Article 2: Transition from Elected to Appointed Board of Assessors

ROY J. EPSTEIN, SELECT BOARD CHAIR JANUARY 18, 2024

Background

Recommendations by Division of Local Services
 (2011) and Collins Center (2022):

The Board of Assessors should be appointed

- Support for this reform has grown, including from:
 - Structural Change Impact Group
 - Residents
 - Members of Select Board and Town Administration

Process

- Change to appointed assessors begins with vote by January Special Town Meeting
- Favorable vote by Town Meeting puts the question on the April 2024 ballot for town-wide vote
- Change takes effect upon favorable town-wide vote, no further review

What is Being Voted?

• STM motion has same language as town-wide ballot question:

"Shall the town vote to have its elected Board of Assessors become an appointed Board of Assessors of the town?

Yes _____ No_____ "

Process Details (MGL c. 41 §1B)

- Vote by Town Meeting at least 60 days before Annual Election, then Town-wide vote at Annual Election if STM approves
- If town-wide vote passes then:
 - Incumbents not facing reelection serve until term expires or office vacated; office then filled by appointment
 - Candidate elected serves only until office filled by appointment
 - Select Board is appointing authority, not Town Administrator

Duties of Board of Assessors

- Classify and value all real and personal property
- Submit valuations to state Department of Revenue for certification
- Submit Tax Rate Recapitulation Sheet annually to Department of Revenue for Select Board and Assessors to determine tax rate and property taxes
- Act on applications for abatements
- Advise on other tax matters, e.g., senior tax relief, PILOT (this is an expectation by the Select Board, not a legal requirement)

Qualifications and Compensation of Assessors

- Qualifications set by Mass DOR (830 CMR 58.3.1):
 - Assessor required to complete basic courses of training and pass an examination prepared by the Commissioner within one year
- Current compensation:
 - Chair of Assessors \$3,030 (voted 2023 ATM)
 - Assessors \$2,200 (voted 2023 ATM)
 - Includes training stipend per MGL c. 59 §21A

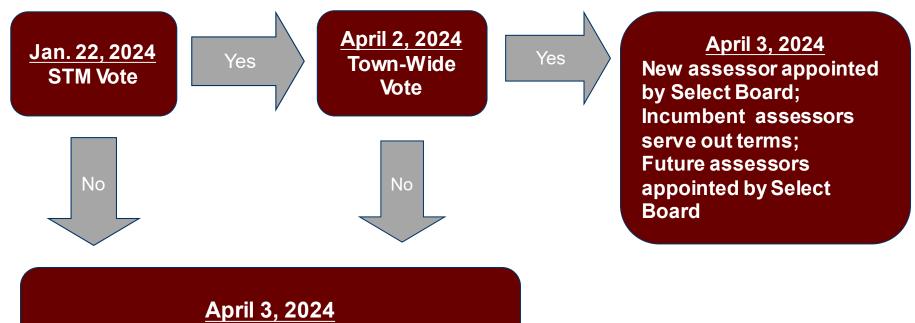
Governance Considerations

- Four prongs to the Town Finance Team:
 - Treasurer/Collector (formerly elected)
 - Town Accountant
 - Finance Director
 - Board of Assessors
- No competitive Assessors election for more than a decade
- Appointed assessors would increase efficiency of the entire Finance Team
- Appointed assessors would be more responsive

Other Towns

- Many peer towns have appointed assessors, e.g.,
 Acton Lexington
 Brookline Watertown
- Other peer towns have elected assessors, e.g.,
 Arlington Wellesley
 Needham Winchester
- Towns should choose the form that works best for them

The Process, Summarized



Elected assessors start/continue term

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