



Deputy  
Commissioner  
Robert G. Nunes

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**City & Town** is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

**Dan Bertrand, Editor**  
**Marilyn Browne, Editor Emeritus**

**Editorial Board: Robert Nunes, Robert Bliss, Zack Blake, Amy Handfield**

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## A Fond Farewell to Marilyn Browne

I would like to take this opportunity to express my appreciation to Marilyn Browne for her exemplary service to the Division of Local Services (DLS) for the past twenty seven years.

As a former mayor, I never fully involved myself in the intricate details of a property recertification cycle. I always relied on the city's assessors to carry out the Bureau of Local Assessment (BLA) statutory requirements. After joining DLS, I credit Marilyn and her team for teaching me the complexities of the process both at the local and BLA level. I've asked her countless questions over the past six years as Deputy Commissioner. She always responded in a manner that made even the most complex concepts understandable. She's been a mentor to me and many DLS staff.

Marilyn takes her work seriously. She's a true professional. Her smile can light up a room, and her frown can send an instant message that perhaps a little re-thinking is in order. We've had countless conference calls and meetings with local officials on how their community should proceed on a difficult assessing issue. I've never heard her say that we're not going to assist or that a task or obstacle was too great. She understands the challenges that assessors face with limited resources day in and day out and that guides her decision making. Her background as an elected assessor in the Town of Plympton was extremely valuable to her in setting policy here at DLS. I truly appreciated Marilyn's

commitment and support of local government. From her position, she has maintained her steadfast commitment to fairness and efficiency always focusing on the idea that our shared duty is to the taxpayer above all else.

Another major contribution Marilyn has made to the DLS team is her dedication to *City and Town*, our newsletter. Prior to her appointment as Editor Emeritus, Marilyn oversaw the publication as a monthly newsletter that was mailed to thousands of local officials to a now twice-monthly e-newsletter sent to more than 8,500 subscribers. She's served as faithful writer who excelled at taking complicated assessing methodologies and breaking them down into layman's terms. She encouraged staff to write articles and was always willing to assist them in that endeavor. Most recently, she embraced the change in format and content that staff and readers overwhelmingly suggested. Marilyn always spoke at editorial board meetings of the importance of DLS' unique and important role in providing in-depth analysis on various aspects of our statutorily responsibilities. Her insight at board meetings will be missed. However, she has assured all of us that she will continue to read *City and Town* and offer thoughtful suggestions.

It is an honor for the editorial board of *City and Town* to dedicate this issue to Marilyn. To express our gratitude, we will be retiring the position of Editor Emeritus upon her departure.

I know I can speak for all of the DLS staff and the hundreds of local officials who have worked with her over the years in thanking Marilyn for what she has done for DLS and the assessing community. Thank you, Marilyn. We are all forever grateful.

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## **Marilyn Browne's "Great Trip"**

**Bob Bliss - Strategic Planning Director and Worcester and Springfield Office Manager**

Marilyn Browne, who will retire next week from her post as Chief of the Bureau of Assessment, a position she held for

the final 16 of her 27 years at the Division of Local Services, recalled her start in BLA as a certification manager in 1986.

Marilyn's interest in assessing and her newly acquired Bachelor's Degree from Bridgewater State University and Master's in Public Administration from Suffolk University had won her an entry level post in BLA during the administration of the late Edward Collins.

"There was a lot of green bar paper to review," she recalled.

How had work at DLS caught her interest? As a graduate student at Suffolk who was also serving as an elected assessor in her hometown of Plympton, she had so peppered a professor with assessing comments that he finally said, "Go over and get a job at DOR!" She did, working under BLA Chief Jane Malme.

Assessing was not her first calling. Marilyn's first career was in nursing. She graduated with a degree in Political Science from Bridgewater at the age of 39, years after earning her nursing degree from the Beverly Hospital School of Nursing - and the instincts of a nurse to assist, manage, problem solve, and nurture have helped her to develop and maintain a highly professional BLA staff.

Her predecessor as BLA Chief, Brookline Assessor Gary McCabe, said that "Marilyn has brought stability to an oversight agency that was created following one of the state's most dramatic tax reform movements and continued to operate in an environment of changing property tax laws and a climate of cyclical real estate market trends...It is a very tough job."

"I've been given a lot of opportunity for which I am very grateful," Marilyn said. "This has been a great trip. I am really happy here and have no complaints, other than my commute. And I have worked with a great staff, both here and in the field."

Information technology has revolutionized the work of assessors, allowing her staff to concentrate on property values and less on moving paper from one pile to another. Technology has also improved the performance of local assessors over the past 20 years, "and they are to be congratulated," Marilyn said.

"Assessing is far more sophisticated today, and the values for local taxpayers have improved significantly," she said. One measure, she said: "There are fewer abatements."

Marilyn has worked closely with the Massachusetts Association of Assessing Officers. MAAO Executive Director Robert J. Ellia said the association "has enjoyed a close relationship with Marilyn Browne. Aside from the DLS oversight of the certification process we have worked closely coordinating the education programs that are offered through both our organizations. Her willingness to work together with assessors has been greatly appreciated and we have benefited significantly from her collaboration and support."

Still, there is room for improvement.

"Smaller towns are still a concern, especially those without the ability to hire a full-time assessor. I am disappointed that we don't have more shared assessors across the state," she said, holding an Informational Guideline Release (IGR) from 1981 titled "Guidelines for two or more cities and towns to enter into an agreement for cooperative assessing: sharing an assistant assessor."

"We need to work more with smaller communities to help them regionalize," she said.

Besides her duties as BLA chief, Marilyn is also the editor emeritus of *City and Town*, a publication which has changed format over the years from a printed and mailed newsletter to its current e-newsletter format. "I'm proud of it as a great vehicle for getting information out to local officials," she said.

The publication was started by Leslie Kirwan, who at the time was deputy DLS Commissioner. Soon thereafter, Marilyn took on full responsibility for producing and editing *City and Town*. "All of a sudden it was mine and I was terrified," Marilyn said.

Ms. Kirwan recalled that "while serving as DLS Deputy Commissioner, I was lucky enough to be able to lure Marilyn away from BLA to be my executive assistant. Smart, practical, fun and a great problem-solver, Marilyn loves and believes in local government and DLS' mission of helping

local officials get the tools and training to do their jobs with excellence."

## **New Bulletin and Informational Guideline Releases (IGRs)**

### **DLS Bureau of Municipal Finance Law**

The Division of Local Services has issued the following Bulletin and IGRs. They include (1) the annual Bulletin summarizing recent local tax and finance legislation, (2) seven annual IGRs setting out FY2014 property tax bill requirements and announcing cost of living adjustments for property tax exemptions and land of low value foreclosures and (3) two excise bill IGRs updated to reflect recent legislation regarding those bills. All are posted on the [DLS website](#).

Bulletin [2013-03B](#) *2012 Legislation*

IGR [13-201](#) *Fiscal Year 2014 Tax Bills Semi-Annual Payment System*

IGR [13-202](#) *Fiscal Year 2014 Tax Bills Semi-Annual Payment System - Optional Preliminary Bills*

IGR [13-203](#) *Fiscal Year 2014 Tax Bills Semi-Annual Payment System - Annual Preliminary Bills*

IGR [13-204](#) *Fiscal Year 2014 Tax Bills Quarterly Payment System*

IGR [13-205](#) *Social Security Deduction for Fiscal Year 2014*

IGR [13-206](#) *Optional Cost of Living Adjustment for Fiscal Year 2014 Exemptions*

IGR [13-207](#) *Calendar Year 2013 Adjustment in Land of Low Value Foreclosure Valuation Limit*

IGR [13-208](#) *Motor Vehicle Excise Bills*

IGR [13-209](#) *Boat Excise Bills*

# April Municipal Calendar

<b>1</b>	<b>DOR/MDM-TAB</b>	<b>Notification of Cherry Sheet Estimates for the Following Year</b> (pending action taken by the Legislature)  The Cherry Sheet is an estimate of: 1) Receipts - local reimbursement and assistance programs as authorized by law and appropriated by the General Court; and 2) Assessments - state and county assessments and charges to local governments. All amounts listed on the Cherry Sheet are estimates. Actual receipts and charges are determined based on detailed formulas or guidelines for each program. Cherry Sheets are posted on the DLS website and updated at each juncture of the state budget process.
<b>1</b>	<b>Personal Property Owner</b>	<b>Submit Form of List</b>  This is a listing of all personal property filed by the owner with the Assessors each year for the purpose of determining taxes in the next fiscal year. The return is due on or before March 1, but the deadline may be extended by the Assessors to a date no later than the date abatement applications are due.

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