

**Wayland Board of Assessors
Town Building- Assessor's Office
41 Cochituate Rd Wayland MA 01778
Monday, May 8, 2017**

Attendees: Chair- S. Rufo, Vice Chair- J. Brodie, Z. Ventress, S. Glovsky, Director of Assessing E. Brideau and Administrative Assessor J. Marchant

Meeting called to order

S. Rufo called the meeting to order at 7:15pm.

Election of Chair and Vice Chair

J. Brodie moved to nominate S. Rufo for Chair person. Z. Ventress seconded and stated that with all of the open matters going on Susan's continued leadership will be an asset. All in favor
S. Rufo moved to nominate J. Brodie for Vice Chair. Z. Ventress seconded. All in favor

BOA vote on Remote Meeting Participation

J. Brodie clarified there are three options: to vote no, vote yes with a vote, vote yes without a vote. The BOA has never accepted this procedure.

J. Brodie moved for the board to not allow remote participation. Z. Ventress seconded. All in favor

Vacant Position - BOA vote and review of memo to Board of Selectmen to begin search to appoint a person to fill vacant position of Cheryl Kane with term expiring in 2018.

The board discussed and edited a memo to the BOS asking for them to begin procedures to appoint a new BOA member.

J. Brodie moved the BOA approve the memo to the BOS requesting the filling of the vacant board position. S. Glovsky seconded. All in favor

Review of minutes from April 24, 2017

J. Brodie moved to approve the minutes of April 24th as amended. S. Glovsky seconded. All in favor

Enter into Executive Session:

- 1) Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a(3) to discuss settlement agreement with Verizon New England Inc.**
- 2) Enter into Executive Session pursuant to MGL Chapter 30A, Section 21a(3) for Director to provide status update and discuss strategy with respect to Pending Appellate Tax Board Cases: 400 Boston Post Rd, 440 Boston Post Rd, Andrew Ave, 4 Meadow View Rd, 46 Cedar Crest Rd, and 533 Boston Post Rd**

At 7:27pm, S. Rufo moved to enter into executive session pursuant to MGL Chapter 30A, Section 21(a)(3) to

- 1) Discuss a settlement agreement with Verizon New England Inc. and**
- 2) For the Director to provide a status update and discuss strategy with respect to Pending Appellate Tax Board Cases for 400 Boston Post Rd, 440 Boston Post Rd, Andrew Ave, 4 Meadow View Rd, 46 Cedar Crest Rd, and 533 Boston Post Rd**

J. Brodie seconded.

Items in bold include agenda items as posted, motions and votes.

The Chair declared that a public discussion relative to these ATB cases may have a detrimental effect on the litigating position of the Town.

Roll Call Vote: J. Brodie-yes, S. Rufo-yes, Z. Ventress- yes, S. Glovsky-yes

The chair invited attendance by Director E. Brideau and Administrative Assessor J. Marchant

The chair stated the board will reconvene in open session in approximately 15 minutes for the purpose of returning to open session.

Reconvene in Open Session

The board reconvened in open session at 7:59pm.

Treasurer/ Collector Request to abate Uncollectible Personal Property and Excise Tax – Review of Town Counsel opinion

After hearing Town Counsel's opinion that the BOA is doing its due diligence, S. Rufo spoke to John Senchyshyn and he agreed.

The board has requested a printout from Kelley and Ryan to see if the list lines up with the list in Vadar.

Z. Ventress had a follow-up question for Town Counsel. He learned by reading Mass General Law that when a town has a turnover in the tax collector's office, the town auditor is supposed to audit the uncollected taxes and give the list to the assessors so they can recommit those taxes for collection under the new treasurer's name.

This never occurred when John Senchyshyn took over as interim Treasurer for Paul Keating or when Zoe Pierce was hired. Since the BOA has not recommitted old taxes from the previous Treasurer to Zoe Pierce so that they can be collected, she may not be authorized to collect these uncollected taxes that were warranted and committed to Paul Keating's name.

S. Glovsky handed out some research he brought with him. (See attached)

J. Brodie wants to be clear when putting anything in writing that the BOA doesn't point any fingers at any other departments.

Z. Ventress found and read the law in chapter 6 section 97. The information is also in the Collector's manual.

J. Brodie drafted a follow up question. The BOA discussed asking DLS and/or Town Counsel.

J. Brodie moved to request of DLS "whether the BOA should have recommitted all outstanding warrants at the time of Treasurer changeover in both February and May of 2015"

Z. Ventress seconded. All in favor

Director Update on Office Activity

- Supplemental Billing

15 properties are receiving supplemental bills for a total warrant and commitment of \$86,182.86.

An additional warrant and commitment for CPA funds was issued for \$1,292.74.

The BOA signed these warrants and commitments.

Items in bold include agenda items as posted, motions and votes.

Documents for BOA Signature (review)**Circuit Breaker Applications**

Director Brideau recommended five circuit breaker applications for approval that have been reviewed and meet the criteria. **J. Brodie moved to accept the Director's recommendation to approve the five Circuit Breaker applications that have been reviewed and meet the criteria. Z. Ventress seconded.** The board signed their approval.

Z. Ventress departed the meeting at this time. (8:44)

Director Update on Office Activity (Continued)

- FY18 Property verification calendar: Building permits/Cyclical

Director Brideau explained the reasons the assessors inspect properties in Wayland and where we are with that process currently.

- MDM-1 state report recapping FY17 exemptions and state reimbursement

This form recaps the statutory exemptions that were given for the year.

- MAAO Advocacy Day- state house

Director Brideau handed out information about this event and a document stating what the Assessor's role is.

Topics not reasonably anticipated by the Chair 48 hours in advance of Meeting, if any

None

Public Comment

None

Thoughts and Concerns from BOA members

S. Glovsky is still interested in raising property values to a higher percentage. He thought the BOA could educate the BOS and the FinCom explaining that we could raise values in order to reduce the tax rate without paying any extra in taxes and they could help inform the public.

S. Rufo explained that as first-year BOA members go through the full cycle of how values are determined, they see what the implications are of all actions and decisions the board makes. She didn't deter him from having thoughts and ideas, but explained the first year on the board is a learning time period.

Next Meeting:

Board members will let Director Brideau know their availability for meetings for the next few months and board meetings will be determined.

Correspondence

None

Meeting Adjourned

J. Brodie moved to adjourn at 8:57pm. S. Glovsky seconded. All in favor

Respectfully submitted,
Jessica Marchant

Items in bold include agenda items as posted, motions and votes.



Town of Wayland
41 COCHITUATE ROAD
WAYLAND MASSACHUSETTS 01778
www.wayland.ma.us TEL. 508-358-3788

OFFICE STAFF

Ellen M. Brideau, MAA Director of Assessing
Donald Clarke, MAA Assistant Assessor
Jessica Marchant, MAA Administrative Assessor
Savitri Ramgoolam, Department Assistant

BOARD OF ASSESSORS

Susan M. Rufo, Chair
Jayson Brodie, Vice Chair
Zachariah L. Ventress
Steven M. Glosky

MEMO

TO: BOARD OF SELECTMEN
FROM: BOARD OF ASSESSORS
SUBJECT: VACANT BOARD MEMBER POSITION – BOARD OF ASSESSORS
DATE: 5/10/2017

The Board of Assessors met on May 8th, 2017 and unanimously voted to request that the Board of Selectmen begin an active search to fill the vacant position created by the resignation of Cheryl Kane, with a term expiring in 2018.

We are hopeful that we can begin the joint interviews and selection process over the next few months. This would allow a new Board member to be in place prior to finalizing assessments for FY'18 in September, and give the opportunity to the new member to participate in the Fall 2017 Department of Revenue Course 101.



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Steven M. Glovsky

MEMO

TO: BOARD OF ASSESSORS
FROM: ELLEN BRIDEAU, DIRECTOR OF ASSESSING
SUBJECT: FY 17 CIRCUIT BREAKER MATCH APPLICATIONS
DATE: 5/8/2017

CRB

I have reviewed the following five (5) Circuit Breaker Match applications and recommend approval:

PID	Last Name	First Name	No	Street Address
50-082	BOULAY	MARGARET	65	EDGEWOOD RD
24-073	DAVIS	SHIRLEY	14	LEE RD
48-175	ENGLISH	MARCIA	90	SCHOOL ST
34-044	ROSENBERG	HAROLD	37	FORTY ACRES
40-035A	WEBSTER	BARBARA	7	ESSEX ST

Susan M. Rufo
Jayson M. Brodie
Zachariah L. Ventress

May 9, 2017

[Signature]

**REAL ESTATE ASSESSORS WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

To: *Zoe Pierce Collector of Taxes, for Wayland, in the County of MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **REAL ESTATE** as therein set forth, with interest, the sum total of such list being **EIGHTY SIX THOUSAND, FOUR HUNDRED NINETY TWO DOLLARS and FIFTY FOUR CENTS (\$86,492.54)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.


And you are to pay over said taxes and interest to **ZOE PIERCE.**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

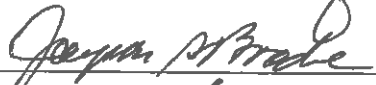
But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

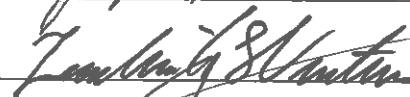
And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 8th day of May 2017.







Board of Assessors of Wayland

FISCAL YEAR 2017

NOTICE OF COMMITMENT 2017 – Supplemental Real Estate

May 8, 2017

The Commonwealth of Massachusetts
The Town of Wayland
Office of the Board of Assessors

To: Town Accountant/Finance Director

You are hereby notified that a **Commitment**, as shown below, has this day been made by the Board of Assessors to **Zoe Pierce**, the Collector of taxes.

TAX	AMOUNT OF COMMITMENT
PERSONAL PROPERTY TAX	\$ 0.00
REAL ESTATE TAX -	\$ 86,492.54
COMMUNITY PRESERVATION ACT TAX	\$ 1,297.39

OMITTED ASSESSMENT	
REAL ESTATE TAX	
COMMUNITY PRESERVATION ACT TAX	
PERSONAL PROPERTY	

ALL SPECIAL ASSESSMENTS	
I & E Fine	\$

Board of Assessors
Wayland, MA 01778

Date: May 9, 2017

James M. Ruff
Jayson A. Bode
Timothy S. Mouton

**REAL ESTATE ASSESSORS WARRANT TO COLLECTOR
COMMONWEALTH OF MASSACHUSETTS
WAYLAND
OFFICE OF THE BOARD OF ASSESSORS**

To: *Zoe Pierce Collector of Taxes, for Wayland, in the County of MIDDLESEX,*

GREETINGS:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the tax list herewith committed to you in the amount of the tax assessed to each such person on **COMMUNITY PRESERVATION ACT (CPA)** as therein set forth, with interest, the sum total of such list being **ONE THOUSAND, TWO HUNDRED NINETY SEVEN DOLLARS and THIRTY NINE CENTS (\$1,297.39)**, which is the whole amount, exclusive of betterment and special assessments of water liens, assessed to all persons known to us to be liable to taxation on **REAL ESTATE** situated in **WAYLAND** for state, county, city or town purposes, and for overlay.

And you are to pay over said taxes and interest to **ZOE PIERCE**, Treasurer of **WAYLAND**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the Treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said taxes and interest with your tax list and of your doings thereon at such times as the Assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And if a person refuses or neglects to pay his tax for fourteen days after demand, you shall issue a warrant to collect said tax including interest, charges and fees. If a person refuses or neglects to pay his tax after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said tax in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of the Commonwealth upon collectors of taxes.

Given under our hands this 8th day of May 2017.

Susan M. Quigley

Jayman W. Brache

Louise J. & Vincent

Board of Assessors of Wayland

FY2016 - Supplemental Assessments

Date CO Signed	Map	Lot	LOCATION	Bldg Assmnt 1/1/2016	Bldg Value @ CO	Additional Assmnt	%Increase	Daily Tax Amount	# Days to 6/30/2017	Supplemental Assmnt	CPA
01/17/17	<u>3</u>	55	192 OXBOW RD	173,100	764,600	591,500	3.417099942	29,39673973	164	4,821.07	72.32
10/20/16	<u>14</u>	74	140 CONCORD RD	11,400	571,100	559,700	49.09649123	27,81632329	253	7,037.53	105.56
09/14/16	<u>19</u>	39	24 CLAYPIT HILL RD	530,400	958,000	427,600	0.806184012	21,25113425	289	6,141.58	92.12
09/02/16	<u>19</u>	40	10 FIDDLEHEAD LN	1,122,600	1,823,000	700,400	0.623908783	34,80892055	301	10,477.49	157.16
03/23/17	<u>24</u>	123A	31 PLAIN RD	217,500	644,900	427,400	1.965057471	21,24119452	99	2,102.88	31.54
12/02/16	<u>35</u>	030Q	35 COVERED BRIDGE LN	648,400	1,474,900	826,500	1.274676126	41,07591781	210	8,625.94	129.39
09/27/16	<u>38</u>	130	250 OLD CONNECTICUT PA	442,400	680,200	237,800	0.537522604	11,81833425	276	3,261.86	48.93
12/15/16	<u>39</u>	35	41 SHAW DR	1,488,800	2,414,100	925,300	0.621507254	45,98614247	197	9,059.27	135.89
01/05/17	<u>52</u>	115	25 DEAN RD	168,800	460,600	291,800	1.728672986	14,50206027	176	2,552.36	38.29
12/12/16	<u>52</u>	134	11 TIMBER LN	232,500	703,900	471,400	2.027526882	23,42793425	200	4,685.59	70.28
12/16/16	<u>52</u>	154	373 COMMONWEALTH RD	3,419,200	5,202,600	1,783,400	0.521583996	88,63253699	196	17,371.98	260.58
01/09/17	<u>46B</u>	45	2 CHESTNUT RD	64,700	335,600	270,900	4.187017002	13,4633589	172	2,315.70	34.74
11/02/16	<u>47C</u>	51	14 GEORGE ST	429,500	780,100	350,600	0.816298021	17,42433973	240	4,181.84	62.73
01/19/17	<u>51A</u>	95	45 WEST PLAIN ST	143,700	449,100	305,400	2.12526096	15,17796164	162	2,458.83	36.88
01/17/17	<u>51C</u>	28	34 BRADFORD ST	240,700	412,300	171,600	0.712920648	8,528284932	164	1,398.64	20.98

Total Assessment: 86,492.54 1,297.39

Board of Assessors:

DATE:

Andrew M. Ruff 5-8-2017
Joseph D. Poth
Paul G. Stanton

From: Steven M. Glovsky [sglovsky@outlook.com]

Date: May 8, 2017

To: Ellen Brideau and Wayland Board of Assessors (BOA)

Subject: Abatement of Uncollectible Personal Property and Excise Taxes

Issue: What is the correct response by the BOA to the Treasurer/Collector's Office's requests of November 18, 2016 and December 8, 2016 for the abatement of Personal Property and Excise taxes which that office has deemed uncollectible.

Consideration: M.G.L Chapter 59, Section 71 and M.G.L. Chapter 60A, Section 7

Analysis: For all intents and purposes, respective sections 71 and 7 are identical. Each is an administrative provision intended as a housekeeping measure to allow termination of a collector's obligation to continue the collection process initiated by the assessors' original commitment.

These provisions exist within a checks-and-balances system in which each member has a distinct and statutorily assigned role. Under these statutes, the collector is charged with the responsibility for determining that a tax is uncollectible. Once "satisfied" in this conclusion to the point of stating it "on oath", the collector is required to notify the assessors. (This notification is statutorily mandated once satisfaction is determined, arguably to avoid the ongoing expense of the collection effort.) After receipt of a statutorily sufficient notification, assessors are required to make "due inquiry" before acting on whether to abate.

-On Oath: Requiring such statements to be on oath denotes the seriousness in which the Legislature intended the collector's conclusion to be reached. (It could simply have required that they be in writing for documentation purposes and without an oath.) The notification should come from the collector personally under that official title and explicitly under oath. The letters of November 18 and December 8 that are the specific subjects of this Analysis were neither presented under oath nor specifically identified as from the Collector. (Zoe Pierce is only identified as being in the Treasurer's Dept.) As such and at present, the BOA has not received "such notification" as the statutes require and therefore is not under duty to officially respond or indeed authorized by statute to act. (Notification is a serious, official act intended to result in the permanent reduction of a city or town's net worth, and I think this should be done in a document displaying more formality and legality than a letter format allows.)

-Due Inquiry: Administrative efficiency suggests that the Legislature would not intend the efforts of different branches in an administrative scheme to perform duplicative functions. Sections 71 and 7 explicitly charge the collector with determination that a tax is uncollectible. The collector is for that matter in a firsthand position to reach this conclusion.

The collector under the statutes must advise the assessors of "why" any tax is uncollectible. In the case of the letters at issue, the Treasurer/Collector's Office has merely chosen to recite the words of the statutes as collectively applying to the attached lists of taxes and taxpayers. As

State Tax Form 166 requires an item-by-item explanation of the "Reason Uncollectible" for excise tax purposes, it would seem reasonable that the BOA expect a specific, case-by-case explanation for notification purposes under both statutes. Requiring an individual statement of reason, reflects specific, historic attention having been given to each outstanding obligation. (The Collector should be advised of the necessity of providing this information as part of any future notification to the BOA.) However, this is all part of the precedent, notification process which is the sole, statutory responsibility of the collector; judging the accuracy of the collector's individual determinations is arguably not part of the BOA's subsequent responsibility of "due inquiry" under the statutes.

"Due Inquiry" in a checks-and-balances system perhaps requires checking the process rather than its results. The requirement of "due inquiry" has no clear definition here and the wording suggests only achieving a common sense understanding of the representations made by the collector and their basis and not an independent audit. After verification of receipt of a legally sufficient notification, to fulfill its "due inquiry" responsibility, perhaps the BOA should (1) request of the Collector a step-by-step, general statement of the procedure employed in attempting to collect these delinquent taxes, including reference to when and why outside collection services are employed, and (2) randomly select a certain number of representative examples from the notification and ask the Collector to provide process specifics in those cases. Assuming the examples reflect operation of the process, the BOA could deem that it is satisfying its "due inquiry" responsibility by approving or disapproving the process. Adopting this approach would define for the record the BOA's "due inquiry" procedure within this checks-and balances system.

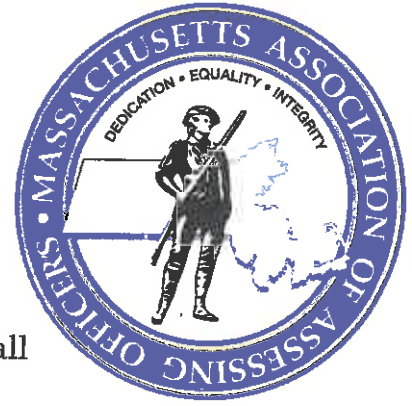
However, perhaps an explanation of this "due inquiry" requirement could also be sought from the Division of Local Services at the Department of Revenue. At my Course 101, its representatives seemed anxious to serve as a resource for this type of inquiry.

-Summary:

- (1) The BOA owes no statutory response to the Collector's requests as presented.
- (2) The Collector should be advised of the statutory need to make such requests "on oath".
- (3) The BOA should advise the Collector that it needs to be provided with a case-by-case explanation of "why" a tax bill was deemed uncollectible.
- (4) The BOA should consider adopting a procedure for evaluating the Collector's process of determining a tax bill to be uncollectible in order to fulfill its "due inquiry" obligation in this regard going forward.
 - (i) The BOA should request a breakdown from the Collector of the delinquent tax collection process.
- (5) In order to standardize an uncollectible tax abatement procedure for the future, as requested by Nan Balmer (4/20/17 e-mail), the BOA should consider, to the extent they become apparent from these present circumstances, advising the Collector on factors and timeframes for determining satisfaction that a tax bill is uncollectible.
- (6) Ask the Division of Local Services for its advice.

The Role of the Assessor

The assessors fill a vital role in the financial issues in every city and town.



- The generation of revenue for all municipalities begins in the assessors' office.
- The primary role of the assessor is to identify and value all property within the boundaries of their jurisdiction.
- It is incumbent on the assessors to track sales in order to determine the trends of the market and advise the local administration of the potential impact on the budget process.
- The assessor is the person that provides the necessary information and projections that are needed for communities to develop a budget to provide essential services.
- The elected or appointed assessors are required to annually determine the full and fair cash value (100% of fair market value) of all property, real and personal.

Checks and Balances

- DOR oversight - Every five years the Department of Revenue is charged with reviewing the assessment practices of each community and determining that all properties are equitably assessed.
- On an annual basis Assessors in all communities must provide a sales/ ratio analysis to the Bureau of Local Assessment as part of the tax rate approval process - essentially revaluing properties on an annual basis.

Advocating for Fairness

MAAO advocates to ensure the tax assessment system and the laws that govern it are fair. When tax laws are passed or debated it is our primary concern that there is equality and fairness.

The Assessors are required to distribute the tax burden equitably under the current statutes. It is that dedication to fairness that is the driving force in establishing the values that are used to generate the tax bill.

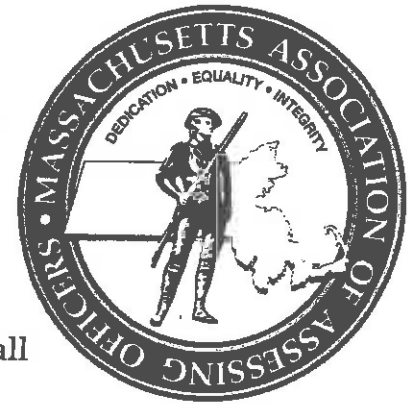
Assessors do not determine or modify the total tax dollars to be collected. That is a function of the local governing body. The local authorities are dependent on accurate data and information provided by the assessor in order to create the annual budget.

Critical to the Community

Communities are facing tight budgets and increasing concern of the level of state aid. The role of the assessor in accurately and fairly assessing property values in a community is critical so that municipal leaders can shape a tax rate and budget that provides essential services.

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Massachusetts Association of Assessing Officers Legislative Agenda 2017-18 Session

SOLAR TAX EXEMPTION MODERNIZATION

S. 1613, S 1617 Sen. Michael Rodrigues

H. 1487, H. 3310 Rep. Gailanne Cariddi

The current state law on solar tax exemption is outdated and ambiguous. Technology has changed and the law hasn't kept up with it. This bill clarifies the property tax exemption for people who use the power on site, contiguous site or on-contiguous real property owned or leased by the owner, or in which the owner otherwise holds an interest (up to 125%) or have a PILOT agreement with their community; and excludes solar facilities from M.G.L. Chapter 38H which was intended for generation facilities and implemented when deregulation happened.

STREAMLINE CHAPTER LAND FILING DEADLINE DATES (for revaluation and recertification)

H. 2589 Rep. Carolyn Dykema

The legislation streamlines and clarifies the filing dates for landowners for Chapter land applications. Current laws regarding application deadlines during revaluation and recertification periods are inconsistent. This bill would streamline and synch the dates.

BOAT MODERNIZATION BILL/ An Act RELATIVE TO MARINE VESSELS

H. 2592 Rep. Ann-Margaret Ferrante

This legislation modernizes and streamlines the excise collection system. The current excise collection process for boats is outdated, archaic and cumbersome. The current statute is antiquated, difficult and labor intensive to implement. Consequently, many cities and towns do not issue boat excise tax bills, losing badly needed revenue for communities and creating an unfair advantage for boat owners in these communities and boat owners in communities where the boat excise tax bills are issued.

RIGHT of FIRST REFUSAL FOR TAX EXEMPT PROPERTY

H. 2594 Rep. Sean Garballey

This bill would allow the community to have the right of first refusal to purchase a tax-exempt property (at market value) which is being sold to a taxable entity.

CONDOMINIUM PHASE-IN BILL

H. 1564 Rep. Stephen Kulik

This bill would enable assessment of the development rights of condominiums in phased condo developments. Currently, because there is no land assessment on condos, when the master deed is filed the value of the land goes away, even if the developer does not complete the phasing of the project. The redrafted version specifies that the un-built unit interests are subject to the property tax but not the common areas.

TAX INCREMENT FINANCING REFORM BILL

H. 1493 Rep. Brendan Crighton

An Act to Ensure Fairness Through the Economic Development Tax Increment Financing Program. Clarifying the Tax Increment Financing (TIF) program to ensure that the base value of the property remains consistent for purposes of handling a decrease in the value of the property.



Massachusetts Association of Assessing Officers, Inc.

Who We Are

The Massachusetts Association of Assessing Officers (MAAO) is a statewide organization of 1,400 professionals dedicated to providing local communities with accurate and reliable information upon which to manage finances.

In good times and challenging times, Assessors make a difference by bringing experience, attention to detail and revenue management skills to municipal finances, enabling city and town officials to deliver budgets on time. Assessors in Massachusetts work closely with mayors, town administrators, boards of assessors, and finance professionals, as well as state officials.

Two-thirds of Assessors are elected¹ to their positions. As well, in many assessing offices there are locally appointed professionals. Whether elected or appointed, the Assessor's office provides critical services necessary for the municipality to properly serve its taxpayers.

The purpose of this organization is to educate the Assessing Officers of Massachusetts and their assistants in the field of assessing in this State; to assist in creating efficient and uniform administration of local tax laws; to afford opportunity for the discussion of subjects pertaining to local taxation; to provide methods for encouraging the development of desirable tax laws and to discourage the adoption of harmful measures relating to taxation or to the duties of local taxing officials; and to promote public understanding of the work of Assessing Officials on their behalf to the general public.

MAAO's is committed to providing continuing education and certification for assessing officials, which coincides with our mission to ensure Massachusetts maintains a well-trained pool of assessing professionals. The Association provides educational opportunities to its members throughout the year at conferences and workshops on pertinent timely topics to assist them in having the most up to date information. As well, the Association produces a quarterly Newsletter.

The professional designation program was developed to promote and display a level of professionalism acquired through a wide-ranging series of educational requirements and experience in the field of Assessing. The program confers three designations (MAA, RMA & CMA) that indicate the commitment of the recipients to adhere to the high standards of professional practices developed by the MAAO.

For more information, please visit our website at www.maa.org

This information was produced by the MAAO. If you should have any questions, please feel free to contact Bob Ellia, Executive Director, MAAO, P.O. Box 70, Shrewsbury, MA 01545 or 774-249-8625 or execdir@maa.org.

¹ Massachusetts DOR,-DLS, *City and Town*, July 2014