



To: Shelburne Board of Selectmen

From: Marcia Bohinc, Senior Project Manager, Technical Assistance Bureau
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Date: January 20, 2021

Re: Board of Assessors Structure Analysis

INTRODUCTION

At the request of the Board of Selectmen, the Division of Local Services (DLS) completed an analysis and review of the Board of Assessors for the Town of Shelburne. This structure analysis is an extension of the Assessing Department review DLS completed in March 2016.

For this analysis, the DLS Technical Assistance Bureau and Bureau of Local Assessment held conversations with the town administrator, board of selectmen chair, all three members of the board of assessors, and the both the current and former assistant assessor. In addition, we reviewed assessing roles and responsibilities, examined relevant town and state documents, and conducted a community comparison study.

By obtaining an independent review of the board of assessing, the board of selectmen sought to determine how the town is best served by the board of assessors. Specifically requested was to review the number of members, whether to consider an appointed over an elected board, and the boards roles and corresponding compensation. Comparing the Shelburne board of assessors to those of other comparable municipalities provides the board of selectmen and town administrator with applicable data to assist in future decisions.

OVERVIEW

Sherburne is a picturesque community bisected by Route 2 in the northwest portion of the state and home to 1,861 residents. Encompassing 23 square miles, the town is situated on the eastern bank of

the Deerfield river, which provides the backdrop to a vibrant artistic community, developing tourist related businesses, and a hydropower generator for the region's electricity. The town's history is in agriculture which is still important to the area with open space, fields, and farmland.

A three-member elected board of selectmen and open town meeting with limited local bylaws form Shelburne's local government. The board of selectmen appoints a town administrator, town accountant, and treasurer, while the collector and a three-member board of assessors are elected.

Responsible for coordinating the activities to determine the full and fair cash value of all real property in the town, the assessors possess a wide-range of experience on the board, serving between 2 and 44-years. In addition, the office is staffed by a part-time assistant assessor appointed by the board. The current assistant assessor is in her first year in an assessing position, however with previous experience as a collector, she is rapidly getting up to speed.

In the March 2016 report, DLS made the following recommendations for the assessing department:

1. Restructure the department by either outsourcing the full role of the assistant assessor or modify the job requirements so that the office could attract a viable candidate
2. Update the assessors' maps
3. Update the computer assisted mass appraisal (CAMA) system
4. Provide mapping information on the town's website

Update

All four recommendations have been adopted by the board of assessors. The town selected Patriot Properties as their CAMA and valuation vendor and to provide all inspectional services. The board of assessors and assistant assessor's roles and responsibilities moved away from managing the technical and field responsibilities of the office, including valuing all real and personal properties, managing both certification and interim year review programs, and sales, building permit, and cyclical inspections to that of a more analytical review and approval function.

The requirements for the assistant assessor were redefined to concentrate on performing the day-to-day office operations efficiently and transparently. With this change, the board hired an experienced part-time assistant assessor who focused on establishing a more professional office to provide fair and equal treatment for all property owners in the town. This was an important step because along with inconsistent inspections, she identified that chapter land procedures regarding deadlines, form filings, and documentation were not being followed, including a board member with

an incomplete forestry plan. Through diligence and adherence to statutory procedures, the town's chapter land processing and the board member's forestry plan are now in compliance.

In June 2019, a new board member was appointed to fill an unexpired term. This member then ran and was elected for a three-year term in May 2020. By posing procedural questions while learning the specifics of assessing, this member brought a fresh perspective and renewed accountability to the board. In the latest update, a new assistant assessor was appointed in August 2020. Fortunately, due to the framework installed by the previous assistant assessor, the operation has not been adversely affected by the change in personnel. The board members agree that the office is running smoothly and professionally, and the turnover did not delay the tax rate setting process for the current year.

Shifting responsibilities away from the board spurred questions regarding the appropriate board structure and level of compensation. Based on this, the board of selectmen moved to reduce the current stipend at a recent town meeting. The effort failed, not so much on the merits, but due to lack of communication with the board and public. All board members stated they enjoy serving to give back to community, and although not essential, do appreciate being recognized for their commitment, knowledge, and dedication by the small stipend.

ANALYSIS

Assessing offices throughout Massachusetts vary in how they allocate workload among assessing board members, in-house staff, and outside consultants. Regardless of size, however, fundamental duties and responsibilities must be accounted for and carried out effectively to preserve public confidence that the system of taxation is consistent and equitable and in accordance with Massachusetts general laws and Department of revenue guidelines. The structure, roles and responsibilities, and compensation of 18 comparable communities were reviewed for this summary.

Membership

Massachusetts General Law requires that there be one, three, or five elected or appointed assessors in every town ([M.G.L. c. 41 § 24](#))¹. The current elected three-member board is by far the most common board structure. However, a clear trend has emerged among Massachusetts communities in favor of appointed positions, mainly to ensure that officeholders possess the experience and qualifications for the position and to expanding the pool of potential candidates for the job. Consistent with that trend, we recommend that the town consider converting the board of assessors

¹ Cities may have up to nine assessors.

from an elected to an appointed as outlined in [M.G.L c 41, § 1B](#). With the day-to-day assessing office activities handled by the assistant assessor and field work delegated to consultants, the duties and responsibilities of the assessors' office are not policy oriented but ministerial and are carried out in accordance with laws and regulations. As such, we recommend that the town would be best served if members of the board of assessors were appointed rather than elected. To move from elected to appointed, the appointing board must determine the required qualifications to appoint only candidates with relevant knowledge and experience, such as in real estate, architecture, or the legal field.

Three members is appropriate for most boards. With three voices, perspective can be gained through debate and sharing of opinions, providing a wider base of knowledge and experience. Generally, all elected members of the board of assessors are property owners in the community they serve. More than one member provides a continuity of service for any recusal required by that ownership, absences, or unplanned or unexpected vacancies. Furthermore, multiple members ensure against political influence or interference and personal allegiances. A few assessing boards chose to have five members, but it is unclear the added value the additional two members offer.

Massachusetts Board of Assessors

Membership	Appointed	Elected	Total
1 Member	13	-	13
3 Members	119	210	329
5 Members	4	5	9
Total	136	215	351
Percentage of Total	39%	61%	100%

A rarity for Massachusetts elected and appointed boards and committees is term limits, however there are several reasons why a community may impose term limits. By setting a time of service for a volunteer or paid official, it allows the community to plan for replacement of an experienced member with a one possessing the requisite skills. Term limits keeps boards and committees fresh, both in ideas by curbing the 'we've always done it this way' syndrome and in their collective knowledge base as laws and requirements change. Limits help to prevent an individual member from accumulating too much power over the board. A long-serving member can become an obstruction to progress simply because of their longevity. Additionally, serving on a board or committee can get routine, or even boring as the cyclical nature of the mission continues. Term limits enable a graceful out and eliminate the sense of obligation that no one else is available to take their place. Although

some communities have informal term limit agreements, a formal change such as this requires the town's bylaws to be updated.

Compensation

Prior to Patriot Properties engagement, the board of assessors, along with the assistant assessor were responsible for field work for valuing real and personal property, all corresponding inspections (i.e., abatements, building permits, cyclical, and sales), and managing the day-to-day assessing office including the processing of all required paperwork. Although the field work is a large percentage of assessing responsibilities, the board maintains ultimate responsibility for reviewing the consultant's work to maintain accurate property values, defend those values, and ensure consistency across the data. They are also responsible for producing timely tax billing files, reviewing and processing Chapter Land applications, acting on abatements and exemptions, and representing the town at the Appellate Tax Board (ATB). The perception that the board should do more can actually work against the community. The primary tenet of assessing is to develop and maintain fair values. Inspections, as the foundation for the valuations, must be consistently performed, evaluated, and recorded. This is hard to maintain when multiple parties (i.e. board members and consultants) perform the inspections.

For this service, Shelburne compensates the board of assessors a total of \$7,510 (Chair: \$2,788, members \$2,361 each). Based on the survey of comparable communities, this is slightly higher than average, but less than half of the highest compensated board. Of the few communities when the board performs field work, it is for building or abatement inspections, or specifically by request. With the changing technology being used for gathering, computing, and storing assessing data to determine accurate property values, more and more communities are using professional services. In the surveyed communities, most use consultant services for cyclical inspections, interim year and certification year processes, and personal property inspections. Monthly board meetings are most common but have become more of an as needed basis with the COVID-19 restrictions on in-person town hall gatherings and challenges of virtual meetings. However, Chapter Land processing, tax rate setting, and abatement season always require the board to meet and vote. This requirement is present for all boards.

The board has mandatory education requirements. All assessors, either elected or appointed must complete a 30-hour course, offered by the Department of Revenue, in assessment, administration and law within two years. A majority of the board must be qualified to classify the town's property to present information to the board of selectmen for the annual Classification Hearing. Although not a statutory requirement, we recommend the board adopt a policy for ongoing professional development to keep current with statutory updates, assessing trends, and updated procedures.

Professional Standards

The board must understand that collectively and individually they must obtain and protect taxpayer confidence and trust. As landowners responsible for establishing the full and fair cash value of all property in the community, they must be above reproach. All municipal employees, board, committee, and commission members are required to complete an ethics training within 30 days of appointment or election, and every two years thereafter ([M.G.L. c. 268A](#)). Further, it is also expected that the elected officials follow a code of conduct. The Massachusetts Association of Assessing Officers (MAAO) adopted a Code of Ethics in 2002 that is included at the end of this report. We recommend that the board periodically review this code, and ensure each new member is provided a copy.

Many communities have established code of conduct for all appointed and elected board, committee, and commission members. We offer the following points to be considered and possibly expanded, deliberated, and accepted by all elected and appointed boards and committees. Members will:

- Be aware of and stay informed about the local and state responsibilities and duties of the board or committee.
- Accept that their position is a means of unselfish public service, not a way to benefit personally, professionally or financially.
- Treat other members respectfully despite differences of opinion; appreciating that professional respect does not preclude honest differences of opinion.
- Recognize that local government functions to serve the best interests of residents, taxpayers, businesses, and visitors.
- Seek no favor and judge personal aggrandizement or profit secured by holding these positions to be dishonest.
- Continually demonstrate that they cannot be improperly influenced in the performance of their official duties.
- Unless specifically exempted (e.g. Executive Session), conduct the business of the public in a manner that promotes open and transparent government and maintain full compliance with the Open Meeting Law.

APPENDIX

Survey Results

Community	Board Members	Elected or Appointed	Meeting Schedule	Field Work	Stipend
Ashfield	3	E	Monthly	No	\$4,000
Berlin	3	E	Biweekly	No	\$2,287
Bernardston	3	E	Monthly	No - occasional abatement inspections	\$3,050
Blandford	3	E	As needed	No	\$6,650
Brimfield	3	E	Biweekly	As recommended by Deputy Assessor	\$6,659
Buckland	3	E	Monthly	No	\$3,900
Charlemont	3	E	Monthly	No - occasional property verification	\$4,386
Colrain	3	E	Monthly or more as needed	Yes - all building permit and some cyclical inspections	\$9,609
Conway	3	E	Weekly	Yes - inspections by chair	\$4,800
East Brookfield	3	E	Monthly	No	\$4,354
Gill	3	E	Biweekly as needed	Possible sale properties and by request	\$9,263
Granville	3	E	Weekly	No	\$3,790
Hinsdale	3	E	Monthly as needed	No	\$5,615
Lanesborough	3	A	Monthly	No	\$0
Northfield	3	E	Monthly	No	\$6,137
Petersham	3	E	Monthly	Yes - building permits and abatement inspections	\$9,114
Russell	3	A	Weekly	Yes - building permits and abatement inspections	\$18,111
Shelburne	3	E	Monthly	No	\$7,510
Sunderland	3	E	As needed	No	\$8,721
Average					\$6,208
Median					\$5,615

Comparable Community Statistics

Community	County	Billing Cycle	Single Family	Total Class 1 Residential	Commercial	Industrial	Industrial Power Plant	Total Chapter Land	Electric Generating Plant	Total Other	Total	Exempt Parcels
Ashfield	Franklin	Quarterly	606	906	13	6	0	290	0	58	1,273	76
Berlin	Worcester	Semi-Annual	817	1,268	51	21	2	99	1	192	1,634	170
Bernardston	Franklin	Preliminary Semi-Annual	740	1,064	37	16	0	145	0	60	1,322	81
Blandford	Hampden	Quarterly	511	856	2	5	0	150	0	143	1,156	124
Brimfield	Hampden	Quarterly	1,298	1,748	78	9	2	324	0	116	2,277	110
Buckland	Franklin	Quarterly	583	838	37	7	3	167	0	64	1,116	47
Charlemont	Franklin	Quarterly	404	753	20	5	0	118	0	148	1,044	55
Colrain	Franklin	Semi-Annual	591	1,077	14	15	0	305	0	37	1,448	75
Conway	Franklin	Semi-Annual	610	974	12	15	1	254	0	74	1,330	119
East Brookfield	Worcester	Preliminary Semi-Annual	816	1,178	32	9	4	30	2	133	1,388	70
Gill	Franklin	Preliminary Semi-Annual	446	628	39	37	2	110	3	94	913	56
Granville	Hampden	Semi-Annual	556	712	16	11	0	128	0	142	1,009	114
Hinsdale	Berkshire	Semi-Annual	847	1,367	33	16	1	39	1	231	1,688	68
Lanesborough	Berkshire	Quarterly	1,217	1,709	69	25	0	103	0	218	2,124	129
Northfield	Franklin	Semi-Annual	1,075	1,642	29	39	114	287	2	156	2,269	112
Petersham	Worcester	Semi-Annual	444	678	9	3	0	157	0	48	895	228
Russell	Hampden	Semi-Annual	526	666	16	26	5	53	1	29	796	70
Shelburne	Franklin	Quarterly	493	767	54	26	2	178	1	92	1,120	76
Sunderland	Franklin	Preliminary Semi-Annual	779	1,121	53	17	1	183	1	82	1,458	135

MAAO Code of Ethics

Adopted: October 8, 2002

Preamble

The functions of the assessing officer and other members of the M.A.A.O. are professional in character. The purpose of the Code of Ethics is twofold. Its primary purpose is to establish clear, precise, ethical and professional guidelines for the assessing officer and other members of the Massachusetts Association of Assessing Officers (MAAO) who earnestly seek to discharge their duty to the public and their profession. Its secondary purpose is to provide minimum standards by which to judge M.A.A.O. members whose conduct is in question. Each member of the M.A.A.O. agrees that he or she will:

1. Faith and Allegiance

Give full faith and allegiance to such oaths of office as the member may take, obey all applicable laws and regulations and apply the law to all individuals alike as may be required of the member in his or her employment.

2. Performance

Perform all appraisal/assessment duties in a manner consistent with statutory requirements without advocacy for, or accommodation of, any particular interests. Be factual, objective, unbiased, and honest in all conclusions.

3. Confidential Information

Treat as confidential all information obtained in any official capacity by the member concerning persons or their property, permitting and making only those uses of such information that are authorized by law, such as the exchange of factual information concerning persons or their property, for the sole purpose of assisting in the assessment of property legally subject to taxation.

4. Conduct

Conduct all duties and activities in a manner that will reflect credit upon themselves and their profession.

5. Appearance of Impropriety

Use caution to avoid the appearance of impropriety, even though, in fact, no impropriety exists or is intended.

6. Representation of Qualifications

Use no M.A.A.O. professional designation unless duly authorized to do so by the association and claim no qualifications in reports, testimony or elsewhere, which are not factual, or which may be subject to erroneous interpretation.

7. Recognition

Give full credit to the source of any materials quoted or cited in writings and speeches.

8. Prohibited Assignments

Accept no fee appraisal or other assignment in which the member has an unrevealed personal interest or bias, or which cannot be completed without placing the member's personal integrity or that of the assessing profession in jeopardy.

9. Compensation

Accept no specific assessment or appraisal engagement for which the amount of the member's compensation is contingent upon reporting a predetermined value or upon the amount of the value estimate; or upon reporting a predetermined opinion, conclusion or recommendation; or upon the amount of the tax reduction obtained by a client using the member's services; or upon any other result, value or subsequent transaction that might impair the member's objectivity and professionalism in rendering an opinion based on actual property values.

10. Advertising and/or Solicitation

Use no advertising or promotion to solicit appraisals or assessment-related assignments that are not totally accurate and truthful and avoid using misleading claims or promises of relief that could lead to loss of confidence in appraisal or assessment professionals by the public.

11. Reporting Unethical Practices

Report to M.A.A.O. any un-ethical practices or other actions by M.A.A.O. members that could reflect discredit upon M.A.A.O. or upon the appraisal or assessment profession.

12. M.A.A.O. and its Officers

Co-operate with the Executive Board and Ethics Committee in all matters related to the enforcement of this code.

13. Notice of Position

Any assessor acting in a private capacity, who is scheduled to appear or submit written testimony or a report, on a subject matter before any assessing jurisdiction, will give advanced written notice to such jurisdiction, that he/she is an official and/or employee of the assessing office of a particular city or town.

14. Unwarranted Privileges

That no member shall use his/her official position to secure unwarranted privileges for him/herself, family, business associates, or any other person wherein said member benefits directly or indirectly.

15. Refrain from Participation

If an assessor, or an assessing department employee, finds that in his/her own assessing district, a matter arises in which he/she or their family have a financial interest, they must advise the Board of Assessors and refrain from any participation in the matter.

16. Conform

Conform in all respects to this Code of Ethics and the Constitution of the M.A.A.O. as the same may be amended from time to time.

ACKNOWLEDGMENTS

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

Terry Narkewicz, Town Administrator

Andrew Baker, Chair, Board of Selectmen

Alan Coutinho, Chair, Board of Assessors

James Richardson, Member, Board of Assessors

Shawn Allen, Member, Board of Assessors

Paula Morse, Assistant Assessor

Jennifer Morse, former Assistant Assessor