



Worcester County Assessors Association Newsletter

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President's Message

Arthur Holmes, MAA, Southborough

I want to pay tribute to Reedy J. Nealer Jr. of North Brookfield who passed away on October 2, 2015, and Patrice M. Kline of Ashland who passed away on October 24, 2015.

Reedy was an assessor for the town of North Brookfield for 31 years. He was President for the Worcester County Assessors Association in 1996. He also stayed active on the Executive Board and various other committees' for twenty six years. He was a dedicated family man, and personal friend of mine.

Patrice came into our office in 1999. Her previous job she enjoyed helping individuals and families in their times of need. She had no problems getting started with various administrative duties and customer service, public relations, etc. She attended courses spon-

sored by the Worcester County Assessors Association and the Massachusetts Association of Assessing Officers. She was a wonderful person who watched out for everyone. Her passing was very emotional for all who knew her.

Only one month is remaining in my term as president. It is amazing how quickly it came up.

Happy Holidays to Everyone!





Changes in the Area Markets

Chris Reidy, Shrewsbury

This is a summary of the year's activity for Worcester County for residential and commercial values based on the LA 4 comparison reports from thirteen towns. It is expected that some towns will vary.

Values in general have been rising as the market recovers. The weaker segments of the market are also slowly recovering, but not at the rate of healthier towns. A survey of towns in Worcester County from Westborough Sturbridge showed a typical single family house value's increase between 2% to 3% and a wider range from 2% to 4% in general for Class I value increases. In this group the highest value changes seen was 9% for class I. Single-family house value changes ranged from .67% to 7.5%.

Commercial activity showed a generally lower range of value increases for the most part. The typical change was slightly less than 3% with a one towns reporting a negative change in value. The highest amount of commercial change was 9% which occurred in two towns.

The industrial sector has been quiet with many towns having minimal adjustments to value and little new construction.

There are reports of sales of cell towers but they were generally sold in large packages. Verizon was reported to be selling all of their towers in the US. for an average price of \$500,000 per tower. Naturally, there will be a wide range in price depending on location.

There have been some high priced commercial sales for retail plazas as REITs are buying in Central Massachusetts. One example is White City in Shrewsbury sold for \$97 million in 2015 and had previously sold in 2010 for \$56 million. The sellers had done a major facelift of the property and signed a number of new regional/national tenants that were mainly food service. The report-

ed capitalization rate was low. After that sale, there were some shopping plaza sales around the state that were beginning to approach the White City per sq. ft. price range.

Apartments continue to see a run-up in values and sales prices as vacancy rates are extremely low. The typical price range is over \$200,000 per unit for recently built (5-10 years) complexes. Now that most of the recently built complexes have sold, older complexes are in play and significant increases in the sales price per unit is expected from the current assessments.

Capitalization rates for apartments are reported to be under 6% by the current buyers in the market and can be lower. Shopping center leases have capitalization rates in that range also. It is noted that the typical lease in a shopping center is triple net, meaning that no tax factor would need to be added to the capitalization rate.

The overall low commercial interest rates still mean lower capitalization rates. Generally commercial loans are in the 4.5% to 6% range compared with historical rates from 8% to 10% and higher.

Solar farms still continue to crop up. The most recent ATB decision for Swampscott, which has not been published yet, again supports their view that solar farms are exempt whether or not they sell power to the grid. It is reported the town will appeal the decision.

Towns are still writing pilots or tax agreements for new developments. The Department of Revenue is calling them tax agreements at this point, which was a decision made prior to the ATB court cases.

We hope that with the widespread, well-documented increase in market values that the abatement season will be on the light side.

REPORT OF THE AUDIT BUDGET COMMITTEE

The Audit Budget Committee met Monday, November 12, 2015 and unanimously approved the following 2016 Budget



<u>Account</u>	<u>2016</u>	<u>2015</u>	<u>2015</u>	<u>Variance</u>
	<u>Budget</u>	<u>Budget</u>	<u>Expended</u>	<u>-</u>
Executive Board	\$1,250.00	\$1,250.00	\$1,184.07	\$65.93
Committee (Audit)	\$200.00	\$200.00	\$166.86	\$33.14
County Meeting/Workshops	\$625.00	\$625.00	\$973.09	-\$348.09
Education Comm.	\$500.00	\$500.00	\$177.04	\$322.96
Scholarships	\$1,200.00	\$1,200.00	\$842.80	\$357.20
Postage	\$60.00	\$60.00	\$47.00	\$13.00
Miscellaneous	\$800.00	\$600.00	\$400.27	\$199.73
Secretary	\$400.00	\$400.00	\$400.00	\$0.00
Treasurer	\$400.00	\$400.00	\$400.00	\$0.00
Newsletter Editors	\$500.00	\$400.00	\$400.00	\$0.00
State fees + tax return charge	\$400.00	\$400.00	\$400.00	\$0.00
Total	\$6,335.00	\$6,035.00	\$5,391.13	\$643.87

Legislative Report - December 2015

Public Records Law

Significant media scrutiny has been placed on the length of time and costs for public records information requests to be processed. The Senate and House have passed versions of a bill to address this issue. MAAO was active in raising concerns about versions of this bill would have on assessors ability to do their jobs for the community. In particular smaller communities would struggle with implementing some versions of the proposed law. MAAO has been working with the Mass Municipal Association and advocating for a balanced approach to address this issue.

Early versions of the bill went too far and would place significant burden on communities that do not have the resources or staff to process these record requests in the new timeframes required by the new bill. This bill sets very strict timeframes to respond to public record requests, reduces fees and imposes heavy fines for not providing the information within 15 days of the request. It will impose a large burden on our offices, in particular the smaller offices in the western part of the state.

The most recent versions of the bill are more balanced.

MAAO 2015-16 Legislative Session Priorities

The goal of the MAAO legislative agenda is to ensure the state's tax policy laws are administered in a fair and equitable way. We aim to identify inconsistencies and remedy them.

New bills

SOLAR TAX EXEMPTION MODERNIZATION

H 2465 Rep. Gailanne Cariddi

H 2483 Rep. Stephen DiNatale

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 2491 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.

(Continued on Page 5)

CREATE UNIFORMITY ON TAX EXEMPTION APPLICATION DUE DATES**H 2462 Rep. Jim Cantwell**

This measure helps taxpayers know when exemption applications are due. The City of Boston recently passed a bill (Chapter 115 of 2014) to create uniformity in application deadlines for property tax. This bill would create that uniformity across all communities. Currently exemption applications are due three (3) months after actual tax bills are issued, which is different all over the State. This would make the deadline date specific.

BOAT MODERNIZATION BILL/ AN ACT RELATIVE TO MARINE VESSELS**S 343 Sen. Bruce Tarr****H 2504 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.

Re-filed bills**RIGHT of FIRST REFUSAL FOR TAX EXEMPT PROPERTY****H 2513 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 2586 Rep. Stephen Kulik**

This bill would enable assessors to assess 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.

(Continued on Page 6)

FAIRNESS AND UNIFORMITY FOR SUPPLEMENTAL REAL ESTATE TAXES**H 2537 Rep. Kate Hogan**

Currently if the total value of a parcel of property increases by more than 50% state law has assessors send a supplemental tax bill under MGL Chapter 59, Section 2D. This bill would exclude the value of the land from the formula, so that if the value of the improvement increases by 50%, regardless of the land value, cities and towns would issue a supplemental bill. The same addition to home may be tax-exempt solely based on the neighborhood or location of that home. The bill also allows communities to more easily help homeowners in cases of damage or disaster. If a property is damaged due to disaster or storm, a families' abatement shouldn't be predicated on where they live if 50% of the value of their home has been destroyed.

LOBBY DAY May 6th at State House

MAAO held a successful lobby day at that State House that featured more than 75 assessors from across the state. More than half-dozen key lawmakers addressed the MAAO before assessors went to visit their state legislators. We have increased our presence and our voice on Beacon Hill. Paramount to that success is your involvement. You are the experts and your state legislators look to you to understand issues related to property tax assessment and taxation. You need to be involved and have your voice heard – it has an impact.



Congratulations to Linda Swadel on Her Retirement

WCAA would like to extend our congratulations to Linda on her retirement . Linda served as an Assessor for 31 years, starting off in the Town of Leicester, then Northbridge, and then her final stop as Chief Assessor for the Town of Westborough.

Linda will be missed by all. She was actively involved in the MAAO, as well as Worcester County, and leaves behind shoes

that will be very hard to fill.

Thank you Linda for all the help you have given so many other Assessors, and for always delivering it with that unique sense of humor.

Those legislative updates will never be the same!



EDUCATION COMMITTEE REPORT

By Kathy Stanley



Are you ready for the holiday season? I hope so, because it might be coming sooner than you think! I am so grateful to you for allowing me to serve as Education Chair this year; I have very much enjoyed the time. It has been a great pleasure to meet and get to know some of you more, and I look forward to doing more of that in the future. We are always striving to learn more of any needs or desires for education in Worcester County. Of note this year is that we have a fair amount of friends from outside Worcester County that join our education events. We love this and always welcome anyone who would like to attend. And as always know that we welcome your input- no matter where you are from!

I am thrilled at what looks to be a wonderful turnout for Salem Cross Inn! I am very much looking forward to a great evening and wishing Dick and Linda the best in their new home and the beginning of what I hope is a very happy and much deserved retired life. Linda has worked hard at the state and local level for all of us and we will always be thankful for that. Thank you to all who plan to come out and wish them well in all their future endeavors.

Our September 17th Fall Symposium was a beautiful day with wonderful weather. With several members of the DOR attending and

presenting, it was a great way for everyone to connect and seemed to be enjoyed by all. Wachusett Country Club is one of my favorite venues and fall is a good time to visit and enjoy the view. Feel free to write and tell us what your favorite venue is or even a new one you would like to see us explore and try out.

The WCAA education committee is here to serve the Assessing field in the best way possible. We welcome and look forward to any suggestions and ideas for classes that you may have. And don't forget if scholarships are needed, please feel free to apply.



*****REMINDER SCHOLARSHIPS ARE AVAILABLE*****

T. M. Gonsalves

The Worcester County Assessors Association has available funds for scholarships. To apply you only need to be a paid member of the WCAA, the scholarships are available to new and seasoned office staff and Assessors. A community may not receive more than one scholarship in a given year. The maximum amount of any awarded scholarship cannot exceed \$450. The scholarships are available for the summer conference and the classes offered at UMASS each summer. However, a scholarship can only be used for tuition not room and board.

If you have a financial need for a scholarship please complete an application (found within the end of the news letter) and send the completed application to

**WCAA Scholarship Committee
Arthur Holmes
P O Box 3387
Fayville, MA 01745-0387**

Continuing education is important to Assessors and the office staff. By attending workshops, meetings and conferences you have the opportunity to share your knowledge and experiences, as well as learning various ways to deal with some of the unique and sometimes interesting problems they we encounter.

The WCAA Board would like to thank all of the members for their participation in our origination.

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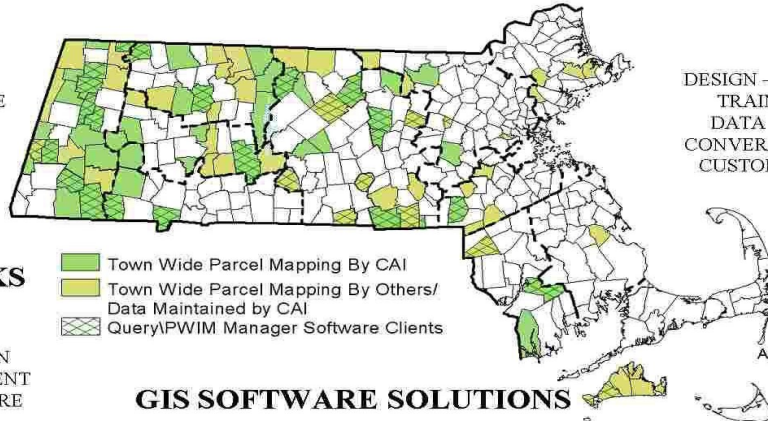
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WORCESTER COUNTY ASSESSORS ASSOCIATION**SCHOLARSHIP APPLICATION FORM**

The Worcester County Assessors' Association Scholarship Fund was established to help Assessors or their office staff, who are members of the WCAA further their knowledge in the field of assessing when they have no funding available to them in their own budgets. These scholarships are available for all courses that offer credits towards a designation or recertification, including IAAO courses.

Scholarships cover the cost of tuition only. Scholarships are awarded during the year and are based upon financial and educational need.

Scholarship Conditions:

- Applicants must be employed by a town/city participating in the WCAA
- Scholarships are open to new & seasoned office staff and Assessors
- Scholarships are for course tuition only, not room & Board
- Only one scholarship will be available per community
- \$450.00 will be the maximum amount an applicant will receive

Please Complete the Following:

Last Name:_____ First Name:_____ MI:_____

Business Address:_____ City/Town:_____

Business Phone:_____ Position:_____

Home Address:_____ City/Town:_____

State:_____ Zip:_____ Home Phone:_____

How Long Have You Been in the Assessing Field?_____

Do You Have Your MAA Designation?_____

Which Course Do You Wish to Take?_____

What Are the Course Date(s) and Location(s)?_____

What is the Cost of Tuition/Registration?_____

How Much Money is Budgeted for Educational Purposes in Your Dept?_____

Why Do You Wish to Take This Course, and Why Do You Need A Scholarship?_____

(Attach Additional Sheets if Necessary)

I Hereby Certify That the Above Information is Accurate & Complete.

Applicant's Signature_____ Date:_____

Supervisor's Signature _____ Date:_____

Mail To: WCAA Scholarship committee, Arthur Holmes, PO Box 3387, Fayvill, MA 01745-0387

Fall Symposium September 17, 2015 Wachusett Country Club



Arthur Holmes
WCAA President



Michael Flynn
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MAA, City of Newton



John F. Ryan, CAE
Cell Towner Valuations &
ATB Case Study



William Mitchell, RMA, MAA
Town of Leominster
Learn How To Use LA3 Macros & Why
You Want To Learn Them



Nathaniel Cramer, BLA
Certification Advisor
High Performance Homes
How Are They Different?



Bruce Morgan
Cert. Gen. RE Appraiser &
DOR Bureau of Local Assessment
Learn How To Use LA3 Macros &
Why You Want To Learn Them

MINUTES OF REGULAR MEETING

April 30, 2015

A Meeting of the Worcester County Assessors Association was held at the “J. Anthony’s Italian Grill” in North Oxford.

President Vice President John Valade called the meeting to order at 6:10 PM.

A motion was made, seconded and voted unanimously in favor to accept the Minutes of the December 3, 2014 meeting.

A motion was made, seconded and voted unanimously in favor to accept the Treasurer’s Report as of March 31, 2015.

Kathy Stanley, chair of the Education Committee said that due to a conflict the Clerk’s Meeting will be held in June and will be a “Free Workshop” for “Worcester County Members” to be held at the Shrewsbury Town Hall.

Our speakers for the evening were Stephanie K. Fattman, Register of Worcester Probate and Family Court and John B. Dolan III Administrative Deputy Assistant who addressed the concerns of Assessors tracking ownership through the Courts.

The Assessors can access the Public Information site from www.masscourts.org (a copy of the handout is on file with the secretary). A summary of Estate & Administration cases are available at this site. Documents can be reviewed at the Worcester Probate and Family Court, you are asked to request the documents ahead of time if viewing more than one.

The meeting was adjourned at 7:30 P.M.

Respectfully Submitted

Priscilla A. Johnson
Secretary

Treasurers Report

Treasurer - Teri Gonsalves, Hopedale
(Information as of October 31, 2015)

Account Balance as of September 1, 2015	\$9,982.99	
Income 9/1/15 - 10/31/15	\$1,960.00	
Total	\$11,942.99	\$11,942.99
Less Expenses 9/1/15 -10/31/15	\$3,856.54	\$8,086.45
Available Checking Account Funds as of 10/31/15		
Certificates of Deposits (6 month CD)		
Milford Federal Savings & Loan Association	10/31/2015	\$16,891.68
Savings Account		
Milford Federal Savings and Loan Association Account (opened 10/3/08)	10/31/2015	\$1,121.48
Total Cd and Savings Value		\$18,013.16
Total available cash as of 8/31/2015		\$18,013.16

Statement

(October 31, 2015)

Account	Income	Expense
Deposit (Fall Symposium)	\$1,945.00	
Deposit (guest September E-Board)	\$15.00	
O'Connors' (September E-Board Meeting)		\$248.45
Town of Brimfield (refund Course 5)		\$275.00
Brookfield Orchards (gift baskets Fall Symposium)		\$85.00
Wachusett Country Club (Fall Symposium)		\$1,823.09
CAN Surety (Bond Policy)		\$125.00
Arthritis Foundation (donation in memory R. Nealer. Jr.)		\$100.00
Cindy Cosgrove (Co-Editor News Letter)		\$200.00
Lisa Berg (Co-Editor News Letter)		\$200.00
Teri Gonsalves (Treasurer)		\$400.00
Priscilla Johnson (Secretary)		\$400.00
Total	\$1,960.00	\$3,856.54

Income and Expense
November 1, 2014 - October 31, 2015

Income Items

Meetings & Workshops
MAAO Course 3 & 5
MAAO Course 2 from 4/2014
Dues 2015
Raffles
Guest at E Baord Meetings
Newsletter Ads
Donation

Total

Income Total

\$7,567.50
\$8,400.00
\$225.00
\$3,919.00
\$407.00
\$29.00
\$500.00
\$1,000.00
\$22,047.50

Expense Items

Meetings & Workshops
MAAO Course 3 & 5
Audit Meeting
E- Board Meetings
Education Meeting
Miscellous Expenses
Staff
Scholarships
Donations

Total Expenses

\$8,503.67
\$6,687.35
\$166.86
\$1,184.07
\$177.04
\$447.27
\$1,200.00
\$842.80
\$333.00
\$19,542.06





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Worcester County Assessors Association
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Date: October 18, 2015

To: All WCAA Members

From: 2016 Nominating Committee

William Mitchell, Jennifer Sclar, Kathleen Stanley

The Nominating Committee brought to the table all candidates which were presented for consideration for Officer and Executive Board positions for Fiscal Year 2016. **Please provide a copy of this ballot to all members of the Worcester County Assessors Association in your office.**

The Nominating Committee would like to present the following slate of Officers and Executive Board Members at the Annual Meeting of the WCAA to be held on December 2, 2015, at the Salem Cross Inn, West Brookfield. The Committee is confident that the members chosen to serve our Association will have your full support in the coming year.

President:	John Valade, MAA - Worcester
Vice-President:	Kathleen M. Stanley, MAA – Paxton
Treasurer:	Teri Gonsalves, MAA - Hopedale
Secretary:	Priscilla A. Johnson, MAA - North Brookfield
Executive Board:	William B. Mitchell, RMA, MAA – Leominster
	Christopher Reidy, MAA – Shrewsbury
	Cindy Cosgrove, MAA - Auburn
	Dan C. Brogie, MAA – Northborough
	Rosemary Scully, MAA – Holden
	Molly Reed, MAA – Berlin
	Jon Steinberg, MAA - Westborough
Past President:	Arthur K. Holmes, MAA - Southborough



Worcester County Education Committee Association

2015 OFFICERS

President: Arthur K. Holmes, MAA, Southborough

Vice-President: John Valade, MAA, Worcester

Treasurer: Teri Gonsalves, MAA Hopedale

Secretary: Priscilla A. Johnson, MAA, North Brookfield

Executive Board: William Mitchell, RMA, MAA, Leominster

Christopher Reidy, MAA, Shrewsbury

Reedy J. Nealer, Jr., North Brookfield

Dan C. Brogie, MAA, Northborough

Kathy M. Stanley, MAA, Paxton

Rosemary Scully, Holden

Past President: Cindy Cosgrove, MAA, Auburn

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Your Ideas and Input
are always
Welcome!

