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City and Town

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Interim Year Adjustment Reporting

by Joanne Graziano

In accordance with statute, assessments must reflect full and fair cash value annually as of January 1 (M.G.L. Ch. 59, Sec. 2A). Changes due to new construction, renovations, demolitions, lot splits, etc. should be reflected annually in the tax assessment. In addition, market changes must be addressed and assuming the community is not in a certification year, this is done through interim year adjustments.

Beginning in FY2005, the Bureau of Local Assessment is requiring that the communities not in their triennial recertification year report to the bureau the *Interim Year Adjustment Report*. This is an annual requirement for all assessors. This one-page report summarizes the median assessment sales ratio and coefficient of dispersion for the major state property classes for the calendar year. The statistics must conform to requirements as outlined in the "*Guidelines to a Minimum Reassessment Program — section III B.*" The form is available on the Automated Tax Rate Recap Program, located on the Division of Local Services website (www.mass.gov/dls). The report should be submitted to the bureau with the Form LA-4, Assessment/Classification Report.

Prior to FY2005, assessors were only required to submit the form when a change in total value of more than 10 percent occurred. Recent equalized valuation studies conducted by the bureau in 2004 indicate that property values for the state have almost doubled since 1998. The bureau has also observed that close to 55 percent of the municipalities were not adjusting values in the non-certification years and had assessment sales ratios below the

commissioner's requirement of 90–110 percent. In addition, some forms were submitted that did not meet the statistical requirements.

With property values skyrocketing for a majority of the communities in the state, interim year adjustments remove the dreaded sticker shock that occurs when only triennial reappraisal programs are conducted. Interim year adjustments will reduce the inequities that occur with market changes and should also reduce taxpayer complaints and conserve overlay account funds.

Assessors that are unfamiliar with conducting an interim year adjustment review are concerned about the amount of time required to complete the analysis and the impact it will have on their staff. While this may be a concern, the interim year adjustment review should not be considered a full revaluation program.

Many of the steps required for an interim year review are already in place as part of the assessors' annual routine maintenance. Annually, all assessors identify their arms length and non-arms length sales. Assessors and their field staff review the sales in the field to ensure they have accurate data at the time of sale. Once the sales are reviewed, the assessor can proceed to conduct assessment sales ratio studies to analyze the market trends to see if changes to value need to be made. A majority of the mass appraisal software that is used in the assessors' offices have report modules that will generate the ratio studies. Stratified assessment sale studies will assist the assessor with identifying areas with inequities. Once identified, the assessor can apply valuation adjustments. A new set of studies

should be conducted to test the effects of the adjustments. The final statistical studies should comply with the certification guidelines.

Assessors are required to review the income approach for income producing properties. More often than not, there are not enough arms length sales for the commercial and industrial (C&I) class to make a determination for an interim year adjustment. Assessors should review and analyze the rents, expense ratios, vacancy rates, and capitalization rates being applied to the current assessments to see if they are still applicable to the market. At the bottom of the report, the assessor is required to answer a few questions relating to the C&I class.

The final step for filling out the Interim Year Adjustment Report is to have the board of assessors sign and date the form. The majority of the board of assessors' signatures are required to en-

[continued on page ten](#)

Inside This Issue

From the Deputy Commissioner 2

Legal

When Are Appraisals Open To Public Inspection? 2

Focus

Timely Tax Rate Setting 3
Municipal Fiscal Participants 4

DLS Update

Fall Course 101 7
2004 Proposed EQV Values 7
FY05 Telephone and Pipeline Values 7
State Surplus Equipment Available 7
Assistance Available for Smart Growth 8
Pittsfield Financial Advisory Board Dissolves 8
2004 Municipal Law Seminars 9
DLS Training/Mix & Match Quiz 9

DLS Profile 10

Answers to Quiz 10



From the Deputy Commissioner

The town accountant is responsible for performing specific day-to-day duties to ensure that proper procedures are

being maintained. The primary responsibility of the town accountant is to maintain the ledger and perform the accounting functions. These typically include preparing warrants, producing revenue and expenditure reports, maintaining information on town debt and reconciling cash and receivables with the treasurer and collector.

In addition, the accountant is responsible for fulfilling periodic responsibilities. These include reconciling cash and receivables by June 30 and preparing the annual Schedule A (the year-end fiscal statement of expenditures and revenues) by October 31. The accountant also has a role in the preparation of the town's recap sheet.

While daily duties are important, any delays in completing these annual duties could adversely affect the community. For example, failure to file the Schedule A timely can result in the withholding of state aid distributions. Failure to reconcile all cash and receivables can result in free cash not being certified.

Therefore, we recommend that local financial officials work together with the town accountant to develop a local municipal calendar. The Division of Local Services' *Municipal Calendar* is a useful tool in this regard (available on our website www.mass.gov/dls under "Publications"). This will help the town accountant plan ahead and set priorities to successfully accomplish all duties — both day-to-day and periodic.

Gerard D. Perry
Deputy Commissioner

Legal

in Our Opinion

When Are Appraisals Open to Public Inspection?

by James Crowley

With much fanfare the Boston Convention and Exhibition Center (BCEC) opened in early June 2004 on the South Boston waterfront. This landmark structure promises to be a linchpin for the economic revitalization of the City of Boston. This project also generated work for lawyers and appraisers. Pursuant to the BCEC enabling legislation (Ch. 152 of the Acts of 1997), the Boston Redevelopment Authority (BRA) acquired 30 parcels of land comprising 60 acres in South Boston. For each parcel the BRA obtained two real estate appraisals in accordance with M.G.L. Ch. 79 Sec. 7A. Some owners accepted what was offered by the BRA, called *pro tanto* awards. Other landowners negotiated settlements in excess of the *pro tanto* offers. Thirteen owners, however, decided to seek from the courts what they deemed proper compensation for their property. This setting is the background for an important Appeals Court decision on public access to appraisal documents. The case is *Coleman v. Boston Redevelopment Authority*, Mass. App. Ct. (2004).

Robert Coleman, a real estate appraiser, learned that the BRA had made a final settlement with the owner of a certain parcel on Summer Street, known as the "Pappas" property. He made a written request in November 1999 to the BRA for the appraisal report and related documents in its possession pertaining to the Pappas settlement. The BRA declined to furnish these documents on the ground that the appraisal was exempt from disclosure under the public records law. Coleman then requested the Supervisor of Public Records in the

Secretary of State's Office to intervene in this matter. Both the Supervisor of Public Records and the Attorney General concurred that this appraisal was open to public inspection. When the BRA still refused to produce these documents, Coleman filed suit in Superior Court against the BRA in December 2000. The Superior Court judge ruled that the Pappas appraisal was a public document, and the BRA appealed.

The Appeals Court wrote that the Massachusetts public records law (M.G.L. Ch. 4 Sec. 7 Cl. 26 and Ch. 66 Sec. 10) that applied to municipalities and local and regional authorities was enacted to ensure access to government documents. Furthermore, a presumption exists that a record, regardless of its physical form or characteristics, is public. The burden of proof is on the custodian of the record to show why the record is exempt from disclosure. The Legislature had enacted 12 exemption provisions in M.G.L. Ch. 4 Sec. 7 Cl. 26. Unless the BRA could demonstrate that an exemption provision applied, then the appraisal would be available to "any person" as set forth in M.G.L. Ch. 66 Sec. 10(a). In the Appeals Court's view, the BRA could not raise the issue of motive or purpose for the request. In this regard, the Court recognized that Coleman might testify as a paid expert on behalf of the remaining owners with still unresolved claims.

The BRA claimed the appraisal was exempt under M.G.L. Ch. 4 Sec. 7 Cl. 26(i) which bars disclosure of "appraisals of real property acquired or to be acquired until (1) a final agreement is entered into; or (2) any litigation relative to such appraisal has been terminated; or (3) the time within which to commence such litigation has expired." The BRA argued that the appraisal for the Pappas property remained exempt

continued on page six

Focus

on Municipal Finance

Timely Tax Rate Setting

by Melinda J. Ordway

History indicates that it takes the Division of Local Services' Bureau of Accounts an average of three to five business days to process a tax rate, predicated on receipt of complete and accurate data. This average is affected by the number of communities in the pipeline ahead of your community and the availability of local finance officials to answer questions that may occur. Deadlines for setting timely tax rates and mailing tax bills depend on the billing method: semi-annual or quarterly. Quarterly communities issue the first two preliminary tax bills in July and October each year and must mail the actual tax bills by December 31. Semi-annual communities traditionally mail their first half tax bills on or before September 30. The exception to the rule is communities in a recertification year, which with an approved Pro-forma Recapitulation Sheet from the Director of Accounts may issue a third quarter estimated (quarterly) or preliminary (semi-annual) tax bill. This article looks at the large number of fiscal participants involved in the tax rate setting process, suggests ways to ensure that timely tax bills will be mailed according to your community's timetable, and examines when tax rates were set in FY04.

It is obvious when you look at *Table 1* that there are many participants involved in the tax rate setting process, and even more in a certification year. *Table 1* presents a central box representing the tax rate setting process with the star, July 1, denoting the new fiscal year. Within that box are smaller boxes that describe major steps by various participants in the annual tax rate setting process. On the perimeter of the central box, we have illustrated the certifi-

cation process that occurs once every three years, including target dates for either quarterly or semi-annual billing municipalities. The text around the outer edges gives a brief summary of the general duties of the key participants.

Planning is the key and communities should not make planning decisions in isolation. For example, all communities deal with the Division of Local Services (DLS) for tax rate setting annually and recertification every third year. Also, many cities and towns use contractors for revaluation and service bureaus for printing tax bills. These outside entities can have a significant impact on your timetable. Scheduling should allow extra time for the unknown. All contracts involving outside vendors should have realistic timetables for the delivery of services and/or goods, realizing that vendors frequently have many communities wanting the same services at the same time.

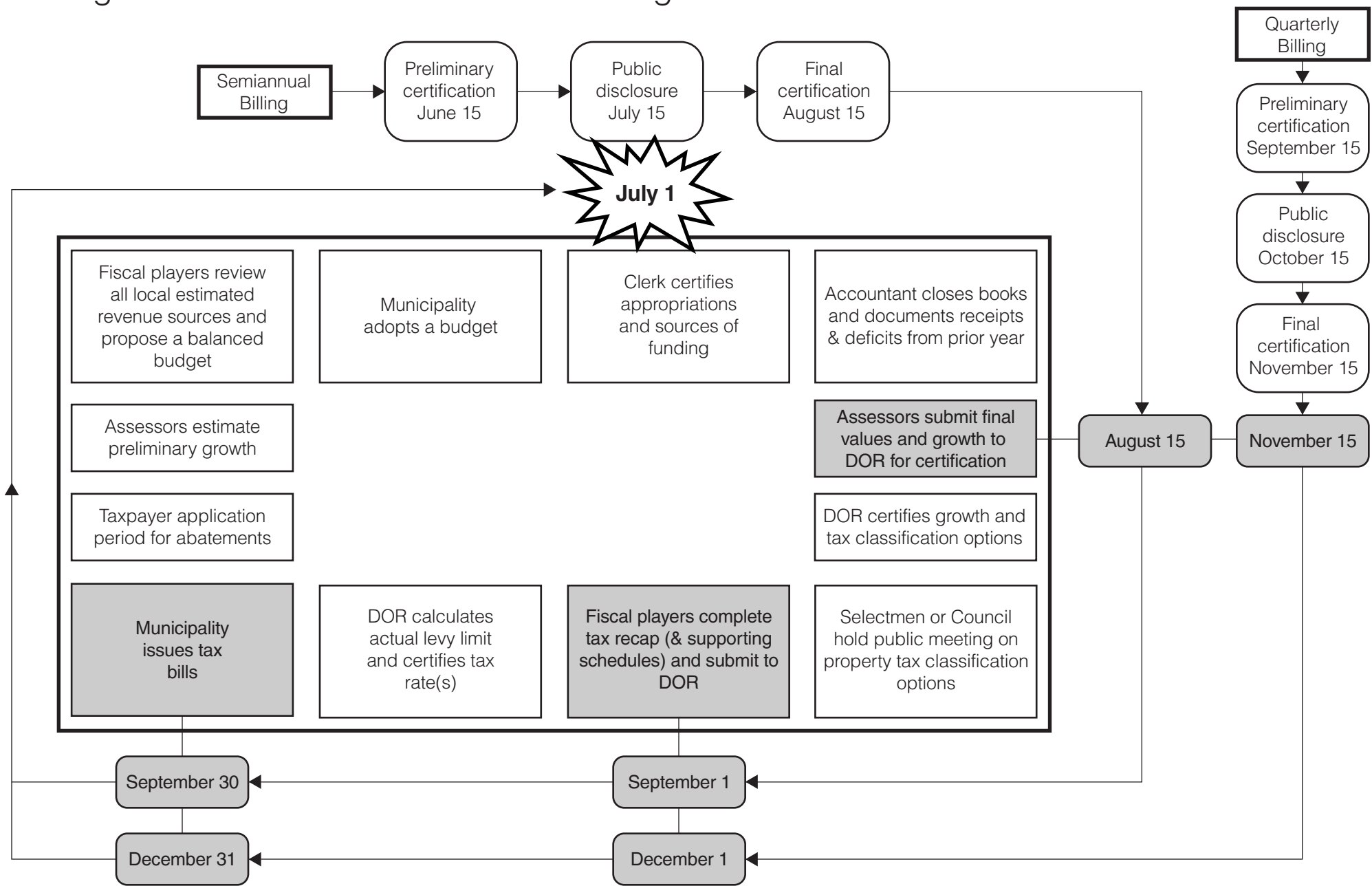
The same holds true for the Division of Local Services. Not only do communities have to plan, DLS must plan as well. In a certification year, planning is even more crucial. Bureau of Local Assessment notes, through community submissions of workplans, when important tasks are scheduled to be completed for review. These tasks include land schedules, residential and commercial values (to name a few). Often timetables are changed without informing DLS; other times communities do not strictly enforce contractual deadlines. These deviations from the schedule make it difficult and sometimes impossible to have certification appraisal staff available when the community is ready. Similarly, the Bureau of Accounts must plan for community submissions of actual or Pro-forma tax recapitulation sheet as well as balance sheets for the certification of free cash.

Consequently, we have some suggestions to facilitate timely rate setting. The members of the financial team should work closely to establish target dates, discuss problems and create solutions. First, establish the date you wish to send out your tax bills and then work backwards to determine when vital tasks should be accomplished. Monitor contractors closely to be sure they keep to their schedules. Be aware of periods of heavy workloads for various local officials, contractors and DLS, and plan accordingly. Notify DLS when your timetables change and provide preliminary information whenever possible, so that we can adapt as much as possible to your needs and provide assistance when necessary. Try not to be too ambitious particularly in a certification year since this can lead to delays. Specifically, DLS recommends that you do not implement a new tax mapping system or a new valuation system in that year. Build in plenty of time for unforeseen occurrences to be sure you can accomplish your goals realistically. Keep in mind that while the Bureau of Accounts is busiest in the month of December setting tax rates, the Bureau of Local Assessment is busiest in the preceding months completing on-site recertification reviews. Tax rate setting involves many participants and if we all work cooperatively, we can achieve our mutual goal of getting that rate set in a timely manner.

In fiscal year 2004, there were 142 semi-annual billing communities (40 percent) and 209 quarterly billing communities (60 percent). Since FY98, the number of communities adopting quarterly tax billing as a way to improve cash flow needs has grown from 165 to 209, or about 27 percent. *Figure 1* shows the tax rate setting patterns by month separately for quarterly and

[continued on page six](#)

Table 1
Planning for Recertification* and Tax Rate Setting



Timely Tax Rate Setting

continued from page three

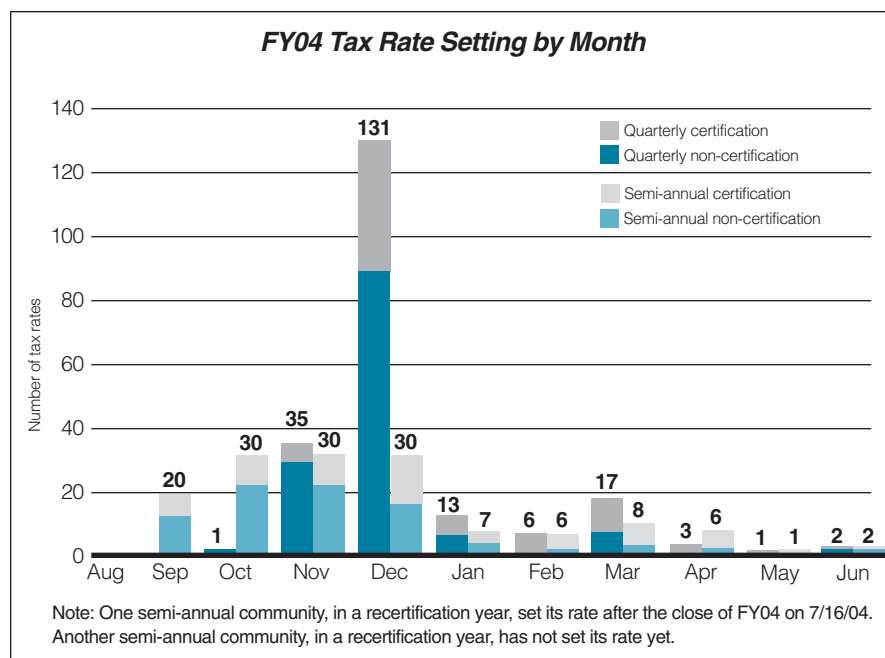


Figure 1

semi-annual billing communities. Within each of those two monthly vertical bars, we have indicated how many communities had their property valuations recertified. One would think that the majority of semi-annual billing communities would have their tax rates set before October. However, that is not the case. Only 20 communities, or 14 percent, accomplished setting the actual tax rate (and one community received authorization for preliminary notices) in time for the September 30 bill. For quarterly communities, 180 or 86 percent accomplished the task (and 15 communities received authorization for preliminary notices) in time.¹

Over the last few years, in part due to the growing number of quarterly tax communities, the rate of submissions in late-November through December has been increasing. Given the limited DLS staffing and increased requests in a narrow timeframe, we issued a letter in October 2003, reiterating the planning

considerations cited above. Yet despite ample notice, 161 or nearly half of all communities in the Commonwealth set their tax rate in December 2003. Too often, communities are submitting certification and/or growth information to DLS on the day of tax classification hearings and/or submitting balance sheets days in advance of scheduled town meetings, expecting immediate approval. Every effort is made to accommodate communities. However, DLS cannot guarantee that communities submitting close to December will get its free cash certified, receive final certification, or that the tax rate will be set so bills can be mailed by December 31. Given the popularity of quarterly tax billing and the resulting increased workload for DLS near the end of the calendar year, additional time should be built into local planning efforts. ■

1. Chapter 138 of the Acts of 2003 extended the FY04 mailing date for quarterly communities from the traditional date of December 31 to January 30.

Inspection

continued from page two

until all the claims for parcels in the BCEC project had been settled through negotiation or litigation.

The Appeals Court disagreed with the BRA's reading of the statute. The BRA unsuccessfully attempted to cite court decisions from other states in support of its broader reading of the Massachusetts public records exemption statute. In the Court's view, the exemption provision for appraisals in paragraph (i) applied solely to the property that was the subject of the appraisal and did not cover collective appraisals that are related to an entire project or site. In other words, the paragraph (i) appraisal exemption was parcel specific. According to the Appeals Court, the Legislature intended the exemption for appraisals to be temporary. By its terms, the appraisal exemption ceased to apply once any of the three separate conditions in paragraph (i) was satisfied. The Court noted that the Legislature had deliberately chosen to separate each of the three clauses in paragraph (i) by the word "or" which is a disjunctive term, and had not opted to use the conjunctive term "and" in drafting the exemption provision. In the case at hand, the owner of the Pappas property met the first condition by entering into a final agreement with the BRA. Citing prior decisions, the Appeals Court observed that exemptions in the public records law are strictly construed. The Court declined to extend the appraisal exemption for so long as there was pending litigation concerning any other parcel in the project.

Consequently, the Appeals Court held that an appraisal was a public record once the compensation for the owner had been resolved through negotiation or conclusion of litigation. In the Court's view, public access to appraisal reports outweighed the speculative interest of the state or any municipality. ■

DLS Update

Fall Course 101

The Department of Revenue's basic course for assessors, Course 101 Assessment Administration: Law, Procedures, Valuation, will be offered in the evening in October and November 2004 at Bourne High School (Room 10D), 75 Waterhouse Road, Bourne, MA. This program will be conducted from 6:00 p.m. to 9:00 p.m. on October 7, 14, 21, 28 and November 4 and 10, 2004.

Attendance at Course 101 and successful completion of the examination satisfies the minimum qualification requirements for assessors that were established by 830 Code of Massachusetts Regulation (CMR) 58.3.1. Assessors, and assistant assessors with valuation responsibilities, must fulfill minimum qualifications within two years of the date of their original election or appointment. All participants who successfully complete this course will receive a certificate.

For more information, link to a registration bulletin online at www.mass.gov/dls/publ/bull/2004/2004_10b.pdf.

2004 Proposed EQV Values

The Bureau of Local Assessment has completed the proposed 2004 Equalized Valuations (EQVs), representing the full and fair cash value of all taxable property for each municipality as of January 1, 2004. Every two years the Commissioner of Revenue determines EQV of all cities and towns in Massachusetts (M.G.L. Ch. 58, Sec. 10C). Once finalized, the EQVs will be used as a basis of comparison among the 351 municipalities within the Commonwealth for certain state and local purposes.

EQV is used in the allocation of local aid distributed through the lottery formula, aid to public libraries, reimbursement of school construction projects and in the calculation of Chapter 70 funding. Cer-

tain Cherry Sheet charges also use EQV: County Tax, Boston Metropolitan Transit District, Mosquito Control Projects and Air Pollution Control Districts. In addition, EQV is used in calculating a community's debt limit.

It is anticipated that the EQVs will be finalized in early winter of 2005 and used in local aid and assessment formulas beginning in FY2007. The proposed 2004 EQVs are now available on the Division of Local Services website at www.mass.gov/dls/mdmstuf/PropertyTax/PropEQV2004.xls.

FY05 Telephone and Pipeline Values

In compliance with M.G.L. 59, Sec. 38A, the Commissioner of Revenue has certified the full and fair cash valuation as of January 1, 2004, of pipelines used for the transmission of natural gas, petroleum or their products or by-products for a distance of 25 miles or more. The Commissioner of Revenue has also determined and certified the full and fair cash valuation for FY05 of the machinery, poles, wires, underground conduits, wires and pipes of the centrally valued telephone and telegraph companies.

Beginning in calendar year 2005, for fiscal year 2006, telephone valuations will no longer be mailed to communities. Notification of the values pursuant to M.G.L. Ch. 59, Sec. 39 and tax base new growth from these companies will be posted on the Division of Local Services (DLS) website at www.mass.gov/dls on or before May 15 annually. Questions can be addressed to Walter Sandoval-Dusza at 617-626-4087.

Fiscal year 2005 pipeline and telephone values are available on the DLS website at www.mass.gov/dls/WhatsNew/whatsnew.htm.

State Surplus Equipment Available

The Department of Environmental Protection's (DEP) Municipal Waste Reduction Program, in cooperation with the State Surplus Office, is publicizing the availability of surplus chairs, tables, office equipment, computers, and other used property to cities and towns.

Ashland and Watertown are two communities that have received surplus equipment for town offices. In both cases, the DEP worked with the Turnpike Authority's Big Dig staff to move surplus equipment from downtown Boston to the local town offices.

The Ashland Department of Public Works (DPW) obtained surplus office cubicle partitions to help reorganize their offices. The Watertown library also obtained 24 surplus office cubicle partitions. The town library is undergoing a two-year renovation. Beverly Shank, the Library Director, said "We're using the 24 divider panels to set up department and office space in our temporary quarters on the ground floor of a vacant school building. Finding these surplus panels meant one less expense in our overall project budget."

The DEP's Municipal Waste Reduction Program has distributed a "wish list" to enable communities to fax in a list of needed equipment for town offices and get help finding it from state agency inventories. For more information contact John Crisley at the DEP's Boston office at 617-556-1021 or john.crisley@state.ma.us. ■

DLS Update

Assistance Available for Smart Growth

Secretary of the Office for Commonwealth Development Douglas I. Foy has announced a new \$3 million pool of funds to help Massachusetts communities plan for new housing. These funds are intended to provide an incentive for town officials to plan new Smart Growth development near transit stations, in established areas with existing infrastructure or using vacant buildings.

The funds are being provided by the quasi-public agency MassHousing from its Priority Development Fund (PDF), a \$100 million effort to increase housing production that was announced by the Governor in January of this year. The Massachusetts Department of Housing and Community Development (DHCD) will administer the planning funds on MassHousing's behalf. Information on how to apply for funds is available on the DHCD website at www.mass.gov/dhcd.

All cities and towns are eligible to apply for up to \$50,000 in planning assistance, although some larger awards may be considered. Program guidelines were drafted to encourage the new production of housing with an emphasis on mixed-income rental units. Priority will be given to applications that incorporate the principles of sustainable development, such as locating housing in proximity to existing infrastructure, community services, and public transportation.

Possible uses of the funds include, but are not limited to:

- Zoning initiatives
- Education and outreach

- Establishment of a local or regional affordable housing trust
- Planning for how to use Community Preservation Act funds
- Site evaluation
- Financial feasibility analysis.

MassHousing created the \$100 million Priority Development Fund in response to the critical need for new mixed-income housing in Massachusetts. Over the next three years MassHousing projects that the PDF will leverage as much as \$1 billion in financing, helping to create as many as 5,000 units of mixed-income housing. To learn more about the PDF, visit the MassHousing website at www.MassHousing.com.

Pittsfield Financial Advisory Board Dissolves

The City of Pittsfield financial advisory board (FAB), created by special legislation three years ago for the City of Pittsfield when it was in a fiscal crisis, dissolved on June 25.

Before dissolving, the board approved the city's \$106 million FY05 budget, which was crafted and approved by city officials. The spending plan, the city's second consecutive balanced budget, provides for the efficient delivery of city services and demonstrates that the fundamental objective of the special legislation, fiscal stability, has been achieved.

"This finance advisory board is an example of state and local governments working together to solve complex problems," said Gerard D. Perry, Deputy Commissioner of the Division of Local Services (DLS).

In the spring of 2001, city officials faced a budget deficit estimated at about \$8 million and growing. A number of fiscal issues, including problems with the city's health insurance fund and the administration of school construction debt, contributed to the deficit.

City and state officials worked together on a home rule petition that was approved by the Legislature and signed by then Governor Jane M. Swift on July 3, 2001. The law allowed Pittsfield to borrow up to \$10 million to avoid making drastic cuts in operations and workforce.

The city actually borrowed \$4.6 million under the law and repaid the loan during fiscal 2004.

The FAB, also created as part of the law, assisted in implementing changes to secure the long-term financial stability of the city. The city's annual budget, all appropriations, expenditures and borrowings were subject to the approval of the FAB, which consisted of the Mayor; the President of the City Council; James R. Johnson (Director of Accounts); Daniel J. Murphy (Chief, DLS Property Tax Bureau); and Diane Murphy (DLS Regional Manager).

While the board was working with Pittsfield, the city has been able to reform the administration of its health insurance programs, bring consistency and equity to the city's relationship with its workforce, eliminate the use of one-time revenues to fund the annual operating budget, develop reasonable revenue and expenditure budgets and reconcile its cash and receivables. ■

DLS Update

2004 Municipal Law Seminars

The Division of Local Services' legal staff will offer the seminar "What's New in Municipal Law" Friday, September 24, 2004, at the Best Western Hotel in West Springfield and Friday, October 1, 2004, at Lantana in Randolph. Presentations will include new legislation and recent court decisions pertaining to local government.

The general session in the morning will be conducted by Daniel J. Murphy, Esq., Chief of the Property Tax Bureau; Gary Blau, Esq.; Kathleen Colleary, Esq.; James Crowley, Esq.; Christopher Hinchey, Esq.; and Mary Mitchell, Esq.

The afternoon session will consist of three simultaneous workshops. Workshop A will examine a variety of new issues and recurring problems facing assessors and collectors with respect to real estate, personal property and roll-back taxes; and boat and motor vehicle excises. Workshop B will focus on interesting and frequently asked questions about municipal accounting, revolving funds, and other special fund and finance issues. Workshop C will explore the ever-expanding number of tax policy choices of cities and towns through a survey and discussion of the many local option statutes: including senior work-offs and exemptions, supplemental assessments, tax shifts and TIFs.

In each of the afternoon workshops, pertinent and practical information relating to recent statutory amendments, new laws and case decisions will be incorporated into the program and attendant materials.

A registration bulletin for this seminar is available for downloading from our website (www.mass.gov/dls) under "Training Programs and Seminars."

DLS Training

The Division of Local Services has prepared a tutorial designed to familiarize local officials with the functions of the Division's five bureaus, as well as some of the basics concepts and terms related to municipal finance. The tutorial was created in Microsoft PowerPoint and is available online at www.mass.gov/dls/training/presentation/dlspres.pps. Encourage other local officials or

anyone with an interest in municipal finance to take advantage of this unique learning experiencing!

While taking some time off this summer, put aside the usual crossword puzzles and word jumbles and test your knowledge of municipal finance by taking our Municipal Mix and Match quiz, which was offered to participants in our 2004 New Officials Finance Forum. Answers appear on page 10. ■

Municipal Mix & Match Quiz

Identify which office(s) in the second column performs each of the duties and responsibilities listed in the first column.

- | | |
|---|-----------------------|
| 1. Records all votes of the legislative body _____ | A. Accountant/auditor |
| 2. Authorizes debt _____ | B. Assessors |
| 3. Manages the community's money _____ | C. Collector |
| 4. Approves all transfers from the reserve fund _____ | D. Clerk |
| 5. Prepares and submits the annual budget _____ | E. Finance committee |
| 6. Administers the motor vehicle excise _____ | F. Mayor |
| 7. Reviews vendor bills to ensure that they are lawful expenditures _____ | G. Selectmen |
| 8. Makes appropriations _____ | H. Town meeting |
| 9. Maintains all municipal contracts _____ | I. City council |
| 10. Prepares the annual Tax Rate Recapitulation Sheet _____ | J. Treasurer |
| 11. Signs debt issues in towns _____ | |
| 12. Pays vendor after proper authorization _____ | |
| 13. Monitors municipal spending to ensure that departments are within their budgets _____ | |
| 14. Notifies DOR of any votes to incur debt _____ | |

DLS Profile: BLA Regional Staff

Adam Burt and **Christopher Keefe** are field appraisers in the Bureau of Local Assessment (BLA), and work in the Springfield and Worcester offices, respectively.

Adam began working in the Division about four years ago as an auditor in the Education Audit Bureau. Eventually, he transferred to the BLA. A native of Easthampton, he brings a vast familiarity with western Massachusetts to the communities he works with as a field appraiser.

His background also combines experience in agriculture as well as business. Adam holds a bachelor's degree from the University of Maine at Orono in agricultural resources and a master's degree in finance from Western New England College. Born and raised on a dairy farm in Easthampton, he has also operated small businesses. In addition, Adam is currently the co-chairperson of the Easthampton school building committee and is a past member of the town's planning board. He resides with his family in Easthampton.

Noel W. Nilson, assessor in Sandisfield, recalled that "During our FY04 recertification work, we found Adam to be very responsive and helpful. We especially appreciated his sensitivity and understanding in working with us during the one-year interval when we had very limited access to our source data due to a chemical contamination of our office."

Chris began working for BLA in October 2003. Prior to joining the BLA, Chris worked for private appraisal firms as an appraiser and a revaluation consultant. Similar to Adam, Chris is very familiar with western Massachusetts, as most of the communities he worked with as a consultant were located in that region of the state.

Chris and his family reside in Westfield. He holds a bachelor's degree in business administration from the University of Massachusetts at Amherst and also has experience as a local official. He is a former city council member and currently serves as a member of the Westfield zoning board of appeals.

Priscilla Hogan, assessing administrator in Milford, commented that Chris "is dedicated and takes pride in his work. That's his whole demeanor. He also makes it a point to work through issues until they are resolved." ■



Adam Burt



Christopher Keefe

Reporting

continued from page one

sure that the board has reviewed the changes and that the assessments are in compliance to the guidelines. The assessors are required to submit only the form. All supporting documentation used to develop the valuation adjustments must be retained for five years at the assessors' office in case of a potential audit.

Discussions with assessors who routinely adjust interim year assessments state that their experiences with both the taxpayers and the financial management of the community have been favorable. Taxpayers quickly adjust to the annual routine and although there may be some grumbling, most would prefer to have their taxes equitable and not subject to a substantial swing in value every three years. ■

Answers to Municipal Mix & Match Quiz

Following are the answers to the Mix and Match Quiz.

- | | |
|------------|-------------|
| 1. D | 8. H, I |
| 2. H, I | 9. A, D |
| 3. J | 10. A, B, D |
| 4. E, I | 11. D, G, J |
| 5. E, F, G | 12. J |
| 6. B | 13. A |
| 7. A | 14. D |

City & Town

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Joan E. Gourke, Editor

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