

**Wayland Board of Assessors
Town Building – Assessor's Office
41 Cochituate Rd. Wayland, MA 01778
Monday, May 7, 2018**

Attendees: Chair- S. Rufo, Vice Chair-J. Brodie, S. Glovsky, J. Todd and Director of Assessing B. Morgan
Public: W. Blum

Meeting called to order: Noting a quorum, S. Rufo called the meeting to order at 7:18pm.

Review of minutes:

April 12, 2018: Glovsky moved to accept the minutes as amended. Brodie seconded and the minutes were approved unanimously.

Director Review and Update of Prior Action Actions:

Certification RFP:

One proposal received. Rufo and Morgan to review with B. Doucette and report to board. Following complete review, contract award will be awarded by Office of Procurement.

Status of Vision audit trail request:

Director reported that Vision can perform reconstruction of audit trail. IT personnel from Vision and town scheduled to meet on May 10.

Appraisal of 134-136 Boston Post Road, Carriage House:

Two proposals submitted and will be reviewed by board members for responsiveness.

Town Counsel response to Circuit Breaker concerns: see **Correspondence and Documents**, below

Update of Collins Center report activity:

Lea Anderson (BoS) met with department heads to discuss issues covered by report.

Correspondence and documents for BoA review and signature:

Circuit Breaker (CB) Applications: 3 applications under review

The board reviewed advisory letter from town counsel on authority to approve applications under 2017 filing definitions. One of two such applications was filed by W. Blum who spoke to his application and its circumstances. Following board discussion, Glovsky moved to approve the two CB applications by signature. Brodie

seconded. The board approved by signature the third CB application following discussion concerning eligibility since property was sold on 3/20/18.

Revised and Supplemental Billing at 34 Michael Road: The board voted to issue a correction due to a previous clerical error.

Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a(3) to discuss review and consider for approval and potential release the Executive Session minutes of April 23, 2018 relative to discussion of strategy with respect to pending Appellate Tax Board cases; 29 Rice Road and 29 Old Sudbury Road.

At 8:14pm the chair moved to enter into Executive Session to discuss review and consider for approval and potential release the Executive Session minutes of April 23, 2018 relative to discussion of strategy with respect to pending Appellate Tax Board cases; 29 Rice Road and 29 Old Sudbury Road. Brodie seconded the motion.

The chair declared that a public discussion relative to the ATB cases may have a detrimental effect on the litigation position of the town.

Roll call vote to enter executive session: Todd-yes, Brodie-yes, Glovsky-yes, Rufo-yes. The chair invited Morgan to join session.

The chair stated that the board will reconvene in open session in approximately 15 minutes.

Reconvene in Open Session

The board returned to open session at 8:35pm

While in Executive Session the board voted not to release the Executive Session minutes of April 23, 2018.

Review of BoA member Glovsky's memo distributed March 26, 2018

- **Abatement and Exemption Book:** Director Morgan distributed copies of specified "book" and noted its availability and familiarity with its contents by all staff members.
- **24-hour advance completion of agenda items and review by Assessors:** The Director committed to having all items relative to upcoming meetings available for review by no later than 8:00am of morning of meeting.
- **Agenda content (Open Meeting Law) and general transparency:** The board reviewed several sections of MGL. Discussed showing maximum amount of data consistent with privacy limitations.

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

Public Comment: see Correspondence and Documents, CB Applications, above

Thoughts and Concerns from Board Members: None

Next Meeting: To be set by the chair

Meeting Adjournment: Brodie moved and Todd seconded the motion to adjourn at 8:50pm. All voted in favor.

Respectfully submitted,
Jayson S. Brodie

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 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 FIVE HUNDRED SIXTY NINE DOLLARS AND NINETY FOUR CENTS (\$3,569.94)**, 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/her 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/her 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/her 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/her 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 9th day of May 2018.

Susan M. Ruff
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James Stedman
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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 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 **FIFTY THREE DOLLARS AND FIFTY FIVE CENTS (\$53.55)**, 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.


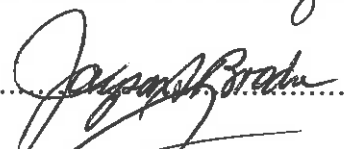


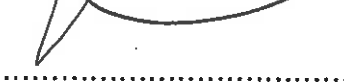
And you are to pay over said taxes and interest to **Zoe Pierce**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. 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.

And if a person refuses or neglects to pay his/her 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/her 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/her 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/her 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 7th day of May 2018.


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Board of Assessors of Wayland

This Form Approved by Commission of Revenue

FISCAL YEAR 2018

NOTICE OF COMMITMENT 2018 – **Supplemental**

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.


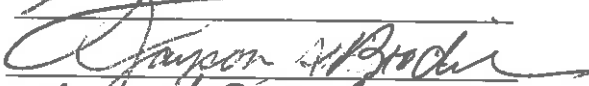

TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$ 0.00
REAL ESTATE TAX	\$ 3,569.94
COMMUNITY PRESERVATION ACT TAX.....	\$ 53.55

OMITTED ASSESSMENT

REAL ESTATE TAX	\$ 0.00
PERSONAL PROPERTY	\$ 0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland

Date: 5/15/18

FISCAL YEAR 2018

NOTICE OF COMMITMENT 2018 – **REVISED**

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.

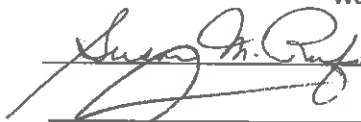


TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$ 0.00
REAL ESTATE TAX	\$ 3,900.61
COMMUNITY PRESERVATION ACT TAX.....	\$ 58.51

OMITTED ASSESSMENT

REAL ESTATE TAX	\$ 0.00
PERSONAL PROPERTY	\$ 0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland

Date: 5/15/18

Town of Wayland
Fiscal Year 2018 Real Estate

REMITTANCE COUPON
PLEASE RETURN WITH PAYMENT

Account: 5684-R
 Location: 34 MICHAEL RD
 Owner: KM DOVER LLC
 Owner2:

Parcel ID: 024-151B
 Land Area: 0 Square Feet
 Deed Date: 3/20/2017
 Book/Page: 69157 / 432

Total Charges: 3,623.49
 Past Due:
 Interest Due:
 Credits: 0.00

Total Due 6/25/2018: 3,623.49

KM DOVER LLC
 109 OAK ST STE G20
 NEWTON, MA 02464

01 18 111409 0000362349 062518 0000362349

2

FISCAL YEAR 2018 TAX: This tax bill shows the amount of real estate taxes you owe for fiscal year 2018 (July 1, 2017 - June 30, 2018). The tax shown in this bill is based on assessments as of January 1, 2017. The bill also shows betterments, special assessments and other charges.

PAYMENT DUE DATES/INTEREST CHARGES: Your preliminary tax was payable in two equal installments if preliminary bills were mailed on or before August 1, 2017. The first payment was due on August 1, 2017, or 30 days after the bills were mailed, whichever was later, and the second payment was due on November 1, 2017. However, if preliminary bills were mailed after August 1, 2017, your preliminary tax was due as a single installment on November 1, 2017, or 30 days after the tax bills were mailed, whichever was later. Your preliminary tax is shown on this bill as a credit against your tax, including betterments, special assessments and other charges. If tax bills were mailed on or before December 31, 2017, the balance is payable in two equal installments. Your first payment is due on February 1, 2018. Your second payment is due on May 1, 2018. However, if tax bills were mailed after December 31, 2017,

the balance is due as a single installment on May 1, 2018, or 30 days after the tax bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If tax bills were mailed on or before December 31, 2017, interest will be computed on overdue first payments from February 1, 2018 and on overdue second payments from May 1, 2018 to the date payment is made. If tax bills were mailed after December 31, 2017, interest will be computed on overdue final payments from May 1, 2018, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with

ABATEMENT/EXEMPTION APPLICATIONS: You have a right to contest your assessment. To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if you believe your property is valued at more than its fair cash value, is not assessed fairly in comparison with other properties, or if a classified tax system is used locally, is not properly classified. If tax bills were mailed on or before December 31, 2017, the filing deadline for an abatement application is February 1, 2018. However, if tax bills were mailed after December 31, 2017, the deadline is May 1, 2018, or 30 days after date bills were mailed, whichever is later.

You may be eligible for an exemption from or deferral of all or some of your tax. In order to obtain an exemption for which you are qualified, you must file an application in writing on an approved form with the assessors. The filing deadline for an exemption under Mass. G.L. Ch. 59, §5, Cl. (17, 17C, 17C 1/2, 17D), 18, 22, 22A, 22B, 22C, 22D, (37, 37A), (41, 41B, 41C), 42, 43, or (52), or a deferral under Cl. 18A or 41A is 3 months after the date tax bills were mailed. The filing deadline for (Clause 41C 1/2, if locally adopted, and) all other exemptions under Ch. 59, §5 is February 1, 2018 if tax bills were mailed on or before December 31, 2017, or May 1, 2018, or 30 days after the date tax bills were mailed, whichever is later, if the bills were mailed after December 31, 2017.

The filing deadline for a residential exemption under Ch. 59, §5C, or a small commercial exemption under Ch. 59, §5I, if locally adopted and not shown on your bill, is 3 months after the date tax bills were mailed.

Applications are timely filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. If your INQUIRIES: If you have questions on your valuation or assessment or on abatements or exemptions, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.

INTEREST AT THE RATE OF 14% PER ANNUM WILL ACCRUE ON OVERDUE PAYMENTS FROM THE DUE DATE UNTIL PAYMENT IS MADE

Payments

Make checks payable to:
 Town of Wayland
 41 Cochituate Road
 Wayland, MA 01778-0206
 Pay Online [epay.cityhallsyst](http://epay.cityhallsyst.com)
 (508) 358-3633

Tax Collector:
 Zoe Pierce

Hours For Walk-In Service
 M 8-7 T-Th 8-4 Fri 8-12:30

Assessments

Town of Wayland
 Board of Assessors
 41 Cochituate Road
 Wayland, MA 01778-0206
 (508) 358-3788
 Abatement Applications to
 Assessors Due: 6/25/2018

Town of Wayland

Fiscal Year 2018 Real Estate

Taxpayer Record

Account: 5684-R
 Owner: KM DOVER LLC

Location: 34 MICHAEL RD
 Parcel ID: 024-151B
 Area: 0 Square Feet

Deed Date: 3/20/2017
 Book/Page: 69157 / 432

Assessed As of	Type	Tax Value
1/1/2017	RES	198,000
	Total:	198,000

Tax Rate	per \$1000:
Res	18.03
OS	18.03
Com	18.03
Ind	18.03

CPA	53.55
Tax	3,569.94
Total Assessment	3,623.49

TOTAL ASSESSMENT		
Due	Prev. Billed	6/25/2018
Tax		3,623.49
SpAs	0.00	0.00
Int		0.00
Ab/Ex		0.00
Cred		0.00
Int Cr		0.00
Total:		3,623.49
Total Due 6/25/2018:		3,623.49

Delinquency Notice
Taxes and charges not shown on current year bill and overdue 91 days
Interest and costs owed are not included.

Debit Summary Verification Report

Receivable Name	Detail Description	Calculated Total
	Q4 CPA	\$53.55
CPA		\$53.55
	Q4 Tax	\$3,569.94
Tax		\$3,569.94
Report Total		\$3,623.49

Clerical Information		Values	Previous Commitments		Projected Commitments		Projected Totals	
024-151B 34 MICHAEL RD MICHAEL RD KM DOVER LLC	5684-R	Assessed:	198,000		CPA	\$53.55	CPA	\$53.55
		Taxable:	198,000		Tax	\$3,569.94	Tax	\$3,569.94
Totals		Assessed Taxable	198,000 198,000		CPA Tax	\$53.55 \$3,569.94	CPA Tax	\$53.55 \$3,569.94

Verifica Detail Report...

Clerical Information		Values	Previous Commitments		Projected Commitments		Projected Totals	
024-151B	5684-R	Assessed:	198,000		CPA	\$53.55	CPA	\$53.55
34 MICHAEL RD	MICHAEL RD	Taxable:	198,000		Tax	\$3,569.94	Tax	\$3,569.94
KM DOVER LLC								
Totals		Assessed Taxable	198,000		CPA	\$53.55	CPA	\$53.55
			198,000		Tax	\$3,569.94	Tax	\$3,569.94

Tax Rate/\$1000

1 2 3 4
 \$18.03 \$18.03 \$18.03 \$18.03

Fiscal Year 2018 Revised Q4 Actual Real Estate Commitment

Owner and Parcel Information		Class	Assessed	Taxable	Assessments	
5684-R	024-151B	101	198,000	198,000	Q4 CPA	\$53.55
KM DOVER LLC	34 MICHAEL RD		198,000	198,000	CPA	\$53.55
109 OAK ST STE G20	0 Square Feet				Q4 Tax	\$3,569.94
NEWTON, MA 02464	Book/Page: 69157 / 432				Tax	\$3,569.94
	Deed Date: 3/20/2017					