## Wayland Board of Assessors Town Building- Assessor's Office 41 Cochituate Rd Wayland MA 01778 Monday December 11, 2017

Attendees: Chair-S. Rufo, Vice Chair-J. Brodie, S. Glovsky and Director of Assessing E. Brideau

#### Meeting called to order

S. Rufo called the meeting to order at 7:18pm.

#### Review of minutes from December 4, 2017

J. Brodie moved to approve the minutes of December  $4^{\text{th}}$  as amended. S Glovsky seconded. All in favor

#### FY18 - Circuit Breaker -Review of By-Law Change

The board reviewed the letter from C. Murray of KP LAW regarding implementation of the recently past changes to the Wayland Circuit Breaker program. The issue is waiting Attorney General approval which could extend to March 14, 2018. Actions were discussed to mitigate any impact on CB filers due to the pending change in filing deadline to April 1. The following are being implemented:

- Send post cards/letters to all filers of the past 3 years
- Continue working with COA to inform seniors of the pending date change
- COA has informed the tax preparers who assist the seniors of the pending change
- Investigate the merging of the COA age based data base with the BOA assessment based data base to more precisely identify and notify all CB eligible seniors.

#### **Overlay-Overlay Surplus**

The board reviewed the updated Overlay Surplus working paper which had been distributed by the Director. The board directed the Director to notify the BOS and Fincom, by letter, that the preliminary estimate for the FY'19 overlay was set by the BOA at \$500,000.

#### FY18 & FY19 Budget

YTD Review of FY18 expenses

With 6 months into the year, noted that 35% of the budget has been spent. The Director reviewed with the board that department expenses are not uniformly distributed throughout the year.

Legal Expense Review

Susan Rufo told the board that she would review the legal bills that were provided and report on her assessment.

Recap of FY19 submitted budget

The Director informed the board that the FY'19 budget submittal had been amended to account for a 2.25% increase in salaries.

#### **Director Update**

Unreleased Executive Session Minutes

The chair agreed to review for potential release at next meeting of the board.

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

Outline of Handover of outstanding tasks

The Director distributed an outline of outstanding tasks as a "hand-over" to the board and the new director.

Appellate Tax Board Cases

The Director reported that the 46 Cedar Crest case covering FY'15, FY'16 and FY'17 had been decided in favor of the town.

#### Office Staffing-Board discussion and potential vote on Interim/Acting Director

The board discussed the advisability of appointing an interim/acting director. S. Rufo reported on her conversation with J. Senchyshyn on appointing D. Clarke to this role. J. Senchyshyn concurred that it would be appropriate. S. Glovsky then moved and J. Brodie seconded the motion to appoint D. Clarke as Interim/Acting Director. Motion carried unanimously.

The Director and S. Rufo reported on meeting with D. Clarke to review pending actions. Further, S. Rufo and the Director met with the entire staff to review the Director's list of ongoing and upcoming tasks. The board voted unanimously that approval of month ending reports would revert to the board until appointment of the permanent Director of Assessing. The motion had been made by S. Rufo and seconded S. Glovsky.

#### Director of Assessing Position-Update on applications and timeline

There are currently 4 applicants with interviews tentatively scheduled for December 21, 2017. S. Rufo requested authority from the board for her and J. Brodie to conduct the interviews with J. Senchyshyn and report back to the board on their observations and recommendations. The members, by voice, agreed to the chair's request.

#### Correspondence

- ATB decision came in today ruling in the Town's favor for 46 Cedar Crest Rd.
- A letter dated December 9, 2017 from C. Murray of K P LAW was distributed. It covered the
  Open Meeting Law dealing with Meeting Minutes and List of All Documents. The board agreed
  to review the document and take appropriate action as warranted.

#### **Documents for BOA Signature (review)**

3<sup>rd</sup> Quarter Warrant and Commitments:

Town Clerk - Dog License Fines/Liens

**Wastewater Liens** 

**Wastewater Betterments** 

**Water Account Liens** 

**Income & Expense Liens** 

3<sup>rd</sup> & 4<sup>th</sup> Quarter Warrant and Commitments:

Real Estate

**Personal Property** 

**CPA** 

Sixteen Warrants and Commitments were presented to the board by the Director. Upon the Director's recommendation, the board approved the appropriate documents by signature.

The board signed a memo identifying the 41 commercial properties to be fined for not filing their FY'18 I & E statements.

#### **Circuit Breaker Applications**

The board denied one CB. The applicant did not meet the requirements.

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

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

The Director presented, and the board approved 18 Statutory and Clause 22 (Veteran) Exemptions that were validated within the past 48 hours.

#### Thoughts and Concerns from BOA members

In turn, each member thanked Ellen for her contributions to the office and the town. December 15 will be her last day of work in Wayland.

#### **Public Comment**

None

#### **Next Meeting:**

T.B.D by the Chair pending outcome of interviews and related business.

#### **Meeting Adjourned**

S. Glovsky moved to adjourn at 9:00pm. J. Brodie seconded. All in favor

Respectfully submitted, Jayson Brodie

#### Brideau, Ellen

From:

Carolyn M. Murray < CMurray@k-plaw.com>

Sent:

Thursday, December 07, 2017 12:35 PM

To: Cc: Brideau, Ellen

Balmer, Nan

Cc: Subject:

FW: Wayland - Assessing - STM Circuit Breaker Filing Deadline

Ellen,

On behalf of the Board of Assessors (the "Board"), you have requested guidance as to whether they can begin to implement amendments to the Local Circuit Breaker Program (the "Program") which were proposed via a General Bylaw amendment approved at the November 14, 2017 Special Town Meeting. The amendments changed the filing deadline for the Program (and, as a result, the tax year that is used to determine the eligibility for the Program) to coincide with all other exemption filing deadlines and to align with the Town's fiscal year. In particular, applications for senior tax relief under the Program must now be filed with the office of the Board no later than April 1st of the year to which the tax relates, or within three months after the bill or notice of assessment was sent, whichever is later (as opposed to December 31st of the year in which the original tax filing was due). Accordingly, the Board would like to know whether you must wait until the Attorney General approves the Town Meeting vote adopting the bylaw amendments before posting new forms with the new filing dates and the Program requirements.

As you may be aware, all amendments to the Town's General Bylaws require review and approval by the Attorney General. Under G.L. c.40, sec. 32, the Town Clerk has thirty (30) days following Town Meeting to certify the bylaw amendments and submit them to the Attorney General for approval; thirty (30) days from November 14, 2017 is <a href="December 14">December 14</a>, 2017. The Attorney General then has ninety (90) days in which to respond; ninety (90) days from December 14, 2017 is <a href="March 14">March 14</a>, 2018. Under G.L. c.40, §32, a general bylaw does not take effect until the general bylaw is approved by the Attorney General and the Town has also satisfied the publishing requirements of the statute (in contrast, Zoning Bylaws take effect immediately upon vote of Town Meeting, although they are subject to retroactive disapproval by the Attorney General). Accordingly, in my opinion, while the Board may post new forms, it may not process applications under the new deadline until the Attorney General has approved the bylaw amendment.

Please let me know if you have any further questions or concerns.

Thank you,

Carolyn M. Murray, Esq.

KP | LAW

101 Arch Street, 12th Floor
Boston, MA 02110

O: (617) 654 1726

F: (617) 654 1735

C: (617) 257 9581

cmurray@k-plaw.com

www.k-plaw.com

This message and the documents attached to it, if any, are intended only for the use of the addressee and may contain information that is PRIVILEGED and CONFIDENTIAL and/or may contain ATTORNEY WORK PRODUCT. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please delete all electronic copies of this message and attachments thereto, if any, and destroy any hard copies you may have created and notify me immediately.

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|TOWN OF WAYLAND |BUDGET REPORT FY18

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REVISED EST REV	
ACTUAL YTD REVENUE	
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	GRAND TOTAL	TOTAL EXPENSES	TOTAL GENERAL FUND	HOMAT CHARGES TON	10141001 51001 SALARIES	10141001 ASSESSOR PERSONNEL SERVICES	TITY ROUBOOKS	1410 ACCECCO	10 GENERAL FUND
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T = Generat	5,228	5,228	5,228	5,228	5,228				
ed by Ellen	266,622	266, 622	266,622	266, 622	266,622				
Brideau **	117,648.75	117,648.75	117,648.75	117,648.75	117,648.75				
	148,973.13	148,973.13	148,973.13	148,973.13	148,973.13				
	44.1%		44.1%	44.18	44.1%				

#### Brideau, Ellen

From:

Keveny, Brian

Sent:

Monday, December 11, 2017 12:24 PM

To:

Department Manager

Cc:

Dana, Lisa; Sharon Maloney; Pier, Christine; White, Patti; Cabral, Dan; Terrell, Ana

Subject:

Fiscal 2018 Budget Increases

Attachments:

FY 2018 Salary Budget Increases.pdf

#### Hello All,

Attached for your review is the schedule of Fiscal 2018 wage increases related to most recent Town Meeting articles. The schedule shows by department the amount of increase and your departmental salary lines.

The next steps in the Fiscal 2019 Budget process are as follows:

- Now that your Fiscal 2018 salary lines have been increased, you can now determine your Fiscal 2019 departmental salary requests.
- 2) For Fiscal 2019, the settled increase is 2.25%.
- 3) I will email you the MUNIS reports showing the change in your Fiscal 2018 salary budgets after we post the adjustment.
- 4) Please log on to the MUNIS budget module and enter your Fiscal 2019 salary requests reflective of a 2.25% increase over Fiscal 2018.
- 5) Please have all your postings / updates done by this Friday , 12/15/17.
- 6) If you have any questions, please call me.

Thanks Brian

Department	Org#	Object #	Ohlast	FY 2018	2.00%	Dollar	New FY 18
	O/E#	Oplect #	Object	Voted Budget	Inc.	Inc.	Budget
Town Office	10123001	51001	SALARIES	467,977	0.02	9,359.54	499 00
Finance	10135001	51001	SALARIES	348,632	0.02	5,559.54 6,972.64	477,33
Finance	10135001	51140	OVERTIME	1,500	0.02	30,00	355,60
Assessors	10141001	51001	SALARIES	261,394	0.02		1,53
Treasurers	10145001	51001	SALARIES	167,152	0.02	5,227.88	266,62
Treasurers	10145001	51003	SALARIES PT	24,410		3,343.04	170,49
Info Tech	10155001	51001	SALARIES	291,024	0.02 0.02	488.20	24,89
Town Clerk	10161001	51001	SALARIES	124,079	0.02	5,820.48	296,844.48
Town Clerk	10161001	51003	SALARIES PT	3,499	0.02	2,481,58 69.98	126,56
Town Clerk	10161001	51140	OVERTIME	1,721	0.02		3,569
Conservation	10171001	51001	SALARIES	123,483		34.42	1,755
Conservation	10171001	51003	SALARIES PT	23,495	0.02	2,469.55	125,953
Conservation	10171001	51140	OVERTIME		0.02	469.90	23,969
Planning	10175001	51001	SALARIES	3,500	0.02	70.00	3,570
Surveyor	10177001	51001	SALARIES	105,472	0.02	2,109.44	107,581
Facilities	10192001	51001	SALARIES	168,764	0.02	3,375.28	172,139
Facilities -	10192001	51140	OVERTIME	254,198	0.02	5,083.95	259,282
Police	10210001	51001	SALARIES	12,000	0.02	240.00	12,240
icc	10211001	51001	SALARIES	2,081,316		8,504.00	2,089,820
ICC	10211001	51001	·· ·	401,112		6,590.00	407,702
ICC	10211001	51140	ON DUTY HOLIDAY PAY	29,509	0.02	590.18	30,099
Fire	10220001	51001	OVERTIME	76,000	0.02	1,520.00	77,520
Building	10241001	51001	SALARIES	1,932,993	0.00	4,793.00	1,937,786
Building	10241001		SALARIES	247,332	0.02	4,946.64	252,279
Building	10241001	51003	SALARIES PT	47,272	0.02	945.44	48,217
lighway		51140	OVERTIME	5,600	0.02	112.00	5,712
lighway	10422001	51001	SALARIES	988,629	0.02	19,772.58	1,008,402
lighway	10422001	51004	TEMPORARY SEASONAL	42,480	0.02	849.60	43,330
OH	10422001	51140	OVERTIME	25,000	0.02	500.00	25,500
ЮН	10511001	51001	SALARIES	292,020	0.02	5,840.40	297,860
OH	10511001	51125	SCHOOL NURSE WAGES	325,625	0.02	6,512.50	332,138
OH	10511001	51126	SUB SCHOOL NURSE WAGES	52,941	0.02	1,058.82	54,000
OH .	10511001	51140	OVERTIME	4,200	0.02	84.00	4,284
	20511001	51003	SALARIES PT	24,757	0.02	495.14	25,252
OA .	10546001	51001	SALARIES	179,818	0.02	3,596.36	183,414
OA .	10546001	51003	SALARIES PT	27,375	0.02	547.50	27,923
outh Services	10547001	51001	SALARIES	206,934	0.02	4,138.68	211,073
outh Services	10547001	51003	SALARIES PT	9,033	0.02	180.66	9,214
brary	10612001	51001	SALARIES	812,438	0.02	16,248.76	828,687
brary	10612001	51140	OVERTIME	6,000	0.02	120.00	6,120
arks	10651001	51001	SALARIES	510,957	0.02	10,219.14	521,176
arks	10651001	51140	OVERTIME	43,000	0.02	860.00	43,850
ecreation	10652001	51001	SALARIES	148,073	0.02	2,961.46	151,034
ecreation	10652001	51003	SALARIES PT	24,062	0.02	481.24	24,543
ETIREMENT/BUYBACK	10945002	51920	RETIREMENT/BUYBACK			15,000.00	



# DEPARTMENT BUDGET REQUESTS

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# DEPARTMENT BUDGET REQUESTS

BUDGET PROJECTION 20191 FY 19 OPERATING BUDGET

** END OF REPORT - Generated by Ellen Brideau **	BUDGET CEILING: TOTALS:	1014100151001 SALARIES 10 -1-1410-80-00-01-0000-51001-	ORG OBJECT PROJ ACCOUNT DESCRIPTION
	261,394.00	261,394.00	CURRENT
llen Brideau **	261,394.00	261,394.00	PROJECTED
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	1.03	1.83	PERCENT

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BUDGET PROJECTION 20191 FY 19 OPERATING BUDGET DEPARTMENT BUDGET REQUESTS

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1014100151140 OVERTIME 10 -1-1410-80-00-01-0000-51140-1014100151007 CLOTHING ALLOWANCE 10 -1-1410-80-00-01-0000-51007-1014100151001 SALARIES 10 -1-1410-80-00-01-0000-51001-ORG OBJECT PROJ ACCOUNT DESCRIPTION BUDGET CEILING: TOTALS: 266,621.88 266,621.88 CURRENT ADJ BUDGET .00 .00 261,394.00 261,394.00 PROJECTED ACTUAL .00 .00 266,621.88 273,236.10 272,171.10 REQUEST 1,065.00 .00 Percent Change 2.48 2.08 .00 .00

\*\* END OF REPORT = Generated by Ellen Brideau \*\*

## Outstanding Executive Session Minutes as of 12/11/17

Meeting Date	
3/14/16	
5/2/16	
8/22/16	
2/27/17	
5/8/17	
10/2/17	

#### **FISCAL YEAR 2018**

#### NOTICE OF COMMITMENT 2018 - THIRD AND FOURTH QTRS - ACTUAL

## 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	AMO	UNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$	403,096.44
REAL ESTATE TAX	\$3	2,241,680.65
COMMUNITY PRESERVATION ACT TAX	\$	424,091.44
I/E FINE	\$	10,300.00
LATE DOG FEE	\$	2,180.00
LIEN FEE	\$	5,500.00
STREET BETTERMENT	\$	4,583.11
STREET INTEREST	\$	1,131.01
TITLE V BETTERMENT	\$	3,333.29
TITLE V INTEREST	\$	774.99
WASTE WATER LIEN	\$	4,709.18
WATER LIEN	\$	116,815.25
WW BETTERMENT	\$	22,884.55
WW BETTERMENTINTEREST	\$	3,432.69
WW TC BETTERMENT	\$	195,271.76
WW TC BETTERMENT INTEREST	\$	161,286.57

Board of Assessors Wayland

Date December 11. 2011

#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 *ONE HUNDRED SIXTY ONE THOUSAND TWO HUNDRED EIGHTY SIX DOLLARS AND FIFTY SEVEN CENTS (\$161,286.57)*, 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 'y 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 o 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.

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This Form Approved by Commission of Rev	enue

#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 FOUR THOUSAND FIVE HUNDRED EIGHTY THREE DOLLARS AND ELEVEN CENTS (\$4,583.11), 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.

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Board of Assessors of Wayland

This Form Approved by Commission of Revenue

#### COMMONWEALTH OF MASSACHUSETTS

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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 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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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 THOUSAND SEVEN HUNDRED NINE DOLLARS AND EIGHTEEN CENTS (\$4,709.18)*, 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.

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	Board of Assessors of Wayland
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This Form Approved by Commission of Reve	enue

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#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 *SEVEN HUNDRED SEVENTY FOUR DOLLARS AND NINETY NINE CENTS (\$774.99)*, 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.

Board of Assessors of Wayland

This Form Approved by Commission of Revenue

#### **COMMONWEALTH OF MASSACHUSETTS**

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 THREE THOUSAND THREE HUNDRED THIRTY THREE DOLLARS AND TWENTY NINE CENTS (\$3,333.29), 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 o 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.

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	Board of Assessors of Wayland
This Form Approved by Commission of Reve	enue

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#### COMMONWEALTH OF MASSACHUSETTS

### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 *ONE THOUSAND ONE HUNDRED THIRTY ONE DOLLARS AND ONE CENTS (\$1,131.01)*, 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.

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	Board of Assessors of Wayland
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#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 THOUSAND ONE HUNDRED EIGHTY DOLLARS AND ZERO CENTS (\$2,180.00)*, 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 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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Board of Assessors of Wayland

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#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 *FIVE THOUSAND FIVE HUNDRED DOLLARS AND ZERO CENTS (\$5,500.00)*, 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 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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#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 TWO THOUSAND EIGHT HUNDRED EIGHTY FOUR DOLLARS AND FIFTY FIVE CENTS (\$22,884.55)*, 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.

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Board of Assessors of Wayland

This Form Approved by Commission of Revenue

#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 *TEN THOUSAND THREE HUNDRED AND ZERO CENTS* (\$10,300.00), 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 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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	Board of Assessors of Wayland
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#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 *ONE HUNDRED NINETY FIVE THOUSAND TWO HUNDRED SEVENTY ONE DOLLARS AND SEVENTY SIX CENTS (\$195,271.76)*, 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.

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	Board of Assessors of Wayland
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#### COMMONWEALTH OF MASSACHUSETTS

## WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 CPA (Community Preservation Act) as therein set forth, with interest, the sum total of such list being FOUR HUNDRED TWENTY FOUR THOUSAND, NINETY ONE DOLLARS and FORTY FOUR CENTS (\$424,091.44), 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.

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Board of Assessors of Wayland

This Form Approved by Commission of Revenue

#### PERSONAL PROPERTY 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 SOUTH 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 **PERSONAL PROPERTY** as therein set forth, with interest, the sum total of such list being **FOUR HUNDRED THREE THOUSAND NINETY SIX DOLLARS and FORTY FOUR CENTS (\$403,096.44)**, 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 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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This Form Approved by Commission of Revenue		

#### COMMONWEALTH OF MASSACHUSETTS

#### WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 THIRTY TWO MILLION TWO HUNDRED FORTY ONE THOUSAND, SIX HUNDRED EIGHTY DOLLARS and SIXTY FIVE CENTS (\$32,241,680.65), 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.

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#### COMMONWEALTH OF MASSACHUSETTS

## WAYLAND OFFICE OF THE BOARD OF ASSESSORS

To: Zoe Pierce Collector of Taxes, for Wayland, in the County of SOUTH 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 THREE THOUSAND FOUR HUNDRED THIRTY TWO DOLLARS AND SIXTY NINE CENTS (\$3,432.69), 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.

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		Board of Assessors of Wayland
	This Form Approved by Commission of Rever	nue



## Town of Wayland

#### 41 COCHITUĂTE 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:** FY2018 - EXEMPTION APPLICATIONS

DATE:

12/11/2017

The following 18 (eighteen) exemption applications have been reviewed and are recommended for approval:

CLS	NAME	FIRST	NO	ADDRESS
22	BENNETT	<b>CHARLES &amp; MARJORIE</b>	146	PELHAM ISLAND
22	GANTZ	JOHN K JR	5	D'ANGELO RD
22	GIORDANO	FRED	14	COLTSWAY
22	GILLIS	EILLEEN	13	ASTRA
22	GRANOFF	DAVID	13	BRANDYWYNE
22	HOWARD	FRANK L	37	HILLSIDE DR
22	KING	JANET	54	THREE PONDS
22	LUBASH	IVAN	6	<b>GREEN WAY</b>
22	LUBY	DONNA	1405	WISTERIA WAY
22	MAGUIRE	MICHAEL P	52	DEAN RD
22	MARCY	RICHARD	97	EAST PLAIN STREET
22	OSMOND	DAVID	181	OXBOW ROAD
22	PLACE	GEORGE	40	PEQUOT RD
22	RUDENAUER	EDWIN	36	EDGEWOOD ROAD
22	THOMPSON	MARIE	27	KNOLLWOOD LANE
22	TURNER	RICHARD	7	NOB HILL ROAD
22A	KWIATOWSKI	JOSEPH	17	SUNSET ROAD
22E	INFERRERE	JOHN A	261	MAIN ST