



Town of Heath

Review of Assessing and Tax Collection Operations

Division of Local Services / Technical Assistance Section

July 2014



July 11, 2014

Board of Selectmen
Town of Heath
1 East Main Street
Heath, MA 01346

Dear Board Members,

It is with pleasure that I transmit to you the enclosed Review of Assessing and Tax Collection Operations completed by the Division of Local Services for the Town of Heath. As a routine practice, we will forward a copy of the report to the town's state senator and representative. We will also post the report to our website a week or two after it is released to the town. If we can be of any further assistance, please feel free to contact Rick Kingsley, Bureau Chief of the DLS Municipal Data Management and Technical Assistance Bureau at 617-626-2376 or at kingsleyf@dor.state.ma.us.

Sincerely,

A handwritten signature in black ink that reads 'Robert G. Nunes'.

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

cc: Senator Benjamin B. Downing
Representative Paul W. Mark

Introduction

At the request of the Board of Selectmen of the Town of Heath, the Division of Local Services (DLS) conducted a review of the assessing and tax collection operations. The DLS project team was led by a staff member from the Technical Assistance Section who worked in conjunction with members from the Bureau of Local Assessment, Information Technology Unit, and Bureau of Accounts. This report's primary purpose is to provide local officials with general guidance on procedural improvements in the assessing and tax collection operations. We were also asked to comment on the town's budget planning calendar and the process for setting the annual tax rate.

The results of our review identified several longstanding difficulties within the assessing office that continue to hamper operations. In particular, we found an antiquated parcel identification system, poorly documented lot mergers, deficient tax maps, and missing property record details. Compounding these problems is the fact that the assessors' clerk serves in a dual role as the board's administrative assistant, her work hours are limited, and the board of assessors have not set department priorities. Collectively, these issues frustrate efforts by the clerk/administrative assistant to complete work timely and result in a certain level of discord between the assessing office, the tax collector, and others in town hall.

Below we provide an operational overview of the town, along with our observations and guidance.

Town Operations Overview

The Town of Heath, with a population of about 700 residents, is located on the northwestern edge of Franklin County along the Vermont border. Apart from being one of the smallest, least densely populated communities in the state, Heath lies in a rather isolated area of rugged upland terrain with limited access to any major throughways. Due to this topography and rural character, the town's commercial and industrial activity accounts for less than one percent of the total tax base. Of Heath's 983 total parcels, only one is classified as commercial and three as mixed use. Another 81 parcels are classified as chapter land. There are also 517 vacant parcels, with 203 of them considered undevelopable. Consequently, the town's narrow residential tax base with its limited number of improved parcels supports a comparatively small government operation with a \$2.1 million annual budget.

As a small community, municipal governance falls to a collection of volunteer boards and a handful of mostly part-time employees who manage day-to-day operations. The three-member elected board

of selectmen serves as the executive arm and appoints the full-time town coordinator to provide administrative oversight. It also appoints the part-time tax collector, treasurer, and town accountant. The boards of assessors' three members are separately elected and select one of their own to serve as both the board's clerk and its part-time administrative assistant. The five-member elected finance committee develops the annual budget with selectmen and functions as the town's fiscal watchdog. Together, these local officials are responsible for overseeing and managing the community's finance-related activities.

The tax collector, treasurer, town accountant, and assessors' administrative assistant work between five and twelve hours per week depending on their individual compensation. Each of these departments, despite their varying hours, tries to hold office hours on Monday, except for the treasurer who works Tuesdays. The full-time town coordinator works 37.5 hours per week and is present Monday through Friday. Selectmen and finance committee members, as volunteers, generally meet as a team once a week during the budget season, while the assessors gather bimonthly throughout the year.

The board of assessors' primary responsibilities involve reviewing and approving valuations, abatements and exemptions, and signing off on annual overlay and new growth estimates. One of the board members also serves as the office's administrative assistant. Operating in these two separate roles, she has served on the board for seven years and worked as the office assistant for two. The position has been budgeted for ten hours per week, although the current administrative assistant works six. It is also worth noting that because the town pays each board member an annual stipend, the administrative assistant, for her dual role, receives the stipend along with her hourly pay rate.

The board maintains and updates property records and otherwise acts to ensure that property assessed values reflect the full and fair cash value on January 1st each year. This is accomplished through various inspection procedures that are largely delegated to the clerk/administrative assistant and through the analysis of sale trends as part of town-wide property revaluations. Under the direction of the assessors, the outside appraisal service Patriot Properties, completes the interim and triennial revaluations. The assessors also use Patriot Properties' computer assisted mass appraisal system to maintain property record data and to generate property tax commitments.

Under the provisions of Proposition 2½, the board of assessors annually identifies all additional value and tax revenue associated with new growth that occurred in the town over the prior 12-month period. This requires the clerk/administrative assistant to coordinate with the building department to receive about 50-60 building permits annually and to complete onsite property inspections.

The clerk/administrative assistant also coordinates with other local finance officials to complete and submit to DOR the “Recap Sheet,” which is the basis for setting the annual tax rate. As part of this process, she estimates the annual overlay reserve and prepares information for the annual classification hearing, during which the selectmen decide on whether to shift a greater portion of the tax burden from residential to commercial and industrial properties.

Once DOR approves the tax rate, it is the assessors’ responsibility to commit the taxes to the collector for preparation of property tax bills and later in the fiscal year, for receiving and investigating about 10 annual property tax abatements through on-site inspections. The clerk/administrative assistant coordinates these activities and processes the commitment for about 1,000 motor vehicle excise bills. She also works with residents and the board to grant about 10 personal tax exemptions each year. Additionally, the clerk/administrative assistant must coordinate and gather data through a nine year cyclical re-inspection program required by DOR on all properties and maintain tax maps.

The assessors’ interaction with the tax collector begins when the office generates a commitment authorizing the collector to produce bills and accept payments. Heath’s tax collector processes all real estate, personal property, and motor vehicle payments. She has held the position for nearly 20 years and is budgeted to work 11 hours per week. Under the town’s quarterly billing cycle, the bills are mailed twice yearly and contain two payment stubs for the quarters in each half of the year. The first (August 1) and second (November 1) quarter bills are estimated based on the previous year’s tax, while the actual third (February 1) and fourth (May 1) quarter bills are issued once DOR accepts the tax recap and sets the tax rate sometime in December.

The office sends motor vehicle excise bills to taxpayers throughout the year, as the town receives up to 12 commitments annually from the Registry of Motor Vehicles. The first commitment, which occurs between February and March, contains approximately three-fourths of all excise bills.

The tax collector receives property and excise payments in person, by mail, or online through Unibank. She must ensure payments are properly counted, posted to appropriate accounts, and turned over to the treasurer for deposit. To do so, she uses the Community Software Consortium’s (CSC) tax administration application to track and record these payments. The collector also updates the system with approved abatements and exemptions and runs credit reports as appropriate to confirm when refunds are due.

The tax collector contracts with an outside deputy collector, Jeffery & Jeffery, to pursue delinquent motor vehicle excise bills, while she pursues delinquent property owners and moves their parcels into tax title. This process begins 15 days after the May 1st real estate billing, when the collector sends

demand notices. If several weeks pass without payment, the collector sends letters notifying delinquents of the overdue tax. For accounts that remain delinquent, the collector initiates tax title procedures, when liens are advertised and then recorded at the Registry of Deeds. All the while, delinquent bills accrue additional charges and interest at 14 percent annually in accordance with state law.

The office also responds to requests for municipal lien certificates in accordance with state law.

Observations & Guidance

The Town of Heath has a passionate group of volunteers and part-time professionals in government who possess considerable knowledge and experience for a town its size. Collectively, local officials appear proficient in carrying out daily financial management-related activities. Nevertheless, the selectmen identified several issues that continue to hamper operations, particularly within the assessing office. In analyzing this operation, we observed several longstanding problems that prevent staff from efficiently and effectively carrying out necessary responsibilities.

By all accounts the board of assessors largely delegates their work to the clerk/administrative assistant whose two roles encompass a wide range of responsibilities. Remaining board members, although receiving a somewhat substantial stipend for their volunteer efforts, are only involved with higher level policymaking decisions and provide very limited administrative support.

A sampling of the clerk/administrative assistant's duties, excerpted from her job description:

- Prepare the agenda and materials for board meetings and take minutes
- Draft the department's budget and track spending
- Pay bills, review correspondence, and perform general office work
- Present completed abatement and exemptions for board authorization
- Maintain deed, chapter land, and building permit files
- Prepare commitment sheets for collector and accountant
- Draft RFP's for assessing services
- Prepare state records and reports
- Assist town departments, boards, committees, and the public with research related to deeds, plan, ownership, etc.

The clerk/administrative assistant, in addition to these tasks, is also chiefly responsible for completing all routine property inspections and troubleshooting support calls. When assisting with

support calls, she struggles through the volume of requests and the additional research required to resolve them because of a series of longstanding recordkeeping issues related to an antiquated parcel identification system, poorly documented lot mergers, deficient tax maps, and missing property record details.

These issues, which consume much of her limited six hour work week, manifest themselves in several ways. For example, the town's parcel identification numbers correspond to roadways rather than the standard Map-Block-Lot practice. This causes confusion and forces individuals like real estate agents and appraisers to contact the assessing office for guidance. From what we have gathered, it also looks as if the assessing office combined contiguous parcels without including any identifying deed reference or historical ownership record. While the original intent was to reduce the number of tax bills to save on postage, it adversely impacts the tax title process, which requires additional research.

These challenges, when taken together, distract the administrative assistant from completing more routine responsibilities and contribute to a level of discord we observed between the assessing operations, the tax collector, and others in town hall. As a solution to these issues, we offer several recommendations:

1. Appoint Assistant Assessor

We propose that the dual roles of board clerk and administrative assistant to the board of assessors be absorbed into a new assistant assessor position. This individual, operating under a new job description, would no longer be a member of the board but continue to carrying out daily responsibilities. Board members meanwhile would focus solely on policymaking matters, such as reviewing and approving valuations, abatements and exemptions, and signing off on annual overlay and new growth estimates. This shift of responsibilities and title change simply reflects the department's current division of labor and places the assistant assessor on equal footing with other financial officials in town hall, including the tax collector, treasurer, and town accountant.

In carrying out these changes, the board of assessors will need to work with the assistant assessor to develop a new job description. The job description should encompass both her administrative assistant and clerk-related responsibilities. Working under a new title and job description, it is also expected that the board of assessors will need to reassess the assistant's budgeted hours and compensation. In gauging her hours, the board should not only consider the time required to complete day-to-day assignments, but also what is necessary to resolve the office's longstanding

recordkeeping problems. After a year, her compensation and responsibilities can be measured and evaluated as part of an annual performance review.

2. Establish Annual Goals and Objectives

The board of assessors should specifically identify through a series of goals and objectives what it hopes to accomplish each year. Establishing a comprehensive list of clearly defined priorities gives the office direction and focuses its efforts on issues that are of primary importance to the department. In its simplest form, goals are broad statements of purpose, while objectives offer specific strategies that help attain preferred results. By year-end, the assistant assessor's performance can be measured by the board and feedback provided. Results can also be published in the annual town report which will better inform residents of the continued progress being made in town. This system provides clarity of purpose and fosters an environment of department expectations. To begin, the board should work with the assistant assessor to prioritize the best way to resolve the office's outstanding legacy issues and plan accordingly.

3. Resolve Outstanding Legacy Issues

The assessors' clerk/administrative assistant highlighted several shortcomings involving the office's recordkeeping practices. These problems, which consume a tremendous amount of her time and energy, include an antiquated parcel identification system, poorly documented lot mergers, deficient tax maps, and missing property record details. We offer solutions below:

Develop a common property reference system – Heath's antiquated parcel identification system is cumbersome because it is indexed to road names, rather than the standard map-block-lot method. As a result, individuals seeking assistance in finding a property must routinely contact the assessing office. We recommend adopting a uniform map-block-lot parcel identification system that correlates individual property records to town maps. The assessors should consult with the tax collector and any others who may be impacted by the change before implementing the new standard, which should ideally take place after final tax bills are delivered and before the start of the next fiscal year.

Review and update tax maps – We recommend that the assessing office update property tax maps. The update should include a map review to ensure they contain information pertinent to estimating land values. All units of comparison used by the valuation system, including acreage, square foot, frontage, etc., should be shown on the maps. The maps should identify each parcel with its own unique number as recommended above, including owner unknowns, and all blocks, lot splits, and approved subdivisions should be plotted. The community should also consider including any property conditions that may impact value such as topography influences, easements, or zoning.

Complete parcel divisions – The assessing office historically consolidated contiguous land parcels under one owner to reduce the number of tax bills. In doing so, however, specific deed and prior owner details were lost or data never entered, which impacted the tax title and foreclosure processes. The assessors' administrative assistant is now correcting this problem by reverting previously combined parcels back into separate property record cards and thoroughly documenting the chain of ownership.

In the future, we recommend that if the assessing office chooses to consolidate contiguous parcels under one owner that they consult with their outside mapping company, the tax collector, and town legal counsel. In addition, the decision to recombine parcels should be universally and consistently applied and be formally voted on by the board of assessors. We also caution the board to consider all building, zoning, or other purposes that could impact the property. The board might consider developing a checklist for residents interested in consolidating contiguous parcels into one property similar to the Town of Barnstable's *Real Estate Parcel Consolidation Information Sheet*, which can be found [here](#).

Complete book and page detail – The clerk/administrative assistant noted that a significant number of property record cards are missing deed book and page reference details. We encourage her to continue her effort to populate this information, which she is currently about one-third of the way through.

4. Develop Cyclical Reinspection Program

The maintenance of current and accurate property data is a critical element in the development of uniform, fair market values. While Heath's assessing office completes abatement, sales and building permit related inspections, it does not appear to have a systematic approach to ensure that all properties are inspected at least once in every nine-year cycle. Based on the town's parcel count and the number of routine inspections conducted annually, the assistant assessor should develop a cyclical reinspection program for all improved property scheduled for completion by FY2017.

5. Place Property Records Database Online

We recommend that the board of assessors place its property record database online. Whether hosted through Patriot Properties or another service, enabling individuals to access property record information online is convenient and helps reduce foot traffic in the assessing office. Not only does this demonstrate a strong commitment to good customer service and outreach, but it will also allow

the assistant assessor to focus on more critical tasks. To our knowledge, Patriot Properties can have the database up and running for around a \$2,000 annual maintenance fee.

6. Receive Community Software Consortium (CSC) Software Updates

Heath uses the CSC's Tax Administration software to manage real estate, personal property, and motor vehicle collections. The package includes tax bill preparation and printing, payment processing, and report generation. The application uses a generic software loader or "bridge" to import tax commitment files provided through the assessors' property record database hosted by Patriot Properties. During our interviews, local officials raised questions about the software, its ongoing support, and whether an alternative solution should be implemented. While a member from our Information Technology Unit addressed these concerns, we noted that the tax collector might be using an outdated version of the software. We recommend that the tax collector contact CSC technical support to schedule a time to receive these updates.

Other Considerations

We were asked as part of this review to comment on the town's budget planning calendar and the steps involved with setting the annual tax rate.

Heath's budget process is a collaborative effort between the board of selectmen and finance committee. In general, the two boards start meeting weekly in late October to develop a formal calendar specifying when milestone events occur. The calendar begins with tax recap submission deadlines in November and continues through early December when revenue forecasting takes place and budget guidelines are distributed to departments. By January, the finance committee and selectmen start conducting joint public hearings. The process ends when the two boards hold a status conference to finalize the warrant for town meeting, which occurs at the end of April.

From our vantage point, Heath's budget process seems to work well. The planning calendar identifies key process components, including when the following events will occur:

1. Complete and present revenue projections
2. Distribute budget guidelines and solicit budget requests from departments
3. Deadline for departments to submit appropriation requests
4. Board of selectmen and finance committee approve budget
5. Town meeting votes on budget recommendations

We also particularly like the joint meetings held by selectmen and finance committee members during the process. Discussing topics related to revenue projections, policy priorities, and reaching consensus on recommendations prior to town meeting makes sense. Moving forward, our only recommendation is for the town to codify the annual budget process in bylaw. We believe a bylaw that establishes a general budget timeline, clearly defines the responsibilities of various town officers, and fosters regular communication among the participants would help ensure that improvements the town has made to the budget process are lasting.

In addition to the budget calendar, selectmen and the finance committee members developed a preferred timeline for setting the tax rate. This initiative was designed to accommodate the tax collector by preventing tax bills from being produced during the final week of December. The schedule, which was circulated and approved by departments, documents specific tasks and those responsible for their achievement. From what we know, however, all but the board of assessors agreed to the process. The assessors submitted an alternative calendar for FY2015.

To reconcile the two, we introduced local officials to the Division of Local Services' new Taxpayer Assistance Program (TAP). The program is designed to assist local efforts to set a tax rate in November rather than in December through enhanced communication, guidance, and support. Working with state officials, representatives from Heath developed a proposed schedule that was plugged into a TAP tracking system, which records key checkpoints through data submissions and approval records in the Division's Gateway financial reporting system. In the event that the town falls behind schedule, the Division will provide assistance and advice necessary to get the community back on track. In the Appendix, we include a copy of the proposed schedule, which was mutually agreed to by local officials from Heath.

Outside of the budget and tax rate setting process, we offer several other recommendations to improve operations. Our suggestions include, finding a technology management solution, holding periodic financial team meetings, conducting regular audits, and delegating performance reviews.

7. Consider CSC Information Technology Solution

Heath, like a lot of small towns, has no information technology person who is responsible for the care and maintenance of computer systems or data protection. Instead, local officials rely on their own limited in-house technical expertise, while contracting with an outside consultant to resolve more complex hardware, network, and operating system problems upon request. This setup often leaves crucial functions such as data backup, anti-virus protection, and data privacy policy development underserved.

Because many of Massachusetts towns are in a similar situation, the Community Software Consortium (CSC) is establishing a new technology program. The concept, which will be launching in the next six to eight months, is to provide remote system administration, data protection, and other services at a very low price point to member communities. Services will include:

- Automated/monitored backup/restore of all municipal data and software
- Installation/monitoring of Internet and anti-virus software
- Notifications to community CEO or designee of data protection issues due to PC's not left on, Internet access issues, etc.
- Automated notifications to municipal CEO or designee on successful daily tasks, e.g. backup of specific computers accomplished.
- Disaster recovery plan – preparation & testing
- Privacy data policy preparation and dissemination
- Procurement assistance – specification and vendor selection
- Inventory management and replacement planning

- Representation and advocacy at regional and statewide meetings
- Coordination with town computer study committee if applicable
- Annual report to the Board of Selectmen

For additional information or to sign up for the program, please contact Rebecca Krause-Hardie, CSC CEO/Executive Director at Krause@moonroad.com or 978-575-1454.

8. Hold Periodic Financial Team Meetings

Given that town offices operate on a very limited part-time schedule, it is important that department heads meet periodically to discuss town operations. These financial team meetings, comprising the town coordinator, accountant, treasurer, tax collector, and assistant assessor, along with the selectmen and finance committee chairs, present an opportunity to review information, discuss issues, and plan ahead. At a minimum, we would expect this group to meet at the start of the budget process, during the year's midpoint to review revenues and expenditures, and prior to the year-end closing. Other opportunities include, reviewing upcoming deadlines for setting the tax rate, issues pertaining to town meeting, and assisting the outside auditors.

9. Conduct Regular Audits

We recommend that local officials periodically engage an independent auditor to validate Heath's financial statements. Roselli, Clark & Associates performed the town's last independent audit in FY2012. There are no records of an audit being completed prior to this date. Audits and accompanying management letters are important to ensure the quality of a town's financial health by providing an independent assessment to either confirm sound financial practice or point out systemic weaknesses. We understand that Heath is not required to complete an annual audit subject to the federal Single Audit Act and such an engagement would be an additional expense for the community. However, independent confirmation on a biennial basis that the town's financial records are being maintained in accordance with the law reassures residents and builds public confidence in government.

10. Delegate Performance Reviews

Selectmen developed an annual employee evaluation program to measure performance and set goals. It includes a self-assessment in which employees score themselves on a five-point rating scale against a series of job criteria. Selectmen then separately rate employees on the same scale, compare the two assessments, and ask them to identify their work-related objectives for next year's evaluation. The process concludes when employees meet with selectmen to discuss the review during an open public meeting.

On a practical level, the review appears to focus more on annual goal setting than rating job-specific competencies, which we encourage. However, the open public forum in which evaluations are deliberated is not fair to employees who might be less comfortable expressing their opinions in front of the three-member board. This undermines the intent of the process to develop meaningful goals and enhance communication. In the future, we simply suggest that selectmen delegate responsibility for conducting annual performance reviews to either the board's chair or town coordinator.

Appendix

I. Assessor Responsibilities

Duties of municipal assessors, excerpted from DOR's Course 101 Handbook, *Assessment Administration: Law, Procedures, and Valuation*:

- For assessing board members: Complete required DOR Course 101 (830 CMR 58.3.1).
- Value all real and personal property within the municipality on a fair cash value basis (MGL c. 59 §2A, 38). Inspect property sales, implement a cyclical property reinspection program, complete annual property value adjustment analysis, and prepare for triennial certification of property values by DOR.
- Conduct inspections of building permit properties and determine new growth for the levy limit (MGL c. 59 §21C (f)).
- Fix the annual tax levy and set the tax rate. Participate in the preparation of the Tax Recapitulation Sheet (MGL c. 59 §21, 23).
- Assess and administer motor vehicle, farm, and boat excises (IGR 88-219).
- Commit original and apportioned betterments to the collector (MGL c. 80 §4).
- Prepare the valuation and commitment list (MGL c. 59 §43, 54).
- Sign the commitment under oath and send it with a warrant to the collector (MGL c. 59 §52, 53).
- Send notice of the commitment to the city auditor (MGL c. 59 §23A).
- Process and act on abatement and exemption applications (MGL c. 59 §59).
- Send copies of approved abatement and exemption certificates to the collector and auditor.
- Establish the annual overlay amount for insertion in the tax recap sheet (MGL c. 59 §25).
- Determine any overlay surplus.
- Commit delinquent municipal charges, including water and sewer liens and charges, to tax bills (MGL c. 40 §42, A-F and MGL c. 83 §16, A-F).
- Meet all regulatory requirements and assessment administration standards of DLS.

II. Tax Collector Responsibilities

Duties of the tax collector, excerpted from the MCTA's Collector's Manual:

- Furnish fidelity bonds for the collector and any appropriate staff with sureties payable to the city (MGL c. 60 §13).
- Verify that commitments received are duly and properly signed.
- Conduct a visual spot check of printed bills prior to mailing to ensure completeness and accuracy of information (MGL c. 60 §3, 3A) and compliance with DOR's prescribed form (MGL c. 60 §105). Verify that the total amount due, summed from the printed bills, matches the total on the signed commitment.
- Submit to the city clerk State Tax Form 214: Affidavit as to Time of Sending Tax Bills and retain a copy. Execute separate forms for each property tax or excise mailing (MGL c. 60 §3).
- Establish procedures for the daily collection, posting, and deposit of money collected.
- Maintain a manual or electronic tax commitment list showing the status of taxpayer accounts (MGL c. 60 §6).
- At least once per week, pay over to the treasurer all monies received along with a detailed report of all charges and fees collected (MGL c. 60 §2).
- Maintain a receivable control (or cash book) that records outstanding taxes due at the start of each month, with downward adjustments for collections, abatements, and exemptions, and upward adjustments for refunds (MGL c. 60 §7).
- Reconcile the end-of-month daily deposits and turnovers to the treasurer (MGL c. 60 §2).
- Reconcile outstanding balances with the auditor's records.
- Ensure that any deputy collector service contract conforms to DOR regulations (IGR 90-219).
- Establish procedures for:
 - Sending tax demands (MGL c. 60 §16)
 - Initiating tax takings (MGL c. 60 §53, 54)
 - Reporting bounced checks to the auditor
 - Generating municipal lien certificates (MGL c. 60 §23)
 - Running regular credit reports, researching potential refund payments, and creating a refund schedule for the auditor

III. Tax Rate Work Plan & Timeline

	Actual FY2011 Certification Year Date **	Actual FY2014 Date	Proposed FY2015 Certification Year Date
<p>** Heath submissions occurred after Jan. 1st ---- -- In the calendar year after normal submissions.</p>			
<p>Stats Complete: The LA3 (Sales Report) has been submitted by the Assessors to the DOR and approved.</p>	4/12/2011	11/26/2013	9/8/2014
<p>9-12 Received: All the certification documentation has been submitted to the BLA advisor for review. Advisor has submitted documentation for Approval.</p>	4/12/2011	N/A	9/8/2014
<p>Preliminary Certification Granted:</p>	4/27/2011	N/A	9/29/2014
<p>Final Certification Granted:</p>	5/26/2011	N/A	10/20/2014
<p>LA13 Signed: Tax Base Levy Growth form signed and submitted, <u>for the first time</u>, by the Assessors.</p>	5/23/2011	11/18/2013	10/24/2014
<p>LA13 Final Submit: Tax Base Levy Growth form submitted after questions, <u>for the final time</u>, by the Assessors.</p>	5/25/2011	11/18/2013	10/24/2014
<p>LA13 Approved: Questions regarding the LA13 are answered by the Assessors and the LA13 is approved.</p>	5/26/2011	12/2/2013	10/31/2014
<p>Classification Hearing Schedule Date: The selectmen/city council hold a classification hearing on this date and decide tax policy options.</p>	6/3/2011	12/13/2013	11/10/2014
<p>LA5 Signed: LA5 Options & Certification form signed and submitted, <u>for the first time</u>. Signed by: The Assessors, the Town/City Clerk and For cities: City Councilors, Aldermen, Mayor For towns: Board of Selectmen For districts: Prudential Committee or Commissioners</p>	6/6/2011	12/17/2013	11/10/2014

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<p>LA5 Final Submit: LA5 Options & Certification form signed and submitted <u>for the final time</u>.</p>	<p>6/6/2011</p>	<p>12/17/2013</p>	<p>11/10/2014</p>
<p>Recap Signed: Tax Rate (Recap)itulation Sheet. Signed by: The Assessors, the Town/City Clerk and the Auditor, <u>for the first time</u> and submitted.</p>	<p>5/24/2011</p>	<p>12/17/2013</p>	<p>11/10/2014</p>
<p>Recap Submitted: Signed by: The Assessors, the Town/City Clerk and the Auditor, <u>for the final time</u> and submitted.</p>	<p>6/6/2011</p>	<p>12/17/2013</p>	<p>11/10/2014</p>
<p>Tax Rate Approved:</p>	<p>6/7/2011</p>	<p>12/18/2013</p>	<p>11/12/2014</p>

Acknowledgments

This report was prepared by the Department of Revenue's Division of Local Services:

Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

Frederick E. Kingsley, Bureau Chief, Municipal Data Management and Technical Assistance Bureau

Joe Markarian, Director, Technical Assistance Section

Zack Blake, Project Manager, Technical Assistance Section

Kirsten Shirer, Deputy Director, Information Technology Unit

Ryan Johnson, Certification Advisor, Bureau of Local Assessment

In preparing this review, DLS interviewed the following individuals:

Sheila Litchfield, Chair, Board of Selectmen

Bill Lattrell, Selectmen

Donald Freeman, Chair, Finance Committee

Kara Leistyna, Town Coordinator

Tracey Baronas, Town Accountant

Elizabeth Nichols, Tax Collector

Kristi Nartowicz, Treasurer

Alice Wozniak, Assessors' Clerk and Board Administrative Assistant

Chris Keefe, Revaluation Supervisor, Patriot Properties