

**Wayland Board of Assessors
Town Building- Assessor's Office
41 Cochituate Rd Wayland MA 01778**

Monday, July 9, 2018

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

Meeting called to order

S. Rufo called the meeting to order at 7:19pm

Review of the minutes from June 18, 2018

J. Brodie moved to approve the minutes of June 18th as presented. J. Todd seconded. All in favor

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

- Tax bill mailing to new owners and first quarter bills to tax exempts
- Tax bill/ new owners: sending bills to new owners throughout the year will not happen while the Vadar system is used. It might be possible next year under the Munis system.
- First quarter bills: 59 Sudbury Rd as well as other tax exempt properties received tax bills in error. Zoe will fix it with an administrative action.

- Journal entry of funds between assessors and IT
- The journal entry transfer did occur

- 59 Old Sudbury Rd ATB and abatement settlements update
- The attorney representing the taxpayer is waiting to hear back if the ATB requires four withdrawals or if one withdrawal is sufficient.

- Office visit from George Uveges of Finance Committee re: Residential Exemption
- George came in the office to talk about giving a residential exemption. He expressed that he's been expecting information about this from the assessor and/or BOA since November. 15 MA communities have it and they are towns with a large quantity of vacation homes or rental properties. Discussion occurred as to whether this exemption would be based on owner occupancy or home valuation. This topic was tabled and will be discussed further at another time.

Circuit Breaker policies and procedures and possibility of fall town meeting warrant article

Bruce met with Town Counsel Jeff Blake, Town Administrator Nan Balmer and Director of the COA Julie Secord. Some questions Bruce asked Town Counsel:

- Was the 2008 Legislation Amendment incorrect? Should the max be \$750? The spirit of it was to adopt the COLA, but the reference was done incorrectly. Wayland can keep going as is but he recommended correcting the language in a Town Meeting warrant. One phrase needs to be changed.
 - Can the Town provide rebates by check vs tax reduction? The statute does say rebate. But this could go either way. Best practice for tax collector's office is the tax bill reduction.
- Circuit breaker applicants with qualifying birthdays in 2017 caused discussion this year. Counsel agreed that the BOA handled those properly. Moving forward, that same process can continue in those few instances for applicants newly qualified.

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

Town Counsel is going to draft the language for the Town Warrant article. Discussion occurred regarding how to move forward with the program.

The board read a summary of staff thoughts on the matter then continued discussion.

Town Counsel, COA and the Town Administrator agreed the BOA should sponsor the new article because it's an administrative change to the existing program.

If the BOA doesn't sponsor it, Julie said the COA would sponsor the administrative article.

S. Glovsky moved to recommend the BOS review the option of Ch. 59, Section 5, Clause 57 and postpone the process of revising the Wayland Circuit Breaker.

There was no second to the motion.

The board discussed the option of taking no option at this time to allow for further review and research.

J. Brodie moved the BOA take no action. J. Todd seconded. All in favor with S. Glovsky abstaining.

J. Brodie offered to work with S. Glovsky on creating a packet of information to give to the BOS.

Review of BOA member Steven Glovsky's thoughts and questions re: BOA procedures

Steve would like to avoid coming to BOA meetings and being surprised with discussion topics. He would like Bruce to put together a packet of information that goes out to board members and to the website ahead of the board meeting so board members have ample time to think about the topics prior to walking into the meeting.

J. Brodie agreed and asked Bruce if between today and the next meeting, could he keep track of how many topics come up that will affect the next board agenda.

Steve also suggested having a regular meeting time such as 1st Monday of the month or similar.

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

None

Public Comment

None

Next Meeting:

Tentatively August 13th

Meeting Adjourned

S. Glovsky moved to adjourn at 8:42pm. J. Todd seconded. All in favor

Respectfully submitted,

Jessica Marchant

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

memo

To: BOARD OF ASSESSORS
From: Ramgoolam, Savitri
Date: 7/9/2018
Re: EXEMPTIONS

Circuit Breaker filing deadline should be April 30th all applications submitted should include the current year's State Income Taxes, because it reflects income in the same calendar year as real estate value. (FY19 assessment – Jan 1- Dec 31 2018) Income tax filing for 2019 would be income earned in 2018. Therefore the credit is being applied to the correct calendar year.

1. This allows more streamlining of the timeline to submit and to meet the State's Income Tax filing deadline of April 15th or later should it fall on Patriots Day holiday. It also extends the time for applicants. (The current due date of April 1st cuts into the State's filing deadline) which was argued that time was taken away from filers.
2. Circuit Breaker requirements is on its own because it mimics the State Circuit Breaker Schedule worksheet and not Statutory Exemptions (DOR)
3. All Statutory Exemptions are governed by DOR rulings and regulations, which Assessors cannot change. But changes to the Circuit Breaker (Senior Tax relief) are locally adopted and can be accomplished through Town Meeting.
4. All exemptions will be completed within the same fiscal year and posted the respective accounts before the start of the next fiscal year. This will be less stressful for the seniors and staff.
5. Should we stay with the current filing requirements, 2 applications will have to be created with different years of state Income Tax documentations. This means more paperwork and time tracking.
6. Last year was very confusing for the seniors, we also had just 2 new applicants. I don't expect any more than maybe 5.