A_040	90	WEST PLAIN ST	101	580,000	532,000	539,500	0.93
11/3/2016	47C_051	14	GEORGE ST	101	1,215,000	740,200	1,131,800	0.93
11/14/2016	48_109	23	BROOKS RD	101	485,000	511,600	528,800	1.09
11/15/2016	43D_023	32	PEQUOT RD	101	725,000	504,700	614,500	0.85
11/18/2016	38_015	209	OLD CONN PATH	101	910,000	828,400	873,700	0.96
11/18/2016	50_035	34	LAKE RD	101	485,000	363,800	378,000	0.78
11/21/2016	25_076	5	SYLVAN WAY	101	606,500	513,500	535,400	0.88
11/30/2016	52_033	32	DEAN RD	101	410,000	377,700	390,800	0.95
12/1/2016	47B_050	6	LAKEVIEW RD	101	295,000	237,500	260,600	0.88
12/1/2016	52_182	9	POLLOCK RD	101	502,230	423,800	456,000	0.91
12/2/2016	04_057	53	CAMPBELL RD	101	708,000	557,000	616,000	0.87
12/2/2016	30_020	3	BLOSSOM LN	101	497,000	468,400	478,200	0.96
12/7/2016	42B_005C	15	MASSASOIT PATH	101	853,000	694,500	722,300	0.85
12/7/2016	44_117	10	RESERVOIR RD	101	1,025,000	893,800	907,100	0.88
12/7/2016	51A_090	13	MITCHELL ST	101	355,000	348,600	349,100	0.98
12/8/2016	35_030Q	35	COVERED BRDG	101	2,125,000	1,068,500	1,956,700	0.92
12/9/2016	53_009	13	VALLEY VIEW RD	101	430,000	372,200	387,600	0.9
12/15/2016	08_008A	96	LINCOLN RD	101	740,000	632,500	707,400	0.96
12/15/2016	43B_033	12	RICE SPRING LN	101	992,000	813,300	904,900	0.91
12/15/2016	46B_041	22	SYCAMORE RD	101	536,000	472,600	472,800	0.88
12/16/2016	05_013	1	APPLETREE LN	101	1,714,218	1,416,400	1,583,600	0.92
12/16/2016	12_027	11	AUTUMN LN	101	637,000	638,500	632,100	0.99
12/20/2016	04_042	296	CONCORD RD	101	1,150,000	956,200	956,400	0.83

BOARD OF ASSESSOR REVIEW
9/18/17

Sale Date	Parcel ID	No.	Street	LUC	Sale Price	FY 17 Assessment	FY 18 Proposed Assessment	ASR
12/21/2016	33_001P	192	OLD CONN PATH	101	1,400,000	1,533,900	1,505,000	1.08
12/27/2016	52_131	19	TIMBER LN	101	515,000	338,800	458,300	0.89
12/28/2016	03_055	192	OXBOW RD	101	1,545,000	528,600	1,402,700	0.91
12/28/2016	48_028	3	WHITE PINE KNOLL RD	101	913,000	832,800	851,500	0.93
12/28/2016	48_124	8	BROOKS RD	101	490,000	521,900	470,400	0.96
1/7/2016	40_067C	1303	MAGNOLIA DR	102	660,000	577,400	644,100	0.98
2/5/2016	35_041	29	COVERED BRDG	102	1,670,309	1,575,700	1,589,000	0.95
2/17/2016	23_190	26	LILLIAN WAY	102	935,000	732,400	802,600	0.86
2/25/2016	48_161B	63	SCHOOL ST	102	325,000	314,700	318,500	0.98
2/29/2016	23_186	22	LILLIAN WAY	102	954,510	820,700	899,100	0.94
3/1/2016	45_078A	51	HILLSIDE DR	102	682,500	603,900	651,800	0.96
3/1/2016	33_023T	6	GREEN WAY	102	325,000	275,200	296,300	0.91
3/25/2016	51D_047	16	WILLARD ST	102	342,000	312,400	337,200	0.99
3/31/2016	33_023C	6	GREEN WAY	102	305,000	277,600	298,900	0.98
3/31/2016	23_121	9	HASTINGS WAY	102	815,000	740,200	779,300	0.96
4/6/2016	40_053A	11	STEEPLETREE	102	418,000	331,400	395,600	0.95
4/15/2016	35_042	31	COVERED BRDG	102	1,580,000	1,473,600	1,547,500	0.98
4/29/2016	53_034A	302	WILLOWBROOK DR	102	683,000	582,600	628,400	0.92
4/29/2016	23_166	2	LILLIAN WAY	102	975,000	799,400	869,700	0.89
5/11/2016	23_206	42	LILLIAN WAY	102	836,000	761,100	833,900	1
5/16/2016	23_140	10	HASTINGS WAY	102	812,000	744,800	839,400	1.03
5/19/2016	53_037A	314	WILLOWBROOK DR	102	660,000	557,900	712,900	1.08
5/19/2016	38_055H	15	VILLAGE LN	102	762,125	742,700	711,900	0.93
5/20/2016	23_201	39	LILLIAN WAY	102	790,250	722,800	791,900	1
5/26/2016	45_052A	13	STEEPLETREE	102	415,000	379,400	395,800	0.95
5/26/2016	29_041G	17	WADSWORTH LN	102	720,000	702,000	743,600	1.03
5/26/2016	38_055G	13	VILLAGE LN	102	827,820	777,100	793,500	0.96
5/26/2016	38_055F	11	VILLAGE LN	102	780,000	740,700	748,900	0.96
5/27/2016	23_192	28	LILLIAN WAY	102	909,218	722,500	791,500	0.87
6/6/2016	23_194	30	LILLIAN WAY	102	915,560	732,800	812,300	0.89
6/7/2016	23_204	40	LILLIAN WAY	102	870,430	762,000	834,600	0.96
6/7/2016	23_200	36	LILLIAN WAY	102	829,000	719,600	790,000	0.95
6/10/2016	23_198	34	LILLIAN WAY	102	912,500	774,100	847,900	0.93
6/14/2016	33_023F	6	GREEN WAY	102	326,000	295,500	318,300	0.98
6/24/2016	45_062A	13	COLTSWAY	102	523,750	426,100	468,000	0.89
6/24/2016	40_066C	1203	MAGNOLIA DR	102	700,000	566,400	601,100	0.86
6/27/2016	40_018A	615	HAYFIELD LN	102	1,090,000	908,900	978,500	0.9
6/27/2016	23_196	32	LILLIAN WAY	102	884,100	720,500	789,500	0.89
6/28/2016	23_202	38	LILLIAN WAY	102	910,000	775,900	850,200	0.93
6/29/2016	45_090A	32	HILLSIDE DR	102	731,000	492,500	673,800	0.92
7/1/2016	40_060H	608	WISTERIA WAY	102	750,000	700,900	744,100	0.99
7/8/2016	29_041F	15	WADSWORTH LN	102	695,000	580,400	619,100	0.89
7/12/2016	53_037B	315	WILLOWBROOK DR	102	685,000	609,900	646,100	0.94
7/28/2016	40_066E	1205	MAGNOLIA DR	102	849,000	700,000	751,500	0.89
8/3/2016	40_056C	203	DAHLIA DR	102	735,000	660,400	695,000	0.95
8/10/2016	35_030Y	32	COVERED BRDG	102	1,623,950	0	1,535,700	0.95
8/12/2016	35_040	23	COVERED BRDG	102	1,406,200	1,322,100	1,388,100	0.99
8/15/2016	23_199	37	LILLIAN WAY	102	850,000	731,700	801,500	0.94
8/25/2016	40_069E	1505	WISTERIA WAY	102	750,000	700,000	743,100	0.99
9/1/2016	40_064F	1006	WISTERIA WAY	102	905,000	798,300	847,400	0.94
9/1/2016	35_030Z	34	COVERED BRDG	102	1,639,000	0	1,573,600	0.96
9/9/2016	45_080C	67	HILLSIDE DR	102	635,000	488,700	606,800	0.96
9/19/2016	40_072B	1802	WISTERIA WAY	102	775,000	695,700	738,600	0.95

BOARD OF ASSESSOR REVIEW
9/18/17

Sale Date	Parcel ID	No.	Street	LUC	Sale Price	FY 17 Assessment	FY 18 Proposed Assessment	ASR
9/23/2016	40_061B_	702	WISTERIA WAY	102	899,000	790,000	907,400	1.01
9/27/2016	40_059A_	501	DAHLIA DR	102	750,000	672,600	714,000	0.95
9/30/2016	38_055D_	7	VILLAGE LN	102	764,995	283,600	750,200	0.98
10/20/2016	45_114A_	32	CUTTING CROSS WAY	102	725,000	664,600	697,800	0.96
11/1/2016	38_055C_	5	VILLAGE LN	102	754,900	1,800	707,300	0.94
11/2/2016	23_125_	19	HASTINGS WAY	102	769,000	638,300	671,000	0.87
11/30/2016	45_105A_	17	GLEN OAK DR	102	782,000	722,700	769,400	0.98
12/13/2016	40_060E_	605	WISTERIA WAY	102	835,000	782,900	831,200	1
12/20/2016	40_068D_	1404	WISTERIA WAY	102	700,000	586,800	622,900	0.89
12/23/2016	33_023W_	6	GREEN WAY	102	325,000	262,500	288,900	0.89
6/8/2016	51C_014_	15	HARRISON ST	104	699,999	489,900	633,100	0.9
6/23/2016	51D_002_	227	COMMONWEALTH RD	104	645,000	537,700	579,700	0.9
11/30/2016	47D_001_	225	MAIN ST	104	413,000	311,400	375,400	0.91

Sales Ratio Study

Study Time Period – 1/1/2015 through 12/31/2016

Property Class	101	102	104	105	109, Misc.	111- 112	106/130- 132	300	400	Mixed Use
FY2018 # of Parcels	4076	655	43	5	33	7	203	114	5	16
Study Period Used	(1yr)	(1yr)	(2yr)	(2yr)	(2yr)	(2yr)	(2yr)		(2yr)	(2yr)
Use Prior FY Assessed Values										
# Arms-Length Sales	165	58	3	N/A	N/A	N/A	N/A	2	N/A	1
Prior Median ASR	0.92	0.90	0.84	N/A	N/A	N/A	N/A	91	N/A	93
COD	5.58	5.33	1.19	N/A	N/A	N/A	N/A	8.79	N/A	0
Use Proposed FY Assessed Values										
# Arms-Length Sales	165	58	3	N/A	N/A	N/A	N/A		N/A	N/A
Prior Median ASR	0.95	0.95	0.90	N/A	N/A	N/A	N/A		N/A	N/A
COD	5.13	3.68	.37	N/A	N/A	N/A	N/A		N/A	N/A

WAYLAND INTERIM 2018

I met with Mike Tarello from Vision Government Solutions on Wednesday, September 6th.

1. Reviewed starting tables and Ratio reports
2. Changed Depreciation by 1 year
3. Changed Site Index Factors:

Site Index	FY'17 Factor	FY'18 Factor
6	1.10	1.08
7	1.15	1.13

4. Review resulted in no change to current grade factors:
5. Land Curve review indicated no change
6. Excess Land value review resulted in an increase from \$27,500 to \$28,900
7. Adjusted the following building style base rates:

Style	FY17 BASE RATE	FY18 BASE RATE
Ranch	105	105
Split-Level	118	120
Colonial	117	121
Cape Cod	122	124
Bungalow	102	108
Conventional	122	128
Contemporary	112	120
Raised Ranch	106	112
Two Family	102	112
Three Family	105	113
Cottage	79	82
Estate	152	155

8. Condominiums – Adjusted Base Rate from 194 to 204
9. Townhouse – Adjusted Base Rate from 194 to 204

10. Adjusted Condominium Complex factors for the following:

(the remaining complex review resulted in no change to the complex factor)

Complex	FY17 COMPLEX ADJ.	FY18 COMPLEX ADJ.
Stonebridge	0.95	0.93
Hillside	1.05	1.08
Cutting Cross	0.99	0.99
Glen Oak	0.75	0.73
Willowbrook	0.97	1.02
The Meadows	0.91	0.92
6 Greenway	0.76	0.78
Green Way	0.61	0.61
Fld Mainstone	0.93	0.96
16 Willard St	1.60	1.50
School St	1.50	1.43
Wayland Comm	0.77	0.78
Post Rd Vlge	1.10	1.06
River Trail Pl	0.92	0.92
Craftsman Vil	0.96	0.90

Additional items to complete:

11. Finalize review of Commercial Valuation
12. Move rates to main file
13. Recalculate file and check error log
14. Run new LA4 and A800
15. Staff review old to new report

Additional items for Staff to complete:

1. Town Line border property review
2. 40B property review
3. Chapter Land and Farm Valuation Review

Next steps:

1. Board completes review – target date October 16th
2. Impact notices mailed to property owners – target date October 20th
3. Staff meets with property owners – October 23rd through October 27th
4. Staff presents findings - November 6th
5. Begin DOR reporting November 7th
6. Classification Hearing – November 20th

Assessing Department
 FY 19 to FY 15 Budget Comparison

GL Code	Category	Description/Vendor	FY19 Draft Budget	FY 18 - Budgeted	FY 17 - Budgeted	FY 17 Expended	FY 16 Budgeted	FY 16 Expended	FY 15 Budgeted	FY 15 Expended
51001	Salaries:	4 FTE - Salaries Dept Asst: C14510 = 51233.42 Admin Asessor: G358= 54187.86 Asst. Assessor: G559= 65043.88 Dir. of Assessing: G951D-95716.97	266,182.13	259,626.00	259,626.00		244,460.00		243,090.00	243,751.31
51140	Overtime:		1,065.00							
51007	Clothing	3*355	267,247.13	259,626.00	259,626.00	250,215.78	244,460.00	252,898.98	243,090.00	243,751.31
	Total									
52100	Contractual Services:									
	Certification Support	Vision - FY 19 Certification RRC - FY 16 FY 19 Certification	24,700.00 16,000.00	5,500.00 7,400.00	5,500.00 6,400.00		5,000.00 6,400.00		34,000.00	
	Total		40,700.00	12,900.00	11,900.00	12,400.00	31,400.00	11,400.00	34,000.00	15,663.79
52101	Professional Services:									
	Software	Vision - 5670.00 Vision Web - 2950.00 V8 - Upgrade - 20000.00 V8 - additional - \$5000 Vader Data Bridge - 1200 RRC - 1000.00 ESRI - 1100.00 To IT Dept Budget (32920.00)								
	Total									
52112	Training & Education:									
	Conference	Conference	3,250.00	4,000.00	4,000.00		4,000.00		4,000.00	
	Certification Courses	Certification Courses	3,600.00	5,000.00	5,000.00		5,000.00		5,000.00	
	1 day Forums	1 day Forums	1,000.00	1,000.00	1,000.00		1,000.00		1,000.00	
	Total		6,850.00	10,000.00	10,000.00	9,923.14	10,000.00	8,350.53	10,000.00	7,992.97
52113	Travel:									
	Mileage	Mileage	4,500.00	4,500.00	5,000.00		5,000.00		3,500.00	
	Total		4,500.00	4,500.00	5,000.00	4,952.32	5,000.00	4,621.52	3,500.00	2,840.45
52114	Dues	Dues & Designations	3,080.00	1,700.00	2,000.00		1,700.00		1,500.00	
	Total		3,080.00	1,700.00	2,000.00	1,352.00	1,700.00	1,502.00	1,500.00	1,477.00
54100	Supplies	Printing Advertising Office Supplies Postage	600.00 600.00 600.00 200.00	1,150.00 1,950.00 1,950.00 2,000.00	1,150.00 1,950.00 1,950.00 3,100.00	2,098.39	3,000.00	2,778.27	3,000.00	3,025.28
	Total		2,000.00	3,100.00	3,100.00	2,098.39	3,000.00	2,778.27	3,000.00	3,025.28
	Total Budget:		335,577.13	308,776.00	311,876.00	295,088.06	317,310.00	300,387.83	320,890.00	300,138.60

ASSESSOR - 1410
FY19 DRAFT BUDGET
(Based on 52.1 weeks)

10141001	51: PERSONNEL SERVICES			SALARY	
	51001 SALARIES				
	BRIDEAU, ELLEN			ASSESSING DIRECTOR	\$95,716.97
	G9	10	52,496.8	HRLY	
	CLARKE, DONALD			ASSISTANT ASSESSOR	\$65,043.88
	G5	9	35,669.8	HRLY	
	MARCHANT, JESSICA			ADMINISTRATIVE ASSESSOR	\$54,187.86
	G3	8	29,716.4	HRLY	
	RAMGOOLAM, SAVITRI			DEPT. ASSISTANT	\$51,233.42
	C14	10	28,096.2	HRLY	
	51007 CLOTHING 3 EMPLOYEES * \$355				\$1,065.00
	PERSONNEL SERVICES TOTAL				\$267,247
10141002	52: EXPENSES-PURCHASE OF SERVICES				\$67,730
	52100 CONTRACTUAL SERVICES (see:				\$40,700
	Personal Property Appraisal		\$16,000		
	Visitors		\$24,700		
	52101 PROFESSIONAL SERVICES				\$11,200
	Software Support - RRC		\$1,000		
	ATB Support - Appraisal Services		\$5,000		
	Impact Notices		\$5,000		
	PDFs of property record cards		\$200		
	52110 MEETINGS & CONFERENCES				\$3,250
	NRAAO 3*300=900				
	MMA 1*300=300				
	MAAO 2*550, 6*80=1600				
	MCAA 4*50=200				
	IAAO 2*125=250				
	52112 TRAINING & EDUCATION				\$3,600
	Staff required to maintain designations				
	BOA members required to take State Course work				
	52113 TRAVEL				\$4,000
	Travel to Meetings & Conferences				
	52116 EQUIPMENT REPAIRS & MAINTENANCE				\$200
	52114 DUES, SUBSCRIPTIONS, MEMBERSHIPS				\$3,080
	MARSHALL & SWIFT		\$1,300		
	MLS		\$350		
	MCAA (4)		\$100		
	MAAO (7)		\$350		
	IAAO (1*\$225, 2*175, 3*\$25)		\$750		
	NRAAO (4)		\$160		
	Gatehouse		\$70		
	52130 PRINTING				\$600
	52158 ADVERTISING LEGAL				\$600
	52160 MILEAGE REIMBURSEMENT				\$500
10141002	54: EXPENSES-SUPPLIES				\$400
	54100 SUPPLIES				\$400
	54115 UNIFORMS				\$0
	54121 POSTAGE				\$200
	EXPENSES TOTAL				\$68,330
	DEPARTMENT TOTAL				\$335,577

Note: Contractual Services Budget to increase due to FY19 is a Certification Year for the Town of Weyland

TOWN OF WAYLAND



DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 20191 FY 19 OPERATING BUDGET

ORG	OBJECT	PROJ	ACCOUNT-DESCRIPTION	CURRENT ADJ. BUDGET	PROJECTED ACTUAL	REQUEST	PERCENT CHANGE
1014100151001	10	-1-1410-80-00-01-0000-51001-	SALARIES	261,394.00	261,394.00	266,182.00	1.83
1014100151007	10	-1-1410-80-00-01-0000-51007-	CLOTHING ALLOWANCE	.00	.00	1,065.00	.00
1014100151140	10	-1-1410-80-00-01-0000-51140-	OVERTIME	.00	.00	.00	.00
BUDGET CEILING:				261,394.00	261,394.00	261,394.00	
TOTALS:				261,394.00	261,394.00	267,247.00	2.24

** END OF REPORT - Generated by Ellen Bri-deau **

TOWN OF WAYLAND



DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 20191 FY 19 OPERATING BUDGET

ORG	OBJECT	PROJ	ACCTUNT	DESCRIPTION	CURRENT ADD BUDGET	PROJECTED ACTUAL	REQUEST	PERCENT CHANGE
1014100251007	10	-1-1410-80-00-02-0000-51007-		CLOTHING ALLOWANCE	.00	.00	.00	.00
1014100252100	10	-1-1410-80-00-02-0000-52100-		CONTRACTUAL SERVICES	12,700.00	12,700.00	40,700.00	220.47
1014100252101	10	-1-1410-80-00-02-0000-52101-		PROFESSIONAL SERVICES	16,200.00	25,189.47	11,200.00	-30.85
1014100252110	10	-1-1410-80-00-02-0000-52110-		MEETINGS & CONFERENCES	1,545.00	1,545.00	3,250.00	110.36
1014100252112	10	-1-1410-80-00-02-0000-52112-		TRAINING & EDUCATION	8,000.00	8,000.00	3,600.00	-55.00
1014100252113	10	-1-1410-80-00-02-0000-52113-		TRAVEL	4,000.00	4,000.00	4,000.00	.00
1014100252114	10	-1-1410-80-00-02-0000-52114-		DUES	3,140.00	3,140.00	3,080.00	-1.91
1014100252116	10	-1-1410-80-00-02-0000-52116-		EQUIPMENT REPAIRS & MAINTENANC	.00	.00	200.00	.00
1014100252130	10	-1-1410-80-00-02-0000-52130-		PRINTING	600.00	600.00	600.00	.00
1014100252158	10	-1-1410-80-00-02-0000-52158-		ADVERTISING LEGAL	600.00	600.00	600.00	.00
1014100252159	10	-1-1410-80-00-02-0000-52159-		ADVERTISING CLASSIFIED	.00	.00	.00	.00
1014100252160	10	-1-1410-80-00-02-0000-52160-		MILEAGE REIMBURSEMENT	500.00	500.00	500.00	.00
1014100254100	10	-1-1410-80-00-02-0000-54100-		SUPPLIES	600.00	600.00	400.00	-33.33
1014100254115	10	-1-1410-80-00-02-0000-54115-		UNIFORMS	1,065.00	1,065.00	.00	-100.00
1014100254121	10	-1-1410-80-00-02-0000-54121-		POSTAGE	200.00	200.00	200.00	.00
BUDGET CEILING:					49,150.00	58,139.47	49,150.00	
TOTALS:							68,330.00	39.02

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

FINANCE

BOARD OF ASSESSORS

At the April 2014 elections Jayson Brodie was re-elected and Steven M. Glovsky was elected, both to serve three year terms. Susan Rufo was elected to chair and Jayson Brodie to vice chair by the Board.

The Board of Assessors are responsible for administering Massachusetts property tax laws effectively and equitably and to produce accurate and fair assessments for all taxable property.

As required by the code of Wayland, Section 19-8 the Board of Assessors makes the following Report:

A. Annual Report

(1.) The calendar year 2015 sales used in the determination of the FY'17 assessed values were posted to the Assessors web page and provided at Town Meeting.

(2. a, b, c) Report for the previous six years of abatement history:

FISCAL YEAR	# RECD (a)	# GRANTED (b)	AVG ABMT (c)
2012*	71	44	\$1,912.65
Supplemental	0	0	\$0.00
2013	34	18	\$1,854.20
Supplemental	1	1	\$616.87
2014	35	13	\$2,387.39
Supplemental	0	0	\$0.00
2015*	89	66	\$1,152.16
Supplemental	3	3	\$486.59
2016	34	22	\$2,368.68
Supplemental	0	0	\$0.00
2017	25	16	\$2,313.48
Supplemental	1		

*DOR Triennial Revaluation year

(2. d) ATB filings last six years:

Fiscal Year	ATB Filings	Fiscal Year	ATB Filings
2012	5	2015	11
2013	6	2016	6
2014	10	2017	6

(2. e) Dollar change granted by ATB:

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

(3). Inspections conducted during Fiscal Year 2017

Total Property Visits:	*	865				
Building Permits:			Cyclical:		Sales:	
Interior and Exterior		97	Interior and Exterior	82	Interior and Exterior	128
Exterior Only		203	Exterior Only	152	Exterior Only	88
Interior Only		26	Interior Only	38	Interior Only	10
Refusals		2	Refusals	1	Refusals	
Total		328	Total	273	Total	226
<hr/>			<hr/>			
Quality Control:			Abatements:		Informal Hearings:	
Interior and Exterior		5	Interior and Exterior	16	Interior and Exterior	15
Exterior Only		2	Total	16	Total	15
Interior Only						
Total		7				

***Please note that some of the data verification visits addressed several requirements in one visit, such as a property requiring an abatement visit may also have required a sales visit. One visit would have met both obligations of data verification.**

Respectfully submitted,

Susan M. Rufo, Chair
Zachariah Ventress

Jayson Brodie, Vice Chair
Steven M. Glovsky



(617) 727-3100

COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

100 Cambridge Street, Suite 200

Boston, Massachusetts 02114

Docket No. P.L.E. 012928

VICTORIA P. WELLS,

Petitioner.

BOARD OF ASSESSORS OF THE TOWN OF WAYLAND,

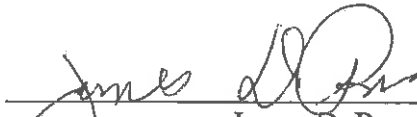
Respondent.


ORDER DENYING PETITION FOR LATE ENTRY OF AN APPEAL

The Appellate Tax Board having received from the petitioner a petition for late entry of appeal as provided in G.L. c. 59, Section 65C;

IT IS ORDERED that the petition be DENIED.

APPELLATE TAX BOARD

By 
James D. Rose, Commissioner

Attest: 
Clerk of the Board

Date: **SEP - 6 2017**
(Seal)

RECEIVED
2017 SEP 11 PM 2:3
WAYLAND
BOARD OF ASSESSORS



COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

100 Cambridge Street, Suite 200
Boston, Massachusetts 02114

(617) 727-3100
(617) 727-6234 FAX

SEP - 6 2017

Victoria P. Wells
6 Crest Road
Wayland, MA 01778

Re: Victoria P. Wells v. Wayland
Docket No. P.L.E. 012928

Dear Madam:

Please find enclosed copy of Order issued by the board this day in the above-entitled appeal.

Very truly yours,



Clerk of the Board

/ag
Encl.

Copy to: Wayland Assessors 01778

RECEIVED
2017 SEP 11 PM 2:30
WAYLAND
BOARD OF ASSESSORS

FISCAL YEAR 2018

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
FIFTH COMMITMENT 2017-05

THE COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS

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

Greeting:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **NINETY SIX THOUSAND THREE HUNDRED SEVENTY FOUR DOLLARS AND SEVENTY SIX CENTS**. (\$96,374.76)

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 18TH day of SEPTEMBER, 2017

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Board of Assessors
Of Wayland

FISCAL YEAR 2018

NOTICE OF **FIFTH** COMMITMENT 2017

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

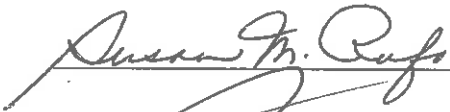
To: Town Accountant/Finance Director

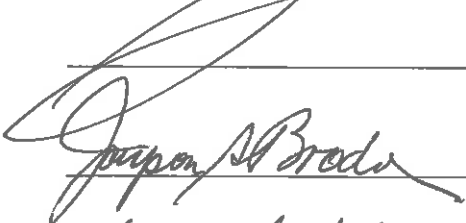
You are hereby notified that a **Commitment**, as shown below, has this day been made by the Board of Assessors to Zoe Pierce Collector of taxes.


TAX	AMOUNT OF COMMITMENT
MOTOR VEHICLE EXCISE	\$96,374.76
2017-05 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: 9/18/ 2017