

TOWN OF SHELBURNE

ASSESSING DEPARTMENT REVIEW

MARCH 2016



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

DLS | Technical Assistance Bureau
100 Cambridge Street, Boston, MA 02114
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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Mark E. Nunnely
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

March 15, 2016

Board of Selectmen
51 Bridge Street
Shelburne, MA 01370

Dear Board Members,

It is with pleasure that I transmit to you the enclosed "Assessing Department Review" for the Town of Shelburne. 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, Shelburne will realize financial management improvements and be better positioned for the future. I would also like to thank Ryan Johnson from the Bureau of Local Assessment for completing this review.

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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INTRODUCTION

In response to a request from the Shelburne Board of Selectmen and Board of Assessors, the Division of Local Services (DLS) reviewed the town's assessing operations. A team from the Bureau of Local Assessment (BLA), Information Technology Unit (IT), and Technical Assistance Bureau conducted the review. This report offers recommendations based on a site visit, telephone conversations and email correspondence with the town administrator, board of selectmen chair, board of assessors chair, former assistant assessor, and former member of the finance committee.

The town's request for a review of the assessing department was prompted by the resignation of the assistant assessor in September of 2015 and the inability to attract a qualified candidate to fill the open position. Prior to his departure, the former assistant assessor composed a report entitled "Report on Assessors Office Operations," which was shared with DLS, highlighting what he felt to be the inadequacies of the office and possible remedies. There were also two emails written by the former assistant assessor in 2015 that were shared with DLS. Of the issues noted were: inability to meet triennial revaluation requirements due to time and staffing constraints, inadequate assessors' tax maps, and outdated information technology.

Following the departure of the assistant assessor, the office has been largely unstaffed. The chair of the board has agreed to come into the office from time to time to check mail and messages but is uncomfortable with the day-to-day operations of the office. More recently, the assistant assessor from the nearby Town of Ashfield has agreed to staff the office part-time until a replacement can be found. This, however, is only a temporary solution as it appears that this individual is not interested in the position long term. Considering the open assistant assessor position was posted twice and there was little interest from qualified applicants, the expectation of filling the position without restructuring its duties, qualifications, requirements, and/or compensation seems unreasonable.

To add to the urgency of the matter, the Town of Shelburne is a FY2017 revaluation community. We met with town officials on February 2, 2016 to discuss the assessing operations. This is typically the time in which the Bureau of Local Assessment Field Advisor would be meeting with a representative from the assessor's office to schedule the certification review process. The review includes discussing the status of prior directives, cyclical inspections, building permits, chapter land, sales analysis, and data quality review, and verifying that all necessary forms had been mailed out to taxpayers. Without an assistant assessor this would be difficult to accomplish as the three

members of the board appear to be more of a signatory group and not as involved with the regular duties of an assessors' office.

RECOMMENDATIONS

Consider Restructuring the Assessing Department: In regards to the difficulty experienced attempting to fill the vacant assistant assessor position, DLS recommends two options for the town to consider. A comparative cost analysis would have to be completed to determine the feasibility of each option. A third option to regionalize Shelburne's assessing operation with a neighboring community was explored but eventually dropped due to the lack of interest from nearby towns because of compensation, current job requirements, and CAMA system.

Option 1: Outsource to a Consulting Company

Hire a consulting company to assume the assistant assessor role. This would include inspecting properties, valuing all real and personal property, satisfying all triennial revaluation requirements, assisting with the tax rate setting process, and performing all assessors' office duties, including staffing town hall. The benefits of this arrangement include a stable long-term business relationship and an added sense of professionalism of the office. We have witnessed several communities in the state that have found success with this model at minimal to modest additional cost.

Option 2: Modify Job Requirements for Assistant Assessor

Modify the existing assistant assessor's job requirements to resemble more of a clerk function. Responsibilities could include staffing the office during posted hours and assuming all day-to-day office functions. However, it is recommended that all inspections, valuations of all real and personal property, and triennial certification requirements be completed by an outside consultant. This would allow the assistant assessor to focus his or her efforts on running an efficient, transparent office that more effectively coordinates with other financial departments within town hall.

It is recommended that the town remove the requirement to become an accredited assessor. Based on our analysis of comparable towns in the region, this requirement may be unreasonable relative to the position's compensation. If adamant about Massachusetts Accredited Assessors [MAA] certification, moving the requirement to gain it from within two

years of appointment to within five years of appointment would seem more reasonable. It is also recommended that the town compensate for all required coursework and travel involved with completing classes towards an MAA accreditation and completing DOR Course 101.

Update the Assessors' Maps: The former assistant assessor noted that there are many parcels on the assessors' maps that do not show the outline of the improvements as they are situated within the parcel. While not as crucial as the outline of property boundaries, the town does, as a practice, include the building outlines on the majority of parcels. Therefore, in order to be consistent throughout town, building outlines should reflect up-to-date information and be continually reconciled with the town's mapping company when discrepancies are found.

Assessors' tax maps should be updated annually and updated copies of them should be kept in the assessors' office. It was noted upon our visit on February 2nd that there were many different date stamps on the maps in the assessors' office. All units of comparison used by the town's valuation system should be shown on the maps, such as acreage, square footage and front feet. The maps should also identify each parcel with its own unique number. All lot splits and approved subdivisions should be plotted. The town may also consider including a use code for each parcel and any property conditions that may impact value, such as topographical influences, easements, or zoning.

Consult DLS IT Regarding CAMA: The former assistant assessor also noted that the office used outdated computer systems and software. In our conversations with town officials, we were informed that the office has since received a new computer with an updated operating system. Also, an associate from DLS IT made a site visit to help configure the new computer and establish cloud computing for CSC CAMA. If deficiencies still exist, it is recommended that a consultation be scheduled with an associate from DLS's IT Unit to return to the assessors' office and perform an analysis of the CSC CAMA software and update as needed.

Incorporate GIS Mapping Tools on Website: Municipal Mapper, or MuniMapper for short, is a mapping tool created by MassGIS for individual communities. MuniMapper provides access to a selection of map information from the MassGIS statewide repository that is specifically relevant to cities and towns. MuniMapper provides basic capabilities for displaying, searching, and sharing map information to municipalities. Of particular interest to assessors, MuniMapper includes abutter identification capability. Users can also download data for use in a GIS. Some MuniMapper tools and layers are not available for every municipality. To learn more, contact paul.nutting@state.ma.us.

We offer these recommendations as the most reasonable courses of action to bring the assessor's office back into full functionality. We advise the town to act on them as soon as possible to prevent any delays in the FY2017 certification and tax rate setting process. As noted above, the IT Unit is available to make a site visit to assess the computer functions of the office and update as necessary. Additionally, BLA is available to guide the assessor's office through the triennial certification process once the assistant assessor job duties are addressed.

ACKNOWLEDGMENTS

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

Zack Blake, Chief, Technical Assistance Bureau
Joanne Graziano, Chief, Bureau of Local Assessment
Ryan Johnson, Field Advisor, Bureau of Local Assessment
Sandra Bruso, Supervisor, Bureau of Local Assessment
Tara Lynch, Sr. Project Manager, Technical Assistance Bureau
Tod Jackson, Systems Analyst, Information Technology Unit

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

Terry Narkewicz, Town Administrator
Robert Manners, Chair, Board of Selectmen
Alan Coutinho, Chair, Board of Assessors
Bill Barry, Former Assistant Assessor
John Payne, Former Finance Committee Member