

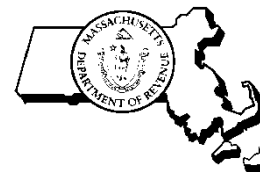


Town of Sunderland

Assessing Office Review

Division of Local Services / Technical Assistance Section

December 2010



December 20, 2010

Board of Selectmen
Town Hall
12 School Street
Sunderland, MA 01375

Dear Board Members:

It is with pleasure that I transmit to you the enclosed report, "Town of Sunderland, Assessing Office Review" with additional copies for distribution. It is our hope that the information presented in this report will assist the Town of Sunderland in meeting its financial planning needs.

As a routine practice, we will post the completed report on-line at the Division of Local Services website within a week or two. Also, we will forward a copy of the report to the town's state senator and representative.

If you have any questions or comments regarding our findings and recommendations, please feel free to contact Joe Markarian, Director of the Technical Assistance Section, at (617) 626-2321.

In closing, we would like to thank you and the other officials in Sunderland for your cooperation. I am pleased that the Division of Local Services has had the opportunity to assist the town as part of the Department of Revenue's ongoing commitment to improve financial management in cities and towns across the Commonwealth.

Sincerely,

Robert G. Nunes
Deputy Commissioner &
Director of Municipal Affairs

RGN:mjo
Enclosure

cc: Senator Stanley C. Rosenberg
Representative Stephen Kulik

INTRODUCTION

At the request of the Sunderland Board of Selectmen, the Department of Revenue's Division of Local Services (DLS) has completed this management review of the town's assessing office.

We have based our findings and recommendations on a site visit, telephone conversations and email correspondence by a Municipal Data Management & Technical Assistance Bureau (MDM/TAB) staff person and in consultation with the Bureau of Accounts (BOA) and the Bureau of Local Assessment (BLA). The staff member interviewed and received information from members of the board of selectmen and board of assessors, the assessing clerk, the town administrator, treasurer/collector and other municipal office staff. DLS staff reviewed office procedures and examined assessing documents and records, including property record cards, assessors' maps, abatement and exemption logs, deed information and the tax rate recapitulation sheet.

The town's request was prompted by reductions in available revenues that forced the town to cut many of its non-school operations, including the assessing office where the clerk's weekly hours were reduced from 19 to less than 12. With fewer hours budgeted, the assessing office is concerned it will not be able to complete work timely. While the assessing clerk has not given any formal notice of leaving or retiring from her position, the selectmen are equally concerned about the future of the assessing office's operation if the clerk were to depart because there is no succession plan in place.

The purpose of this review is to provide guidance to town officials on responsibilities and priorities of the assessing office. We have focused on internal office procedures and records, as well as compliance with statutory and DLS requirements. We discuss the need for improved communication among the town offices, departments and boards on budgetary matters year-round. We also present options for local officials to consider as they contemplate succession planning for the assessing office. Our report provides an overview of department responsibilities and presents our observations, conclusions and recommendations relative to the general efficiency and effectiveness of office operations. We hope town officials find this report useful as they formulate strategies to further improve the town's financial management practices.

OVERVIEW

BACKGROUND

Sunderland is a small town situated on the east bank of the Connecticut River in the Pioneer Valley with a population of 3,909 persons (2009 US Census). First settled in 1673, the town began as an agricultural community known as Swampfield. However, it was quickly abandoned when King Philip's War began and the settlers were forced to seek refuge in the fortified communities of Hadley and Hatfield. It wasn't until 1713 that settlers returned to the area and later incorporated as the Town of Sunderland in 1718.

Cut off from western Massachusetts by the Connecticut River, Sunderland constructed a ferry service that hauled people and goods back and forth across the water. The ferry service attracted a number of travelers through the community and contributed to the commercial and small manufacturing development in the town. While the ferry was an economic boon for the town, it had limited capacity, was a time consuming means of travel and was not functional when the river froze. Beginning in the early 1800s, the town built a succession of bridges that functioned for a few years but were washed away by flooding and/or floating debris from upriver. By the 1870s, the town had improved the design and use of materials so that the bridge lasted over sixty years until a massive flooding in the 1930s.

By the twentieth century, an electric street railway also ran through the town. It provided commercial freight transportation for farmers to get local products to distant markets, providing an incentive to increase production and expand the amount and types of crops grown in Sunderland. This railway also enabled non-farming residents to travel to other communities for employment opportunities. This notion further expanded with the development of the interstates and state highway systems after World War II, which contributed to the transformation of Sunderland from a predominantly agricultural community to a residential town today.

ASSESSING OFFICE

Sunderland has a land area of about 14.4 square miles. In FY2011, there are a total of 1,384 taxable and 115 tax-exempt real estate properties. Of the taxable real property, the town is predominantly residential (about 65 percent), has 180 properties being used for chapter land purposes (32 in M.G.L. c. 61 forestry, 146 in M.G.L. c. 61A agricultural and two in M.G.L. c. 61B recreation), and 74 commercial or industrial parcels. About 17 percent of the properties in town are vacant land, but most are classified as undevelopable due to lot size, condition or location. Tax-exempt federal, state, local, religious and other non-profit organization parcels in Sunderland total over 2,600 acres or roughly 26.8 percent of the community.

In addition to real properties, the assessing office maintains data on approximately 66 personal property accounts and 3,700 motor vehicle excise accounts. The office processes 100-150 building permits, 35 deed transfers and 40 abatements and exemptions on average annually. From time to time,

the office makes supplemental tax assessments on new construction (M.G.L. c. 59, §2D) when an occupancy permit has been issued. Sunderland's real and personal property data is valued and maintained on the Patriot Properties Assess Pro computer assisted mass appraisal (CAMA) system.

The assessing office is operated by an elected, three-member board of assessors, which meets weekly on Monday evenings. The board determines the full and fair cash valuations and classification of all property, assigns tax payments to owners, approves the property tax and excise commitments for the treasurer/collector and acts on all abatement and exemption applications. Generally, the assessors do not perform inspections. However, they may conduct an abatement inspection on a rare occasion. For their services, the board members are paid a stipend of \$2,700 each in FY2011, which was originally budgeted at \$3,269 in FY2009 and then reduced due to the 9C state aid cuts.

The assessing office is staffed by a part-time clerk, who is appointed by the selectmen and has annual reviews conducted by the town administrator. However, she works under the policy direction of the assessors. The assessing clerk maintains property record cards and index files, manages the motor vehicle excise accounts and responds to public inquiries. She data enters changes from deeds into the Patriot system. The clerk accepts abatement and exemption applications and presents them to the board for review. Once the board acts on them, the clerk prepares the abatement and exemption certificate and/or denial letters on a typewriter and notifies the treasurer/collector (who posts them manually to individual taxpayers' accounts in the Point Software System). At year's end, the assessing clerk reconciles her overlay balances with the treasurer/collector's and accountant's records.

The clerk has 29 years of service with the town, beginning at about 10 hours per week. Over the years, her hours were increased to accommodate increasing responsibilities and requirements of the assessing office, bringing them up to 19 hours prior to FY2009. However, due to the 9C state aid cuts in FY2009, town meeting reduced the clerk's hours to less than 12 per week. Currently, the clerk's office hours are 9-1 p.m. on Mondays and Tuesdays, Monday evenings for two hours when the board meets and a couple hours Thursday mornings.

In addition, the assessing clerk also serves as a member of the board of assessors. She was first elected to the board in 1990 and has served in both capacities since.

CONSULTING SERVICES

Sunderland does not have an in-house professional assistant assessor. Instead, the town contracts with the appraisal contractor, Mayflower Valuation LTD, to provide professional assessing-related services. The town enters into a three-year agreement in which Mayflower measures and lists new and improved properties, conducts cyclical inspections (six year program) and processes splits, combinations and other parcel changes. Mayflower assists the assessors with abatements, conducts triennial certification and interim year value adjustment programs, and prepares analysis, reports and other documentation required by DOR. Mayflower also enters property data (except deed and sales information) and sketches into the Patriot system.

Under the terms of the three-year Mayflower contract, Sunderland budgets for the full cost in three level installment amounts rather than paying a lower price for interim-year adjustment work

followed by a potentially much higher expense for a revaluation program in the third year. For Mayflower's services, Sunderland paid about \$54,000 for 2008-2010. Based on a recent discussion with local officials, Mayflower has proposed a new three-year (2011-2013) contract that should be about the same cost, barring any additional work beyond the current scope. The contractor was asked if data entry was done in house could the town save money on the appraisal consulting contract. The contractor's reply was no. Although, if the assessors performed the inspections, then there would be a reduction in the cost.

ASSESSING RECORDS AND INFORMATION

The Patriot system was first acquired in 1979. Currently, there is a server and a desktop computer in the assessors' office, both of which are nearly ten years old. While they function, they do not have a current version of structured query language (SQL) installed and as a result the assessors' office does not have the latest version of the Patriot system running. Of greater concern is the potential that the in-house computer/server would fail to boot up or could crash thus disrupting the ability of the assessors to update values and set a tax rate timely. The current computer setup has a backup system, which Mayflower runs after any changes are made. However, given the age of the system and its tapes, there is concern whether data could be restored from it. If not, the community would have to acquire the prior year's final value information from Patriot and then re-enter subsequent changes. Realizing the seriousness of this situation, the annual town meeting appropriated funding to replace some town hall computerized systems, which includes the assessors' system. At the request of the town, Mayflower is exploring options for the assessors given the resources available.

The clerk receives copies of building permit applications and occupancy permits from the building inspector and deed transactions by mail from the Franklin District Registry of Deeds, at a cost of a dollar per page. As she gets building department information, the clerk pulls the impacted record cards and sets them aside for Mayflower's next scheduled visit to town. When deed information is received, the clerk enters the legal changes into the Patriot system and then stores the deeds in binders.

Complying with the Bureau of Local Assessment's revaluation guidelines, the assessors' tax maps are updated annually by an outside consultant. The clerk sends plans with changes to the consultant. Only the maps impacted by these changes are reprinted and sent to the town. The newer maps replace the older ones and the assessors' maps are available for public viewing in the office. As an added feature for quick reference purposes, the clerk pencils in the owner information for each parcel on the display copies of the assessors' maps. When a sale occurs or a map is reprinted, the owner information on the paper display maps is updated. The assessors' maps are not digitized, but they have been scanned and placed on the town's website. As a reference document, the town also has placed a report of all property organized by map and lot on its website that provides the current assessed owner of record, address, acreage and deed reference.

Annually, the assessors request income and expense (I&E) information and forms of list, which help the assessors determine equitable values for assessment purposes and on taxable contents of commercial and industrial and rental properties. In the mailing, the assessors inform each owner that

failure to comply would result in the loss of any statutory appeal rights and that the town will impose a penalty on the ensuing fiscal year's property tax bill (M.G.L. c. 59 §38D). Historically, the penalty has been \$50; however, the law was amended in July 2010, retaining the \$50 penalty for residential apartment owners/lessees and increasing the penalty to \$250 for commercial and industrial owners/lessees. Reportedly, the past response in Sunderland has been fair. As a part of the FY2011 recertification of values by DOR, the Bureau of Local Assessment recommended that the assessors implement a program to ensure a better return of income and expense data, which should include notice of the change in the assessed penalty.

As previously noted, 146 properties in Sunderland are reported as agricultural/horticultural land under Chapter 61A. This reporting category includes properties that have been granted Chapter 61A exemptions and those in the Agricultural Preservation Restriction (APR) program (Chapter 780 of the Acts of 1977). The latter is a voluntary state program intended to preserve and protect farm land by compensating the property owner for the difference between the fair market and the "agricultural" values in exchange for a permanent deed restriction that precludes any use of the property that will have a negative impact on its agricultural viability. APR properties are not subject to the Chapter 61A classification process, which includes a timely application, recording a lien and rollback taxes. However, APR parcels are treated as if they were Chapter 61A lands and therefore specific information as to the particular agricultural uses or crops upon the land and acreage must be reported annually in order to calculate the property values. The active use information supplied and the list of ranges of value published annually by the Farmland Valuation Advisory Commission are used to generate the local land values within computerized appraisal system models using the Chapter 61A model. In Sunderland, the APR land owners generally complete the Chapter 61A application (State Tax Form CL-1) to convey the required active use information, while others do not. This requires the clerk to spend a lot of time trying to contact them so the land is properly assessed and needless abatements are avoided.

Currently, the assessing clerk uses limited technology in the performance of her job. She is familiar with the Patriot system and is able to input legal changes. Complicated entries and production of automated reports generally are performed with the assistance of Mayflower. She periodically checks to see if the board has emails. With the assistance of the treasurer/collector, values and property tax rate data are entered into DOR's Gateway system. The treasurer/collector also helps her compile commitment data to be sent electronically to the town's financial system vendor, Point Software, for conversion. At the encouragement of the selectmen and town administrator who hope that use of technology in the assessing office would lead to efficiencies, the assessing clerk has taken a computer course. However, because of the limited time budgeted for her to perform her duties, she has not had time to practice on the computer. Instead, she maintains manual logs and binders of information, uses the typewriter and has limited forms and documentation posted on the website.

Every three years, the assessors must conduct a revaluation program. Historically, the board has planned and completed necessary work to ensure preliminary certification from the Bureau of Local Assessment shortly after the beginning of the fiscal year, enabling the board to conduct its public

disclosure period program. The board should then finalize its property values and submit any adjustments for final certification. At this time, the assessors should submit Form LA-4, the assessment/classification report, and LA-13 (LA-13A), the tax base growth report(s). Once all are approved by the Bureau of Local Assessment, the assessors would then determine the minimum residential factor and have the selectmen hold the public hearing on classification. In FY2011, there were problems with this process.

The assessors received notice that preliminary certification was granted August 30, 2010. The board conducted the public disclosure period and by mid-September had data entered and submitted Form LA-4 in the DLS Gateway system. The clerk also entered the town's new growth data (Form LA-13) into the Gateway system, but it was not submitted for approval. On September 27, the selectmen held the classification hearing. However, the town did not receive final certification of its values from DOR until the following day, September 28, 2010. While this was a minor timing issue, the bigger concern was that the new growth report had not been submitted by the assessors and approved by DOR prior to the classification hearing. It wasn't until a Bureau of Local Assessment staff person contacted the assessors' office towards the end of October about the oversight that the board met to approve the new growth form and submitted it electronically. Because the new growth was approved a month after the selectmen held the classification hearing, the selectmen were required to vote to reaffirm their prior decision.

Sunderland issues its property taxes semi-annually. Ideally, the town should set its tax rate and issue the first half bill before October 1 with a November 1 due date. Since FY2003, Sunderland generally has set its property tax rate during the month of October and mailed the bills about two weeks later.

When on site in the town the first week of October, the financial officers informed DLS staff that the FY2011 classification hearing was held, the tax recap was in process and they planned on mailing the property tax bills within a couple weeks. However, during the input process for the tax recap, they discovered a budgetary gap of over \$100,000. Town officials determined the shortfall was the result of state aid cuts and increased assessments after annual town meeting was held. The final state aid figures were released on July 1st but, from all accounts, there was no coordinated communication or effort to begin addressing the impact on the town's financial position. To balance the FY2011 budget, a special town meeting was held the second week of November. Because of the delay, the treasurer had to do revenue anticipation borrowing at a cost of about \$1,700 to meet Sunderland's cash flow needs.

From time to time, assessors may discover a parcel for which – despite a diligent search of deeds, planning documents and assessment records – they cannot determine the owner of record. In this case, M.G.L. c. 59, §11 provides that an assessment on the property may be made to persons unknown with authorization from the Commissioner of Revenue. In Sunderland, we found three parcels assessed to owners unknown. None have been authorized by the Commissioner of Revenue.

When the assessors' maps were updated in 1979, a number of parcels were discovered for which no records existed. To identify the owners of these properties, the assessors contacted abutters

and initiating tax taking and foreclosure procedures. Three parcels remain that appear as “owner not determined” in the assessors’ database. Two of these are coded by the assessors as tax exempt because the office has not had the time or resources to pursue them. The third parcel has a FY2011 assessment of \$32,800 and was placed in tax title in 2001 for taxes assessed and unpaid dating back to 1984. Of particular interest with regards to the third parcel is a title examiner’s report from 2003. In the report, it is concluded that the parcel is an error; the 44 acre lot is owned by the abutters directly to the north and south.

Currently, the assessors’ page on the town website contains a statement of the office’s responsibilities, email and telephone contact information, and the board’s weekly meeting time on Monday nights from 6-8 p.m. There is a link to the assessors’ maps and a downloadable motor vehicle excise abatement form. The property record card data is not on the website, but Patriot has this service for a fee that the town is said to be considering.

FUTURE CONCERNS

In addition to the current operations of the assessing office, town officials revealed that there is concern about the future of the office. The hours of the office were reduced during FY2009 in response to state aid cuts. For the FY2010 budget, the assessors requested that the town restore the clerk’s hours so she could do her job as well as deal with the triennial state revaluation program that should be completed early in the fiscal year. Sunderland was able to free up some additional funding to supplement the FY2009 budget for the completion of the town revaluation program by June, but did not restore the clerk’s hours. Instead, the selectmen stressed the need to increase the use of computerized systems and pursue other efficiencies that would assist the clerk to perform her duties given the limited hours funded in the assessors’ budget.

RECOMMENDATIONS

RECOMMENDATION 1: EXPAND THE USE OF TECHNOLOGY

We recommend that the assessors expand the information placed on the town website. Many assessing offices post all forms and directions on-line as well as property record card data and answers to frequently asked questions. Providing useful information often reduces the number of telephone calls and office visits that can interrupt the staff. Providing electronic forms would enable users to print them from the Internet and eliminate the cost of buying forms every other year.

We recommend that the assessing clerk obtain deed transactions from the Franklin District Registry of Deeds' website (<http://www.sec.state.ma.us/rod/rodfranklin/franklinidx.htm>). Using the Registry's website, the assessors would get the necessary sales and other deed information and save the town about \$200 annually in fees.

We recommend that the assessors make greater use of email to communicate with property owners. For example, the assessors should send emails to property owners of parcels with Agricultural Preservation Restrictions (APR) to facilitate annual reporting of the use of the land. While these property owners are not required to file an application for Chapter 61A approval by the statutory deadline, the assessors still need the detailed information on the use of said land in order to properly calculate and assess it annually. Collecting property owners' email addresses to send out periodic reminders of the need for the information will enable the assessors to assess each parcel correctly and avoid abatements, which would be a pure loss of resources to the town. Similarly, the assessors could inform prior year's recipients of personal exemptions of the need to resubmit required paperwork for consideration in the current year.

In both types of correspondence, the assessors should attach the required form or provide a link to where the form and instructions may be found. As noted above, the town should place all forms on its website for residents to download or printout to be completed and then submitted to the assessors. Alternatively, the town may redirect taxpayers to DOR's website (found under [Forms and Brochures](#) in the Municipal Finance Law Bureau), which contains abatement, exemption and classified land forms that may be completed electronically and printed out for submission to the assessors.

RECOMMENDATION 2: ADOPT SEMI-ANNUAL PRELIMINARY TAX PAYMENT SYSTEM

We recommend that the town adopt the semi-annual preliminary tax payment system. For a small community with part-time staff, collecting property taxes quarterly is not cost effective. With the traditional semi-annual payment system, property taxes are issued October 1 and April 1, due November 1 and May 1. However, if the setting of the property tax rate is delayed due to an

unbalanced budget, a community may have to borrow funds to meet its cash flow needs as was Sunderland's experience in FY2011.

Used in an increasing number of small western Massachusetts communities, the preliminary semi-annual system enables the community to continue to make two collections annually. The added value of this system is that the preliminary tax bill is issued by July 1 and due October 1, providing the town time to address any budget issues and complete the tax recapitulation sheet process before the issuance of the final bill April 1. The only downside to this system is that if problems arise during the later tax rate setting process, there is little time left in the fiscal year to resolve them. With earlier receipt of the town's property tax collections, it would be able to meet disbursement demands, avoid the need for revenue anticipation notes and provide opportunities for increased investment income.

Adopting semi-annual preliminary billing will require advanced planning and work in the assessors' office. The assessors would have to be consulted because the property records must be updated in order to generate the commitment for mailing the preliminary bills by July 1.

RECOMMENDATION 3: CREATE A FINANCIAL MANAGEMENT TEAM

We recommend that the town create a financial management team. Chaired by the town administrator, the financial management team should include at least the accountant, the assessing clerk, treasurer/collector and a representative from the Frontier Regional/Union 38 School District. This group should meet on a regular basis throughout the year.

Financial team meetings are a useful forum for reviewing responsibilities and deadlines related to town meetings, the annual budget, the Schedule A, the Tax Recapitulation Sheet and Free Cash certification. They are an occasion to analyze financial problems, spur creative thinking as well as develop and incubate new ideas. Meetings present opportunities to identify critical junctures for the town and to formulate strategies to avert potential fiscal problems. The group can be a sounding board for proposed procedures or policies. The team's participation in general financial and budget activities helps ensure that more than one person knows all facets that need to be gathered, analyzed, and monitored continually and provides institutional continuity if someone leaves town service.

In addition, meetings enhance lines of communication ensuring that all involved receive the same message or new information at the same time. They provide a forum to raise and resolve interdepartmental issues. The financial management team is not intended, however, to function as a policy making body, nor as one that would encroach on the duties or decision making responsibilities of the selectmen, finance committee or a town administrator.

RECOMMENDATION 4: FOLLOW-UP ON OWNERS UNKNOWN PARCELS

For the parcel that the town has a title examiner's opinion, we recommend that the assessors follow-up with legal counsel on how best to proceed. Based on the title examiner's information and legal guidance, the assessor should apportion the land between the two abutters and reassess prior

committed amounts dating back to 1984 to the correct owners accordingly. Because this parcel is in tax title, the assessors should notify the collector of the correct ownership. The collector will have to disclaim the taking and issue tax bills for all reassessments made by the assessors to the correct owners.

For the other two parcels, we recommend that the assessors seek permission to assess taxes to owners unknown. When assessors are unable to determine the identity of the owner of a parcel, they should write to the Commissioner of Revenue requesting authority to make the assessment on that property to “owners unknown.” The assessors should provide with their request an account of their attempt to determine who the owner is. Their attempt should include a search of the records at the registry of deeds. With clear authority to assess to owners unknown, the town can move the property through the tax title and foreclosure processes. Once the deed is registered in the name of the community, the parcel then could be auctioned or preserved as town-owned land.

RECOMMENDATION 5: PLANNING FOR SUCCESSION

We recommend that the town develop a succession plan for the assessing office. Succession planning is an approach or plan that provides for a smooth and thoughtful transition for filling vacancies. A plan also presents an opportunity to rethink individual roles (board members and staff), reporting relationships and office functions with an eye toward creating greater efficiencies and possible cost savings. It should be simple and easy to implement.

As an initial step, when town officials become aware of an impending vacancy, they should establish a target date when the position will be filled and, if necessary, provide for a transition plan in case there is a period of time between the former employee and the new hire. Town officials should allow time to document information about core functions and legal responsibilities of the office and/or the position. Included would be any job description, position classification and grade, hours assigned and benefits package, if any. Applicable provisions of the personnel policies or by-laws should be identified.

Before advertising the position, a salary survey of similar or neighboring communities should be completed to determine whether the town is sufficiently competitive to attract qualified job candidates. Through interviews with the departing employee, remaining staff and others, discussion of whether changes in the job duties or office functions are warranted should take place. The skill sets, experience and qualifications necessary to fulfill the resulting job responsibilities should be defined and incorporated into an updated job description.

An impending vacancy also presents an opportunity to explore whether options exist to convert positions from elected to appointed, merge positions internally or to share costs with other towns. Contracting out for a particular service might also be an efficient alternative.

In Sunderland, if the current assessing clerk were to depart, the town should consider the costs and benefits of the current office structure with other set-ups based on the succession planning outlined

above. The town could continue the current structure and hire a new clerk with computer, email and Internet skills, which would advance the office in fulfilling the selectmen's goal of increased use of technology and operating efficiencies, but this would not alter the consulting contract cost. Based on the size of the community, the cost of an in-house assistant assessor would not be practical or cost-effective, but sharing a professional position with a neighboring community may be feasible. If this person were experienced, knowledgeable and responsible for measuring, listing and performing sales and building inspections as well as the clerical functions of the office, then the town could fund this part-time/shared position with potential savings realized in the appraisal consultant's contract.

We also recommend that the town review different options by which inspections could be conducted. Under the current arrangement, the appraisal consultant collects field cards from the community at least once a year and performs the accumulated inspections all at once. The consultant is reliant on the availability and willingness of owners to grant access to the interior of a property, which is critical to maintaining an accurate and up-to-date database.

One option would be to hire a local fee appraiser, who is knowledgeable in mass appraisal and familiar with the town's Patriot system. Based on a fee schedule (an amount for only exterior and a higher amount when access is granted), this individual would measure, list and note any changes from the current property record card. While this option could reduce the town's current appraisal cost, the savings would have to be retained for the fee appraiser's services.

If the fee appraiser has a flexible schedule, the assessors could seek cooperation from the fire department and the building inspector to enable the appraiser to accompany the town officials on inspections. Teaming up with the fire department for inspections because of a pending sale would ensure timely, interior inspections for the assessing database as well as for analyzing sales information. Similarly, working with the building inspector to be present at the final scheduled inspection for occupancy, or better yet requiring a assessors' office sign off on the permit through the adoption of a by-law, will help ensure timely review of improvements. Furthermore, combining the various inspections would reduce the number of scheduled town visits to the same properties.

Another option would be to engage the board members in conducting inspections. In some Massachusetts communities of similar size (population and parcel count), we found that assessors play an active role in the inspection process. These assessors are paid a stipend amount, ranging between \$1,200 to about \$3,000, to compensate them for their time spent attending meetings and conducting inspections. With guidance and training on the procedures to measure and list a property from the current appraisal contractor, the assessors could perform sales, permit and abatement inspections.

It should be noted that these options have pros and cons and there is no guarantee of substantial a monetary savings to the community. Town officials should work together to review them carefully before moving forward.

ACKNOWLEDGEMENTS

This report was prepared by The Department of Revenue, Division of Local Services.

Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

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In preparing this review, DLS interviewed or had contact with the following persons:

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Margaret Nartowicz, Town Administrator
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