

# Article 2: Transition from Elected to Appointed Board of Assessors

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# Background

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- 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

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- 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?

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- 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)

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- 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

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- 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

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- 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

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- 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

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- 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

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