

**Wayland Board of Assessors  
Town Building- Assessor's Office  
41 Cochituate Rd Wayland MA 01778  
Monday, September 24, 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 7:16pm.

Public in attendance: Tom Gulley- Meadow View Rd

**Review of the minutes from August 13, 2018**

**J. Brodie moved to approve the minutes of August 13<sup>th</sup> as presented. J. Todd seconded. All in favor**

**Director Morgan's Review and Update of Office Activity:**

- Update of Residential Exemption discussion

Director Morgan reported we have not yet heard from FinCom regarding meeting to share information. S. Rufo will get in touch with them.

- Update of Wayland Swim and Tennis Club assessment for FY14-17

Director Morgan spoke with DLS and the attorney said the only thing the board can do is an '8 of 58', but those are for extreme circumstances and they don't believe this qualifies.

- Update of Wayland Rod and Gun Club ATB decision and current application by Verizon Wireless/Cellco for a new cell tower on the property

The findings of fact were published a few weeks ago explaining the methodology the commissioners used to determine the WRGC is a taxable entity. The board discussed the Town Counsel response on this matter. The BOA sent the memo to the ZBA as they had planned to do.

- Motor Vehicle Excise Warrant and Commitment process in August

Director Morgan explained how and why the excise warrant and commitment process was out of sync last month.

- Update of the Circuit Breaker match Fall Town Meeting article

The article has been withdrawn by COA. They have concerns and want to do more research.

**Status of the DOR/DLS FY19 certification process**

Mike Tarello was here a week ago to move us forward in the valuation process. The board discussed a particular property whose sale was used in the revaluation process but had not been coded properly. Director Morgan explained he has fixed some coding errors. The board discussed the process for entering codes.

Director Morgan stated the state rep was here today to review our files. Director Morgan anticipates he will be back one day next week to wrap up.

J. Brodie stated he would like to review the information after the state has released the preliminary values.

S. Rufo explained the public disclosure period announcement no longer needs to be posted in the newspaper. It will be posted to the website and individual postcards will be sent to all residential property owners. S. Rufo wondered if the board was ok not sending the information to the newspaper.

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

**S. Glovsky moved to continue to put the information in the newspaper this year and add an addendum that states: in the future the notification will not be posted in the newspaper and to look at the website for future notifications. J. Todd seconded. All in favor**

The board discussed the idea and feasibility of posting the preliminary cards to the website for residents to review all of the information rather than just the value change.

S. Rufo suggested the following dates for upcoming meetings based on the anticipated certification process:

October 22

Possibly November 5

November 19

November 26

December 3<sup>rd</sup> - Classification with BOS

#### **Preliminary discussion and review of the FY2020 budget**

Director Morgan has reviewed the past few budgets and is putting together the FY20 budget which is due next month.

He requested bids from RRC and Vision and brought them to the IT Director and confirmed they will be paid by the IT budget. The board wanted confirmation on whose budget pays the legal fees. The board discussed what they could anticipate as budgetary needs for FY20.

S. Rufo suggested Director Morgan send out budget numbers ahead of the next meeting for review.

#### **Correspondence and Documents for BOA Review and Signature**

- **Utility letter to DLS/BLA for locally assessed public utilities**

Director Morgan presented the letter received to the board. It lists the net book value of the utility company assets in town. The board signed the acceptance of the values.

- **Motor Vehicle Excise Warrants and Commitments**

There was no warrant or commitment to sign because in order to adhere to the 30-day time table, board members had previously come into the office to sign the warrant and commitment.

- **Chapter 61B applications for 43 Old Connecticut Path and 205 Rice Rd**

Director Morgan explained 205 Rice Rd added a piece of land to their Chapter Land property in 2012 but the lien was never recorded. Members of the board signed the lien. J. Brodie will come back to sign and notarize.

Director Morgan explained 43 Old Connecticut Path has been in the 61A- Agricultural program for many years. Since the property is no longer producing any income, they have been switched to the 61B- Recreation program. The board signed the new lien required. J. Brodie will come back to sign and notarize.

- **Veteran application for FY2018 exemption**

An application was received but has missed the deadline. Therefore, the board signed the denial.

- **Veteran application for Property Tax Credit Program**

Two veterans are continuing with the program. The board signed the documents for their fiscal 2019 work to begin.

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

S. Rufo reported Susan Wagner of *Buzz* airing on Wayland Cable News contacted her for a follow-up on the WRGC ATB decision and WRGC/Verizon issue. S. Rufo will contact her and suggest she contact the BOS regarding the Verizon issue.

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

**Public Comment**

None

**Meeting Adjourned**

**J. Brodie moved to adjourn at 8:59pm. S. Glovsky seconded. All in favor**

Respectfully submitted,  
Jessica Marchant

## Morgan, Bruce

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**n:** THOMAS MC ENANEY <TMcEnaney@k-plaw.com>  
**nt:** Wednesday, September 05, 2018 3:11 PM  
**To:** Morgan, Bruce  
**Cc:** Balmer, Nan; Carolyn M. Murray; THOMAS MC ENANEY; Amy E. Kwesell; Larsen, Geoffrey  
**Subject:** RE: Follow-up to 4 Meadow View Rd Chapter 61B questions

Bruce:

This is to follow-up on our telephone conversations relative to the above-referenced property. It is my understanding that the Wayland Rod & Gun Club (the "Club") leased 2,000 SF of its property, which is classified under G.L. c.61B, to Verizon on or about July 31, 2017 for the purpose of allowing Verizon to construct and site a cell tower on the leased site. The Club did not file a notice of intent to convert or otherwise notify the Town of this proposed transaction. You have asked what role the Board of Assessors has with respect to the G.L. c.61B process. In my opinion, as set forth below, the Board of Assessors does not have a formal role in determining whether to exercise the right of first refusal, but would determine the amount of any roll-back taxes assessed in the event that the Town does not exercise its option.

In my opinion, pursuant to G.L. c.61B, §9, the Club was required to notify the Town of its intent to convert that portion of its property to commercial use. Under G.L. c.61B, §9, "land taxed under this chapter shall not be sold for, or converted to, residential, industrial or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or to convert to, that other use....Any notice of intent to convert to other use shall be accompanied by a statement of intent to convert, a statement of proposed use of such land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, the name, address and telephone number of the landowner and the landowner's attorney, if any. The notice of intent to sell or convert shall be sent by the landowner by certified mail or hand delivered to the mayor and city council of a city, or board of selectmen of a town, and in the case of either a city or a town, to its board of assessors, to its planning board and conservation commission, if any, and to the state forester." Section 9 further provides that "[f]or a period of 120 days after the day following the latest date of deposit in the United States mail of any notice which complies with this section, the city or town shall have, in the case of intended sale, a first refusal option to meet a bona fide offer to purchase the land." Moreover, "[n]o sale or conversion of the land shall be consummated until the option period has expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of the land shall be consummated if the terms of the sale differ in any material way from the terms of the purchase and sale agreement which accompanied the bona fide offer to purchase as described in the notice of intent to sell except as provided herein."

As we discussed, in my opinion, the recording of the notice of lease evidences an intent to convert the 2,000 SF portion of the property to commercial use. Since the Club did not notify the Town of its intent in accordance with the requirements of G.L. c.61B, §9, in my opinion, the 120 period for the Town to exercise its right of first refusal has not begun to run, and will not begin to run until the notice to the Town has been mailed in accordance with the statute. Therefore, in my opinion, the conversion cannot be consummated until the option period has expired or a notice of the nonexercise of the option by the Town has been recorded.

From a practical standpoint, the first issue that arises is whether the Town is interested in purchasing the 2,000 SF leased to Verizon or assigning the option to purchase to a nonprofit conservation organization or the Commonwealth. In my opinion, the decision whether to do so would be made by the Board of Selectmen as the Town's chief executive officer. The Board of Selectmen could certainly consult the Board of Assessors in making its decision, but in my opinion, the Board of Assessors is not vested with the authority to exercise the option on behalf of the Town. If the Town is interested in purchasing the property or assigning its option as set forth above, in my opinion, we could send a letter to the Club notifying the Club that it has failed to comply with the requirements of G.L. c.61B, §9, that the purported transaction cannot be consummated based on its failure to comply with the statute and that it must send the requisite notice to the Town as the Town intends to exercise its option to purchase the property. Once the notice is received, the Town or its designee would need to retain an appraiser in accordance with the procedure set forth in Section 9. I note that during the appraisal process the Club may revoke the intent to convert at any time with no recourse to either party.

If the Town does not intend to exercise its option, in my opinion, the Town should notify the Club that its conversion of the property to commercial use will result in the removal of that portion of the property from G.L. c.61B classification and will result in the assessment of a roll-back tax in accordance with G.L. c.61B, §8, which provides that "[w]henver land which is valued, assessed and taxed under this chapter no longer meets the definition of recreational use, it shall be subject to additional taxes, in this section called roll-back taxes, in the current tax year in which it is disqualified and in each of the 4 immediately preceding tax years in which the land was so valued...." I note that the assessment of roll-back taxes is not based on a mere "intent" to convert the use of the property to commercial use, but rather, is performed when the property no longer meets the requirements for recreational land classification. Therefore, in my opinion, the assessment of roll-back taxes on the 2,000 SF at issue would occur when a building permit is issued for either the proposed telecommunications tower or some other non-recreational use, as prior to that time, the land would seemingly still meet the definition of recreation land as it presumably would remain in its current, unaltered state. The assessment of roll-back taxes would be performed by the Board of Assessors in accordance with G.L. c.61B, §8.

If you have any questions, please do not hesitate to contact me.

Thanks.

Tom

Thomas W. McEnaney, Esq.

KP | LAW

101 Arch Street, 12th Floor

Boston, MA 02110

O: (617) 556 0007

F: (617) 654 1735

C: (781) 771 0506

[tmcenaney@k-plaw.com](mailto:tmcenaney@k-plaw.com)

[www.k-plaw.com](http://www.k-plaw.com)

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**From:** Morgan, Bruce [mailto:[bmorgan@wayland.ma.us](mailto:bmorgan@wayland.ma.us)]

**Sent:** Tuesday, August 28, 2018 10:46 AM

**To:** Balmer, Nan <[nbalmer@wayland.ma.us](mailto:nbalmer@wayland.ma.us)>; Carolyn M. Murray <[CMurray@k-plaw.com](mailto:CMurray@k-plaw.com)>; THOMAS MC ENANEY <[TMcEnaney@k-plaw.com](mailto:TMcEnaney@k-plaw.com)>

**Cc:** Larsen, Geoffrey <[glarsen@wayland.ma.us](mailto:glarsen@wayland.ma.us)>

**Subject:** RE: Follow-up to 4 Meadow View Rd Chapter 61B questions

Hi Nan,

The BOA is meeting on 11 September and requests input from town counsel the week of 3 September in order to move forward with the issue regarding 4 Meadow View Rd. Town counsel was previously notified by Nan on 15 August as noted below.

In summary, the subject property has 15.34 total acres, 15.21 of which are in Chapter 61B and therefore receive a valuation reduction of 75 percent under state law. It was recently brought to my attention that there has been a lease agreement in place since July 2017 between the property owner and Verizon Wireless for a small portion of the parcel. As stated in two places on the annual application that is signed by the owner, it is required that the town be notified of a intention to convert the land to residential, commercial, or industrial use. At that point, the town has rights as detailed in the law. The lease was recorded more than a year ago but there has been no notification to the Wayland

Board of Assessors nor to other boards as required by law; therefore, the Board of Assessors requests that town counsel provide opinion and guidance to the Board as to any action that it should take in this matter.

Please note that the Wayland Zoning Board of Appeals met on 21 August with the subject of the cell tower request on the agenda. I am not aware of any discussions that may have taken place at that meeting that might be relevant.

Thanks.

Best Regards,

*Bruce Morgan*

Director of Assessing  
Town of Wayland  
41 Cochituate Rd  
Wayland, MA 01778  
508-358-3658  
[bmorgan@wayland.ma.us](mailto:bmorgan@wayland.ma.us)

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**From:** Balmer, Nan  
**Sent:** Wednesday, August 15, 2018 10:31 AM  
**To:** 'cmurray@k-plaw.com'; [tmcenaney@k-plaw.com](mailto:tmcenaney@k-plaw.com)  
**cc:** Larsen, Geoffrey; Morgan, Bruce  
**Subject:** FW: 4 Meadow View Rd Chapter 61B

Carolyn

Below are e-mailed questions from Director of Assessing Bruce Morgan and Building Commissioner Geoff Larsen related to the Wayland Rod and Gun Club located on 14 acres of Chapter land, its lease (lease attached) of 2000 square feet of its land to Verizon and Verizon's application to the Zoning Board to erect a cell tower. Also attached is a statement from the Board of Assessors. I am aware of no requests to the Town to allow Wayland Rod and Gun to use the land in this way. Attorney McEnaney had a conversation with the Director of Assessing a few weeks ago on this matter.

The Building Commissioner, Board of Assessors and several residents (Duane Galbi) are asking about what position each should take regarding the lease and the cell tower application to ZBA. The Zoning Board meets 8/21/18 and the Board of Selectmen meets 8/20/18. I have not discussed this matter with either the Chair of the Zoning Board or Selectmen— I expect all of the affected department heads and public bodies will want your advice before their next meeting.

Given that the ZBA meets Tuesday, I would appreciate your response by Friday noon if possible so that the ZBA and Building Commissioner are adequately advised – Please let me know if you need additional information.

Thanks

Nan

FISCAL YEAR 2019 (CALENDAR YEAR 2018)

**ASSESSORS WARRANT TO COLLECTOR  
MOTOR VEHICLE AND TRAILER EXCISE  
THIRD COMMITMENT 2018-04**

THE COMMONWEALTH OF MASSACHUSETTS  
WAYLAND  
OFFICE OF THE BOARD OF ASSESSORS

To .....Zoe Pierce.....Collector of Taxes for

Greeting: .....**Wayland**.....In the County of .....**Middlesex**.....

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 TWENTY FIVE THOUSAND FOUR HUNDRED FORTY NINE DOLLARS AND NINETY FOUR CENTS.** (\$125,449.94)

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 11 day of September, 2018

## Board of Assessors

## Of Wayland

FISCAL YEAR 2019

NOTICE OF ~~FOURTH~~ 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**  
**2018-04 COMMITMENT CALENDAR YEAR 2018**

AMOUNT OF COMMITMENT

MOTOR VEHICLE EXCISE ..... \$125,449.94

PERSONAL PROPERTY TAX ..... \$0.00

REAL ESTATE TAX ..... \$0.00

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

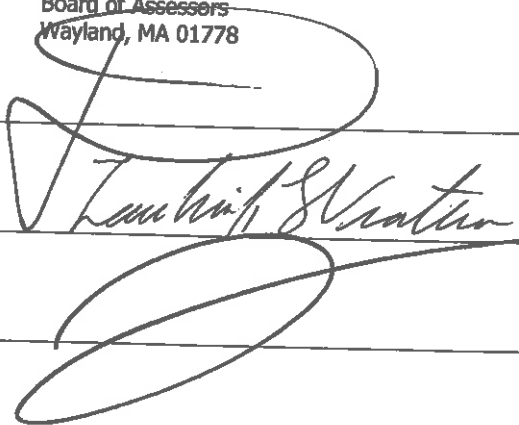
OMITTED ASSESSMENT

REAL ESTATE TAX ..... \$0.00

PERSONAL PROPERTY ..... \$0.00

ALL SPECIAL ASSESSMENTS

Board of Assessors  
Wayland, MA 01778



DATE: Sept 11, 2018





**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. Glovsky  
 John A. Todd

August 15, 2018

Division of Local Services  
 Bureau of Local Assessment  
 100 Cambridge Street  
 Boston, MA 02114

To Whom It May Concern,

This letter is being sent to you for the purpose of providing our opinions of the full and fair cash value of the personal property of the locally assessed public utility companies in the Town of Wayland as of January 1, 2018.

The valuations as proposed on the locally assessed electric and gas utilities represent the net book value, plus any reported construction work in progress, which constitutes our opinion of value on each respective firm. We respectfully submit the following valuations for your review and certification:

Boston Gas Company	\$ 8,564,600
NSTAR Gas Company	\$ 27,900
NSTAR Electric Company	\$15,690,300

Attached are copies of the letters and forms of list received from these companies.

Should you have any questions, comments, or if you require any additional information, please feel free to contact us at your earliest convenience.

Very truly yours,

Board of Assessors

*Susan M. Rufo* 9/24/2018  
*Jayson Brodie*