

ASSESSING DEPARTMENT REVIEW

TOWN OF EASTON

MAY 2021



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

DLS | Technical Assistance Bureau

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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

May 10, 2021

Select Board
Town of Easton
136 Elm Street
Easton, MA 02356

Dear Board Members,

I am pleased to present the enclosed Assessing Department Review for the Town of Easton. We hope the report is viewed as a roadmap for local officials to further evaluate this critical department. I truly believe that if the community follows the guidance presented here, it will be better positioned for the future.

If you have any questions regarding the report, please contact Zack Blake, Chief of the Division's Technical Assistance Bureau, at 617-626-2358 or at 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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OVERVIEW

The Division of Local Services (DLS) completed this review of the Town of Easton's assessing operations at the request of the select board. This request is a follow-up to DLS's Financial Management Structure Review conducted in FY2017 that led to the creation of a municipal finance department, which consolidated the accounting, treasury, collections, and assessing functions under the supervision of a finance director.

The select board requested this more in-depth evaluation of the assessing office to ensure that it is using best management practices as the community is experiencing significant new construction due to multiple single-family home subdivisions as well as increased development because of the town's ongoing sewer infrastructure projects. Specifically, DLS was asked to review staffing, technological resources, overall office policies and procedures, and compliance with DLS' certification standards and then provide recommendations where improvements could be made.

For this review, we had conversations with the town administrator, finance director, chief assessor, assessors' assistant, principal clerk, treasurer/collector, and geographic information system (GIS) manager. In addition, we communicated with the town's financial management software vendor, SoftRight. We also reviewed roles and responsibilities, examined town and state documents, and compared certification and tax rate activity with peer communities.

Assessing Office

The assessing office is responsible for valuing all the town's real and personal property, assigning tax payments to owners, and generating the commitments authorizing the treasurer/collector to collect real estate, personal property, betterments, community preservation surcharge, and motor vehicle excise payments. Staff maintains and updates assessment data by conducting inspections, collecting data, reviewing sales, and doing analyses that ensure assessed property values reflect the full and fair cash value as of January 1st each year.

Easton's assessing office is responsible for maintaining property records and assessment data on 8,467 real parcels, 271 personal property accounts, 698 tax-exempt properties, and 26,769 motor vehicle excise accounts. Annually, the staff processes about 40 abatements, 200 exemptions, and 500 deed changes and sales questionnaires, and inspects approximately 700 building permits. Of the taxable real property, the town is predominantly residential (about 88 percent), has 379 commercial or industrial parcels, 76 mixed use parcels, and 39 properties used for chapter land purposes (eight in MGL c. 61

forestry, 29 in MGL c. 61A agricultural and two in MGL c. 61B recreation). In addition, Easton has 561 vacant parcels, two-thirds of which are potentially developable.

The board of assessors is composed of three members elected to staggered three-year terms. The board's main responsibilities are to approve property values, tax and excise commitments, and abatement and exemption recommendations made by the chief assessors. They meet at least monthly or more frequently as needed.

The chief assessor is appointed by the town administrator, supervised by the finance director, and a member of the financial management team. Serving in his position since 2008, he is responsible for managing day-to-day operations, complying with the administrative direction of the town administrator and the policy direction of the board of assessors. He divides his time between fieldwork and administrative responsibilities. Fieldwork includes conducting inspections for new construction, property sales and abatement requests. His administrative duties include supervising a full-time assessors' assistant and a part-time principal clerk, as well as managing appraisal consultants. He reviews all data entered in the Vision computer assisted mass appraisal (CAMA) system, determines property condition and grading, and prepares analyses for recertification and interim year adjustments that fulfill state requirements.

The chief assessor works routinely with other officials. He estimates new growth for the budget, provides information for tax classification hearings, and works with the accountant to prepare and submit the tax recapitulation sheet with adequate backup documentation to DLS. He receives certified unpaid betterment assessments from the collector and adds them to the real estate tax bill for commitment. Since its creation in 2019 by town meeting vote, he tracks the Five Corners District Improvement Financing (DIF) program's new growth so that half of the annual new revenue generated is credited to the DIF reserve fund ([MGL c 40Q, §3](#)) for future public improvement and economic development in the district. The chief assessor also works with the GIS Manager to maintain the assessors' maps, adding new subdivisions, modifying lots as needed, and assigning parcel map/lot identification and address numbering.

The assessors' assistant has been a member of the office since 2017. She helps the chief assessor in overseeing administrative operations and conducting field inspections. She obtains deed and legal information from the Registry of Deeds and gets building permit information from the Engineering Department that are uploaded into the CAMA system. She maintains betterment records, processes property and excise exemption applications, and notifies the collector's offices of legal and billing changes. She also measures, lists, and takes digital pictures of sale and improved properties and responds to public inquiries.

The clerk, who has been with the office for less than a year, performs general clerical duties, answering the telephone and opening mail. He examines the motor vehicle excise commitments for accuracy before the treasurer/collector issues the bills, reviews motor vehicle excise abatement and exemption applications, and prepares a monthly report of those granted for the accountant and treasurer/collector. He also mails forms of list to businesses, sale questionnaires to new buyers and realtors, and income/expense statements to leased or rental property owners, which the chief assessor reviews and analyzes to help determine equitable values. The clerk is a full-time employee and works for both the assessing and treasurer/collector's offices. To preserve the independency and checks and balances between the two offices, the clerk's work is carefully reviewed by the chief assessor and treasurer/collector.

The town hires appraisal consultants to perform fieldwork and some certification work. One consultant, who specializes in commercial and industrial properties, inspects building permits, measures and lists new structures, performs cyclical inspections, and prepares statistical reports for certification and interim year adjustments. Other consultants are hired to conduct building permit and cyclical inspections or collect and value new personal property accounts. In addition, Easton has hired a consultant to develop the values for its three 504-utility corporation personal property accounts.

Annually, the assessing office is required to complete and file valuation and tax recap reports with DLS. For a certification year¹, the assessing office must complete a data quality study, develop a workplan, and prepare a property sales analysis (LA-3) prior to getting preliminary certification from BLA, which is followed with a public disclosure period and then final certification. In interim years, the assessors must prepare the property sales analysis and sign and submit the interim year adjustment (LA-15) report. All communities must then submit the assessment and classification of property (LA-4) and tax base growth (LA-13) reports before the tax recap and supplemental schedules are submitted and the public classification hearing is held to decide tax policy and property tax rate(s). Easton sets its tax rate with sufficient time to mail its third quarterly property tax bills timely, and its DLS valuation and tax recap reports are completed in about the same timeframe as comparable quarterly tax communities (see Appendix).

¹ Certification is required every five years. Easton's last certification year was FY2020, therefore the next certification will be FY2025.

RECOMMENDATIONS

Review Certification Directives

We recommend that the chief assessor review and develop a plan to address Easton's certification directives. DLS has Certification Standards ([IGR 19-08](#)) that local assessors must follow for the Commissioner of Revenue to certify they are assessing at full and fair cash valuation, which is required every five years. After each certification, BLA provides written directives that must be reviewed for compliance when developing the subsequent revaluation program.

Directives identify areas of improvement and recommended practices that should be consistently performed whether it is a certification year or not (see appendix). These include implementing a systematic, annual property database maintenance program, reviewing sales, studying neighborhood delineations, analyzing market influences, and re-inspecting all property over a specified period to maintain current and accurate descriptive data.

To ensure that the property database is accurate and up to date, it is essential that the chief assessor commits to spending a significant portion of his time attending to administrative responsibilities, regularly scrutinizing all classes and types of property in the CAMA database. As a best practice, this review should begin annually after the current year's values are finalized. He should be examining market conditions, detecting data collection needs, identifying areas of concern, recognizing potential adjustments, and seeking regional information as needed.

While Easton's next revaluation is not scheduled until FY2025, the chief assessor should immediately begin focusing on steps and resources needs to plan and resolve directives. A directive may be a matter that is reviewed prior to the next tax rate being set or require that staff or consultant perform additional inspections or analyses. With the five-year certification schedule, the assessors are required to prepare a third year review of the directives for BLA. In the Gateway system, the chief assessor will self-report the status of each directive that will be reviewed with the BLA advisor. Failure to address prior directives could result in delays to the next certification.

Establish an Assessing Department Calendar

We recommend the assessing office develop a 12-month schedule of its important activities for both certification and non-certifications years. Annually, the board of assessors publishes a list of significant assessing-related dates for taxpayers. The assessing office should establish a similar calendar of its essential internal tasks and associated deadlines to comply with DLS reporting requirements. It should

include, but not limited to, reviewing directives, analyzing the CAMA database, developing a workplan, securing funding as needed, scheduling inspections, examining sales, and identifying DLS reporting due dates. The assessing calendar would then be integrated into a finance department-wide calendar that includes accounting and treasurer/collector responsibilities, the town's budget process, and other financial priorities such as fiscal year-end activities and the tax recap submission. This master calendar then serves as a communication and planning tool for the finance team to monitor the completion or progress of all tasks and monitor upcoming deadlines.

Create Map-Lot Numbering for New Lots

We recommend that the chief assessor devise a map-lot numbering system for new parcels that works compatibly with the SoftRight financial management system. Assessors must prepare tax maps that locate and provide essential land area information about all real property in their community. These maps must be updated annually to reflect changes in parcel configurations and assign a unique identification number to each. As a matter of best practice, when larger parcels are subdivided or smaller lots are combined to make a developable property the result should be given a new, never previously used map-lot number and the property record note the previous map-lot(s) it came from for historical reference.

In recent years, Easton has had new subdivisions built in the town. When the planning board approves a subdivision, the chief assessor makes the corresponding changes to the tax maps. In one subdivision, the plans have undergone multiple revisions, including changing the size and number of parcels, and, in a couple instances, this dictated new street addresses per town policy. The chief assessor updated the tax maps accordingly and assigned an identification number to impacted parcels as needed. Unfortunately, some map-lot assignments were recycled. The SoftRight system assigns a bill number to all parcels, but unbeknownst to town officials, it is based on the map-lot assignment. Because of the timing of the plan revisions, some map-lot identifications were recycled between fiscal years, thereby linking the preliminary property tax to one bill number and the actual tax bill to a different bill number. This required the treasurer/collector to investigate and verify that accurate bills were issued to the correct owners. To avoid this situation going forward, the chief assessor should devise a numbering system that does not recycle map-lot assignments and links new parcels to the historical parent parcel(s).

Research and Document Recycled Map-Lot Numbering

We recommend that the chief assessor work with the treasurer/collector and GIS manager to research and document a comprehensive report of any recycled map-lot changes. This will help to ensure all

parcels are accurately assessed to the correct owners. The recycled map-lot numbers may have also had changes in the street address, which the treasurer/collector may have challenges with when preparing municipal lien certificates (MLC). Generally requested when a property is being sold or the mortgage refinanced, an MLC lists all taxes, assessments, and charges that are due and payable and constitute liens on a real estate parcel. Omitting outstanding charges on an MLC may eliminate the town's ability to collect. Having a reference table of the affected parcels, the treasurer/collector will be able to research and prepare accurate MLCs.

Investigate Orphan Parcels

We recommend that the town research the 19 parcels that do not have an assigned map-lot or ownership information. These unknown owner parcels may be handled inhouse or may require legal assistance to trace back to the last know owner of record. This process is similar to the examination done in 1991 and Easton's subsequent request to DLS for permission to assess Owners Unknown ([MGL c. 59, § 11](#)).

Support Restoring the Principal Clerk to a Full-Time Position

We support the town's proposal to restore the assessing clerk to a full-time position. Prior to FY2021, the clerk was a full-time position. However, with the departure of the prior clerk and as a cost savings measure, the position was replaced with a clerk that splits his time between the assessing and treasurer/collector offices. Because both offices experienced operational challenges with the reduced staff hours, it is our understanding that the town would like to restore the full-time clerk positions in both offices in the FY2022 budget. Returning the assessing clerk to a full-time position will improve coverage in the office, available to respond to telephone and email inquiries and handle in-person visits when the office reopens to the public. More importantly, this will enable the chief assessor and assessors' assistant to schedule inspections convenient for taxpayers and be able to focus on administrative duties such as data review, research, and analysis with limited interruptions.

Provide an Annual Spreadsheet of DIF New Growth

We recommend that the assessing office provide an annual report of the Five Corners DIF new growth. Using the DLS new growth reporting template, the chief assessor should highlight all Five Corners DIF parcels that appear in the report and prepare the calculation of DIF new growth to be transferred to the reserve ([MGL c 40Q, §3](#)) for future public improvement and economic development in the district. This will enable the finance director to track activity and make sure the appropriate amount to be transferred is raised on the tax recap sheet.

Require Board of Health to Enter Septic Betterments into SoftRight

We recommend that the board of health enter septic betterments into SoftRight upon completion of the work when the septic bills are paid. Easton has a Septic Betterment Loan Program that assists its homeowners by providing access to low interest loans up to \$45,000 for a period of 20 years to be used for the purpose of upgrading failed septic systems. These loans and subsequent betterments occur on a case-by-case basis and are administered by the board of health. When the septic work is finished, the board sends a spreadsheet to the assessors with specific information to create a betterment record in SoftRight. The assessing office then enters septic betterments in the fall when the collector certifies all outstanding apportioned amounts. In the event the property owner wants to pay some or all of the betterment, the collector has to contact the assessing office to create the account and make the commitment for her to accept the payment. Alternatively, the board of health could enter the betterment loan information into SoftRight rather than the spreadsheet and certify them to the assessors to be reported on the tax bill. Entering the account information directly into the financial system will ensure that the information is recorded accurately and timely for proper collection.

APPENDIX

CERTIFICATION, INTERIM YEAR ADJUSTMENT, AND ANNUAL TAX RATE COMPLETION DATES OF COMPARABLE COMMUNITIES

		Ashland	Canton	Chelmsford	Dedham	Easton	Foxborough	Mansfield	Marshfield	Walpole
FY2017										
Annual Assessments	Workplan Approved		8/1/2016	11/16/2016		11/22/2016	8/9/2016	8/11/2016		8/1/2016
	LA 9-12 Data Quality		5/26/2016	4/21/2016		3/29/2016	4/22/2016	7/28/2016		4/28/2016
	LA 3 Property Sales		10/5/2016	11/1/2016		11/22/2016	10/20/2016	8/19/2016		10/26/2016
	Preliminary Certification		10/12/2016	11/16/2016		11/30/2016	10/20/2016	8/30/2016		10/28/2016
	Final Approval		11/4/2016	12/1/2016		12/2/2016	11/2/2016	9/16/2016		11/14/2016
	LA-15 Interim Year Adjustment	9/30/2016			10/20/2016				11/15/2016	
Tax Recap	LA-4 Assessment Classification	10/24/2016	11/9/2016	12/5/2016	11/1/2016	12/5/2016	11/2/2016	9/19/2016	11/18/2016	11/14/2016
	LA-13 Tax Base Growth	10/24/2016	11/9/2016	12/5/2016	11/1/2016	12/5/2016	11/2/2016	9/19/2016	11/18/2016	11/14/2016
	Public Hearing	11/16/2016	11/15/2016	12/5/2016	11/29/2016	12/5/2016	11/15/2016	10/26/2016	12/5/2016	12/6/2016
	LA-5 Options & Certification	12/12/2016	11/17/2016	12/13/2016	12/5/2016	12/8/2016	11/18/2016	10/28/2016	12/9/2016	12/8/2016
	Tax Recap Approved	12/12/2016	11/17/2016	12/13/2016	12/5/2016	12/8/2016	11/18/2016	10/28/2016	12/9/2016	12/8/2016
	Annual Town Meeting	5/25/2016	5/11/2016	4/25/2016	5/16/2016	5/16/2016	5/9/2016	5/3/2016	4/26/2016	5/2/2016
	Special Town Meeting	11/28/2016	n/a	10/17/2016	11/14/2016	11/14/2016	n/a	n/a	n/a	10/17/2016
FY2018										
Annual Assessments	Workplan Approved								6/16/2017	
	LA 9-12 Data Quality								7/15/2017	
	LA 3 Property Sales								11/15/2017	
	Preliminary Certification								11/21/2017	
	Final Approval								12/4/2017	
	LA-15 Interim Year Adjustment	9/28/2017	11/17/2017	10/25/2017	10/27/2017	11/28/2017	11/7/2017	8/29/2017		10/3/2017
Tax Recap	LA-4 Assessment Classification	10/26/2017	11/17/2017	10/30/2017	10/30/2017	11/30/2017	11/8/2017	8/30/2017	12/4/2017	10/3/2017
	LA-13 Tax Base Growth	10/26/2017	11/17/2017	10/30/2017	10/30/2017	11/30/2017	11/8/2017	8/30/2017	12/4/2017	10/3/2017
	Public Hearing	11/1/2017	11/28/2017	11/20/2017	11/30/2017	12/4/2017	11/14/2017	10/18/2017	12/4/2017	11/7/2017
	LA-5 Options & Certification	12/8/2017	12/1/2017	12/8/2017	12/5/2017	12/6/2017	11/20/2017	11/2/2017	12/12/2017	11/30/2017
	Tax Recap Approved	12/8/2017	12/1/2017	12/8/2017	12/5/2017	12/6/2017	11/20/2017	11/2/2017	12/12/2017	11/30/2017
	Annual Town Meeting	5/4/2017	5/10/2017	4/24/2017	5/15/2017	5/15/2017	5/8/2017	5/2/2017	4/24/2017	5/1/2017
	Special Town Meeting	11/14/2017	n/a	10/16/2017	11/13/2017	11/13/2017	n/a	n/a	10/16/2017	10/16/2017
FY2019										
Annual Assessments	Workplan Approved	6/7/2018								
	LA 9-12 Data Quality	4/4/2018								
	LA 3 Property Sales	10/30/2018								
	Preliminary Certification	11/6/2018								
	Final Approval	11/30/2018								
	LA-15 Interim Year Adjustment		11/26/2018	10/24/2018	10/16/2018	11/9/2018	10/25/2018	8/20/2018	10/31/2018	10/24/2018

		Ashland	Canton	Chelmsford	Dedham	Easton	Foxborough	Mansfield	Marshfield	Walpole
Tax Recap	LA-4 Assessment Classification	11/30/2018	11/26/2018	10/29/2018	10/23/2018	11/9/2018	10/29/2018	8/20/2018	11/1/2018	10/26/2018
	LA-13 Tax Base Growth	11/30/2018	11/26/2018	10/29/2018	10/23/2018	11/19/2018	10/29/2018	8/20/2018	11/1/2018	10/26/2018
	Public Hearing	12/5/2018	11/27/2018	11/19/2018	11/29/2018	11/19/2018	11/13/2018	10/24/2018	12/3/2018	11/13/2018
	LA-5 Options & Certification	12/11/2018	11/30/2018	12/12/2018	12/4/2018	11/26/2018	11/19/2018	11/15/2018	12/5/2018	11/29/2018
	Tax Recap Approved	12/11/2018	11/30/2018	12/12/2018	12/4/2018	11/26/2018	11/19/2018	11/15/2018	12/5/2018	11/29/2018
	Annual Town Meeting	5/2/2018	5/16/2018	4/27/2018	5/21/2018	5/21/2018	5/14/2018	5/15/2018	4/23/2018	5/7/2018
	Special Town Meeting	11/28/2019	n/a	10/12/2018	11/26/2018	10/30/2018	10/1/2018	11/13/2018	10/15/2018	10/15/2018
FY2020										
Annual Assessments	Workplan Approved					4/29/2019	4/29/2019			
	LA 9-12 Data Quality					3/26/2019	5/1/2019			
	LA 3 Property Sales					11/19/2019	10/30/2019			
	Preliminary Certification					12/1/2019	11/7/2019			
	Final Approval					12/4/2019	11/26/2019			
	LA-15 Interim Year Adjustment	9/26/2019	11/21/2019	10/31/2019	10/18/2019			8/26/2019	11/13/2019	10/21/2019
Tax Recap	LA-4 Assessment Classification	11/1/2019	12/2/2019	10/31/2019	10/23/2019	12/4/2019	11/26/2019	8/28/2019	11/18/2019	10/22/2019
	LA-13 Tax Base Growth	11/1/2019	12/2/2019	10/31/2019	10/23/2019	12/5/2019	11/26/2019	8/28/2019	11/18/2019	10/22/2019
	Public Hearing	12/4/2019	12/3/2019	11/18/2019	12/3/2019	12/2/2019	11/26/2019	12/2/2019	12/2/2019	11/19/2019
	LA-5 Options & Certification	12/11/2019	12/9/2019	12/12/2019	12/9/2019	12/10/2019	12/13/2019	10/18/2019	12/5/2019	11/26/2019
	Tax Recap Approved	12/11/2019	12/9/2019	12/12/2019	12/9/2019	12/10/2019	12/13/2019	10/18/2019	12/5/2019	11/26/2019
	Annual Town Meeting	5/1/2019	5/15/2019	4/29/2019	5/20/2019	5/20/2019	5/13/2019	5/7/2019	4/22/2019	5/6/2019
	Special Town Meeting	11/20/2019	n/a	10/21/2019	11/25/2019	11/12/2019	11/4/2019	n/a	11/18/2019	10/21/2019
FY2021										
Annual Assessments	Workplan Approved		3/11/2020	3/5/2020	10/27/2020					
	LA 9-12 Data Quality		7/15/2020	4/27/2020	6/1/2020					
	LA 3 Property Sales		11/20/2020	11/12/2020	11/16/2020					
	Preliminary Certification		12/4/2020	11/17/2020	11/20/2020					
	Final Approval		12/7/2020	11/22/2020	11/24/2020					
	LA-15 Interim Year Adjustment	10/20/2020				11/14/2020	10/19/2020	10/15/2020	11/10/2020	10/15/2020
Tax Recap	LA-4 Assessment Classification	11/20/2020	12/7/2020	11/25/2020	11/24/2020	11/16/2020	10/19/2020	11/7/2020	11/12/2020	10/16/2020
	LA-13 Tax Base Growth	11/20/2020	12/7/2020	11/25/2020	11/24/2020	11/16/2020	10/19/2020	11/7/2020	11/12/2020	10/19/2020
	Public Hearing	12/2/2020	12/7/2020	11/30/2020	12/3/2020	12/1/2020	11/17/2020	11/18/2020	11/23/2020	11/10/2020
	LA-5 Options & Certification	12/17/2020	12/11/2020	12/15/2020	12/10/2020	12/3/2020	11/30/2020	11/24/2020	12/2/2020	12/2/2020
	Tax Recap Approved	12/17/2020	12/11/2020	12/15/2020	12/10/2020	12/3/2020	11/30/2020	11/24/2020	12/2/2020	12/2/2020
	Annual Town Meeting	6/30/2020	6/22/2020	6/22/2020	8/10/2020	6/22/2020	6/15/2020	6/23/2020	6/22/2020	6/20/2020
	Special Town Meeting	12/8/2020	n/a	10/19/2020	11/30/2020	11/30/2020	n/a	11/7/2020	10/19/2020	10/17/2020

CERTIFICATION DIRECTIVES FY2007-FY2020

	FY2007 Recommendations	FY2010 Recommendations	FY2014 Recommendations	FY2017 Recommendations	FY2020 Recommendations
Database Maintenance	<p>It is recommended that the current cyclical property re-inspection program be completed for FY2009.</p> <p>The Board of Assessors should implement a systematic, annual property database maintenance program. The collection and maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market value. Any such program should include, but not be limited to, a review of market conditions, neighborhood changes, new construction, and recently sold properties.</p> <p>As part of the program, an on-going data quality analysis would help identify recollection priorities and evaluate program progress.</p> <p>The BLA field advisors are available to assist in review and analysis of data recollection documentation and to help in program planning. For further information on data maintenance, cyclical reinspection programs and data quality analysis, please refer to "The Guidelines for the Development of a Minimum Reassessment Program."</p>	<p>The Board of Assessors should implement a systematic, annual property database maintenance program. The collection and maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market value. Any such program should include, but not be limited to, a review of market conditions, neighborhood changes, new construction, and recently sold properties. As part of the program, an on-going data quality analysis would help identify recollection priorities and evaluate program progress. It is also recommended that a plan be developed for a cyclical property reinspection program so that each parcel is inspected at least once in every nine-year cycle. The BLA field advisors are available to assist in review and analysis of data recollection documentation and to help in program planning. For further information on data maintenance, cyclical reinspection programs and data quality analysis, please refer to "The Guidelines for the Development of a Minimum Reassessment Program."</p>		<p>The town needs to take photos of the 102,300 and 400 class properties before next certification. The building permits need to be input to the PRC's. Easton is in the process of implementing new software to complete this task but are having issues completing it. The Board of Assessors should implement a systematic, annual property database maintenance program. The collection and maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market value. Any such program should include, but not be limited to, a review of market conditions, neighborhood changes, new construction, and recently sold properties. As part of the program, an on-going data quality analysis would help identify recollection priorities and evaluate program progress. It is also recommended that a plan be developed for a cyclical property reinspection program so that each parcel is inspected at least once in every nine-year cycle. The BLA field advisors are available to assist in review and analysis of data recollection documentation and to help in program planning. For further information on data maintenance, cyclical reinspection programs and data quality analysis, please refer to the "Certification Standards."</p>	<p>The assessors should implement a systematic, annual property database maintenance program. The collection and maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market value. Any such program should include, but not be limited to, a review of market conditions, neighborhood changes, new construction, and recently sold properties. The BLA field advisors are available to assist in review and analysis of data recollection documentation and to help in program planning. (For further information on data maintenance and data quality analysis, please refer to the "Certification Standards.")</p>

	FY2007 Recommendations	FY2010 Recommendations	FY2014 Recommendations	FY2017 Recommendations	FY2020 Recommendations
Other directives		<p>Recommendation: Mixed-use Land Schedules: Assessors should review their current methodology of pricing predominantly commercial property, that is located in the residential neighborhood, based on the residential land schedule and not the commercial. This methodology should have market support if continued to be utilized in FY2013.</p> <p>Recommendation: Unbuildable land: Assessors should utilize one rate unless there is market support for their current methodology of three rates.</p>	<p>112 land schedule: Assessor should review their 112 per unit price to ensure that these properties are never valued less than they would be on the residential schedule.</p>	<p>Chapter Land - Town should ensure that the FVAC values are table driven for next certification.</p> <p>Apartments - The assessors need to review all the 111's and 112's in town. They need to make a greater attempt to collect I&E's and to take a look at neighboring communities for these classes for possible adjustments to the values and the per unit price of the 112's. Assessors should look at regional information when determining the necessary changes.</p>	
Neighborhood review	<p>The Board of Assessors should also review all residential neighborhood delineation and adjust them as needed by the next certification.</p>	<p>The Board of Assessors should review all residential neighborhood delineation and adjust them as needed by the next certification. Any neighborhood modifiers should be reviewed and supported with recent sales. Neighborhood modifiers, the 1.20 modifier in this case, should be supported by market evidence and possibly considered as a separate neighborhood.</p>	<p>The Board of Assessors should review all residential neighborhood delineations in accordance with indicated land value and adjust them as needed by the next certification. Town may find evidence of needing more residential neighborhoods.</p>		<p>The assessors should review all residential neighborhood delineations in accordance with indicated land value and adjust them as needed by the next certification. Site index six and seven are close and need to be reviewed and updated interim year FY2021.</p>
GIS system enhancement and training					<p>The assessors should ensure continued efforts are made to enhance the viability of the GIS mapping system. GIS should continue to be developed so that it provides the standardized benefits required to provide taxpayers with uniform and equitable assessments. Assessors should develop a training program to ensure all staff have the ability to utilize the GIS in the performance of their duties.</p>

	FY2007 Recommendations	FY2010 Recommendations	FY2014 Recommendations	FY2017 Recommendations	FY2020 Recommendations
Land schedules		Assessors should review and analyze market influences of certain characteristics on the value of land, such as access, and topography, and adjust the land valuation system as needed in a uniform and equitable manner. Assessors should continue to monitor sales to support their excess rate. Assessors should review their "estate lot" methodology and provide some type of support for its continued use in FY2013. Assessors should monitor sales to see if there is support for secondary or front foot pricing in the town.	Assessors should review and analyze market influences of certain characteristics on the value of land, such as access, and topography, and adjust the land valuation system as needed in a uniform and equitable manner. Town should continue to monitor their excess land rate and adjust accordingly. Assessors should also monitor sales to determine if there is market support for secondary or front foot pricing.	Assessors should review and analyze market influences of certain characteristics on the value of land, such as access, and topography, and adjust the land valuation system as needed in a uniform and equitable manner. Assessors should review their excess land values and prime land values. Current 2% excess land value rate to prime land value rate is very low.	The assessors should review land values and adjust the land valuation system as needed in a uniform and equitable manner. The assessors need to look at the (Land : Total value ratio) checking if it is consistent with similar communities in the area.
Commercial & Industrial Land Schedule			Assessors should review their current C&I neighborhoods for possible consolidation. Assessors should also have support to adjust excess land by neighborhood.		
Condo valuation			Assessor should review all condominium valuations to ensure more equity between complexes.	A complete analysis must be presented demonstrating that cost tables have been updated and the manner in which the updates were determined. Town should review their land to total building ratio to assist in reviewing their cost tables. Typically, land values are less than the total value for this area of the state.	Review and update condominium assessments based on current market activity. Also complete analysis of the condo class by style.

	FY2007 Recommendations	FY2010 Recommendations	FY2014 Recommendations	FY2017 Recommendations	FY2020 Recommendations
Cyclical reinspection			Maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values. Our last certification review indicated that the Board of Assessors should continue their cyclical reinspection program of all descriptive property data over a specified time period, so that each parcel is inspected at least once in every nine-year cycle. As part of this cyclical reinspection program, an on-going data quality analysis would help identify recollection priorities for program planning. Town should complete all classes by FY2019. For further information on cyclical reinspection programs and data quality analysis please refer to the "Certification Standards."	Maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values. Our last certification review indicated that the Board of Assessors should begin a cyclical reinspection program of all descriptive property data over a specified time period, so that each parcel is inspected at least once in every nine-year cycle. As part of this cyclical reinspection program, an on-going data quality analysis would help identify recollection priorities for program planning. For further information on cyclical reinspection programs and data quality analysis please refer to the "Certification Standards."	Cyclical inspections of property descriptions over a specified time period should be implemented or, if already underway, should be continued. (For further information on cyclical reinspection programs and data quality analysis please refer to the "Certification Standards.")
Cost tables			A complete analysis must be presented demonstrating that cost tables have been updated and the manner in which the updates were determined. Assessor should ensure a better correlation between the National Cost Manual and system rates especially for Commercial and Industrial.		
Income & Expense Data	Assessors need to implement a program to ensure a better return of Income and Expense data from Commercial, Industrial and apartment property owners.	Assessors should continue with their recently implemented program to ensure a better return of Income and Expense data from Commercial, Industrial, Apartment, and Mixed-use property owners. Assessor should also have a program in place to obtain rental information from other sources annually.	Assessors should continue with their recently implemented program to ensure a better return of Income and Expense data from Commercial, Industrial and Apartment property owners. Town should also seek to obtain additional sources of rental information annually.		

ACKNOWLEDGEMENTS

In preparing this review, DLS spoke with the following persons:

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