

**TOWN OF WAYLAND
NOTICE OF MEETING - BOARD OF ASSESSORS**

Susan Rufo, Chair
Zachariah Ventress

Jayson Brodie, Vice Chair
John A. Todd
Steven M. Glovsky

Posted in accordance with the provisions of the Open Meeting Law
www.mass.gov/ago/openmeeting

DATE OF MEETING: Monday, April 22, 2019
TIME OF MEETING: 7:45 PM
PLACE OF MEETING: TOWN BUILDING – ASSESSOR’S OFFICE
41 Cochituate Rd. Wayland, MA 01778

AGENDA

- 7:45 pm Meeting called to order
Review of the minutes from April 1, 2019
- 7:50 pm Director Morgan’s Review and Update of Prior Action Items:
Review of overall staffing changes
- 8:00 pm Correspondence and Documents for BOA Review and Signature:
Excise Warrant and Commitment
3ABC application filing
- 8:05 pm Assistant Tax Collector bond concerns raised by BOA member S. Glovsky
- 8:10 pm Enter into Executive Session for purposes of complying with G.L. c. 59, Section 60 and G.L. c. 214, Section 1B as permitted by Purpose 7 of G.L. c. 30A, Section 21(a) to review and vote on statutory exemption applications for disabled veterans, seniors, surviving spouses and minors. Review and vote on Circuit Breaker program applications. Review and vote on Real Estate Abatement applications.
Consider for approval the Executive Session minutes from April 1, 2019 pursuant to MGL Chapter 30A, Section 21(a)(3).
- 8:40 pm Topics not reasonably anticipated by the Chair 48 hours in advance of meeting, if any
- 8:45 pm Thoughts and Concerns from BOA members
- 8:50 pm Public Comment
- 9:00 pm Meeting Adjourned

(Agenda Items may be discussed at times other than listed)

NOTE: Per changes to the Open Meeting Law, notice of any meeting of a public body shall include “A listing of topics that the chair reasonably anticipates will be discussed at the meeting”. AG’s Office guidelines state that the list of topics shall have sufficient specificity to reasonably advise the public of the issue to be discussed. Please list those topics on the above agenda.

RECEIVED
TOWN OF WAYLAND
TOWN CLERK
2019 APR 18 PM 3:25

4/18/2019

Mail - srufo@wayland.ma.us

Re: 2019-263 and 2019-301 Wayland; MGL 41, Section 39C

****EXTERNAL EMAIL****

Glovsky, Steven

Sat 4/13/2019 11:58 PM

To: DOR DLS Law <dlslaw@dor.state.ma.us>;

Cc: Morgan, Bruce <bmorgan@wayland.ma.us>; Rufo, Susan <srufo@wayland.ma.us>; Miller, Louise <lmiller@wayland.ma.us>;

Dear Ms. Hunt:

I'm sorry to bother you further, but perhaps my concerns and your department's understanding are in fact resolved by c. 41, Section 20.

When the Selectmen are advised that the assistant's bond has been upgraded to "the bond of a collector", Section 20 requires them to give written notice to the Assessors. If the Town requires assistant's to carry the "bond of a collector" even while a collector is in place, the Selectmen are required to notify the Assessors at the time that bond is secured. For the sake of "continuity of government", the Assessors will then always have on file written notice of who has the "bond of a collector" before issuing a new warrant.

Thanks again for your patience.

Steven M. Glovsky

Glovsky@aol.com

On Apr 12, 2019, at 12:55 PM, Glovsky, Steven <sglovsky@wayland.ma.us> wrote:

Dear Ms. Hunt:

Thank you for your patience.

What your excerpt from the Collector's Manual tells me is that there is no documented discussion of the "continuity of government" in the interim between collectors.

Perhaps in the near future, I will gather my notes and refer my concerns to the Commissioner.

In the meantime, I guess the Board of Assessors will have to struggle through the varied advice we have received and conclude as a board on how to proceed.

The purpose of the laws is, I believe, to assist the smooth function of government. Unfortunately, that may be an easier task for those not burdened with the ethical and intellectual responsibilities of our profession.

My best to you and your department.

Steven M. Glovsky

Glovsky@aol.com

On Apr 12, 2019, at 12:23 PM, DOR DLS Law <dlslaw@dor.state.ma.us> wrote:

RECEIVED
TOWN OF WAYLAND
TOWN CLERK
2019 APR 18 PM 3:25

Dear Mr. Glovsky:

This will follow-up the guidance included in my email of April 10 and provide additional information regarding transition when a collector leaves office. I have included the town administrator on this email. I am also attaching the Collector's Manual which explains the procedure that should be undertaken when a collector leaves office, of which we assume the town's administration is aware. We also assume that the administration understands that it is not advisable to have an assistant collector under G.L. c. 41, s. 39C perform the duties of a collector indefinitely because an assistant cannot perform tax takings which are required to perfect liens for unpaid taxes, nor would it comply with the procedure to follow when a collector leaves office. I have copied below an excerpt from pages 6 and 7 of the enclosed Collector's Manual that explains the procedure when a collector leaves office. There is additional related information in the Manual.

The DLS attorney of the day service provides informal legal guidance regarding the municipal finance laws. We understand you do not agree with our guidance. We would suggest that if the board of assessors has concerns about how the town's administration intends to handle the collector transition that it can consult with the town's administration directly or with the town's local counsel.

Procedure When There Is a New Collector

Audit [60:97]

1. If a collector ceases to hold office for any reason, all accounts, records, papers, and tax warrants which relate to the assessment and collection of taxes must, after the conduct of an audit by a competent accountant, be turned over to the assessors by the collector or any other person who has possession of them.
2. The town accountant or city auditor may perform this audit.

Re-Commitment Warrant

The assessors must subsequently recommit the uncollected tax lists to the collector's successor, together with a tax warrant.

Bonding [60:13]

The new collector must obtain two separate bonds, one for the recommitted, outstanding taxes, and the second for taxes anticipated to be committed before acquisition of the next, annual bond. Generally, this second bond covers new warrants issued to the successor from the time of his assuming office until his reappointment or election.

Notification to the Division of Local Services

A letter must be sent to the Division of Local Services notifying them that there is a new collector for the community. The city or town clerk's certification must be on the letter.

Regards,

Patricia F. Hunt, Chief
Bureau of Municipal Finance Law
Division of Local Services
Department of Revenue
617-626-2400
huntp@dor.state.ma.us

From: Glovsky, Steven [<mailto:sglovsky@wayland.ma.us>]
Sent: Friday, April 12, 2019 7:12 AM
To: DOR DLS Law
Cc: Morgan, Bruce; Rufo, Susan
Subject: Re: 2019-263 and 2019-301 Wayland; MGL 41, Section 39C **EXTERNAL EMAIL**

Dear Ms. Hunt:

I just want to let you know that the Wayland Board of Assessors is already arguing amongst ourselves and chasing our tails because of your advice that we have to investigate collectors' bonds.

You say that an assistant collector can act as collector in a vacancy - not just in an absence where there is a collector in place who has a collector's bond and is responsible for the assistant the collector actually chose - then you say when there is a vacancy and the assistant acts, our Warrants shouldn't say "assistant" just "collector" but we have to check the assistant's appointment with the clerk and determine if the Selectmen have upgraded the assistant's bond to a collector's bond. If the assistant needs a collector's bond and must be identified on the warrants only as "collector" how is this provided for under MGL c. 41, Section 39A.

I'm sorry, but as a Massachusetts attorney of 40 years with a helluva better education and tax background than anyone you are "polling" in your office, this is nonsense.

THIS IS HOW TO THE STATUTE'S SHOULD BE READ:

The assistant's role ended at the time the collector's office became vacant. The Selectmen then had to choose either to appoint a new or a temporary collector. They then had to make sure that the new appointee was properly bonded and then notify the Board of Assessors when it was done in a writing that the Assessors can rely on in issuing their new Warrants to the replacement.

This is the statutory scheme under c. 41. Your office's inability to see the overall statutory scheme and then suggest unnecessary and unreasonable responsibilities on the Assessors - that we can't ignore or dismiss - places your whole department's value in question.

I've volunteered to you to help fix this. Take me up on it or please fix it for us by immediately by rescinding your advice to investigate the assistant and her bond.

Thank you.

Steven M. Glovsky
Member Wayland Board of Assessors
978-808-5042

Glovsky@aol.com

On Apr 10, 2019, at 6:30 PM, Glovsky, Steven <sglovsky@wayland.ma.us> wrote:

Dear Ms. Hunt:

Thank you so much.

I am concerned that you see the Assessor's role to include investigating an assistant's status when MGL c. 41, including Section 20, puts all of those functions on the Selectmen. Simply interpreting Section 20 as I suggest, applies a compact and orderly approach leaving the burden with the Selectmen (who might also be the Assessors in a town as the statutes provide). Perhaps you would let the thought linger for further review.

Just as an aside, I do think that the fact an assistant is appointed by the collector under the statute and the clear distinction of the use of "vacancy" and "absence" throughout c. 41 in practical terms suggests that an assistant only serves in that role until a vacancy, leaving the Selectmen to either replace the collector or appoint a temporary collector.

Let me acknowledge that the statutory scheme leaves the transition with a temporary collector somewhat unclear (but it is more so in terms of your interpretation of an assistant's function).

These are important and no doubt reoccurring concerns. I have the time and would be more than willing to volunteer if you would at all consider my working through these points (and perhaps others) with your department. My time as a member of the Board of Assessors has been insightful at least as to many issues of uncertainty.

With the greatest appreciation for your attention to my concerns,

Steven M. Glovsky

Glovsky@aol.com

On Apr 10, 2019, at 11:23 AM, DOR DLS Law
<dlslaw@dor.state.ma.us> wrote:

Dear Mr. Glovsky:

I polled the lawyers who responded to this matter and none of

them suggested that a collector could serve without being bonded. Instead, the issue was the succession question asked and whether an assistant collector could perform the duties of collector in the absence of a collector or whether a temporary collector must be appointed. It is our opinion under G.L. c. 41, s. 39C (below) that an assistant collector may perform collector duties (as stated below) in the absence of the collector until a temporary or permanent collector is appointed. If you need verification of the appointment and bonding of the assistant collector, your town clerk would have a record whether the person was sworn to the office and a copy of the assistant collector's bond could be requested; both are required under 41:39C.

Section 39C. The collector of a city or town may in writing appoint, with approval of the mayor or the selectmen thereof, an assistant collector who may be an employee in said collector's department. The assistant collector shall be sworn to the faithful performance of his duties, and a record shall be made of his appointment and oath. The assistant collector shall be a citizen of the United States and shall give bond annually for the faithful performance of his duties in a form approved, and in an amount determined by the commissioner of revenue. Unless a temporary collector is appointed in accordance with law, the assistant collector may, in the absence of the collector, perform his duties and when performing such duties shall have the powers and be subject to the requirements and penalties applicable to him; provided, however, that the assistant collector shall not be authorized to sign for the collector instruments of taking pursuant to section fifty-four of chapter sixty. The person appointed as assistant collector may receive a salary from the city or town for service as such.

We would also note that the amount of the assistant collector's bond should be reviewed. An assistant collector usually obtains a performance bond in an amount at least one quarter of the amount of the collector's bond. If an assistant collector will be performing the duties of collector, albeit temporarily, the amount of the bond should be equal to the amount that would be required of a collector. Here is a link to bonds and minimum amounts on our website:

<https://www.mass.gov/doc/instructions-on-how-to-determine-your-minimum-bond-amount-using-the-bond-amount-schedule/download>. As stated on the website, **"NOTE: THE COMMISSIONER OF REVENUE ONLY SETS MINIMUM BOND AMOUNTS. THE MUNICIPALITY'S CHIEF EXECUTIVE OFFICER SETS THE ACTUAL AMOUNTS AND MAY SET AT HIGHER AMOUNTS."**

If the assessors feel the amount of the assistant collector's bond is too low, please contact your municipality's chief executive officer which is the board of selectmen in a town. See G.L. c. 60, s. 13.

We hope this information is helpful.

Patricia F. Hunt, Chief
Bureau of Municipal Finance Law
Division of Local Services
Department of Revenue
617-626-2400
huntp@dor.state.ma.us

This e-mail response is intended to provide general information about the application of municipal tax and finance laws and Department of Revenue policies and procedures. It is not a public written statement, as defined in 830 CMR 62C.3.1, and does not state the official position of the Department on the interpretation of the laws pertaining to local taxes and finance. Informational responses provided by this e-mail means are akin to ordinary telephone or face-to-face conversations and do not reflect the level of factual or legal inquiry or analysis which would be applied in the case of a formal legal opinion.

-----Original Message-----

From: Glovsky, Steven [<mailto:sglovsky@wayland.ma.us>]
Sent: Tuesday, April 09, 2019 6:40 AM
To: DOR DLS Law
Cc: Morgan, Bruce; Rufo, Susan
Subject: Re: MGL 41, Section 20 **EXTERNAL EMAIL**

Your answer to Bruce Morgan that nothing needs to be done by the Board of Selectmen to notify the Board of Assessors of who is the properly bonded collector/treasurer makes no sense whatsoever.

Without a written notice under MGL c. 41, Section 20 regarding an assistant, how does the Board of Assessors have record knowledge of whose name to put on its new warrants? Everywhere in chapter 41, written notice is required to document requirements. The assessors are handing warrants out just in Wayland for \$30+ million dollars. You told Bruce Morgan that they should hand these Warrants to someone for whom they have been given no written documentation of his or her appointment to any office or of his or her bonding.

What if the collector they name steals the money? Bruce Morgan tells me that it has happened regularly. The Assessors have nothing to show why they gave him or her the warrant.

What if the Selectmen failed to have him or her bonded?
According to your advice, the Assessors randomly and informally find out who is the departed collector's assistant and should just put that person's name automatically on a new warrant without formally ever being informed that that person is bonded or even formally appointed.

It only, only makes sense that the Selectmen, who are solely responsible for assuring proper bonds are in place, have to formally, in writing, under MGL c. 41, Section 20, advise the Board of Assessors.

I have been an attorney in Massachusetts for 40 years this November. "Continuity of government" depends on formal rules of documentation.

Please call me.

Steven M. Glovsky
Member of the Wayland Board of Assessors
978-808-5042

Glovsky@aol.com

> On Apr 8, 2019, at 2:53 PM, Glovsky, Steven
<sglovsky@wayland.ma.us> wrote:

>

> I understand that you responded to our Executive Director.
Perhaps I could get a call too.

>

> I do not understand how the Board of Assessors knows that
the person they are giving a Warrant to is bonded as MGL c.
41, Section 20 provides without getting notice in

> writing. There is no requirement that the Board of Assessors
receives notice of the bonding of an assistant under MGL c. 41,
Section 39A.

>

> I am concerned that the point of MGL c. 41, Section 20 is to
assure the Board of Assessors that their Warrant is going to a
bonded collector.

>

> Thanks.

>

> Steven M. Glovsky
> Member of Wayland Board of Assessors

>

> Glovsky@aol.com

>

>> On Mar 29, 2019, at 11:50 AM, Glovsky, Steven
<sglovsky@wayland.ma.us> wrote:

>>

>> I am a member of the Board of Assessors for Wayland.

>>

>> I am concerned that we are being asked to sign a Warrant for the Assistant of the former Collector/Treasurer who resigned and left in December. No new collector/treasurer has taken the job.

>>

>> My understanding is that the Selectmen are responsible for notifying us under MGL c. 41, Section 20 of the replacement. It is my interpretation of the statutory scheme that we rely on this written notification in issuing our Warrants to the collector/treasurer named. Without following this chain of responsibility from collector/treasurer to collector/treasurer there is no other statutory provision that informs the Assessors of the bonded collector/treasurer to be entrusted with a Warrant.

>>

>> There is no statutory provision for notice to the Assessors of appointment of an Assistant Collector, only the Clerk is required to be given notice of an Assistant Collector's appointment under MGL c. 41.

>>

>> I am not comfortable being asked to give a Warrant to the Assistant Collector where the Collector's Office is vacant. In the absence of a sitting Collector, the Warrant would still issue to the Collector the Assessor's has notice of under Section 20.

>>

>> My reading of MGL c. 41 requires at least appointment and bonding of a temporary Collector/Treasurer with notice to the Assessors from the Selectmen if a Warrant is to issue to the statutorily qualified Collector.

>>

>> Please advise.

>>

>> Steven M. Glovsky

>> Assessor

>> 978-808-5042

>>

>>

>>

>> Glovsky@aol.com

CAUTION: This is an EXTERNAL email. Do not open attachments or click on links unless you have confirmed the identity of the sender.

This email and any files transmitted with it are confidential and intended solely for the use of the

Re: 41/20

Glovsky, Steven

Mon 4/8/2019 2:29 PM

Inbox

to: Morgan, Bruce <bmorgan@wayland.ma.us>; Rufo, Susan <srufo@wayland.ma.us>;

Totally disagree. There is no way that the Board of Assessors can know who is bonded without notice, and there is no notice required under 41/39A. They say their opinions are not to be relied on as authority, and I cannot.

They simply are not reading the whole statutory scheme as a unit. Frankly, working for the state is the last chance to get a law job for most.

Steve

Glovsky@aol.com

On Apr 8, 2019, at 2:12 PM, Morgan, Bruce <bmorgan@wayland.ma.us> wrote:

Hi All,

Please see my note below summarizing a conversation with a DLS lawyer this morning.

Bruce

From: Rufo, Susan
Sent: Monday, April 08, 2019 1:50 PM
To: Morgan, Bruce; Glovsky, Steven
Subject: Re: 41/20

Hi Bruce,

Thanks so much for your note and follow-up. Could you please send this information to the rest of the board members, as it is uncertain when we will be meeting again, and I would like to close the loop on this concern.

Many thanks ~ Susan

From: Morgan, Bruce
Sent: Monday, April 8, 2019 12:11:48 PM
To: Glovsky, Steven; Rufo, Susan
Subject: 41/20

Hi Susan and Steve,

I just received a call from DLS Law following up my question from last Tuesday regarding MGL Ch. 41 S.

4/18/2019

Mail - srufo@wayland.ma.us

20 as it relates to the time since Zoe resigned as Treasurer/Collector and the functioning of that office. The input was that it is not necessary for the BOS to carry out the action of 41/20 because 41/39A is all that is necessary for there to be "continuity of government" as described by the DLS lawyer. I was told that 3 lawyers have worked on this since last week and that the way the warrants were worded and signed for MVE 2019-01 and 02 was correct.

Best Regards,

Bruce Morgan, MAA

Director of Assessing

Town of Wayland

41 Cochituate Rd

Wayland, MA 01778

508-358-3658

bmorgan@wayland.ma.us

4/18/2019

Mail - srufu@wayland.ma.us

Clear Conscience

Glovsky, Steven

Fri 4/12/2019 2:50 PM

To: Rufo, Susan <srufu@wayland.ma.us>;

Cc: Morgan, Bruce <bmorgan@wayland.ma.us>; Miller, Louise <lmiller@wayland.ma.us>;

EMAIL CORRESPONDENCE
BETWEEN STEVE GLOVSKY
AND SUSAN RUFO, BOA CHAIR
ADDRESSING S. GLOVSKY'S
EMAIL TO DOR DLS LAW
FRIDAY, APRIL 12, 2019 7:12 AM
PATRICIA HUNT, CHIEF
BUREAU OF MUNICIPAL
FINANCE LAW

Susan:

At this point I can leave this off with a clear conscience on my end.

Ms. Hall's e-mail of April 10th was an urgent call from a lawyer's perspective at least. If I were told a client was uninsured for a major liability, I wouldn't delay an instant to have him or her take care of it. A deficiency in an assistant collector's bond, or just the possibility, has that urgency where millions of dollars are at risk. Had I been Chair (a role I do not relish) in February, it would have been done. Had I been Chair on April 10th when the DLS confirmed my concern, it would have been taken care of immediately.

As an attorney, the Canon's of Ethics impose on me the obligation "to seek improvement of the law", and I take this seriously. It pained me to challenge the correctness of my fellow attorneys' opinions as aggressively as I finally felt necessary, but frankly, the quality of legal opinions is not equal across the profession.

Importantly, I now have a better sense of the parameters of the problem and will weigh my options for further assistance to the law of government. Unfortunately, while I have weighed into this task without limit in the past, age has a way of dampening one's ardour for the fray.

Given the restrictions of the Open Meeting Law, I cannot discuss this outside a meeting with the other members. Considering the ongoing risk to Wayland should Judy's bond be inadequate as explained by the DLS, I resume my request that her bond be properly determined immediately or a meeting called to at least advise the other members of the ongoing exposure.

Steve

Glovsky@aol.com

On Apr 12, 2019, at 10:45 AM, Rufo, Susan <srufu@wayland.ma.us> wrote:

Good Morning Steve,

I was very much surprised and dismayed at your email to Ms. Hunt this morning. Your first sentence is factual incorrect and very misleading. "I just want to let you know that the Wayland Board of Assessors is already arguing amongst ourselves and chasing our tails because of your advice that we have to investigate collectors' bonds."

First of all, to my knowledge you as the recipient of Ms Hunt's response to your initial email to her, which also included myself and I would assume as BoA Chair, are the only two board members to have seen either emails. Ms. Hunt's email has not been shared with any other board members as of yet, but would be at the next BoA meeting inclusive of all information.

Since you did not sign the two warrants in question, although I appreciate your enthusiasm in researching the issue/concern, it is up to the board members who did sign the warrants to find

Regards,
Patricia F. Hunt, Chief
Bureau of Municipal Finance Law
Division of Local Services
Department of Revenue
617-626-2400
huntp@dor.state.ma.us

From: DOR DLS Law <dlslaw@dor.state.ma.us>
Date: April 10, 2019 at 11:23:25 AM EDT
To: "Glovsky, Steven" <sglovsky@wayland.ma.us>
Cc: "Morgan, Bruce" <bmorgan@wayland.ma.us>, "Rufo, Susan" <srufo@wayland.ma.us>
Subject: 2019-263 and 2019-301 Wayland; MGL 41, Section 39C

Dear Mr. Glovsky:

I polled the lawyers who responded to this matter and none of them suggested that a collector could serve without being bonded. Instead, the issue was the succession question asked and whether an assistant collector could perform the duties of collector in the absence of a collector or whether a temporary collector must be appointed. It is our opinion under G.L. c. 41, s. 39C (below) that an assistant collector may perform collector duties (as stated below) in the absence of the collector until a temporary or permanent collector is appointed. If you need verification of the appointment and bonding of the assistant collector, your town clerk would have a record whether the person was sworn to the office and a copy of the assistant collector's bond could be requested; both are required under 41:39C.

Section 39C. The collector of a city or town may in writing appoint, with approval of the mayor or the selectmen thereof, an assistant collector who may be an employee in said collector's department. The assistant collector shall be sworn to the faithful performance of his duties, and a record shall be made of his appointment and oath. The assistant collector shall be a citizen of the United States and shall give bond annually for the faithful performance of his duties in a form approved, and in an amount determined by the commissioner of revenue. Unless a temporary collector is appointed in accordance with law, the assistant collector may, in the absence of the collector, perform his duties and when performing such duties shall have the powers and be subject to the requirements and penalties applicable to him; provided, however, that the assistant collector shall not be authorized to sign for the collector instruments of taking pursuant to section fifty-four of chapter sixty. The person appointed as assistant collector may receive a salary from the city or town for service as such.

We would also note that the amount of the assistant collector's bond should be reviewed. An assistant collector usually obtains a performance bond in an amount at least one quarter of the amount of the collector's bond. If an assistant collector will be performing the duties of collector, albeit temporarily, the amount of the bond should be equal to the amount that would be required of a collector. Here is a link to bonds and minimum amounts on our website: <https://www.mass.gov/doc/instructions-on-how-to-determine-your-minimum-bond-amount-using-the-bond-amount-schedule/download>. As stated on the website, **"NOTE: THE COMMISSIONER**

their comfort level in their responsibility to do so.

In stating that we "arguing amongst ourselves", it would seem you would need to have at least two or more people to be arguing. Since you and I are not arguing at least that I am aware, but simply have exchange informational emails regarding this topic, this statement is a total misrepresentation on your part, which I hope that you clarify and correct.

As far as, "chasing our tails because of your advice that we have to investigate collector's bonds." I'm not sure who you are referencing by stating "our", nor do I understand how you could make the statement of "chasing our tails because of your advice that we have to investigate collector's bonds" based on the fact that Ms. Hunt's email was received and her "advice" given less than 48 hours ago, on Wednesday, April 10th at 11:23. Hardly enough time to take any type of action.

The exaggerated urgency that you have implied is simply not tangible. The two excise tax warrants that triggered this discussion have already been signed by in the case of the first warrant the three BoA members present with your not signing and the second with the four BoA members present and again without your signing. Once signed those excise warrants were signed the excise tax bills were generated and were mailed. During the course of your research on the issue of the Assistant Tax Collector and her ability to act in the issuance of those warrants, and in the opinion of Town Administrator, KP Law- Town Counsel, DLS, and DoR DLS law, all have told the BoA and ultimately those board members that did in fact sign the excise warrants that they were done so correctly.

While I appreciate you are an experienced attorney of over 40 years, attorneys and seasoned professionals can sometimes and more often than not agree to disagree on things, and this is perhaps one of those times. If MGL statutes are ambiguous and cause the potential for this type of confusion in your opinion, I believe it is helpful for you to bring it to the attention of those who can effect the change you suggest. But I can't stress it enough that without the prior discussion with your fellow board of assessors on these or any topics, and taking that input into consideration and before taking any action individually as you did with Ms. Hunt and others, some discussion should occur with either the BoA Chair or the board themselves.

Many thanks ~ Susan

From: Glovsky, Steven
Sent: Friday, April 12, 2019 7:12:05 AM
To: DOR DLS Law
Cc: Morgan, Bruce; Rufo, Susan
Subject: Re: 2019-263 and 2019-301 Wayland; MGL 41, Section 39C

Dear Ms. Hunt:

I just want to let you know that the Wayland Board of Assessors is already arguing amongst ourselves and chasing our tails because of your advice that we have to investigate collectors' bonds.