



TOWN OF BELMONT

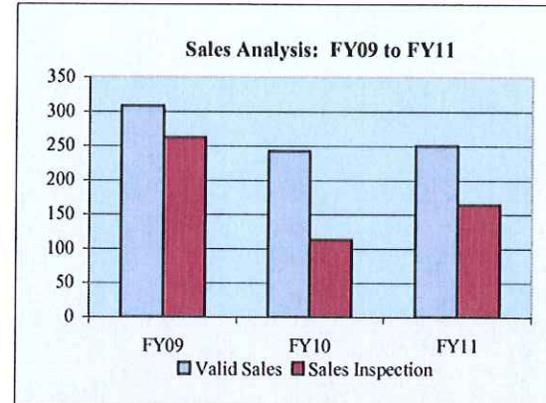
ASSESSORS' OFFICE

OVERVIEW OF PERFORMANCE AND OTHER CRITERIA

Performance Data

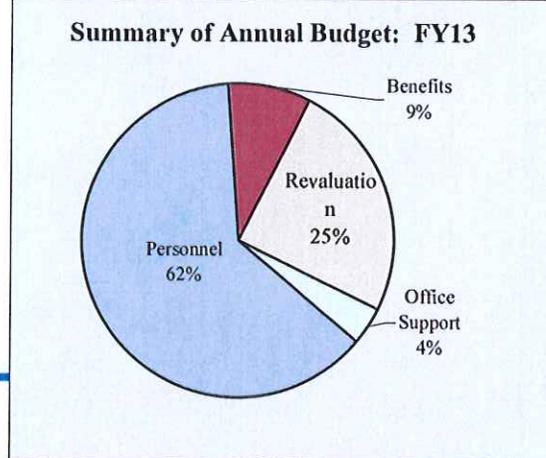
Key Performance Indicators

	FY09 Result	FY10 Result	FY11 Result	FY12 Target	FY13 Target
Valid Sales	308	242	250	253	290
Sales Inspections	262	113	164	160	191
Real Estate Abatements	170	212	131	146	146
Excise Bills Processed	19,960	20,648	20,948	21,000	21,050
Exemptions Granted	210	213	202	250	250
Non Sales Inspections	1,285	1,135	1,093	1,259	1,200
Form of Lists Processed	258	232	238	264	270
Income & Expense Reports	220	136	123	123	125



Administrative Performance Data

	FY10 Result	FY11 Budget	FY12 Budget	FY13 Target
# Full Time	3	3	3	3
# Part Time	1	1	1	1
# Elected	3	3	3	3
% of workforce - women	50%	50%	50%	50%
Multilingual employees	0	0	0	0
% sick time - non FMLA employees	2.6%	5.6%	2.6%	2.6%



Budget Data

	FY10 Actual	FY11 Actual	FY12 Budget	Projected FY13	% Chng.
Personnel	\$228,288	\$229,814	\$234,687	\$235,918	1%
Benefits	\$28,411	\$29,288	\$32,632	\$32,632	0%
Revaluation	\$92,200	\$84,938	\$92,500	\$92,500	0%
Office Support	\$11,618	\$10,424	\$15,000	\$15,000	0%
Total Expenses	\$360,517	\$354,464	\$374,819	\$376,050	0%

Assessors' Performance Chart
Narrative
Line Item Budget

Page 5
Pages 38-42
Page 9

TOWN OF BELMONT FY 2013 NARRATIVE - ASSESSORS

Assessors' Office

I. Overview

Program responsibilities. The Assessors' Office has four primary responsibilities:

List and Value. The Board of Assessors is required by Massachusetts General Law to list and value all real and personal property.

New Growth. The Board is charged with the gathering of information regarding additions to homes, and is also charged with performing cyclical inspections.

Administer Abatements and Exemptions. The Board is charged with the administration of real estate, personal property and motor vehicle abatements and exemptions.

Excise Taxation. The Board is charged with the administration of motor vehicle and boat excise.

Staffing. The Assessors' Office has three full time employees and one part time employee. There is also a three member Board of Assessors.

Budget. The FY2012 budget was approximately \$375,000, with listing and valuing appropriating approximately 29%, new growth approximately 26%, administering abatements and exemptions approximately 29%, and excise taxation approximately 16%.

Program outcomes/performance indicators. The department's performance indicators are primarily efficiency oriented, focusing on an expeditious and a high quality of performance.

II. Department Budget by Function

The chart below represents the FY2013 functional costs for the department. Salaries represent direct payments to employees. Benefits represent departmental expenses for health insurance, workers compensation and Medicare.

FY13	Salaries	Benefits	Total
List and Value	69,388	10,876	80,264
New Growth	62,448	9,790	72,238
Administer Abatements and Exemptions	69,388	8,703	78,091
Excise Taxation	34,694	3,263	37,957
Total	235,918	32,632	268,550

III. Staffing and Structure

The Assessors' Office has four employees (three full-time and one part-time), and a three member Board of Assessors, to handle the assessing issues for the Town. The Board meets on a regular schedule in addition to overseeing all of the functions of the office on an ongoing basis. Management consists of the Assessing Administrator, the Other category consists of the Assistant Assessing Administrator and the Assessment Technician positions, and the Clerical position consists of one part time clerk. Currently the three full time employees receive health insurance through the Town.

TOWN OF BELMONT FY 2013 NARRATIVE - ASSESSORS

FY13	Management	Other	Clerical	Total
List and Value	0.50	0.50	0.10	1.10
New Growth	0.30	0.60	0.10	1.00
Administer Abatements and Exemptions	0.15	0.60	0.30	1.05
Excise Taxation	0.05	0.30	0.30	0.65
Total	1.00	2.00	0.80	3.80

IV. Goals, Program Outcome, Description of Function and Input/Output Measures

A. List and Value

1. Goals

- a. To record all transfers of title.
- b. To insure that all valid sales are visited for verification and interior inspection.
- c. To inspect the interior of 50% of all valid sales.
- d. To submit, through mailing, income and expense statement requests to all commercial properties in Town.
- e. To have 40% returned and filed income and expense statement requests from commercial properties in Town.
- f. To visit all new personal property accounts in Town.
- g. To visit, measure, and list 800 parcels annually for cyclical review.

2. Program Outcome

- a. Transfers of title recorded: 100%.
- b. Valid sales that were visited for verification and interior inspection: 100%.
- c. Inspected 50% of all valid sales.
- d. Income and expense statement requests submitted and mailed to 100% of all commercial properties in Town.
- e. Returned and filed income and expense statement requests from commercial properties in Town: 40%.
- f. New personal property accounts in Town inspected: 100%
- g. Projected cyclical inspections performed: 100%.

3. Description of Function

The Assessors' Office is required by Massachusetts General Law to list and value all real and personal property on an "ad valorem" basis or "according to value"; in Massachusetts, values are based on "full and fair cash value" or 100 percent of the fair market value the January 1st prior to the beginning fiscal year. There are approximately 8,000 parcels in the Town of Belmont to be appraised and assessed annually.

Each year the assessing staff researches sales through the Registry of Deeds on-line site where we retrieve all real estate transfers that have occurred in the Town of Belmont. These transfers are recorded in the town's CAMA system and each sale is reviewed for its relevance to the market (validity). All valid sales are visited by the Assessing Administrator who re-measures the improvements and tries to gain access to the structure to insure that the data on the interior is current and accurate. The office also sends sales questionnaires to verify in writing that the sale has taken place, that the sales price recorded is accurate and that the information on the interior is accurate.

All valid sales that have been reviewed are checked against the information in CAMA and changed, if necessary, and their values recalculated. The sales prices are then reviewed in respect to their assessment to sales ratio (ASR). The system is adjusted to reflect current valuation trends and, when the sales fall into state accepted tolerances, the new values are submitted to the Bureau of Local Assessment for review and approval.

TOWN OF BELMONT FY 2013 NARRATIVE - ASSESSORS

The Assessors' Office also requests and receives income and expense reports from every commercial property owner in town. This information is reviewed, and the income and expense data is updated in the CAMA system to reflect current market trends in commercial real estate. This data is also reviewed annually by the Bureau of Local Assessment.

4. Input/Output Measures

INPUTS	Actual FY11	Budget FY12	Estimated FY12	Projected FY13
1. Number of Employees*	1.1	1.1	1.1	1.1
2. Department Expenditures	75,140	77,523	78,159	77,880
OUTPUTS				
Number of sales visited for verification	164	160	160	191
Percentage of sales inspected	66%	66%	63%	66%
Number of transfers of title	407	450	450	500
Number of sales questionnaires sent to new owners	250	253	253	290
Number of income and expense statements submitted	123	123	125	125
Number of existing personal property accounts inspected	512	518	518	520
Number of new personal property accounts listed/inspected	23	41	41	30

*See Staffing and Structure chart for additional information.

B. New Growth

1. Goals

- To review all building permits issued by Community Development.
- To visit and review all homes that filed building permits during the previous calendar year.
- To record all permit activity in the Assessors' CAMA system.

2. Program Outcome

- Building permits issued by Community Development reviewed by the Assessors' Office: 100%.
- Homes that filed building permits during the previous calendar year visited and reviewed: 100%.
- Permit activity recorded in the Assessors' CAMA system: 100%.

3. Description of Function

The Assessors' Office collects permit information submitted to the office from the Community Development Office. Each property is reviewed, inspected and adjusted according to the permit work performed as of January 1st, and the effect that the update has on market value. All changes are processed in the property record of the CAMA system, and a value on the property is recalculated. A new growth report is compiled in the fall of each year and is reviewed and approved by the Division of Local Services.

4. Input/Output Measures

INPUTS	Actual FY11	Budget FY12	Estimated FY12	Projected FY13
1. Number of Employees*	1.0	1.0	1.0	1.0
2. Department Expenditures	67,367	69,503	70,074	69,823
OUTPUTS				
Number of 1 to 3 family homes inspected	757	976	976	905
Number of permits reviewed	336	430	430	450
Cost per residential inspection	\$45	\$45	\$45	\$45

TOWN OF BELMONT FY 2013 NARRATIVE - ASSESSORS

Number of condo conversions – multifamily to units	21 to 42	22 to 56	22 to 56	20 to 40
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*See Staffing and Structure chart for additional information.

C. Administer Abatements and Exemptions

1. Goals

- a. To review and process all abatement requests.
- b. To review and process all exemption requests.

2. Program Outcome

- a. Abatement requests reviewed by the Board of Assessors and processed: 100%.
- b. Exemption requests reviewed by the Board of Assessors and processed: 100%.

3. Description of Function

During the month of January, taxpayers have the right to appeal assessments. During that time the staff is responsible for handing out or mailing abatement applications, answering various questions on abatement procedures or other assessment information, preparing applications for the Board of Assessors to review, and processing abatements and denials.

Eligible taxpayers have approximately 90 days to file for various statutory exemptions. The staff is responsible for handing out or mailing these applications, answering questions on exemption procedures and qualifications, preparing applications for the Board of Assessors to review, and processing exemptions or denials.

Any taxpayers who feels that their abatement or exemption has not been handled appropriately, has the right within 90 days to appeal the Board’s decision to the Appellate Tax Board. All appeals are handled by the office who reviews the case and, based on the information given, may negotiate with the taxpayer (at the Board’s direction) for a settlement. If no settlement can be agreed upon, the Assessing Administrator, along with Town Counsel, presents the case for the Town at the Appellate Tax Board.

4. Input/Output Measures

INPUTS	Actual FY11	Budget FY12	Estimated FY12	Projected FY13
1. Number of Employees*	1.05	1.05	1.05	1.05
2. Department Expenditures	72,549	74,849	75,464	75,194
OUTPUTS				
Number of residential abatement applications submitted	123	140	140	140
Number of commercial/industrial abatement applications submitted	8	6	6	6
Number of personal property abatement applications submitted	6	5	5	5
Number of statutory exemption applications submitted	202	250**	250**	250**

* See Staffing and Structure chart for additional information.

** Increase due to CPA surcharge exemption with CPA surcharge implemented FY2012.

D. Excise Taxation

1. Goals

- a. To review and process all excise tax bills from the Registry of Motor Vehicles.
- b. To review and process all requests for abatements on excise taxation received from taxpayers.

2. Program Outcome

- a. Excise tax bills from the Registry of Motor Vehicles reviewed and processed: 100%.
- b. Requests for abatements on excise taxation received from taxpayers reviewed and processed: 100%.

3. Description of Function

TOWN OF BELMONT FY 2013 NARRATIVE - ASSESSORS

Motor Vehicle Excise data files are received, maintained, processed and abated by the Assessors' Office. The office answers various questions on motor vehicle excise in person, over the phone or through email.

4. Input/Output Measures

INPUTS	Actual FY11	Budget FY12	Estimated FY12	Projected FY13
1. Number of Employees*	.65	.65	.65	.65
2. Department Expenditures	44,047	45,444	45,818	45,653
OUTPUTS				
Number of bills processed	20,948	21,000	21,000	21,050
Number of abatement applications received and processed	670	675	675	685

*See Staffing and Structure chart for additional information.

V. Innovation

The Board of Assessors has always promoted and encouraged innovation wherever it is possible. Presently the Assessing Administrator is charged with verifying all pertinent sales that will be used as the basis of valuing properties for the present fiscal year. Each valid sale is visited, measured and an attempt is made to view the interior. Sales verification forms are mailed to each new, valid purchase. The office also accesses listings of sold properties through local multiple listing services (residential and commercial) in an attempt to gain as much primary information on the sales as possible. If questions arise regarding the legitimacy of a sale, the listing or selling broker is called to verify the information about the sale in order to gain a more intimate understanding of the transaction. The added knowledge gained will enable the office to more accurately value real estate in the Town and will allow the department to defend values that have been generated more vigorously and with more authority.

VI. Opportunities

The key personnel in the Assessors' Office have been trained on the Town's Geographical Information System (GIS). This is software that depicts information graphically. As a part of the assessing functions of valuing and new growth, this tool has considerable amount of potential: in looking for anomalies, tracking sales, tracking inspections, examining individual data points, mapping zoning districts, depicting neighborhoods, looking at building details remotely; this is to name just a few of the functions that are available at the fingertips of the office staff.

VII. Challenges

The Town of Belmont passed the Community Preservation Act (CPA) in the fall of 2010, and the surcharge is being implemented and will be shown on the FY2012 3rd quarter real estate tax bill. The Assessors' Office is continuing the process of incorporating this new revenue source into the Town's accounting system as well as administering several changes in the office primarily in the administration of abatements and exemptions function. This process involves:

1. Working with other Town departments in incorporating the CPA into the assessing, accounting and collections functions, including working with the Town's accounting system software vendor.
2. Creating a brochure explaining the CPA for use primarily by the taxpayers.
3. Updating the website with information about the CPA and the allowable exemptions.
4. Collecting information on and reviewing requirements allowed under the Community Preservation Act.

For FY2013, we will be recertifying our values in regards to the triennial recertification with the Department of Revenue, and it is the goal of this office to have the process completed by July 1, 2012, and to facilitate sending out the actual tax bills in December 2012.

**TOWN OF BELMONT EXPENDITURES
FY2013 PROPOSED BUDGETS**

MUNIS Org & Obj	Account Title	FY10 EXPENDED	FY11 EXPENDED	FY12 TOWN FINAL VOTE	FY12 TOWN EST EXP	FY13 TOWN REQ LEVEL SERVICE	% Chg Level Service to FY 12
11411	<u>ASSESSORS SERVICES</u>						
511000	FULL TIME	207,194	208,939	210,679	212,475	211,660	
511100	PART TIME	12,810	12,042	15,308	15,308	15,308	
511900	ELECTED OFFICIALS	7,284	7,833	7,650	7,650	7,650	
514800	LONGEVITY	1,000	1,000	1,050	1,450	1,300	
517000	HEALTH INSURANCE	24,692	25,734	28,456	28,456	28,456	
517200	WORKERS COMPENSATION	765	733	979	979	1,125	
517800	MEDICARE	2,954	2,821	3,197	3,435	3,421	
	<u>PERSONAL SERVICES</u>	<u>256,700</u>	<u>259,102</u>	<u>267,319</u>	<u>269,753</u>	<u>268,920</u>	
11412							
524500	MAINT. OFFICE EQUIPMENT	95	839	1,000	1,000	1,000	
530000	REGISTRY OF DEEDS	-	-	1,000	1,000	1,000	
530200	REVALUATION	92,200	84,938	109,000	92,500	92,500	out to bid
530600	COMPUTER SERVICES	2,620	-	3,400	3,400	3,400	
542100	OFFICE SUPPLIES	4,484	5,883	3,000	3,000	3,000	
558100	SUBSCRIPTIONS	1,732	1,015	2,500	2,500	2,500	
571000	IN-STATE TRAVEL	1,958	1,239	2,000	2,000	2,000	
573000	DUES & MEMBERSHIPS	730	1,448	2,100	2,100	2,100	
	<u>OTHER EXPENSES</u>	<u>103,818</u>	<u>95,362</u>	<u>124,000</u>	<u>107,500</u>	<u>107,500</u>	
	TOTAL ASSESSORS SERVICES	360,518	354,463	391,319	377,253	376,420	-3.8%