

CITY OF QUINCY

ASSESSING DEPARTMENT REVIEW

DECEMBER 2016



DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

DLS | Technical Assistance Bureau

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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Michael J. Heffernan
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

December 7th, 2016

Board of Assessors
1305 Hancock Street
Quincy, MA 02169

Dear Board Members,

It is with pleasure that I transmit to you the enclosed "Assessing Department Review" for the City of Quincy. We hope our report is viewed as a roadmap for local officials to take action. I truly believe that if the town follows the recommendations presented here, Quincy will realize financial management improvements and be better positioned for the future.

If you have any questions regarding the report, please contact Zack Blake, Chief of the Division's Technical Assistance Bureau, at 617-626-2358 or at blakez@dor.state.ma.us.

Sincerely,

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

Sean R. Cronin
Senior Deputy Commissioner

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TABLE OF CONTENTS

Introduction.....2

Recommendations3

1. Develop Personnel Plan 3

a. Evaluate Administrative Structure 3

b. Review and Update Job Descriptions 4

c. Pursue Training Opportunities 4

d. Increase In-House Capability 4

e. Create a Succession Plan 4

2. Conduct Weekly Board Meetings 5

3. Adopt an Assessing Department Calendar 5

4. Create Written Procedures for Essential Tasks 5

5. Update Residential Collection Manual 6

6. Continue Transition to Electronic Records 6

Acknowledgements.....7

INTRODUCTION

At the request of Quincy's Board of Assessors, a team from the Division of Local Services' Technical Assistance Bureau and Bureau of Local Assessment reviewed the city's assessing operations. This report offers recommendations based on a site visit, telephone conversations, and email correspondence with the chair of the board of assessors and staff.

The City of Quincy is located on the south shore of Massachusetts and has a population of about 93,000. In FY2016, Quincy's total operating budget was about \$277 million. Indicative of most urban centers, Quincy has a significant commercial presence that represents 28.4 percent of the total FY2016 Levy, while the remaining 71.8 percent is residential property. Like most cities, Quincy chooses to tax residential property at a separate, split rate of \$14.36 versus its commercial, industrial and personal property at \$29.37. In total, there are 24,429 residential and 1,072 commercial/industrial parcels.

Quincy's assessing department is headed by a three-member board appointed by the mayor. The current chair and other two other members were appointed earlier this year, with the chair having been a board member before that. Despite being relatively new to the assessing field, they each bring a strong background in real estate, finance, or other related field. The chair, for instance, has a real estate license, one member previously worked in the city's finance department, and the other holds a Master's in Business Administration and has a background in mathematics and statistics. Both new members have also completed Course 101 and are actively pursuing their real estate license and Massachusetts Association of Assessing Officers (MAAO) certification.

The assessing department's administrative staff comprises five clerical employees, one of whom was recently hired due to a retirement. The other clerical personal are all long-time employees with various responsibilities ranging from processing abatement and exemption forms, obtaining deed information from the Registry of Deeds, mailings (including income and expense forms and forms of list), customer service, and record keeping. These duties, however, are segregated with little provision for coverage or cross-training.

Based on our observations, there are a number of challenges facing the department. Foremost is a lack of dedicated personnel to conduct in-house inspection and valuation work. Historically, this has led to an over-reliance on contracted data collectors and consultants. Nevertheless, the department has made significant progress on this front by recently hiring a full-time residential appraiser who will replace five contractual data collectors.

Other challenges include inefficient filing practices and a general need for training in both assessing practices and technology use. At the time of our visit, property records were organized with a hybrid system of paper and electronic records. The department has since begun to revise this filing practice towards a more efficient, less paper-based approach. The chair has also undertaken an initiative to scrub the department's property record database with help from their vendor, Vision Government Solutions. Additionally, board members and staff attended training workshops in how to use Vision's assessment software and training was made available in Microsoft Office products. Staff has also been encouraged to attend Course 101. While much work remains, we are encouraged by the forward-thinking momentum and initiative by the new chair. The recommendations that follow are intended to further move Quincy's assessing department forward.

RECOMMENDATIONS

- 1. Develop Personnel Plan:** We recommend that the board of assessors review the department's current structure, employee job duties, and technical expertise to develop a long-term personnel plan. A clear understanding of existing skills and responsibilities will enable the board to restructure areas of staff oversight, identify departmental training needs, ensure cross-training and coverage, and identify succession plans for anticipated future retirements.
 - a. Evaluate Administrative Structure: The board should map out an administrative structure that identifies and clearly delegates specific responsibilities and tasks for both themselves and clerical support staff. By dividing high-level oversight of the department's core functions among board members and defining the nature of their day-to-day supervision over the department, they can more effectively manage operations and hold staff accountable. To date, the chair has delegated oversight of cyclical inspection and permit work to one board member to which the new appraiser reports and provides weekly status updates. The chair should similarly determine other areas of oversight for the remaining board member, including commercial and personal property, motor vehicle excise, and general administration regarding adherence to important deadlines, office and telephone coverage, mail handling, and employee leave. The department has recently instituted a policy on employee leave time and introduced leave-request forms as a positive first step that will allow staff to plan around critical deadlines.
 - b. Review and Update Job Descriptions: The board chair should work with the human resources department to review and update existing job descriptions to reflect what employees actually

do and to explore opportunities to add specific assessing-related knowledge and training certification requirements. In doing so, employee responsibilities should allow for operational flexibility. Additionally, outlined duties should not be so specific as to preclude staff from backfilling for one another to provide office coverage, nor prevent board members from assisting with overflow or any other work as necessary. Major changes may require collectively bargaining and should conform to the department's long-term personnel plan.

- c. Pursue Training Opportunities: Board members and staff are encouraged to pursue opportunities to expand their assessing-related knowledge. We encourage board members to continue their current track toward MAAO certification and real estate licensure. As presented in Course 101, the board should participate in trainings and be aware of useful resources on [Conflict of Interest \(MGL c. 268A\)](#), [Uniform Procurement \(MGL c. 30B\)](#), [Open Meeting \(MGL c. 30A, §18-25\)](#), and Public Records ([MGL c. 4, §7\(26\)](#) and [c. 66, §10](#)) laws. Board members and staff, who recently completed training in Vision's computer assisted mass appraisal (CAMA) system and its other modules, should actively pursue additional trainings and webinars provided through the vendor. Board members should also consider accompanying the new appraiser during her fieldwork to gain hands-on knowledge of the city's residential inspections process.
- d. Increase In-House Capability: The board chair should consider ways to increase internal inspection and valuation capability. The new full-time, in-house residential appraiser brings the department closer to this goal. However, given the size and number of commercial and industrial parcels in the city, the board chair should also consider hiring an in-house commercial appraiser. This should be part of a broader strategy to gradually move the department away from its dependence on contracted work toward developing the capacity in-house. The commercial appraiser should have the expertise necessary to set commercial valuations, perform quality control over any contracted work, and conduct ad hoc inspections when necessary. Nevertheless, Quincy is large enough where the department may need to supplement its in-house expertise with some limited contracted work, in which case the staff appraiser should be responsible for quality control and general oversight of the contractor(s).
- e. Create a Succession Plan: When planning for future vacancies, the board should re-examine the department's personnel makeup relative to its operational needs. New hires should fit into a strategic plan that promotes departmental efficiency and increases in-house inspection and valuation capacity. For instance, the head of the department's administrative staff (the administrative assistant) is planning to retire within the next two years. Before that happens,

the board should draw up a plan to determine how best to fill her role to ensure a smooth, efficient transition. Succession planning also provides an opportunity to review the department's current structure and consider alternatives that better serve its goals and mission.

2. Conduct Weekly Board Meetings: We recommend that the assessors meet weekly, or as needed, to discuss matters and take formal votes on assessing decisions in an open session. To comply with the Open Meeting Law, the assessors must submit notice of all public meetings to the city clerk forty-eight hours in advance for posting and include the meeting's time, place, and agenda. During meetings, the chair should ensure that motions are made and seconded before formal votes are taken to approve or disapprove abatement and exemption applications, accept and approve Tax Recap valuations, adopt the annual Overlay Reserve, approve or disapprove Chapter Land applications, or make any substantive changes to property valuations such as removing influences or combining parcels. Minutes should also list all participants and include details on issues raised, subjects deliberated on, and formal votes. In as timely a manner as possible, the board should approve meeting minutes and staff should be directed to post them on the assessing department's website.

3. Adopt an Assessing Department Calendar: The board should work with staff to develop a 12-month schedule of important deadlines that align with the department's priorities, the city's budget process, and other financial deadlines such as the Tax Recap submission. The calendar should assign workloads to board members and staff according to their function and expertise and include milestones (or other progress markers) to track completion of tasks. In addition, this calendar should incorporate the cyclical inspection schedule to make sure staff conducts sufficient interior and exterior inspections of city properties every year over a multi-year period. Due to the passage of the Municipal Modernization Act (c. 218 of the Acts of 2016), communities will have ten years to complete a full re-inspection program and ensure that its property database is accurate and up to date. As a part of the monthly department meetings, the board and staff should review their progress and discuss potential conflicts such as vacation time, training days, or other scheduled days out of the office.

4. Create Written Procedures for Essential Tasks: In order to preserve institutional knowledge after employee turnover, we recommend that staff record written procedures for all their essential tasks. Having a set of written procedures will simplify the training of new employees while also making coverage during a protracted employee absence easier. In addition, it will allow for a reflection on current processes which may yield opportunities for improvement.

5. Update Residential Collection Manual: The new appraiser should work with the board to review and update the residential collection manual. The manual would contain written procedures and data quality guidelines to maintain consistency in Quincy's inspections. Instructions would include the process for taking measurements, identifying possible home styles, and explaining how best to distinguish between them and determining condition. In particular, it should make note of home styles common to Quincy. Should the department need to supplement its efforts with contractual inspection services in the future, the standards in the manual can also serve as an initial level of quality control when evaluating contractor performance.

6. Continue Transition to Electronic Records: The assessing department should continue to reduce its reliance on physical property records by transitioning to fully electronic record keeping. During our visit, we found that property record information is divided between three places: one set of records is maintained electronically in the Vision mass appraisal software, while two sets of paper records are kept in separate file cabinets. Also, there is some overlap between storage methods, so no single record contains complete information on a respective property. Furthermore, each property record in Vision is physically printed out and stored in a file cabinet, along with any subdivision plans and the deed. Since Vision keeps an up-to-date log of data that is routinely backed-up off-site and easily retrieved in case of emergency, printing out physical records is redundant. It is also possible to attach accessory files to each record in Vision, which should lessen the need to store plans and other documents in a separate, physical file. Since our visit, the department has begun to update its filing procedures by no longer updating new sales data on physical index cards, and instead only updating the property's Vision record. We recommend continuing the trend of shifting as much of the department's recordkeeping to electronic methods as possible.

ACKNOWLEDGMENTS

In conducting this review, DLS spoke with the following individuals:

Colleen Healy, Chair, Board of Assessors

John Rowland, Member, Board of Assessors

Chris Rooney, Member, Board of Assessors

Lynn Fox, Administrative Assistant to the Board of Assessors

Jackie Reid, Head Clerk

Ruth Nolan, Clerk

Jeanne Falcione, Clerk