

ASSESSING DEPARTMENT REVIEW

TOWN OF DARTMOUTH

JULY 2023



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

DLS | Financial Management Resource Bureau

www.mass.gov/dls

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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

July 27, 2023

Board of Assessors
Town Hall
400 Slocum Road
Dartmouth, MA 02747

Dear Board Members,

I am pleased to present the enclosed assessing department review for the Town of Dartmouth. It is my hope that our guidance provides direction and serves as a resource for local officials as we work together to build better government for our citizens.

If you have any questions regarding this report, please contact Zack Blake, Financial Management Resources Bureau Chief, at 617-626-2358 or blakez@dor.state.ma.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean R. Cronin".

Sean R. Cronin
Senior Deputy Commissioner

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INTRODUCTION

At the request of the Board of Assessors, the Division of Local Services, Financial Management Resource Bureau completed this review of Dartmouth's assessing department.

Our review focused on the operational structure, staffing levels and responsibilities, and scope of work completed on a daily, quarterly, and annual basis. As part of the review, we interviewed the three members of the board of assessors, administrator of assessing, assessing technician, and principal clerk. Our report highlights key aspects of Dartmouth's assessing operations and identifies areas that should be evaluated for sustainability, modification, or improvement in order to ensure future success.

COMMUNITY PROFILE

Incorporated in 1664, Dartmouth is a historic, coastal community on Buzzards Bay within Bristol County. At 60.9 square miles, Dartmouth is the third-largest municipality by land area in Massachusetts. The town's 225.5 road miles include parts of I-195 and Route 6, which connect to Route 140 and 24 just beyond town borders. Abutting communities include Fall River, Freetown, New Bedford, and Westport. Dartmouth has maintained a steady population over the last ten years, with the 2021 census registering 34,005 residents.

Both Dartmouth's income per capita and equalized valuation (EQV) per capita are above Bristol County average, but below the statewide average.

	Income Per Capita	EQV Per Capita
Dartmouth	\$41,898	\$199,939
Bristol County	\$40,748	\$165,116
Massachusetts	\$52,249	\$226,664

Dartmouth has a representative town meeting/select board/town administrator form of government. The town's public school district enrolls over 3,700 students from grades pre-K—12. The town maintains a total of six school buildings, including four elementary, one middle, and one high school. Dartmouth also participates as a member of the Greater New Bedford Regional Vocational Technical High School. The regional school district includes Dartmouth, Fairhaven, and New Bedford.

Below is a list of communities we consider to be comparable peers to Dartmouth. This selection was made through an analysis of population, income per capita, EQV per capita, budget size, and total assessed value.

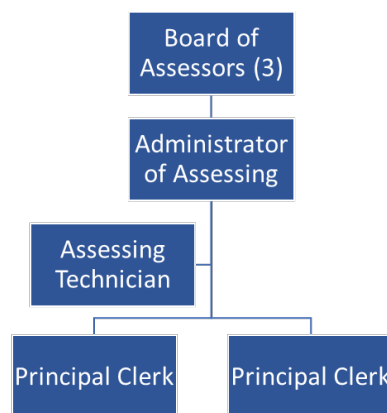
Municipality	County	Form of Government	2021 Population	2020 DOR Income Per Capita	2022 EQV Per Capita	FY2023 Single Family Tax Bill	FY2023 Total Budget	Total Assessed Value	R/O % of Total Value	CIP % of Total Value
Dartmouth	BRISTOL	REPRESENTATIVE TOWN MEETING	34,005	\$41,898	\$199,939	\$4,609	\$125,334,246	\$7,227,020,762	85.75%	14.25%
Chelmsford	MIDDLESEX	REPRESENTATIVE TOWN MEETING	35,933	\$61,805	\$200,214	\$8,235	\$164,381,136	\$7,767,744,820	84.56%	15.44%
Franklin	NORFOLK	COUNCIL AND ALDERMAN	33,036	\$58,842	\$204,003	\$7,470	\$161,971,951	\$7,235,581,768	81.22%	18.78%
North Andover	ESSEX	OPEN TOWN MEETING	30,711	\$66,995	\$208,030	\$8,481	\$137,434,556	\$7,021,739,642	83.58%	16.42%
Saugus	ESSEX	REPRESENTATIVE TOWN MEETING	28,676	\$40,834	\$212,634	\$6,363	\$126,360,766	\$6,289,211,050	82.80%	17.20%
Tewksbury	MIDDLESEX	OPEN TOWN MEETING	30,876	\$47,985	\$202,408	\$7,799	\$162,552,115	\$6,590,515,307	84.62%	15.38%

ASSESSING OPERATIONS

Dartmouth’s assessing operations are overseen by an elected three-member board of assessors. The board appoints the administrator of assessing, who serves as the department head and oversees day-to-day operations. Dartmouth has struggled to fill this position after the retirement of a longtime employee. The board has since contracted with the former employee to fill the role on a part-time basis.

The administrator of assessing supervises a full-time assessing technician and two principal clerks, one of whom is full-time and the other part-time. The current assessing technician was hired in spring 2022. The part-time principal clerk position is currently vacant. There is ongoing discussion amongst the board regarding the vacant positions and considerations around staffing levels.

Department Structure



Dartmouth’s assessing department fulfills its responsibilities through a combination of in-house staff and vendor contracts. Real property has been historically valued by the administrator of assessing, with data collection assistance from the assessing technician. With recent staff shortages and turnover, the town has fallen behind on its cyclical inspection program, as noted in BLA’s FY2022 certification report because of a decline in data collection. In response, the town contracted with Vision Government Solutions for real property data collection to complete the inspection cycle ending in FY2024. A long-term approach to in-house versus contracted data collection is still undecided. Dartmouth contracts Real Estate Research Consultants (RRC) for personal property inspections and valuation and works with the consultant George Sansoucy for appraisal work on nine solar projects in town and the Dartmouth power facility.

The department uses Vision’s Computer-Assisted Mass Appraisal (CAMA) system for residential, commercial, and industrial property and the RRC CAMA system for personal property. Tighe & Bond is used for the Geographic Information System (GIS) tax mapping. Both the Vision property database and the GIS mapping system are publicly accessible through the town’s website. Dartmouth uses Munis for its financial management software, which the CAMA systems integrate with to generate the quarterly real and personal tax bills.

Financial Software	Munis
Residential CAMA System	Vision
Commercial/Industrial CAMA System	Vision
CAMA Install Year	2001
Personal Property CAMA System	RRC
GIS Mapping System	Tighe & Bond
GIS System Install Year	2014
GIS Mapping Online	Yes
Update Schedule	Annually

In addition to the technical aspects of assessing, the department also handles a wide range of administrative responsibilities. Recordkeeping duties revolve mainly around property ownership transfers and parcel changes, which the assessing technician tracks and inputs. This process is still paper driven, as the technician receives and files paper copies of deed records.

Property tax abatements are handled by the administrator of assessing, with assistance from the assessing technician. Dartmouth's last three fiscal years included a total of 142 granted real and personal property abatements. Abatement applications that escalate to the Appellate Tax Board (ATB) have been typically handled by the administrator of assessing in years prior. At this time, the town does not contract any legal consultant specialized in ATB court proceedings.

A large portion of clerical office work are motor vehicle and property exemption applications. These are the main responsibilities of the full-time principal clerk. The chart (right) shows the total number of property tax exemption applications approved for FY2022.

Clause	Exemption Type	# Approved
18	Hardship	3
22(a-f)	Veterans	79
Para	Paraplegic & Surviving Spouses	2
22A-22E	Veterans & Surviving Spouses	79
37A	Blind	21
41C	Elderly	117

ASSESSING STATISTICS

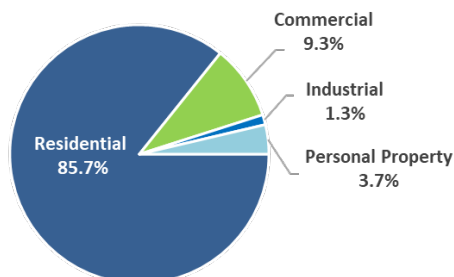
In FY2023, Dartmouth's average single family home value was \$524,914 with an average single family tax bill of \$4,609. The town issues tax bills on a quarterly cycle.

Municipality	Dartmouth	Chelmsford	Franklin	North Andover	Saugus	Tewksbury
FY23 Average Single Family Tax Bill	\$4,609	\$8,235	\$7,470	\$8,481	\$6,363	\$7,799
FY23 Average Single Family Value	\$524,914	\$573,061	\$593,801	\$692,928	\$565,057	\$553,132
Residential Value	\$6,197,008,782	\$6,568,371,083	\$5,876,670,670	\$5,869,014,095	\$5,207,426,438	\$5,577,056,696
CIP Value	\$1,030,011,980	\$1,199,373,737	\$1,358,911,098	\$1,152,725,547	\$1,081,784,612	\$1,013,458,611
Total Assessed Value	\$7,227,020,762	\$7,767,744,820	\$7,235,581,768	\$7,021,739,642	\$6,289,211,050	\$6,590,515,307
R/O % of Total Value	85.75%	84.56%	81.22%	83.58%	82.80%	84.62%
CIP % of Total Value	14.25%	15.44%	18.78%	16.42%	17.20%	15.38%
Residential Tax Rate	\$8.78	\$14.37	\$12.58	\$12.24	\$11.26	\$14.10
Commercial & Industrial Tax Rate	\$17.62	\$18.17	\$12.58	\$17.25	\$23.34	\$26.59
Personal Property Tax Rate	\$17.55	\$17.98	\$12.58	\$17.25	\$23.34	\$26.59
Residential Levy	\$54,409,737	\$94,387,492	\$73,928,517	\$71,836,733	\$58,635,622	\$78,636,499
Open Space Levy	-	-	-	-	-	-
Commercial Levy	\$11,827,179	\$9,024,644	\$5,931,525	\$7,477,896	\$17,635,901	\$11,429,452
Industrial Levy	\$1,593,003	\$8,671,213	\$8,265,718	\$9,246,445	\$4,134,962	\$6,736,247
Personal Property Levy	\$4,659,906	\$3,866,924	\$2,897,858	\$3,160,174	\$3,477,990	\$8,782,165
Total Tax Levy	\$72,489,826	\$115,950,274	\$91,023,619	\$91,721,248	\$83,884,475	\$105,584,364
R/O as % of Total Levy	75.06%	81.40%	81.22%	78.32%	69.90%	74.48%
CIP as % of Total Levy	24.94%	18.60%	18.78%	21.68%	30.10%	25.52%

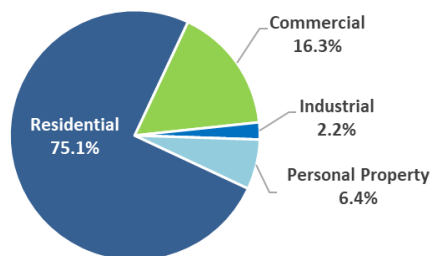
Similar to four of its five peer communities, Dartmouth annually adopts a split tax rate. First adopted in FY2008, this allows the community to shift a portion of the tax levy burden from the residential property class to the commercial, industrial, and personal property (CIP) classes. While FY2023 residential property accounts for 85.7% of Dartmouth's total assessed value, the CIP tax rate shift reduced the residential levy to 75.1% of the total tax burden. CIP property, which accounts for 14.3% of Dartmouth's total assessed value, accounts for 24.9% of the tax levy. For FY2023, the CIP shift was at the maximum of 175%.

Fiscal Year	Residential Tax Rate	C&I Tax Rate	PP Tax Rate	CIP Shift
FY08	\$6.43	\$9.78	\$9.71	1.40
FY09	\$7.22	\$11.01	\$10.93	1.40
FY10	\$7.85	\$11.99	\$11.92	1.40
FY11	\$8.44	\$12.90	\$12.82	1.40
FY12	\$8.87	\$13.53	\$13.48	1.40
FY13	\$9.35	\$14.29	\$14.23	1.40
FY14	\$9.86	\$15.10	\$15.03	1.40
FY15	\$9.81	\$15.03	\$14.96	1.40
FY16	\$9.84	\$15.01	\$14.94	1.39
FY17	\$9.70	\$15.46	\$15.39	1.44
FY18	\$9.72	\$15.85	\$15.78	1.47
FY19	\$9.93	\$16.13	\$16.06	1.47
FY20	\$9.93	\$16.80	\$16.72	1.52
FY21	\$9.90	\$17.68	\$17.61	1.59
FY22	\$9.47	\$17.48	\$17.41	1.63
FY23	\$8.78	\$17.62	\$17.55	1.75

FY23 Assessed Property Class Values



FY23 Property Class Tax Levy



In accordance with the five-year certification review program conducted by the Division of Local Service's (DLS) Bureau of Local Assessment (BLA), the assessing department completed its most recent revaluation in FY2022 with the next revaluation taking place in FY2027. Below are the top five taxpayers in Dartmouth as reported during the FY2022 revaluation:

Taxpayer	Property Use	FY2022 Assessment
PR North Dartmouth LLC	Shopping Center/Mall	\$70,519,300
Dartmouth Market Place Associates	Shopping Center/Mall	\$25,276,100
Alpert Marjorie C Et Al	Shopping Center/Mall	\$22,927,700
Northeast Behavioral Health	Private Hospital	\$21,781,600
Dartmouth Specialty	Medical Office Buildings	\$19,814,700

The tables below provide a relative measure of the department's work volume. The first table contains Dartmouth's abatement, inspection, and personal property account numbers for the last three fiscal years. Please note that the number of permit inspections includes only the permits that contributed to new growth. The department may have completed additional permit inspections that did not qualify for new growth numbers. Similarly, the prior year abatement numbers only include abatements that were granted, and more time and resources may have been used for other abatement applications that were reviewed but ultimately denied.

Dartmouth	FY2021	FY2022	FY2023
Prior Year Abatements Granted	63	44	35
New Growth Permit Inspections	296	348	276
Sales Verification & Inspections	688	668	644
Personal Property Accounts	1,106	1,107	1,121

The next table summarizes the parcel numbers for the entire town. We have included Dartmouth's peer communities for comparison. This data was extracted from the FY2023 LA-4 for all communities.

Municipality	Dartmouth	Chelmsford	Franklin	North Andover	Saugus	Tewksbury
Total Parcels	15,038	14,108	11,775	11,044	12,569	12,281
Residential Parcels	11,025	12,192	10,096	9,041	8,761	10,161
Vacant/Undeveloped Parcels	1,871	575	398	321	765	557
Commercial Parcels	553	434	214	510	382	465
Industrial Parcels	95	221	192	77	93	238
Mixed Use Parcels	104	50	72	33	53	31
Chapterland Parcels	269	36	57	157	46	15
Exempt Parcels	708	629	822	486	592	539
Residential Value	\$6,197,008,782	\$6,568,371,083	\$5,876,670,670	\$5,869,014,095	\$5,527,215,968	\$5,577,056,696
CIP Value	\$1,030,011,980	\$1,199,373,737	\$1,358,911,098	\$1,152,725,547	\$721,851,062	\$1,013,458,611

RECOMMENDATIONS

Staffing and operational changes have put the assessing department in a period of transition. To ensure long-term success, the board of assessors and other town officials should review the assessing department's needs and discuss means to sustain, improve, or modify current operations. We have identified the following key areas we recommend the town examine:

Staffing

The assessing department has experienced both planned and unplanned staff turnover, as well as structural changes affecting office positions and hours. We recommend reviewing position titles and hours, job descriptions, and division of responsibilities in current departmental operations. In its staffing evaluation, the town may find it useful to examine the assessing positions, responsibilities, and compensation levels of its peer communities. To assist with this, we have included a staffing summary of Dartmouth's peer communities in the appendix of this report. Based on the staffing evaluation, the town may consider opportunities to increase staff positions or hours in order to expand or improve internal operations.

In-House Vs Contracted Valuations

In addition to its examination of staffing needs, the town should discuss the continuation of in-house versus contracted valuation work. Typically, in-house valuation provides more consistency and control of this technical area of work, but it also requires adequate staff levels and higher skillsets. In contrast, the town can contract assessments to a third-party vendor, but this generally comes at a higher pricepoint. Officials should review the technical work required to annually assess and value the town and conduct a cost-benefit analysis of maintaining in-house valuations versus outsourcing to third-party vendors.

Leveraging Technology

Current procedures are heavily paper-based, including aspects of both technical and clerical assessing work. The department should identify areas of data integration or streamlining in its existing software. Further, the assessing department should look to reduce paper recordkeeping, especially in areas where physical documents can be considered duplicate records of current virtual databases.

APPENDIX

The chart below summarizes the department staffing levels for Dartmouth and its peer communities.

Municipality	Dartmouth	Chelmsford	Franklin	North Andover	Saugus	Tewksbury
Board Members	Three	Three	Three	Three	Three	Three
Elected Vs. Appointed Board	Elected	Appointed	Elected	Appointed	Appointed	Appointed
Total Department Employees	Four	Four	Four	Five	Three	Four
Department Head Title	Administrator of Assessing	Chief Assessor	Director of Assessing	Chief Assessor	Deputy Assessor	Chief Assessor
Staff Position 1	Assessing Technician	Assistant Assessor	Asst Assessor/Appraiser	Assessing Technician	Assistant Assessor	Assistant Assessor
Staff Position 2	Principal Clerk	Asst Assessor/ Data Collector	Asst Assessor/Appraiser	Administrative Assessor	Principal Clerk	Assessing Clerk
Staff Position 3	Principal Clerk	Assessing Clerk	Asst Assessor/Appraiser	Data Collector	--	Assessing Clerk
Staff Position 4	--	--	--	Data Collector	--	--