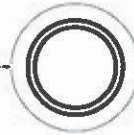


DRAFT



# Town of Wayland Fiscal Year 2020 Tax Classification Hearing



**BOARD OF SELECTMEN  
NOVEMBER 25, 2019**

**PREPARED BY:  
BOARD OF ASSESSORS  
JAYSON BRODIE, CHAIR  
ZACHARIAH L. VENTRESS, VICE CHAIR  
JOHN A. TODD  
MOLLY UPTON  
PHILIP PARKS**

**BRUCE MORGAN,  
DIRECTOR OF ASSESSING**

## Purpose of this Hearing

2

- To adopt the Town's Tax Policy by allocating or classifying the tax levy among the property types

## Action Required by Board of Selectmen

3

- The Board of Selectmen will vote tonight on how to adopt the Tax Rate Policy:
  - As a single or uniform tax rate
  - As a multiple or split tax rate
  - To implement a Small Commercial Exemption
  - To implement a Residential Exemption

# Property Assessment Review

- Fiscal Year 2020 was an Interim Year for the Assessing Department with the Department of Revenue Division of Local Services (DLS). Documents submitted to the DLS were approved on November 6 and 7, 2019.
- The average residential single family assessment rose from \$750,500 to \$800,300, an increase of 6.64% from the Fiscal Year 2019 assessments.
- This increase was based on the analysis and valuation of properties that sold in 2018.



## Property Assessment Review (continued)

5

- Commercial, Industrial and Personal Property (CIP) values have not increased at the same rate.
- Commercial total valuation was essentially unchanged.
- Personal Property total valuation was essentially unchanged.

# Property Assessment Review (continued)

6

- Due to Residential values rising more than Commercial, Industrial and Personal Property, Fiscal Year 2020 values shifted to Residential by 0.26% from Fiscal Year 2019.

	Residential	CIP
Fiscal Year 2020	95.42%	4.58%
Fiscal Year 2019	95.16%	4.84%
Shift	0.26%	-0.26%

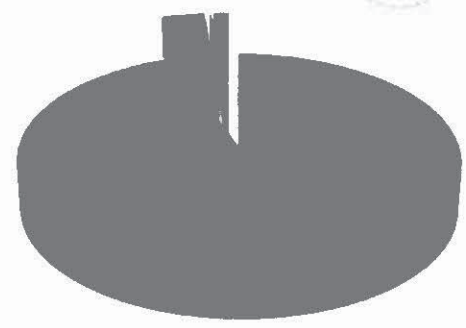


# Property Assessment Review (continued)

7

Assessment Date:	January 1, 2019	January 1, 2018					
Property Class	FY20 Valuation	FY 19 Valuation	\$ Change FY19to FY20	% Change FY19 to FY20	FY20 % Share	FY19 % Share	FY12 % Share
Class 1 - Residential	3,811,844,266	3,588,644,790	223,199,500	6.22	95.42%	95.16%	94.85%
Class 2 - Open Space	0	0			0.000%	0.000%	0.000%
R/O Subtotal	3,811,844,266	3,588,644,790	223,199,500	6.22	95.42%	95.16%	94.85%
Class 3 - Commercial	132,854,334	132,189,710	664,600	0.50	3.33%	3.51%	3.00%
Class 4 - Industrial	4,452,500	4,470,100	-17,600	-0.39	0.11%	0.12%	0.96%
Class 5 - Personal Property	45,781,200	45,816,700	-35,500	-0.08	1.15%	1.21%	1.19%
C/I/P Subtotal	183,088,034	182,476,510	611,500	0.34	4.58%	4.84%	5.15%
Total Taxable Assessed Value	3,994,932,300	3,771,121,300	223,811,000	5.93			
Class 9 - Exempt	313,597,400	310,750,200	2,847,200	0.92			

# Classification Percentages



- Residential (RES)
- Commercial (CIP)
- Industrial (CIP)
- Personal Property (CIP)

Class	Value	Percentage by Property Type	Total Percentage by Property Class
Residential (RES)	3,811,844,266	95.42%	95.42% (RES)
Open Space	0	0.0000%	
Commercial (CIP)	132,854,334	3.33%	4.58% (CIP)
Industrial (CIP)	4,452,500	0.11%	
Personal Property (CIP)	45,781,200	1.15%	
<b>Total</b>	<b>3,994,932,300</b>	<b>100.00%</b>	<b>100.00%</b>



# New Growth

- New Growth is defined by the DOR Division of Local Services as a dollar increase in the annual levy limit that reflects construction activity resulting in increased value since the last fiscal year.
- New Growth for FY2020 was certified on November 7, 2019 at \$29,705,790 in Assessed Value, or \$543,022 in Tax Levy Growth (based on the FY19 tax rate of \$18.28). Most was from new single family properties, additions, and significant renovations.
- New Growth in FY19 was \$24,185,270, resulting in an increase of 23% in Fiscal Year 2020. The increase is a result of more new single family building activity in town and to a much less extent a few new building lots.

# How the Tax Rate is Calculated

<b>FY 2020 Property Tax Levy</b>	<b>\$70,960,585</b>	
<hr/>	<hr/>	<b>= 0.01776</b>
<b>FY 2020 Town Taxable Valuation</b>	<b>\$3,994,932,300</b>	

or

**\$17.76 per thousand dollars of assessed value  
if a uniform rate is selected tonight**

# Classification Alternatives

11

- The options presented for consideration are:
  - Selection of a Minimum Residential Factor
  - Granting of a Residential and/or Small Commercial Exemption

# Selection of Minimum Residential Factor

- A residential factor of 1 will result in the taxation of all property at the same rate (single tax rate).
- A residential factor of less than 1 increases the share of the levy raised by Commercial, Industrial and Personal Property (CIP) owners and reduces the share paid by residential property owners (split tax rate).
- Since 95.4170% of Wayland tax revenue comes from Residential, a slight reduction for the residential properties would put a large increase on CIP properties.
- The minimum residential factor for the Town of Wayland for Fiscal Year 2020 is 97.5983, as determined by the MA Department of Revenue.



# Potential Impact of Shifting the Residential Factor

13

CIP SHIFT	Residential Factor	Residential Share Percentage	CIP Share Percentage	Residential Tax Rate per Thousand	CIP Tax Rate Per Thousand
1.00	100.00	95.42%	4.58%	\$17.76	\$17.76
1.10	99.52	94.96%	5.04%	\$17.68	\$19.54
1.20	99.04	94.50%	5.50%	\$17.59	\$21.32
1.30	98.56	94.04%	5.96%	\$17.51	\$23.09
1.40	98.08	93.58%	6.42%	\$17.42	\$24.87
1.50	97.60	93.13%	6.87%	\$17.34	\$26.64

## Potential Impact of Shifting the Residential Factor for Select Residential Assessed Values

14

CIP SHIFT	Residential Factor	Residential Tax Rate per Thousand	Assessed Value \$400,000	Median Residential Value \$709,900	Average Residential Value \$800,300	Assessed Value \$1,500,000
1.00	100.00	\$17.76	7,105	12,610	14,216	26,644
1.10	99.52	\$17.68	7,071	12,549	14,147	26,516
1.20	99.04	\$17.59	7,037	12,489	14,079	26,388
1.30	98.56	\$17.51	7,003	12,428	14,011	26,260
1.40	98.08	\$17.42	6,969	12,367	13,942	26,132
1.50	97.60	\$17.34	6,934	12,307	13,874	26,004

# Potential Impact of Shifting the Residential Factor for Select Commercial & Industrial Assessed Values

CIP SHIFT	Commercial and Industrial Tax Rate per Thousand	Assessed Value \$400,000	Median Commercial and Industrial Value \$544,500	Average Commercial and Industrial Value \$1,115,000	Assessed Value \$2,500,000
1.00	\$17.76	7,105	9,672	19,806	44,407
1.10	\$19.54	7,816	10,639	21,786	48,848
1.20	\$21.32	8,526	11,606	23,767	53,289
1.30	\$23.09	9,237	12,573	25,747	57,729
1.40	\$24.87	9,947	13,541	27,728	62,170
1.50	\$26.64	10,658	14,508	29,708	66,611



# Selection of Open Space Discount

- There are no parcels in Wayland currently classified as open space
- Open Space is defined in Massachusetts General Law as:  
MGL Chapter 59 Sec 2A(b) "Class two, open-space", Land which is not otherwise classified and which is not taxable under the provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and land not held for the production of income but is maintained in an open or natural condition, which contributes significantly to the benefit and enjoyment of the public".
- In Wayland, forty-four (44) parcels participate in the Chapter Land Program under MGL Chapters 61A and 61B, which results in more savings than if they were designated as Open Space.
- Under the Chapter Land program the discount ranges from 75% to 98%.
- The open space discount has a maximum discount of 25%.



# Granting a Residential Exemption

- A Residential Exemption is a redistribution of the tax levy among residential property owners.
- It would apply to owner-occupied residential properties.
- “Exemption” in Wayland is a misnomer because it is actually a tax shift among residential properties (higher-valued properties have increased tax bills, and lower-valued properties have decreased tax bills).
- Typically the intent of the Residential Exemption is to shift the tax burden to *rental* and *vacation* properties. Only 16 out of 352 communities in Massachusetts have adopted this exemption.
- The Board of Selectmen may adopt a maximum residential exemption of 35%.

# Granting a Residential Exemption

18

	Tax Rate without Residential Exemption 18.28	Tax Rate with Residential Exemption 22.52	City/Town data from Fiscal Year 2019				
Value of owner-occupied home	Tax bill w/o exemption	Tax bill with exemption	Change in tax bill*	% change	# of residential properties	Total # w/ tax decrease/increase	
350,000	6,398	4,677	-1,721	-27%	190		
450,000	8,226	6,929	-1,296	-16%	290		
550,000	10,054	9,181	-873	-9%	690		
650,000	11,882	11,433	-449	-4%	840		
755,860	13,817	13,817	0	0%	835	Decrease = 2,845	
860,000	15,721	16,162	442	3%	540		
960,000	17,549	18,414	866	5%	390		
1,060,000	19,377	20,666	1,290	7%	260		
1,160,000	21,205	22,918	1,714	8%	200		
1,260,000	23,031	25,170	2,138	9%	130		
1,360,000	24,861	27,422	2,562	10%	110		
Greater than 1,360,000					260	Increase = 1,890	

NOTE 1: Inputs = 95% owner-occupied for single family and condos; 20% exemption percentage. Also, # of properties in each group was rounded for clarity

NOTE 2: 260 residential properties valued greater than 1,320,000.  
Increase in taxes is \$514 per \$100,000 in value for those properties.

NOTE 3: Only single family and residential condos were used for this example.



# Granting a Small Commercial Exemption

- The Board of Selectmen may adopt a small commercial exemption.
- This exemption is for commercial parcels (property class three) occupied by businesses with an average annual employment of not more than ten people during the previous calendar year and with assessed values of less than one million dollars.
- The intent of the exemption is to give a tax reduction to small commercial property owners at the expense of the larger commercial and industrial parcels.
- Selectmen can choose an exemption that reduces the taxable valuation of each eligible parcel by a percentage of up to 10%.

SCHEDULE A-2

DRAFT

ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2020

Enterprise fund number: **A-2(1ST)**  
 Type of enterprise fund: Water & Sewer  
 Name of enterprise fund/statutory reference: Wastewater

	(a) FY 2019	(b) FY 2020
<b>1. Enterprise revenues and available funds</b>	<b>Actual Revenues</b>	<b>Estimated Revenues</b>
a. User charges	263,079.00	270,000.00 *
Other departmental revenue	423,486.00	445,940.00 *
Investment income	11,143.00	12,000.00 *
Total revenues	<b>697,708.00</b>	<b>727,940.00</b>
Retained earnings appropriated from July 1, 2018 Certification	0.00	60,000.00 **
Retained earnings appropriated from July 1, 2019 Certification		0.00 **
Other enterprise available funds		0.00
Total revenues and available funds	<b>697,708.00</b>	<b>787,940.00 (To Recap Pg 2, Part III B, line 3)</b>
* Written documentation should be uploaded to support increases of estimated vs actual revenues		
** Retained earnings must be certified by the Director of Accounts prior to appropriation		
<b>2. Total costs appropriated</b>		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	753,027.00	
Capital Outlay	0.00	
Other	0.00	
Total costs appropriated in the enterprise fund		<b>753,027.00 2a</b>
b. Indirect costs appropriated in the general fund		
Health Insurance	34,913.00	
Pension	0.00	
Debt	0.00	
Other	0.00	
Total costs appropriated in the general fund		<b>34,913.00 2b</b>
Total costs		<b>787,940.00 2a + 2b</b>
<b>3. Calculation of subsidy (see instructions)</b>		
Revenue and available funds	<b>787,940.00 (part 1 col b)</b>	
Less: Total costs	<b>787,940.00 (part 2 total costs)</b>	
Less: Prior year deficit	0.00	<b>(To Recap Pg 2 Part II B)</b>
(Negative represents subsidy)	<b>0.00</b>	
<b>4. Sources of funding for costs appropriated in the enterprise fund</b>		
a. Revenue and available funds	753,027.00	
b. Taxation	0.00	
c. Free Cash	0.00	
d. Non-Enterprise Available Funds	0.00	
Total sources of funding for costs appropriated in the enterprise fund	<b>753,027.00 (Must equal total part 2a)</b>	

Signatures

Accounting Officer

I hereby certify that the actual revenues - Part 1 column (a) and the amounts appropriated - part 2 (a & b) are to the best of my knowledge correct and

NOTE : The information is preliminary and is subject to change.



SCHEDULE A-2

ENTERPRISE FUNDS CH. 44 S.53 F/1/2 et al - Fiscal Year 2020

DRAFT

Signatures

complete.

Brian Keveny, Finance Director , Wayland , bkeveny@wayland.ma.us 508-358-3611 | 10/21/2019 3:12 PM

Documents

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.

SCHEDULE A-2

ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2020

DRAFT

Enterprise fund number:

A-2(3RD)

Type of enterprise fund:

Water

Name of enterprise fund/statutory reference: Water Fund

	(a) FY 2019	(b) FY 2020
<b>1. Enterprise revenues and available funds</b>	<b>Actual Revenues</b>	<b>Estimated Revenues</b>
a. User charges	3,164,543.00	3,250,000.00 *
Other departmental revenue	546,483.00	737,930.00 *
Investment income	16,097.00	17,000.00 *
<b>Total revenues</b>	<b>3,727,123.00</b>	<b>4,004,930.00</b>
Retained earnings appropriated from July 1, 2018 Certification	0.00	1,350,000.00 **
Retained earnings appropriated from July 1, 2019 Certification		0.00 **
Other enterprise available funds		0.00
<b>Total revenues and available funds</b>	<b>3,727,123.00</b>	<b>5,354,930.00 (To Recap Pg 2, Part III B, line 3)</b>

\* Written documentation should be uploaded to support increases of estimated vs actual revenues  
 \*\* Retained earnings must be certified by the Director of Accounts prior to appropriation

<b>2. Total costs appropriated</b>		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	3,630,151.00	
Capital Outlay	1,350,000.00	
Other	0.00	
<b>Total costs appropriated in the enterprise fund</b>	<b>4,980,151.00 2a</b>	
b. Indirect costs appropriated in the general fund		
Health Insurance	374,779.00	
Pension	0.00	
Debt	0.00	
Other	0.00	
<b>Total costs appropriated in the general fund</b>	<b>374,779.00 2b</b>	
<b>Total costs</b>	<b>5,354,930.00 2a + 2b</b>	

<b>3. Calculation of subsidy (see instructions)</b>	
Revenue and available funds	5,354,930.00 (part 1 col b)
Less: Total costs	5,354,930.00 (part 2 total costs)
Less: Prior year deficit (Negative represents subsidy)	0.00 (To Recap Pg 2 Part II B) 0.00
<b>4. Sources of funding for costs appropriated in the enterprise fund</b>	
a. Revenue and available funds	4,980,151.00
b. Taxation	0.00
c. Free Cash	0.00
d. Non-Enterprise Available Funds	0.00
<b>Total sources of funding for costs appropriated in the enterprise fund</b>	<b>4,980,151.00 (Must equal total part 2a)</b>

Signatures

Accounting Officer

I hereby certify that the actual revenues - Part 1 column (a) and the amounts appropriated - part 2 (a & b ) are to the best of my knowledge correct and

NOTE : The information is preliminary and is subject to change.

SCHEDULE A-2

ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2020

DRAFT

Signatures

complete.

Brian Keveny, Finance Director , Wayland , bkeveny@wayland.ma.us 508-358-3611 | 11/20/2019 12:06 PM

Documents

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.



DRAFT

Schedule A-4  
 Community Preservation Fund CH. 44B - Fiscal Year 2020

	(A) FY 2019 Actual Revenues	(B) FY 2020 Estimated Revenues
1. Annual Revenues and other available Funds		
Surcharge	879,277.00	879,277.00
State trust fund distribution	156,968.00	156,968.00
Other (i.e. Interest, OFS appropriated to the fund-CH44B 3-b/1/2)	11,370.00	12,000.00
1A. Total Annual Revenues	<b>1,047,615.00</b>	<b>1,048,245.00</b>
Fund reserves and or balances voted at City/Town meeting(s)		730,836.00
Other		0.00
Total Revenues and Available Funds		<b>1,779,081.00</b>
	(To Recap page 2, Part III, Line 4)	
2. Appropriations and Reservations		
Projects, Acquisitions, Debt service and Other		1,455,956.00
Administrative Expenses (5% or less of 1A - Total annual revenues)		10,000.00
Reservations (10% mln of 1A - for each Reserve, if not voted within Appropriations)		313,125.00
Budgeted reserve to be appropriated		0.00
Prior Year Deficits		0.00
Total Appropriations and Reservations		<b>1,779,081.00</b>
	(To Recap page 4, Col g)	
3. Other (unappropriated, unreserved)		0.00
	(To Recap page 2, Part II, Line 8)	
TOTAL Appropriations and Reservations and Other		<b>1,779,081.00</b>

Signatures

Accounting Officer

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Brian Keveny, Finance Director, Wayland, bkeveny@wayland.ma.us 508-358-3611 | 11/18/2019 2:54 PM

Documents

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.

Schedule B-1

**DRAFT**

Free Cash Certification and Appropriation - Fiscal Year 2020

Part I

1. 7/1/2019 Free Cash Certification  
 ADD: Date Certified  
7,197,571.00 1/22/2019

2. Free Cash Update Part I 0.00

**TOTAL** **7,197,571.00**

Subtract Free Cash Appropriated From This Certification

3. FY 2019 Recap 0.00

4. FY 2020 Recap (check to Recap page 4, column c) 1,489,367.00

5. FY 2020 Recap appropriated on or before June 30th to reduce the tax rate 0.00 To Recap pg 2 Part III d 1a

Balance of Unappropriated Free Cash Part I: **5,708,204.00**

Part II

1. 7/1/2019 Free Cash Certification 0.00

ADD: Date Certified

2. Free Cash Update Part II 0.00

**TOTAL:** **0.00**

Subtract Free Cash Appropriated From This Certification

3. FY 2020 Recap (check to Recap page 4, column c) 0.00

4. FY 2020 Recap appropriated on or after July 1st to reduce the tax rate 0.00 To Recap pg 2 Part III d 1b

Balance of Unappropriated Free Cash Part II: **0.00**

Signatures

Accounting Officer

Brian Keveny, Finance Director, Wayland, bkeveny@wayland.ma.us 508-358-3611 | 11/19/2019 2:47 PM

Documents

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.

Schedule B-2

**DRAFT**

SOURCES AND USES OF OTHER AVAILABLE FUNDS - Fiscal Year 2020

Appropriation	Date of	Source of Fund	Use of Fund	Col. A Amount in Fund When Approp. was Made	Col. B. Amount of Appropriation
04/23/2019		Food Service	OPER	594,730.00	7,253.01
04/23/2019		BASE	OPER	1,102,816.00	12,538.01
04/23/2019		TCW	OPER	258,850.00	13,922.01
04/23/2019		FDK	OPER	258,258.00	5,836.01
04/23/2019		TRANSFER STATION	OPER	18,798.00	834.01
04/23/2019		RECREATION	OPER	732,997.00	1,667.01
04/23/2019		PEGASUS	OPER	38,766.00	834.01
04/23/2019		BUILDING USE	OPER	23,723.00	417.01
04/23/2019		COA	FY 2020 BUDGET	74,468.00	2,210.01
04/23/2019		AMBULANCE	FY 2020 BUDGET	1,079,802.00	630,400.01
04/23/2019		BOND PREMIUM	FY 2020 BUDGET	75,329.00	75,329.01
04/23/2019		RECREATION	FY 2020 BUDGET	731,330.00	51,717.01
04/23/2019		RECREATION FIELDS	FY 2020 BUDGET	491,011.00	9,945.01
04/23/2019		BASE	FY 2020 BUDGET	1,090,278.00	237,701.01
04/23/2019		TCW	FY 2020 BUDGET	244,928.00	237,300.01
04/23/2019		FOOD SERVICE	FY 2020 BUDGET	587,477.00	161,581.01
04/23/2019		FDK	FY 2020 BUDGET	252,422.00	53,810.01
04/23/2019		CAPITAL ACCOUNTS	FY 2020 CAPITAL	283,683.00	283,683.01
04/23/2019		AMBULANCE	FY 2020 CAPITAL	448,402.00	140,000.01
04/23/2019		RECREATION FIELD	FY 2020 CAPITAL	481,066.00	175,000.01
<b>Total</b>				<b>2,101,977.01</b>	

(Must equal Recap page 4 column c)

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law.

Signatures

Accounting Officer

Brian Keveny, Finance Director, Wayland, bkeveny@wayland.ma.us 508-358-3611 | 11/19/2019 2:47 PM

Documents

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.



**SCHEDULE OL-1  
 OVERLAY WORKSHEET - Fiscal Year 2020**

**Overlay Available**

1.	Overlay Balance as of 6/30/2019	1,260,937.44
2.	Overlay from FY 2020 (Tax Rate Recap Page 2 Ild)	239,412.64
3.	Overlay Balance Available (Add lines 1 and 2)	<u>1,500,350.08</u>

**Overlay Use**

4.	Overlay Transferred to Overlay Surplus after 7/1/2019	0.00
5.	Other Overlay Charges after 7/1/2019	0.00
6.	5 year Average Abatements And Exemptions Granted thru 6/30/2019	194,597.89
7.	Overlay Balance Needed (Add lines 4 thru 6)	<u>194,597.89</u>
8.	Overlay Balance Available in excess of Overlay Balance Needed (negative indicates a Shortfall) (subtract line 7 from line 3)	<u>1,305,752.19</u>

**Abatements and Exemptions Granted**

		FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
6.	5 year Average Abatements And Exemptions Granted thru 6/30/2019					
7.	Overlay Balance Needed (Add lines 4 thru 6)	171,101.01	180,557.80	172,290.51	208,226.79	240,813.36
				5-year average FY 2015 to FY 2019		<u>194,597.89</u>

**Potential Future Liabilities**

9.	Real Estate Tax Receivables as of 6/30/2019	420,586.73
10.	Personal Property Tax Receivables as of 6/30/2019	33,895.09
11.	Pending ATB or Court decision(s)	54,843.00
12.	Total Potential Future Liabilities	<u>509,324.82</u>

**Signatures**

**Accounting Officer**

**Assessor**

Bruce Morgan, Director , Wayland , bmorgan@wayland.ma.us 508-358-3658 | 11/20/2019 12:28 PM

Comment: On behalf of the Board of Assessors as voted 10/28/19

**Documents**

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.

**Schedule DE-1**  
**Debt Exclusion - Fiscal Year 2020**

(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2019 Net Excluded Debt Service	(F) FY 2019 Gross Debt Service Expended	(G) FY 2020 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2020 Net Excluded Debt Service
04/28/1998	POLICE / FIRE STATION	01/01/1999	P	274,050	274,050	0	0	0
04/25/2000	CONSERVATION	02/01/2001	P	83,900	83,900	76,500	0	76,500
04/25/2006	MULTI PURPOSE TOWN	01/15/2007	P	78,650	78,650	56,175	0	56,175
04/29/2007	MULTI PURPOSE TOWN	02/01/2008	P	0	0	0	0	0
04/14/2008	MULTI PURPOSE TOWN	02/01/2009	P	140,577	140,577	24,350	0	24,350
11/17/2009	HIGH SCHOOL	02/01/2010	P	647,500	647,500	635,500	0	635,500
04/07/2009	MULTI PURPOSE TOWN	02/01/2010	P	84,650	84,650	77,250	0	77,250
11/17/2009	HIGH SCHOOL	02/01/2011	P	2,402,400	2,402,400	2,336,400	70,437	2,265,963
05/11/2010	MULTI PURPOSE TOWN	02/01/2011	P	-80,220	-80,220	0	0	0
04/28/1998	SCH REMODELING	09/15/2005	P	206,700	206,700	203,575	0	203,575
02/01/2010	HIGH SCHOOL RENOVATION	02/01/2010	P	0	0	156,000	0	156,000
							<b>Total:</b>	<b>3,495,313</b>

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

**Signatures**

No signatures to display.

**Documents**

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.

MASSACHUSETTS DEPARTMENT OF REVENUE  
 DIVISION OF LOCAL SERVICES  
 BUREAU OF ACCOUNTS

Wayland  
 TOWN

Debt Exclusion Votes  
 Fiscal Year 2020

DRAFT

Vote date	Purpose of vote	Yes	No	FY 2019 amount	FY 2020 amount
04/26/1994	ACQUIRE PAINE STATE PROPERTY	2,671	1,171	83,900	76,500
04/28/1998	"CONSTRUCT, DESIGN, EQUIP PUBL SAFETY BLDG"	704	386	274,050	0
04/27/1999	REPAIRS AND CONST MIDDLE SCHOOL	1,407	514	206,700	203,575
04/25/2006	REPLACE ELEMENTARY SCHOOL ROOF, REPAIR TOWN BUILDING, NEW FIRE TRUCK, LIBRARY ROOF	3,581	1,742	78,650	56,175
04/24/2007	FUND TOWN BUILDING REPAIRS-SCHOOL, SIDEWALK SNOW PLOW	1,663	605	0	0
04/08/2008	REPAIR TOWN BLDGS; PUBLIC SAFETY BLDG, LIBRARY; FIRE STATION; NEW TRUCK FOR LANDFILL OPERATIONS; REPAIRS TO PUBLIC SCHOOLS	2,705	1,570	140,577	24,350
04/07/2009	REPAIR MUNICIPAL SCHOOL BUILDING; PAY FOR APPRAISAL SERVICES RELATIVE TO A PHYSICAL INSPECTION AND MEASUREMENT OF TAXABLE REAL PROPERTY AND PURCHASE AN AMBULANCE AND ADVANCED LIFE SUPPORT SYSTEM	2,486	930	84,650	77,250
11/17/2009	EXPAND AND MODERNIZE WAYLAND HIGH SCHOOL	2,602	1,115	2,402,400	2,265,963
11/17/2009	EXPAND AND MODERNIZE WAYLAND HIGH SCHOOL	2,602	1,115	647,500	635,500
05/11/2010	PURCHASE SCHOOL TECHNOLOGY EQUIPMENT, REPAIR AND IMPROVE MUNICIPAL BLDGS AND FACILITIES; FEASIBILITY STUDIES FOR SENIOR SERVICES; PURCHASE A STREET SWEEPER	1,201	1,142	-80,220	0
<b>Grand total:</b>				<b>3,638,207</b>	<b>3,339,313</b>

Documents

No documents have been uploaded.



Levy Limit  
 Fiscal Year 2020

**DRAFT**

FOR BUDGET PLANNING PURPOSES

<b>I. TO CALCULATE THE FY 2019 LEVY LIMIT</b>		
A.	FY 2018 Levy Limit	68,894,520
A1.	ADD Amended FY 2018 Growth	0
B.	ADD (IA + IA1)*2.5%	1,722,363
C.	ADD FY 2019 New Growth	436,060
C1.	ADD FY 2019 New Growth Adjustment	0
D.	ADD FY 2019 Override	0
E.	FY 2019 Subtotal	<u>71,052,943</u>
F.	FY 2019 Levy Ceiling	94,278,033
		<u>71,052,943</u>
		I. <u>71,052,943</u>
		<u>FY 2019 Levy Limit</u>

<b>II. TO CALCULATE THE FY 2020 LEVY LIMIT</b>		
A.	FY 2019 Levy Limit from I	71,052,943
A1.	Amended FY 2019 Growth	13,973
B.	ADD ((IA + IA1)*2.5%	1,776,673
C.	ADD FY 2020 New Growth	543,022
C1.	ADD FY 2020 New Growth Adjustment	0
D.	ADD FY 2020 Override	0
E.	ADD FY 2020 Subtotal	<u>73,386,611</u>
F.	FY 2020 Levy Ceiling	99,873,308
		<u>73,386,611</u>
		II. <u>73,386,611</u>
		<u>FY 2020 Levy Limit</u>

<b>III. TO CALCULATE THE FY 2020 MAXIMUM ALLOWABLE LEVY</b>		
A.	FY 2020 Levy Limit from II.	73,386,611
B.	FY 2020 Debt Exclusion(s)	3,495,313
C.	FY 2020 Capital Expenditure Exclusion(s)	0
D.	FY 2020 Stabilization Fund Override	0
E.	FY 2020 Other Adjustment :	0
F.	FY 2020 Water/Sewer	0
G.	FY 2020 Maximum Allowable Levy	<u>76,881,924</u>

Signatures

Board of Assessors

Bruce Morgan, Director , Wayland , bmorgan@wayland.ma.us 508-358-3658 | 11/20/2019 12:32 PM

Comment: On behalf of the Board of Assessors as voted 10/28/19

Documents

No documents have been uploaded.

NOTE : The information is preliminary and is subject to change.

CLASSIFICATION TAX ALLOCATION  
 Fiscal Year 2020

DRAFT

1. The selected Residential Factor is 1.000000

If you desire each class to maintain 100% of its full values tax share, indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space?

Yes    No **X**

If Yes, what is the percentage discount?   0  

3. Was a residential exemption adopted?

Yes    No **X**

If Yes, please complete the following:

Class 1 Total Assessed Value = 3,811,844,266 X   0   =   0    
 Class 1 Total Parcel Count \* =   0   Selected Res. Exemption % = Residential Exemption

\* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption   0  

Net value to be exempted   0  

4. Was a small commercial exemption adopted?

Yes    No **X**

% Selected   0  

If Yes, please complete the following:

No. of parcels eligible   0    
 Total value of parcels   0    
 Total value to be exempted   0  

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

	A Class	B Certified Full and Fair Cash Value Assessments	C Percentage Full Value Shares of Total Tax Levy	D New Percentage Shares of Total Tax Levy
Residential		3,811,844,266.00	95.4170%	95.4170%
Open Space		0.00	0.0000%	0.0000%
Commercial		132,854,334.00	3.3256%	3.3256%
Industrial		4,452,500.00	0.1114%	0.1114%
Personal Property		45,781,200.00	1.1460%	1.1460%
<b>TOTALS</b>		<b>3,994,932,300.00</b>	<b>100.0000%</b>	<b>100.0000%</b>

NOTE : The information is preliminary and is subject to change.

**CLASSIFICATION TAX ALLOCATION**  
**Fiscal Year 2020**

**DRAFT**

3. Notice was given to taxpayers on 11/21/2019 (date), 12:00 pm (time), at Wayland Town Crier (place), by newspaper (describe type of notice) that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2020 would be held on 11/25/2019 (meeting date).
  7. We hereby attest that on 11/25/2019 (date), 7:30 pm (time), at Wayland Town Building (place) in a public hearing on the issue of adopting the percentages for fiscal year 2020, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives, and that the percentages set forth above were duly adopted in public session on 11/25/2019 (date).
  3. The LA-5 excess capacity for the current fiscal year is calculated as 5,931,926.36
- The LA-5 excess capacity for the prior fiscal year is calculated as 5,955,052.63
- For cities : City Councilors, Aldermen, Mayor  
For towns : Board of Selectmen  
For districts : Prudential Committee or Commissioners

**Signatures**

**Board of Assessors**

A majority of the Board of Assessors must sign the LA-5. All signing assessors must be qualified to classify property.

Mary R Upton, Board of Assessors , Wayland , mupton@wayland.ma.us 508-358-3788 | 11/21/2019 12:51 PM

John A. Todd, Board of Assessors , Wayland , jtodd@wayland.ma.us 508-358-3788 | 11/20/2019 2:21 PM

Jayson Brodie, Board of Assessors , Wayland , jbrodie@wayland.ma.us 508-358-3788 | 11/20/2019 12:55 PM

**Clerk**

I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages would be held on the date and time stated above.

Anna M Ludwig, Town Clerk , Wayland , aludwig@wayland.ma.us 508-358-3631 | 11/20/2019 1:01 PM

**Required Executive Signatures**

Required Signatures for LA-5 Certification

For cities: A majority of the City Councilors/Aldermen and the Mayor

For towns: A majority of the Board of Selectmen

For districts: A majority of the Prudential Committee or Commissioners

We hereby attest that on the hearing date above the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing, and that the percentages set forth above were duly adopted in public session on the date stated above.

**Documents**

No documents have been uploaded.



TAX RATE RECAPITULATION  
 Fiscal Year 2020

**DRAFT**

**I. TAX RATE SUMMARY**

1a. Total amount to be raised (from page 2, IIe)	\$ 93,872,006.64
1b. Total estimated receipts and other revenue sources (from page 2, IIIe)	22,922,009.00
1c. Tax Levy (1a minus 1b)	\$ 70,949,997.64
1d. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) 1c above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	95.4170	67,698,359.25	3,911,844,266.00	17.76	67,698,354.16
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	3.3256	2,359,513.12	132,854,334.00	17.76	2,359,492.97
Net of Exempt					
Industrial	0.1114	79,038.30	4,452,500.00	17.76	79,076.40
<b>SUBTOTAL</b>	<b>98.8540</b>		<b>3,949,151,100.00</b>		<b>70,136,923.53</b>
Personal	1.1460	813,086.97	45,781,200.00	17.76	813,074.11
<b>TOTAL</b>	<b>100.0000</b>		<b>3,994,932,300.00</b>		<b>70,949,997.64</b>

MUST EQUAL 1C

**Assessors**

John A. Todd, Board of Assessors , Wayland , jtodd@wayland.ma.us 508-358-3788 | 11/20/2019 2:24 PM

Comment:

Do Not Write Below This Line — For Department of Revenue Use Only

Reviewed By: Amy Handfield  
 Date:  
 Approved:  
 Director of Accounts:

NOTE : The information is preliminary and is subject to change.

**TAX RATE RECAPITULATION**  
 Fiscal Year 2020

DRAFT

<b>II. Amounts to be raised</b>		
IIa.	Appropriations (col.(b) through col.(g) from page 4)	<u>93,491,014.00</u>
IIb.	Other amounts to be raised	
1.	Amounts certified for tax title purposes	<u>0.00</u>
2.	Debt and interest charges not included on page 4	0.00
3.	Final Awards	0.00
4.	Total overlay deficit	0.00
5.	Total cherry sheet offsets (see cherry sheet 1-ER)	19,259.00
6.	Revenue deficits	0.00
7.	Offset receipts deficits Ch. 44, Sec. 53E	0.00
8.	CPA other unappropriated/unreserved	<u>0.00</u>
9.	Snow and ice deficit Ch. 44, Sec. 31D	0.00
10.	Other :	0.00
	<b>TOTAL IIb (Total lines 1 through 10)</b>	<u>19,259.00</u>
IIc.	State and county cherry sheet charges (C.S. 1-EC)	122,321.00
IIId.	Allowance for abatements and exemptions (overlay)	239,412.64
IIe.	Total amount to be raised (Total IIa through IIId)	<u>93,872,006.64</u>
<b>III. Estimated receipts and other revenue sources</b>		
IIIa.	Estimated receipts - State	
1.	Cherry sheet estimated receipts (C.S. 1-ER Total)	6,408,714.00
2.	Massachusetts school building authority payments	0.00
	<b>TOTAL IIIa</b>	<u>6,408,714.00</u>
IIIb.	Estimated receipts - Local	
1.	Local receipts not allocated (page 3, col (b) Line 24)	<u>5,000,000.00</u>
2.	Offset Receipts (Schedule A-1)	0.00
3.	Enterprise Funds (Schedule A-2)	<u>6,142,870.00</u>
4.	Community Preservation Funds (See Schedule A-4)	<u>1,779,081.00</u>
	<b>TOTAL IIIb</b>	<u>12,921,951.00</u>
IIIc.	Revenue sources appropriated for particular purposes	
1.	Free cash (page 4, col (c))	<u>1,489,367.00</u>
2.	Other available funds (page 4, col (d))	<u>2,101,977.00</u>
	<b>TOTAL IIIc</b>	<u>3,591,344.00</u>
IIId.	Other revenue sources appropriated specifically to reduce the tax rate	
1a.	Free cash..appropriated on or before June 30, 2019	0.00
1b.	Free cash..appropriated on or after July 1, 2019	0.00
2.	Municipal light surplus	0.00
3.	Other source :	0.00
	<b>TOTAL IIId</b>	<u>0.00</u>
IIIe.	Total estimated receipts and other revenue sources	<u>22,922,009.00</u>
	(Total IIIa through IIId)	
<b>IV. Summary of total amount to be raised and total receipts from all sources</b>		
a.	Total amount to be raised (from IIe)	<u>93,872,006.64</u>
b.	Total estimated receipts and other revenue sources (from IIIe)	<u>22,922,009.00</u>
c.	Total real and personal property tax levy (from Ic)	<u>70,949,997.64</u>
d.	Total receipts from all sources (total IVb plus IVc)	<u>93,872,006.64</u>

NOTE : The information is preliminary and is subject to change.



TAX RATE RECAPITULATION  
 Fiscal Year 2020

DRAFT

LOCAL RECEIPTS NOT ALLOCATED \*

Receipt Type Description	(a) Actual Receipts Fiscal 2019	(b) Estimated Receipts Fiscal 2020
==> 1. MOTOR VEHICLE EXCISE	2,802,280.00	2,820,000.00
2. OTHER EXCISE		
==> a.Meals	242,620.00	245,000.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> d.Cannabis	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	230,276.00	267,596.00
==> 4. PAYMENTS IN LIEU OF TAXES	68,540.00	75,000.00
5. CHARGES FOR SERVICES - WATER	0.00	0.00
6. CHARGES FOR SERVICES - SEWER	0.00	0.00
7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8. CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9. OTHER CHARGES FOR SERVICES	0.00	0.00
10. FEES	631,423.00	630,000.00
a.Cannabis Impact Fee	0.00	0.00
b.Community Impact Fee Short Term Rentals	0.00	0.00
11. RENTALS	0.00	0.00
12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14. DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	0.00	0.00
17. LICENSES AND PERMITS	555,646.00	560,000.00
18. SPECIAL ASSESSMENTS	5,154.00	7,000.00
==> 19. FINES AND FORFEITS	39,362.00	40,000.00
==> 20. INVESTMENT INCOME	484,131.00	350,000.00
==> 21. MEDICAID REIMBURSEMENT	0.00	0.00
==> 22. MISCELLANEOUS RECURRING (UPLOAD REQUIRED)	0.00	0.00
23. MISCELLANEOUS NON-RECURRING (UPLOAD REQUIRED)	5,404.00	5,404.00
24. Totals	5,064,836.00	5,000,000.00

hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2020 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Accounting Officer

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the above-indicated fiscal year tax rate recapitulation form by the City / Town / District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Brian Kevery, Finance Director, Wayland, bkevery@wayland.ma.us 508-368-3611 | 10/21/2019 2:56 PM

Comment:

' Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or departmental revolving funds per Chapter 44, Section 53E 1/2. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

NOTE : The information is preliminary and is subject to change.



**TAX RATE RECAPITULATION**  
**Fiscal Year 2020**

**DRAFT**

==> Written documentation should be submitted to support increases/ decreases of FY 2020 estimated receipts to FY 2019 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

**NOTE : The information is preliminary and is subject to change.**

**TAX RATE RECAPITULATION**  
**Fiscal Year 2020**

DRAFT

City/Town Council or Town Meeting Dates	FY*	APPROPRIATIONS					AUTHORIZATIONS			
		(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)
04/28/2019	2020	313,125.00	0.00	0.00	0.00	0.00	0.00	313,125.00	0.00	0.00
04/28/2019	2020	374,081.00	0.00	0.00	0.00	0.00	0.00	374,081.00	0.00	0.00
04/28/2019	2020	1,300,000.00	0.00	0.00	0.00	0.00	1,300,000.00	0.00	0.00	0.00
04/28/2019	2020	175,000.00	0.00	0.00	175,000.00	0.00	0.00	0.00	0.00	7,075,000.00
04/28/2019	2020	500,000.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00
04/28/2019	2020	551,054.00	500,000.00	0.00	43,301.00	0.00	7,753.00	0.00	0.00	0.00
04/28/2019	2020	87,027,829.00	81,192,411.00	0.00	1,459,993.00	0.00	4,375,425.00	0.00	0.00	0.00
04/28/2019	2020	2,543,050.00	580,000.00	1,489,367.00	423,683.00	0.00	50,000.00	0.00	0.00	620,000.00
04/28/2019	2020	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
04/28/2019	2020	104,375.00	0.00	0.00	0.00	0.00	0.00	104,375.00	0.00	0.00
04/28/2019	2020	118,000.00	0.00	0.00	0.00	0.00	0.00	118,000.00	0.00	0.00
04/28/2019	2020	24,000.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00
04/28/2019	2020	320,500.00	0.00	0.00	0.00	0.00	0.00	320,500.00	0.00	0.00
04/28/2019	2020	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00
04/28/2019	2020	115,000.00	115,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04/28/2019	2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,651,500.00	0.00
<b>Total</b>		<b>93,491,014.00</b>	<b>82,387,411.00</b>	<b>1,489,367.00</b>	<b>2,101,977.00</b>	<b>0.00</b>	<b>5,733,178.00</b>	<b>1,779,081.00</b>		

Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2019 or fiscal 2020.  
 \* Appropriations included in column (b) must not be reduced by local receipts or any other funding source.  
 Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.  
 \*\* Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Clerk

NOTE : The information is preliminary and is subject to change.

**TAX RATE RECAPITULATION**

**Fiscal Year 2020**

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

Anna M Ludwig, Town Clerk, Wayland, aludwig@wayland.ma.us 508-358-3631 | 11/20/2019 1:16 PM

Comment:

**NOTE : The information is preliminary and is subject to change.**