

**Wayland Board of Assessors
Town Building- Assessor's Office
41 Cochituate Rd Wayland MA 01778
Monday, June 4, 2018**

Attendees: Chair- S. Rufo, Vice Chair- J. Brodie, S. Glovsky, Z. Ventress, J. Todd, Director of Assessing B. Morgan and Administrative Assessor J. Marchant

Meeting called to order

S. Rufo called the meeting to order at 7:17pm and noted that Dave Watkins cannot make it to the meeting tonight.

Minutes May 7, 2018

J. Todd moved and S. Glovsky seconded to approve the minutes of May 7, 2018 as presented. All in favor

Z. Ventress arrived at this time

Director Morgan's Review and Update of Prior Action Items:

- Update of Vision Contract – Certification Status

Contract is done. Mike Tarello spent a half day working here last week. Field review of 2017 sales will occur next week by a Vision staff member. Another Vision staff member will be visiting the commercial/ industrial properties.

Susan updated the board on the financial procedure regarding the contract which was a new/different process.

Preliminary median ratio is .90 and a 5% value increase is expected for FY'19.

- Update of Board related to appraisal of 340 Boston Post Road, Carriage House

John had sent an email to Bruce stating the proposal with the lower bid didn't seem to miss out on any major necessities.

A restricted appraisal is basically applying the income approach and that's what Bruce asked them for. One proposal was \$7,000 for the restricted report. \$2500 is the quote from the other company for the same scope of work.

The property value is approximately \$9,000,000 and the applicant proposed approximately \$6,000,000, but they haven't filed yet.

Susan reported that for the previous few budgets, software invoices for vendors such as Vision and RRC were paid out of the IT budget, but while the office was in-between Directors, \$8900 was paid out of the Assessing budget towards these fees. The board may look to get that money back so it can be used elsewhere.

The board discussed which Appraiser option might be best for this project.

S. Glovsky moved to hire Healthcare Valuation Advisors Inc for phase one in accordance with their proposal of 4/12/18. John seconded. All in favor

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

- **Update of Appellate Tax Board filings and pending cases**

29 Rice Rd accepted the FY18 proposal and withdrew the FY17 application at ATB

There is a new filing for the Mahoney's property which includes the Garden center, a single family home next door and the personal property associated with the garden center.

- **Review of tax bill formatting and future owners**

Currently the notice of abatement filing is on the back of the bill. Zoe would like it on the front. The board asked Bruce to inquire which department has authority on the content and placement of information on the bills.

The board requested Zoe produce a mock-up bill to be reviewed.

- **FY19 1st and 2nd Quarter Real Estate, Personal Property and CPA**

This paperwork should be ready to be signed at the next meeting- possibly next Monday. Zoe would like to get the bill out on June 18th.

The Assessor does the data bridge, then the Collector takes it forward. Zoe has hired Vadar to come in one day next week to work with and train Bruce and Zoe on this procedure.

- **Review of Assessing Budget**

IT budget issue was already discussed

- **Request for Board authorization to allow Director to sign Gateway submissions to DoR as recommended by DoR**

The board signed a memo authorizing this.

Correspondence

None

Documents for BOA Signature (review)

- **Supplemental Billings**

The board signed the warrant and commitment for the supplemental real estate bills for \$30,043.87 for 8 properties

- **2018-3 Excise Warrant and Commitments**

The board signed the warrant and commitment for \$157,496.16

The board signed an omitted/ revised report for items that had previously been discussed and signed-off

Meet with Dave Watkins, Chair of the Finance Committee to discuss Overlay

Deferred since Dave couldn't be in attendance

Board review of Overlay account balances and potential vote to release funds

First page is the exposure remaining for FY18. The second page is the worksheet the board uses for tracking. The board discussed and reviewed the documents.

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
None

Thoughts and Concerns from BOA members
None

Public Comment
None

Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a (3) to provide updated and discuss strategy with respect to Pending Appellate Tax Board Case 59 Old Sudbury Road

At 8:41pm, S. Rufo moved to enter into executive session pursuant to MGL Chapter 30A, Section 21(a)(3) to provide update and discuss strategy with respect to Pending Appellate Tax Board Case 59 Old Sudbury Road. J. Brodie seconded

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

Roll Call Vote: J. Brodie-yes, S. Glovsky-no , Z. Ventress- yes, J. Todd-yes, S. Rufo-yes

The chair invited attendance by Director B. Morgan and Administrative Assessor J. Marchant

The chair stated the board will reconvene in open session in approximately 15 minutes for the purpose of adjourning.

The board reconvened in open session at 9:06pm.

Next Meeting:

Anticipated to be:

June 11 at 6:30pm to sign the 1st and 2nd quarter billing files

And June 18th for overlay discussion and Dave Watkins visit at 7:15pm

Meeting Adjourned

S. Glovsky moved to adjourn at 9:08pm. Z. Ventress seconded. All in favor

Respectfully submitted,
Jessica Marchant



Town of Wayland
41 COCHITUATE ROAD
WAYLAND MASSACHUSETTS 01778
www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF

Bruce Morgan, Director of Assessing
Don 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. Glosky
John A. Todd

FROM: Wayland Board of Assessors

TO: MA DLS BLA and BOA

DATE: 4 June 2018

RE: Authorization to sign on behalf of the Board of Assessors

The Wayland Board of Assessors authorizes Bruce Morgan, Director of Assessing, to sign documents in Gateway required by the BLA and the BOA for certification and interim year processes.



Susan Rufo, Chair



Jayson Brodie, Vice Chair



Zachariah L. Ventress



Steven M. Glosky



John A. Todd

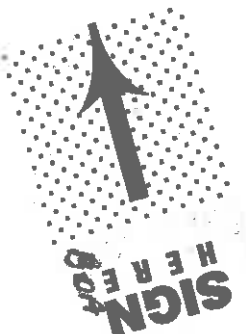
FY18 Supplementals

CO	Number	Date CO Signed	Map	Lot	#	Street	Bldg	Assmt	Bldg Value	Additional	% Increase	Daily Tax	# Days to	Supplemental	CPA	Description
								6/30/2017	@ CO	Assmt		Amount	6/30/2018	Assmt		
7125	20180016	01/26/18	46D	121	48	Edgewood Rd		197,300	499,200	306,900	160%	15,160.19	155	2,349.80	35.25	Add 2nd floor and garage
6949	20180019	02/21/18	46B	38	5	Sycamore Rd		19,500	157,300	137,800	707%	6,806.9425	129	878.10	13.17	Addition and remodel
4570	20180021	03/14/18	19	61	21	Adams Ln		318,500	1,111,500	793,000	249%	39,172.027	108	4,230.58	63.46	New single family
7943	20180018	01/30/18	51A	88	20	King St		184,900	418,100	233,200	126%	11,519.441	151	1,739.44	26.09	New single family
3731	20180020	02/22/18	6	10	17	Hereford Rd		1,300	477,000	475,700	36592%	23,498.277	128	3,007.78	45.12	New single family
8672	20170042	12/29/17	51B	73	150	Main St		0	1,311,200	1,311,200	100%	64,769.688	183	11,852.85	177.79	New CVS
3979	20170035	09/29/17	11	37	8	Lincoln Rd		431,000	679,300	248,300	58%	12,265.34	274	3,360.70	50.41	Addition
8317	20170040	12/13/17	52	116	23	Dean Rd		392,600	659,600	267,000	68%	13,189.068	199	2,624.62	39.37	Addition
TOTALS														30,043.87	450.66	

Board of Assessors:

DATE:

James G. Galt 6-4-2018
[Signature]
[Signature]



FISCAL YEAR 2018

NOTICE OF COMMITMENT 2018 – Supplemental (2)

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	\$ 30,043.87
COMMUNITY PRESERVATION ACT TAX.....	\$ 450.66

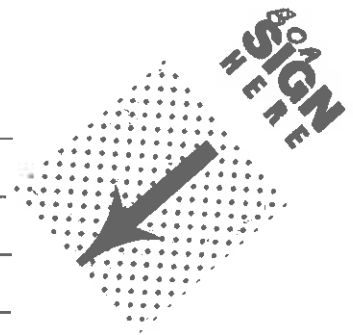
OMITTED ASSESSMENT

REAL ESTATE TAX	\$ 0.00
PERSONAL PROPERTY	\$ 0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland

[Signature]
[Signature]
[Signature]
[Signature]
Date: *June 4, 2018*



REAL ESTATE ASSESSORS WARRANT TO COLLECTOR

(2)

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 THOUSAND FORTY THREE DOLLARS AND EIGHTY SEVEN CENTS (\$30,043.87)**, 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.

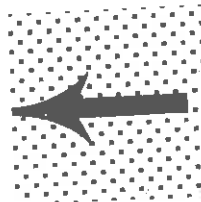
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

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 4th day of June 2018.

Susan M. Ruff
.....
James S. Brady
.....
Thomas G. Venter
.....
[Signature]
.....
This Form Approved by Commission of Revenue

**Sign
HERE**Board of Assessors of *Wayland*

REAL ESTATE ASSESSORS WARRANT TO COLLECTOR

(2)

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 HUNDRED FIFTY DOLLARS AND SIXTY SIX CENTS (\$450.66)**, 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.

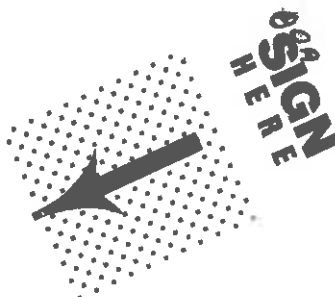
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

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 4th day of June 2018.

Susan M. Quinlan
.....
Jayson D. Brode
.....
Timothy S. Venturi
.....
.....

Board of Assessors of *Wayland*

This Form Approved by Commission of Revenue

FISCAL YEAR 2018 (CALENDAR YEAR 2018)

ASSESSORS WARRANT TO COLLECTOR
MOTOR VEHICLE AND TRAILER EXCISE
SECOND COMMITMENT 2018-03

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 **ONE HUNDRED FIFTY SEVEN THOUSAND FOUR HUNDRED NINETY SIX DOLLARS AND SIXTEEN CENTS. (\$157,496.16)**

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.

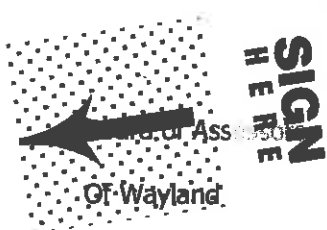
And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this 4th day of June, 2018

Susan M. Reilly

James M. Broderick

Christopher S. Hennessey



FISCAL YEAR 2018

NOTICE OF **THIRD** COMMITMENT 2018

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.

**EXCISE TAX
2018-03 COMMITMENT CALENDAR YEAR 2018**

AMOUNT OF COMMITMENT

MOTOR VEHICLE EXCISE \$157,496.16

PERSONAL PROPERTY TAX \$0.00

REAL ESTATE TAX \$0.00

CONSERVATION PRESERVATION ACT TAX..... \$0.00



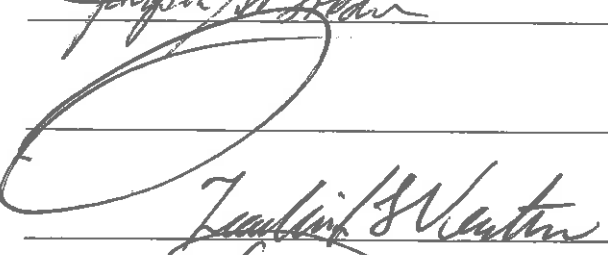
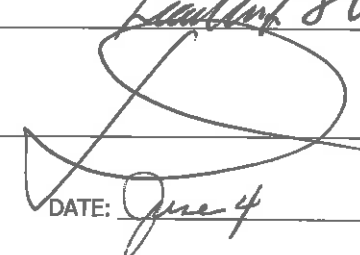
OMITTED ASSESSMENT

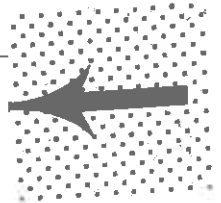
REAL ESTATE TAX \$0.00

PERSONAL PROPERTY \$0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors
Wayland, MA 01778





DATE: June 4 2018



Ramgoolam, Savitri

From: Larry Sabean <lsabean@kelleyryan.com>
Sent: Tuesday, May 22, 2018 8:47 AM
To: Pierce, Zoe
Cc: Porter, Judy; Ramgoolam, Savitri
Subject: new excise
Attachments: 1181803.dat

Here is the new excise file...

Larry

2018-03	452 bills	\$ 157,496.16
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Laurence Sabean
Production Manager
508-478-1218 ext 322



Town of Wayland
 41 COCHITUATE ROAD
 WAYLAND MASSACHUSETTS 01778
 www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF

Bruce Morgan, Director of Assessing
 Don Clarke, MAA, Assistant Assessor
 Jessica Marchant, MAA, Administrative Assessor
 Savitri Ramgoolam, Department Assistant

Bureau of Local Assessment
 Division of Local Services
 PO Box 9569
 Boston, MA 02114-9569

BOARD OF ASSESSORS

Susan M. Rufo, Chair
 Jayson Brodie, Vice Chair
 Zachariah L. Ventress
 Steven M. Glovsky
 John A. Todd

OMITTED AND REVISED ASSESSMENT REPORT FOR FISCAL YEAR 2018
WAYLAND

In accordance with the provisions of General Laws Chapter 59, Section 75, The Board of Assessors submits the following report on the omitted and revised assessments made for fiscal year 2018.

OMITTED ASSESSMENTS	_____	\$0.00
REVISED ASSESSMENTS	_____	\$3,569.94
TOTAL	_____	\$3,569.94

The assessors also committed the following rollback taxes during the fiscal year.

CH. 61A ROLLBACK TAXES	_____	\$0.00
CH. 61B ROLLBACK TAXES	_____	\$0.00
TOTAL	_____	\$0.00

A copy of all commitments made for omitted and revised assessments and rollback taxes for the year is attached.

The assessors hereby certify that the amounts reported above reflect all omitted and revised assessments and rollback taxes committed for the year and that all omitted and revised assessments were committed to the collector on or before June 20, 2018. (Actual commitment date May 7, 2018)

Submitted by:


 Susan M Rufo, Chair


 Jayson S. Brodie, Vice Chair


 Zachariah L. Ventress


 Steven M. Glovsky


 John A. Todd

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	\$3,569.84
NEWTON, MA 02464	Book/Page: 68157 / 432				Tax	\$3,569.94
	Deed Date: 3/20/2017					

Property Type	Fiscal Year	Docket Number	MAP LOT #	STREET	ASSESSED VALUE	Exposure:	Notes:	Action:
Telecom	2013	F320202		0 Various - AT&T Corp.	139,700	2,200		
Telecom	2013	F320262		0 Various - Teleport Communications	939,000	18,200		
Real Estate	2013	F320716	18 34 59	Old Sudbury Rd	472,100	8,400	Further Appeal to SIC	
Telecom	2014	F323767		0 Various - AT&T Corp.	120,300	2,200		
Telecom	2014	F320262		0 Various - Teleport Communications	1,024,900	18,800		
Telecom	2015	F323767		0 Various - AT&T CORP	130,700	2,400		
Telecom	2015	F323713		0 Various - Teleport Communications	1,124,100	21,000		
Telecom	2015	F323595		0 Various - Level 3 Communications	847,900	15,600		
Real Estate	2015	F328268	18 34 59	Old Sudbury Rd	656,300	12,500	SIC denied FAR - applicant will need to withdraw this case	
Telecom	2016			MCI Communications	44,500	800		
Real Estate	2016	F330328	18 34 59	Old Sudbury Rd	668,800	11,600	SIC denied FAR - applicant will need to withdraw this case	
Telecom	2017	F330308		Level 3	805,600	1,461		
Real Estate	2017	F332941	18 34 59	Old Sudbury Rd	649,300	1,178	SIC denied FAR - applicant will need to withdraw this case	
Real Estate	2018	F335016	30 70 113	Boston Post Rd	480,300		Owner's appraisal report combined current lots and proposed new 3-lot (vacant) 866 residential ANR subdivision.	
Real Estate	2018	F335017	30 71 115	Boston Post Rd	1,393,600		Owner's appraisal report combined current lots and proposed new 3-lot (vacant) 2,513 residential ANR subdivision.	
Personal	2018	100180	30 71 115	Boston Post Rd	8,100		15 Mahoney's: fully operational on 1/1/17	
					119,732 Exposure			
					33,678 59 Old Sudbury exposure (not including FY18)			
					82,661 Telecom exposure			

Overlay Forecast (12/11/17)

WORKING PAPERS

STEPS TO DETERMINE FY19 OVERLAY FORECAST

line #	\$ in FY 13	\$ in FY 14	\$ in FY 15	\$ in FY 16	\$ in FY 17	average of FY13-FY17 to date	FY19 Overlay forecast (see note 10)
Initial Allowance for Overlay							
1. Abatements	973,215	614,727	949,529	524,282	524,282	717,207	
2. Abatements-granted							
3. Total Abatement-ATB initial liability (note 1)	33,376	34,742	82,177	52,111	37,016	47,884	
3a. Abatement-ATB initial liability (w/o Telecom)	36,500	245,000	312,600	33,200	24,000	130,260	150,000
3b. Abatement-ATB initial liability (Telecom only)	15,000	223,000	273,600	32,400	23,000	113,400	
	21,500	22,000	39,000	800	800	16,820	
4. Abatement-other liability (note 2)							
Real Estate Receivable as of 06/30/2017							
Personal Property Receivable as of 06/30/2017	3,645	2,111	6,076	6,677	474,736		
4. Abatement-other liability (note 2)	3,645	2,111	2,199	3,049	16,875		
			8,275	9,726	491,611	103,074	50,000
5. Abatement-other (note 3)							
6.							
7. Exemptions-statutory	73,521	281,854	403,052	95,037	552,627	281,218	
8. Exemptions-CB	55,910	57,769	63,038	53,645	45,672	55,207	55,000
8a. number of CB applications (notes 4 & 9)	117,366	133,815	121,183	128,191	98,853	119,882	130,000
8b. Exemptions-Valor Act	127	141	123	123	93	121	
9.	n/a	n/a	n/a	2,099	3,000	2,550	
10. Certain taxes (note 5)	173,276	191,584	184,221	183,935	147,618	171,925	
11. Interest on abatements refunded to taxpayers (note 6)	0	0	0	0	0	0	
12. Preliminary FY19 OVERLAY Forecast (note 7)							
13. Tax Rate Rounding (not to exceed) (note 8)							
14. Final FY18 OVERLAY - 11/6/17						405,258	500,000
15 Current Overlay Balance as of 12/11/17						1,362,333.47 (includes FY18)	

notes:

1. assume greatest difference between applicable assessment and taxpayer's estimated value noted on abatement form or for ATB or other documentation
2. "uncollected taxes" (real+personal property) excluding those secured by tax title as of 6/30 of the FY
3. any significant factors known to the Assessors (i.e. assessments scheduled for Certification)
4. Property Owners can apply for CB match until 12/31
5. Certain taxes that are budgeted elsewhere.
6. Effective FY18
7. Line 6 plus line 9 - voted on 11/7/16
8. Include sufficient funds to allow rounding of tax rate (per \$1,000) to whole penny
9. FY18 CB data as of September 2017
10. Forecast for FY19 budgeting purposes only