



Town of Hopedale

Review of Assessing Office

Municipal Data Management and Technical Assistance Bureau
April 2003

INTRODUCTION

At the formal, written request of the former Town Coordinator on behalf of the Hopedale Board of Selectmen, the Department of Revenue's Division of Local Services (DLS) has completed a review of the Town of Hopedale's Assessing Department.

We have based our findings and recommendations on site visits by a technical assistance team consisting of staff members from the Division's Municipal Data Management & Technical Assistance Bureau (MDM/TAB), Bureau of Local Assessment (BLA) and Executive Staff. During these visits, the team interviewed members of the board of assessors, the principal assessor, administrative assistant, town accountant and other local officials. We reviewed office procedures and examined a full range of assessing department records and other assorted financial documents.

Given the recent problems and changes in the assessing office, the purpose of this review is to provide insight to town officials on the future operation and efficiency of its assessment administration. We have focused on the office procedures and records, compliance with statutory and DLS requirements, as well as communication and working relationships with other departments. We encourage the Board of Selectmen, when formulating overall strategies for improving the town's financial management, to consider the observations, analyses and recommendations contained in this report.

EXECUTIVE SUMMARY

The town of Hopedale has a population of about 5,900 people and is located in eastern Massachusetts 20 miles southeast of Worcester and 31 miles southwest of Boston. It is bordered by Milford on the northeast, Bellingham on the east, Mendon on the south and west, and Upton on the northwest. Until the mid-19th century, the town followed the pattern of many communities with a combination of agriculture and small industry. However, Hopedale is best known for the Draper Company that was founded by two brothers in 1856. The company made doors, window sashes and blinds and ran a printing office, but their most profitable business was making textile machinery. The company helped form Hopedale into a traditional, self-sufficient company town. Eventually the textile industry left New England and moved south.

The Hopedale Assessing Office consists of a part-time, three-member board of assessors, a full-time principal assessor and a full-time administrative assistant. The board and staff members are appointed by the selectmen. The office is responsible for maintaining assessment data on approximately 2,350 real estate parcels, 100 personal property accounts and 7,500 motor vehicle excise accounts. In addition, the office processes about 50 abatements and handles approximately 80 exemptions and 225 deed changes annually. The office also inspects about 170 building permits annually.

The board of assessors is responsible for the full and fair cash valuation of real and personal property for the purpose of levying the property tax annually. The principal assessor and the administrative assistant help the board to carry out this responsibility.

The principal assessor maintains the town's assessment records and determines residential property values using a computer assisted mass appraisal (CAMA) system. He performs property inspections and oversees the appraisal contractors. He creates spreadsheets to track, monitor and analyze sales and new development and makes abatement recommendations to the board. He compiles property assessment information for conversion by a vendor to be installed on the town's Vadar financial computer system for billing and collection purposes. The principal assessor is also responsible for supervising the administrative assistant.

The administrative assistant is responsible for procedural and clerical work in the assessors' office and assisting the general public. She reviews the motor vehicle excise commitments for accuracy before the treasurer/collector issues the bills. The administrative assistant reviews all real estate and motor vehicle excise abatement and exemption applications and prepares a monthly report of those granted for the accountant and treasurer/collector and also data enters this information on the Vadar financial system. She processes deed changes on the CAMA system and notifies the treasurer/collector and also data enters property and legal information on the system. One of her other duties is to generate and verify abutter lists for the zoning board, conservation commission and other boards. In addition, she attends and takes minutes of the board of assessors' meetings.

The assessing office uses a CAMA system to manage its real and personal property database. There are two computer terminals in the assessing office, one for each of the staff. The office staff members also have access to Microsoft Office applications and the Vadar financial system. The computers are

networked throughout town hall and most staff have email and Internet access. During FY02, the town's CAMA system was upgraded from a DOS-version to a Windows-version. After the electronic conversion of the data, a full review of the old versus new property data record cards was conducted and necessary corrections were made.

The assessors' office space includes two rooms in the town hall with no private area away from the public. One room is the main workspace for the administrative assistant and has a table for public viewing of property record cards and maps. The other room adjoins the first room and is where the principal assessor performs his daily tasks. In both rooms, there is limited storage so the office records and documents are kept in a storage space, loosely in boxes and on shelves. There are no reports by owner name or street listing made available for public viewing. The town is considering installing a dumb terminal with all the property information that may be printed on the office computer.

FY03 is a recertification year for the town. Historically, Hopedale's residential portion of triennial revaluations is completed in-house and an outside contractor handles the commercial and industrial portion. The town also annually contracts with a fee appraiser to complete building permit and cyclical inspections.

The principal assessor's position was previously part-time and the former part-time principal assessor worked in the office for about nine years. In January 2002, he became ill, could not return to his position and subsequently retired in July 2002. Over this seven-month period, clerical activities continued to be processed by the administrative assistant and she also generated the July preliminary tax bill file with assistance from the contractor. Due to the growing complexity of the job, the town upgraded the principal assessor's position to full-time. The town advertised the full-time position and hired an individual who began in August 2002. She had previous experience working as a fee appraiser in Rhode Island and Connecticut, but had limited knowledge of Massachusetts' general laws and was unfamiliar with the town's CAMA system.

By September 2002, other than catching up on some of the building permit inspections, little had been done for the recertification. Clearly, the town was not in a position to complete the FY03 revaluation timely. The residential work had not been done in the former part-time principal assessor's absence, deed information had not been entered into the CAMA system and the income and expense statements had not been sent to commercial and industrial property owners. Town officials (town coordinator, chairman of the board of selectmen, town accountant, principal assessor and board of assessors) met with the deputy bureau chief of BLA to discuss the series of events and the status of the assessors' office.

BLA advised the town officials that based on the time available and the requirements of a certification process, they would not be able to issue an actual third-quarter tax bill and should plan on sending an estimated bill. In order to do this, the town was required to revise and resubmit its revaluation plan and request permission to issue a third-quarter estimated tax bill. The town inquired as to whether it should hire a consultant for the residential work. BLA considered the hiring of a consultant a local decision though beneficial considering how late the town was in beginning the revaluation, and the principal assessor's lack of familiarity with the community, Massachusetts laws and the CAMA system. BLA also advised the town to perform a full field review immediately because the town also

raised concerns about parcel count and data quality issues, and to send the income and expense statements to commercial and industrial property owners.

One of the board members at that time was a full-time assessor in another community. Given the demands of his job and the extent of the problems in Hopedale, he decided he was unable to continue to serve in both capacities and resigned from the Hopedale Board of Assessors. His resignation left the board with only two members which may be problematic when there are differences of opinion in making value-related decisions.

At about this same time, the board and principal assessor were having management differences on activities in the office and the progress of the revaluation. Unable to resolve the problems, the board dismissed the principal assessor at the end of September. The town advertised the position again and subsequently hired a new principal assessor. This individual had Massachusetts assessing experience as a former board member and he had a working knowledge of the community and town government as a resident and recent finance committee member.

To assist the principal assessor with the recertification of residential property values, the town appropriated \$23,000 for residential property consulting services at a special town meeting in November 2002. Subsequently, the town submitted a new certification plan to BLA and DLS' Bureau of Accounts authorized the town to issue third-quarter estimated tax bills. Patriot Properties, Inc. was hired to perform a full field review and to prepare valuations for the residential properties in addition to the commercial and industrial program they were already conducting. The full field review was conducted because it was necessary to verify the property data after the CAMA system conversion. All residential data collection for new and improved properties was to be done in-house by the principal assessor. The work was completed by February, the town's values were certified by DOR in March, and the town was able to mail its fourth-quarter tax bills on time (on or before April 1st).

Looking back on the financial management review DLS completed for the town in 1995, the report emphasizes the importance of the assessing function in the overall financial operations of the town. After the FY88 revaluation, the town was slow to adjust its assessed values in a declining real estate market. As a result, the assessors had to abate more than \$925,000 in tax dollars between FY88 and FY92. The consequences can be huge for a town if the assessing office does not run smoothly. Therefore, given the past problems in the assessing office, the recent turnover in staff and delays in the assessing operations, the board of selectmen requested a review of the office by DLS.

A summary of our findings and recommendations begins below, followed by a more detailed discussion.

General Operations (page 6) – Operations in the assessing office have been inconsistent over the past couple of years. During our review, we found that property inspections were not being done for sale properties, building permits and as part of a cyclical re-inspection program. We also found that, despite DLS' recommendation in the 1995 report to maintain the most current values in order to reduce abatements, interim year adjustments were performed only during the former part-time principal assessor's last couple of years in office (FY01 and FY02). The office records are in a state of disarray with crowded filing cabinets and files scattered throughout the office and in storage. Over

the past few years the assessors have not been involved in determining the amount of overlay needed for the fiscal year nor has the office reconciled the overlay account balances with the accountant. There has also been a vacancy on the board of assessors since September 2002. We recommend that property inspections be conducted regularly and that the principal assessor complete a full measure and list of parcels after the FY03 certification is complete. We also recommend that the office consistently perform interim year adjustments and that the office annually determine and reconcile overlay with the town accountant. We further recommend that the assessors commit to an ongoing reorganization of the office space and its contents. The town also should actively pursue a third board member.

Training (page 11) - Most of the current principal assessor's knowledge of the Patriot Properties system is self-taught or gained with the assistance of the on-site consultant. The administrative assistant has had some formal training on the system but she has never taken a course in the practical aspects of assessing. We recommend that the principal assessor and the administrative assistant both receive formal training on all aspects of the Patriot Properties system and the administrative assistant attend a training course in assessment fundamentals. For continuing education, we also recommend that the principal assessor and the administrative assistant participate in Patriot Properties user groups. We further recommend that the principal assessor and administrative assistant contact their peers in nearby communities for educational support.

Long-term Recommendations (page 13) – During our review, the principal assessor expressed an interest in doing the revaluation and adjustment of residential, commercial and industrial properties for the FY06 revaluation in-house. At this time we recommend that his priority be to conduct a full measure and list of parcels. Therefore, we recommend that the town continue to hire appraisal consultants for the revaluation of and annual adjustment to commercial and industrial properties. While we support the principal assessor's goal to conduct the residential portion in-house, it will require significant training for him to undertake the commercial and residential in-house. Therefore, we recommend it only as a long-term recommendation. During our review, the building commissioner expressed an interest in sharing the GIS system with the assessing office. However, we recommend implementation of the GIS system as a long-term consideration because of the time it will require to train staff to build, use and maintain the system.

SUMMARY OF REPORT FINDINGS AND RECOMMENDATIONS

1. General Operations (page 6) – Inspection of properties
2. General Operations (page 7) – Consistently perform interim year adjustments
3. General Operations (page 8) – Office space and records
4. General Operations (page 9) – Oversee and reconcile overlay
5. General Operations (page 9) – Appoint a third board member
6. Training (page 11) – Ongoing professional development
7. Training (page 11) – Training in office procedures
8. Long-term Recommendations (page 13) – Outside consultant services for revaluation work
9. Long- term Recommendations (page 13) – Implement GIS system over the long term

GENERAL OPERATIONS

FINDING 1: INSPECTION OF PROPERTIES

The town has about 320 sales annually and we found that during the past few years, sale properties were not inspected consistently. Since recent sales represent the most current data regarding the local real estate market, it is crucial that the assessing office have first hand knowledge of the characteristics and condition of sale properties.

The office usually inspects all properties with building permits which amount to approximately 170 per year, 35 of which are generally new residential construction. However, according to local officials and based on a review of property record cards, most of these properties had not been inspected over the last year due to the illness of the former part-time principal assessor. In addition, the assessing office found problems with the data of properties that were inspected by the fee appraiser.

Due to the absence of the part-time principal assessor, cyclical re-inspections were abandoned. A cyclical re-inspection program involves completing an interior and exterior inspection of all town properties over a multi-year period. Such a program enables the assessors to maintain accurate property data by continually re-inspecting all property to verify and update existing data. Also, maintaining current property data may have the direct benefit of reducing the number of abatement requests. By performing ongoing inspections, the town spreads the cost of a very expensive program over several years. It also makes the workload more manageable so town personnel can do most of the work, reducing the need for consulting assistance. Re-inspecting all town data in one year can be very costly and is generally done by a consultant. Given concerns about the quality of the current data, it is unclear the extent to which this cyclical program was performed. Records show that it has been at least 12 years since the town engaged in a comprehensive, community-wide inspection ("full measure and list") to check all parcels for accuracy and consistency. As part of the FY03 certification contract, Patriot Properties, Inc. performed a full field review for the town and determined the town's data to be reasonable. However, this review only verified information on each property card based on views of each parcel from the street.

RECOMMENDATION 1: INSPECTION OF PROPERTIES

We recommend that the principal assessor perform regular building permit inspections. Since our visit in December, the principal assessor has made progress in performing inspections of properties for which building permits have been issued. In order to be more responsive to market conditions and to ensure valuation consistency and uniformity, the principal assessor should continue to perform building permit inspections. Building permit inspections are useful in tracking new construction and property upgrades that enable the assessors to capture new growth. Boards of assessors are required to report new growth to the Department of Revenue each year for approval as part of setting the tax rate. Proposition 2½ provides cities and towns with annual increases in their levy limits of 2½ percent, plus an additional amount based on the valuation of certain new construction and other growth in the tax base which is not the result of property revaluation or normal market-based appreciation. This includes: new residential or commercial development, condominium conversion,

improvements to existing properties, and any parcel of real or personal property that is subject to taxation for the first time.

We recommend that the principal assessor regularly inspect the interior and exterior of all sale properties. One of the primary jobs of an assessor is to accurately determine the fair market value of parcels. Often, a sale property may have been upgraded without a permit or allowed to deteriorate to an extent that the assessors' files are not accurate regarding the characteristics or condition of the property. Not being aware of the exact condition of sale properties negatively affects the assessors' ability to accurately value other properties. Whenever possible, all sold properties should be inspected. In addition to keeping the assessors' data accurate, this will enable the assessors to verify existing data, monitor property renovations and to identify market trends more readily.

We also recommend that the principal assessor engage in a complete full measure and list of parcels over the next six years. The collection and maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values. Because it has been at least 12 years since the last comprehensive collection of data and the concerns about the quality of the current data, the town should engage in an aggressive full measure and list of all parcels over the next six years. Once this is completed, the principal assessor should then re-institute a cyclical inspection program over a six-year period.

FINDING 2: CONSISTENTLY PERFORM INTERIM YEAR ADJUSTMENTS

MGL Chapter 59 § 2A requires that all properties be at full and fair cash value as of January 1 of each year. The Bureau of Local Assessment (BLA) certifies that a community's property valuations are at full and fair cash value every three years. The assessors may undertake and complete a valuation adjustment program based on a detailed analysis of sales data and income and expense statements in the years between the required triennial recertification. This is called an interim year adjustment. Failure to make interim year adjustments that reflect changes in the market may cause inequities among property classes. When values are not annually updated and there is an appreciating real estate market, taxpayers are often shocked when their community is recertified in the third year. Interim year adjustments are also important when there is a depreciating market with sale prices declining. Communities could potentially lose property tax revenue due to abatements.

The former part-time principal assessor began to perform interim year adjustments only during his last couple of years in office (FY01 and FY02). As previously mentioned, between FY88 and FY92 the assessors had to abate more than \$925,000 in tax dollars. At the time, there was a declining real estate market and the failure to make interim year adjustments had a huge financial impact on the town.

RECOMMENDATION 2: CONSISTENTLY PERFORM INTERIM YEAR ADJUSTMENTS

We recommend that the assessing office make interim year adjustments every year between certification years to better reflect market conditions. We emphasize that the current principal assessor should continue to perform interim year adjustments in the future. Making valuation changes more frequently than once every three years ensures tax equity and will possibly reduce the

number of abatements. The assessors must prepare and retain any analyses that support valuation changes. However, if valuation adjustments result in a change in the total assessed valuation of more than ten percent from the prior fiscal year (excluding increases in valuation due to tax base growth), the assessors must report the results to BLA on the form "Interim Year Adjustment Report." The form shows the analysis completed by the assessors on valuation adjustments. Beginning in FY05, all communities will be required to submit an annual filing of the "Interim Year Adjustment Report" showing the community has done the analysis to determine whether adjustments are warranted.

FINDING 3: OFFICE SPACE AND RECORDS

During our review we found that the records in the town's assessing office are in a state of disarray. The file cabinets are crowded making it cumbersome to find and replace files. In addition, many files are not readily accessible and are scattered throughout the office and in storage. When the field appraiser from BLA requested certain documents during the recertification process, they could not be provided immediately. However, upon further investigation the staff did eventually locate most of them.

When the former full-time principal assessor was in office, she removed all folders from the cabinets, intending to reorganize the filing system. After she was dismissed, the files remained in boxes spread throughout the office. Since the current principal assessor has been in office, the files have been placed back into the cabinets. However, as previously mentioned, these cabinets are crowded and not organized well. During one of our visits, we found abatement logs only for FY88 through FY92 and abatement application files dating back to FY90 in both the files and in storage. It is uncertain if abatement logs exist for the other years. MGL Chapter 59 § 60 requires that every board of assessors record all abatements of taxes. The record should show the following: the name or title in which the tax stands assessed; the year in which the tax was assessed; the total amount of the tax; the date when the abatement was made; the sum abated on personal estate; the sum abated on real estate; the total sum abated and in the case of an abatement to put into effect a statutory exemption, exact reference to the statutory provision under which the exemption is granted. This information should be kept in a book or a set of books as a permanent record.

RECOMMENDATION 3: OFFICE SPACE AND RECORDS

We recommend that after the FY03 certification the assessors commit to an ongoing reorganization of the office. As part of the reorganization of office space, the assessing office staff should first inventory the files to determine which records they have and which records are missing. The Secretary of State's office publishes a disposal schedule for assessors' offices that can be found on their website at <http://www.state.ma.us/sec/>. The assessing office should use this schedule as a guide for disposing of records. They can also contact the Massachusetts Association of Assessing Officers (MAAO) for assistance in setting up documents in a filing system. The staff can then resolve which records need to be maintained in the office, which can be placed in storage and which can be destroyed. The assessing office could free up additional space by disposing of antiquated records. If the missing abatement logs cannot be located, they will have to be recreated from the information contained in the abatement applications.

The assessors should be aware that the reorganization of the files could be a lengthy process. We suggest that after the staff uncovers what records they have, each month the administrative assistant go through one or more files as time allows and determine whether its contents are permanent records or records that could be destroyed. Over time, the administrative assistant can reorganize all the files that the office needs to maintain and make a disposal request to the Supervisor of Public Records at the Secretary of State's office for any files that can be destroyed.

We recommend that the town consider installing some type of counter space. As stated earlier in this report, the public must physically enter the office to make inquiries. This can be disruptive to the office operations. A counter would separate the public from the office space, providing a more confidential atmosphere for taxpayer business.

We also recommend that the office make available to the public an alphabetical file and a geographic file of all town properties. These are standard required counter reports and should be generated annually and made available to the public. The files list the street address and map and lot number and can be located by the property address or by the owner's last name.

FINDING 4: OVERSEE AND RECONCILE OVERLAY

Assessors must establish a reserve to fund anticipated property tax abatements and exemptions when they set the tax rate. Based on historical abatements and exemptions granted, assessors estimate the amount needed for the fiscal year and insert that amount on the tax rate recapitulation sheet. If a deficit occurs, it must be funded in the next year's tax rate unless an appropriation has been made before then. Currently, in the town of Hopedale, the accountant and the finance committee establish the amount of overlay that is recorded on the tax rate recapitulation sheet. In addition, the assessing department does not reconcile overlay regularly with the accountant.

RECOMMENDATION 4: OVERSEE AND RECONCILE OVERLAY

We recommend that the assessors determine the amount of overlay annually prior to setting the tax rate and regularly reconcile the overlay account throughout the year with the town accountant.

Assessors should maintain the overlay reserve for each year until they determine that the money is no longer needed. They can then vote to transfer these balances to surplus and notify the town accountant to transfer the balance into the overlay surplus account. The assessors have the final authority to determine how much to retain in the overlay and to decide when to transfer monies to the overlay surplus.

We also recommend that the administrative assistant maintain the overlay balance by fiscal year on an excel spreadsheet. When an abatement is granted, the administrative assistant should deduct the amount of the abatement from the appropriate overlay account to keep an accurate running balance. This may be useful when reconciling the overlay account with the town accountant at least quarterly.

FINDING 5: APPOINT A THIRD BOARD MEMBER

There has been a vacancy on the board of assessors since September 2002, leaving only a two-member board. According to MGL Chapter 41 § 24, a town assessing board is to be comprised of an

odd number of members between one and five. Local officials have stated that there hasn't been any interest in the vacant position.

RECOMMENDATION 5: APPOINT A THIRD BOARD MEMBER

We recommend that the town actively pursue a third member for the board of assessors. One option that may prove beneficial is to obtain a town census listing from the town clerk and solicit residents with professional positions in value-related activities (e.g., engineers, realtors, financial services, etc.) in the town of Hopedale that may be interested in serving on this board. The town could also advertise the position in the local newspapers and on the local cable channel.

TRAINING

Because of the complex and changing field of assessing, professional development and continuing education courses are desirable. The principal assessor and the administrative assistant should seek out opportunities to broaden their knowledge base and to establish relationships with peers. It is important that town officials and the board recognize the need for the principal assessor and administrative assistant to attend additional courses during the year.

FINDING 1: ONGOING PROFESSIONAL DEVELOPMENT

The current principal assessor has been in office for a few months and most of his knowledge on the Patriot Properties system is self-taught or gained from the assistance of the on-site consultant staff. The administrative assistant also has had some formal training on the system but is not knowledgeable on all modules and management reporting features.

RECOMMENDATION 1: ONGOING PROFESSIONAL DEVELOPMENT

We recommend that the principal assessor and the administrative assistant receive formal training on all modules of the Patriot Properties system. Formal training will help the staff to become familiar with the different screens and options. Patriot Properties training sessions also cover user-friendly short cuts and activities. We suggest that staff members contact the vendor for information regarding training classes offered at their Lynn facility. Individualized training is also an option.

We recommend that the principal assessor and the administrative assistant participate in Patriot Properties user groups. Whether or not software users have the same problems, peer relationships and the collective analysis that emerge from a user group can be effective in resolving problems. The town should contact Patriot Properties about its user groups and/or list of communities in Massachusetts using their software.

We further recommend that the principal assessor and administrative assistant contact their peers in nearby communities for educational support. Given their short time in the office, it would be beneficial for the staff members of the Hopedale assessing office to contact other communities for guidance on municipal software and assessing issues they encounter. A counterpart with experience in another community can also provide useful techniques that will supplement what courses have to offer. In addition, they may also be able to provide assistance as to how to organize the office files.

FINDING 2: TRAINING IN OFFICE PROCEDURES

Before the former part-time principal assessor became ill, he only worked about 20 hours per week and did not have the time to properly train the administrative assistant. It is imperative that assessing offices have a trained administrative assistant who can handle day-to-day administrative tasks, deal with routine requests from the public, handle routine paperwork associated with abatements and exemptions and other related duties.

The administrative assistant has taken the Course 200 offered by the Massachusetts Association of Assessing Officers (MAAO) which deals with the assessors' administrative responsibilities. However,

she has never taken a course in assessment office procedures. Previously, DOR offered such a course (Course 100) and it is our understanding that the MAAO is currently redeveloping this course. The greater the administrative assistant's familiarity with the many activities of an assessing office, the more smoothly the office will run.

RECOMMENDATION 2: TRAINING IN OFFICE PROCEDURES

We recommend that the administrative assistant attend a training course in assessment office fundamentals when it becomes available. The principal assessor would also benefit by taking this course.

LONG-TERM RECOMMENDATIONS

The following recommendations are for the town to consider over the next few years after the more critical recommendations in this report have been implemented.

FINDING 1: OUTSIDE CONSULTANT SERVICES FOR REVALUATION WORK

Historically, Hopedale's residential portion of the triennial revaluation is completed in-house and an appraisal consultant handles the commercial and industrial portion. Because the town was so behind in the FY03 revaluation process, an appraisal consultant performed the residential work. After the FY03 certification, the principal assessor intends to prepare residential values in-house again as well as conduct interim year adjustments. He also expressed an interest in preparing the commercial and industrial values in-house by the next recertification in FY06. We support his goal to complete residential properties in-house, however the revaluation of the commercial and industrial portion will require significant training for the principal assessor. As previously stated in this report, we recommend the principal assessor engage in a complete full measure and list of parcels over the next six years. He may not have the available time to conduct a full measure and list, take commercial-related valuation courses and complete the commercial and industrial portion for the FY06 revaluation in-house.

RECOMMENDATION 1: OUTSIDE CONSULTANT SERVICES FOR REVALUATION WORK

We recommend that the town continue to hire appraisal consultants for the revaluation of and annual adjustment to commercial and industrial properties. The valuation of commercial and industrial properties involves a more complex process than the methodology applied to residential properties. The principal assessor has a large amount of work in the next few years with organizing the office, completing a full measure and list, and resurrecting the cyclical re-inspection program. Therefore, we suggest that only after the next revaluation (FY06) is complete, the principal assessor consider taking on the revaluation of the commercial and industrial properties in-house. However, some assistance from appraisal consultants may be necessary.

FINDING 2: IMPLEMENT GIS SYSTEM OVER THE LONG TERM

The assessing office is the only office in town hall with a Geographic Information System (GIS) and a license for its use. A GIS system is a computer-based system for the collection of information about where geographic features (e.g., roads, buildings, utilities, etc.) are located in a community. GIS can be used to store individual map features as "layers". Some common examples of attributes associated with map features in local government GIS data layers are: property address, property owner, assessed value, permit or license type and zoning. By developing a GIS, a municipality can centrally store map and database information. GIS can provide an easier way for municipal employees to see the map information they need. During our review, the building commissioner expressed an interest in sharing the GIS system with the assessing office. However, we recommend implementation of the GIS system as a long-term consideration.

RECOMMENDATION 2: IMPLEMENT GIS SYSTEM OVER THE LONG TERM

As time and resources allow, the town may want to consider developing a multi-department GIS system. A GIS system for use by multiple departments may positively impact the town's operations, however developing one is a significant multi-year challenge. Converting existing records for use in a GIS often requires extensive work before the benefits of a GIS can be fully realized. GIS databases can be costly to construct and there will be a learning curve associated with the GIS. It will require considerable time to train staff to build, use, and maintain the system.

ACKNOWLEDGEMENTS

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