



Worcester County Assessors Association Newsletter

December 2023

www.wcaa-ma.org

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President’s Message

*Seth Woolard, MAA
Auburn*

It’s November 2023! Just like that another year almost gone! With the past few years of COVID having numerous untold effects on work schedules, town hall hours, meetings, etc, it is with bated breath that all have returned to a “normal” work schedules/work environment.

It has been several years since the WCAA has put out a newsletter. We hope to change that moving forward. There have been many updates in the Worcester County Assessors Association. Also, there have been many Assessors retiring, moving to other communities, etc. within Worcester County itself over the past several years, Donna Wentzall (East Brookfield), Chris Reidy (Leominster), Molly Reid (Berlin), Cindy Cosgrove (Auburn) have all retired. John Valade (Worcester) and Cuong Tran (Worcester) have moved on to the City of Marlborough, Tracy Tardy went from Upton to Sutton and Valerie Leonardo went from Framingham to Upton. The Assessor

shuffle is alive and well. These are just a few of the transitions that have happened over the past several years. Mary Oliver took a position with the DOR. Tammy Kalinowski became the Principal Assessor in Grafton. Bill Connor, former Chief Assessor in Leominster took a job with Tyler Tech. There is never a dull moment in the “Assessor shuffle”. Having said that, it is paramount that we all keep our skill set sharp and continue to educate ourselves. One never knows when they may find themselves assessing in a different community. If you have worked in several municipalities, you may have experienced that it can be quite different from town to town. Although the crux of the job is the same, roles/responsibilities and Town specific nuances can create a much “different job experience” by town. It is with that mindset that we must take into consideration all facets of a different community.

Prior presentations can be found on our website at:
Wcaa-ma.org/wp/presentation-publications

WCAA Year End Treasurer Report 10/31/2022

Account Balance as of September 13, 2022.....	\$5,995.12	
Income 9/13/2022—10/31/2022	\$ 0.00	
Total	\$5,995.12	
Less Expenses 9/13/2022—10/31/2022	\$ 522.05	\$ 522.05
Available Checking Account Funds as of 10/31/2022	\$5,473.07	\$ 5,473.07
Certificates of Deposits (6 month CD)		
Milford Federal Savings & Loan Association matures 4/11/2023	10/31/2022	\$12,121.58
Savings Account		
Milford Federal Savings and Loan Association Account (opened 10/3/2008).....	10/31/2022	\$ 1,950.29
Total CD and Savings Value		\$14,071.87
Total available cash as of 10/31/2022		\$19,544.94

Income & Expense 2022

<u>Account</u>	<u>Income</u>	<u>Expense</u>
Income Dues	\$0.00	
September 13- October 31 Expense		
September		\$ 0.00
October		\$522.05
		\$ 0.00
		\$ 0.00
		\$ 0.00
		\$ 0.00
		\$ 0.00
		\$ 0.00
		<u>\$ 0.00</u>
Total Expenses		\$522.05
Break Down of Monthly Expenses		
	<u>Amount</u>	
September 13—October 31	\$ 0.00	
Visa Statement \$403.80	\$244.53	
(EBoard O’Connors \$244.53 & Zoom \$159.27)	\$159.27	
Audit/Budget Meeting	<u>\$118.25</u>	
Total Expenses	\$522.05	
Total Income Less Total Expenses.....		-\$522.05

Scholarships

Apply now ▶



REMINDER SCHOLARSHIPS ARE AVAILABLE

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 \$250. 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 on WCAA's web site www.wcaa-ma.org) and send the completed application to the address listed at the bottom of the application. The on-line application is a fillable form.

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 the members for their participation in our Association.

Education is not only important to the members, it is also important to the public. Education and updated information help make our jobs easier.

WCAA Year End Treasurer Report 10/31/2023

Account Balance as of June 27, 2023	\$6,399.97	
Income 6/27/2023—10/31/2023	<u>\$3,010.00</u>	
Total	\$9,409.97	
Less Expenses 6/27/2023—10/31/2023	<u>\$3,276.28</u>	
Available Checking Account Funds as of 10/31/2023	\$5,683.69	
Certificates of Deposits (6 month CD)		
Milford Federal Savings & Loan Association matures 11/11/2023	10/31/2023	\$12,341.58
Savings Account		
Milford Federal Savings and Loan Association Account (opened 10/3/2008).....	10/31/2023	<u>\$ 1,951.17</u>
Total CD and Savings Value		\$14,292.75
Total available cash as of 10/31/2023		\$19,976.44

Minutes of the Annual Meeting

December 1, 2021

President Mary Oliver called the meeting of the Worcester County Assessors Association to order at 6:15 P.M. at the Salem Cross Inn, Spencer, MA on December 1, 2021 with around 60 members registered for this meeting.

A motion was made by John Valade, seconded by Paquette, and voted unanimously to accept the Minutes of the March 24, 2021 Zoom meeting as written.

Kathy Stanley, seconded by Mary Oliver, made a motion to accept the Treasurer's Report as written. It was unanimously voted to accept the 2022 Audit Report being \$8,665 as written.

President Mary Oliver proposed Slate of Officers for 2022. Mary Oliver seconded by John Valade, made a motion to accept the slate for 2022. All were in favor.

President:	Bill Connor, MAA, Leominster
Vice President:	Christopher J. Paquette, MAA, Fitchburg
Treasurer:	Tracey Tardy, MAA, Upton
Secretary:	Tammy Kalinowski, MAA, Grafton

Executive Board:	Kathy M. Stanley, MAA, Charlton
	Christopher R. Reidy, MAA, Leominster
	Kenneth O'Brien, MAA, Uxbridge
	Lisa Aldrich, MAA, Athol
	Jean Robinson, MAA, Athol
	Seth Woolard, MAA, Auburn
	Jonathan Steinberg, MAA, Westborough

Past President:	Mary Oliver, MAA, Grafton
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Lane Partridge presented a short talk on legislative updates.

John Valade, chair of the Awards Committee presented 3 awards. The first award went to Mary Oliver for her dedicated service as president of WCAA for the past two years. The second award went to John Steinberg as recognition for all his hard work for the association. The third award, The Reidy Nealy Award went to Christopher Reidy.

Members had a choice of many outstanding door prizes. Winners were Erica Crea, Joanne Dillon, Dick, Bob Fazter, Heidi Lindsey, Mary Oliver, June Perry, Jean Robinson, Kevin Rudden, Rosemary Scully and Donna Wentzell. Wendy Bloomquist and Cuong Tran each received a \$100 scholarship. Ruth Anderson & Al Jones chose the \$50 scholarships.

Mike Derillo from Vision won the 50/50 raffle. The charity picked by President Bill is "2nd Chance Animal Shelter" for the 50/50 Raffle proceeds. Mike donated his winnings and the donation totaled \$400.

Congratulations to all!

With no further business, Jonathan Steinberg, seconded by Tracey Tardy made a motion to dissolve the meeting at 7:48 P.M. All were in favor. So moved.

Respectfully Submitted,
Donna M. Wentzell, Secretary

Minutes of the Annual Meeting

December 7, 2022

President William Connor called the meeting of the Worcester County Assessors Association to order at 7:09 P.M. at the Salem Cross Inn, Spencer, MA on December 7, 2022 with around 60 members registered for the meeting.

President William Connor proposed Slate of Officers for 2023, John Steinberg, seconded by Tammy Kalinowski, made a motion to accept the slate for 2023. All were in favor.

President: Bill Connor, MAA, Leominster
Vice President: Seth Woolard, MAA, Auburn
Treasurer: Tracey Tardy, MAA, Upton
Secretary: Tammy Kalinowski, MAA, Grafton

Executive Board: Valerie Leonardo, MAA, Upton
Lisa Aldrich, MAA, Athol
Gregory Hamilton, Shrewsbury
Kathy M. Stanley, MAA, Charlton
Julie Brownlee, MAA, Northborough

Past President: Jonathan Steinberg, MAA, Westborough

Jon Steinberg discussed the 504 Utility appeals.

Kevin Rudden presented a short talk on legislative updates.

Members had a choice of many outstanding door prizes. The winners were Pricilla Clowes, Holland, Tiffany Peters, Shrewsbury, Lane Partridge, Hyannis, Paul Cibelli, Southborough, Rosemary Scully, Holden, Jean Robinson, Petersham, Paul Murphy, Southbridge, Michael Laundry, Barre, Linda Berisha, Leicester, Rob Leroux, Barre, Sheila Buzzell, North Brookfield, Julie Brownlee, Northborough, Karen Berger, Shrewsbury, Ruth Anderson, Shrewsbury, Lori Esposito, Southborough, Bob Esposito and Lorraine Hebert. There were three \$50 scholarships that were chosen by Alex Sendzik, Oxford, Justice Graves, East Templeton, and Rebert Nunnemacher, Sutton.

Ken Vaidulas, Athol won the 50/50 raffle. The charity picked by President Bill Connor is "2nd Chance Animal Shelter" for the 50/50 Raffle proceeds. The donation totaled \$150.00.

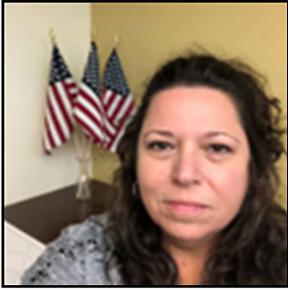
Congratulations to all!

With no further business, Jonathan Steinberg, seconded by Tammy Kalinowski made a motion to dissolve the meeting at 7:55 P.M. All were in favor. So Moved.

Respectfully Submitted,
Tammy M. Kalinowski, Secretary.

Education Committee Report

By Valerie Leonardo



WCAA offered a total of 18 continuing education credits in three awesome and budget friendly Education Programs this year. The Winter Meeting on March 22 was held at Cyprian Keys Gold Club in West Boylston with a great lineup. Rebecca Boucher, DOR/BLA

dealing with the First Amendment Auditors. Lunch was provided by Grafton's own Bushel & Peck, with delicious sandwiches and snacks. I gave an updated presentation about dealing with difficult taxpayers. All presentations were met with a great question-and-answer sessions.

We were back at Cyprian Keys for the Fall Symposium workshop. Jon Steinberg, MAA, the Director of Assessing in the Town of Westborough gave us the best practices in public relations and disclosure, followed by Lee Keomanivong, MAA Principal Assessor for the Town of Northborough got us understanding the Tax Classification hearing. The venue provided a classic hot lunch buffet. Bill Mitchell, RMA, MAA, Chief Assessor at the Town of North Andover laid out great planning and budgeting for a well-functioning office with tips on how to obtain the necessary equipment and applications.

Field Advisor gave a very insightful information about understanding and applying NAL codes for a hassle-free LA3. Mary Oliver, MAA, DOR/BLA Field Advisor presented helpful tips for accurate data collection, which also included a cardboard single family colonial style complete with deck, patio and inground pool to test our measuring abilities. After a fabulous lunch, Karen Rassias, MAA, Principal Assessor in the Town of Wilmington explained the Abatement process and ATB preparation, and gave us some great same interrogatories.

As tradition prevails, we will end out the year with our annual meeting at the remote but scrumptious Salem Cross Inn on December 6th. Check your GPS for the location as mine had me in downtown Brookfield last year, and com and join us for a great time.

Our spring Clerks Meeting on May 17th at the Grafton Police Station was very spirited with Cheryl Hanely, MAA, Principal Assessor in Hopedale and Jim Crowley, Tax Counsel at DOR, giving us a better understanding of Veteran exemptions and requirements for real estate and motor vehicle excise. Evan Brassard, Town Administrator for the Town of Grafton and Normand Crepeau Jr, the Grafton Police Chief had us on alert in

Don't forget, if you are short on finance, please apply for a scholarship; the funding is there for you to use, so please take advantage of the opportunity.

As always, we welcome any new ideas you may have, please send to me: Vleonardo@uptonma.gov

Legislative Update

By: Kevin Rudden, Principal Assessor, Holliston

On October 4th, Governor Maura Healey today signed into law H.4104, better known as the "Tax Relief" bill. Three sections within this bill affect assessors:

- Section 2: Amends MGL Chapter 59, Section 5K by increasing the amount a person in a senior tax work-off program can earn each calendar year from \$1,500 to \$2,000.
- Section 3: Creates MGL Chapter 59, Section 5O ("five-oh") - a new local option exemption for affordable rental units rented at an affordable housing rate on a yearly basis to people qualifying under U.S. Department of Housing and Urban Development guidance and regulations. The property tax exemption shall be for an amount determined by the city or town; provided that the amount shall not be more than the tax otherwise due on the parcel based on the full and fair assessed value multiplied by the square footage of the housing units divided by the total square footage of a structure located on the parcel. A municipality may adopt ordinances or by-laws to implement this section.
- Section 17: Amends MGL Chapter 62, Section 6k, by increasing the base senior circuit breaker income tax credit from \$750 to \$1,500. [Note: Under current Department of Revenue guidelines, for calendar 2022 tax returns, the maximum amount is \$1,200. The law change means that amount increases to \$2,400.] This change affects any municipality that has a means-tested senior property tax exemption that is based on the circuit breaker income tax credit amount.

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 and seasoned office staff and Assessors
- Scholarships are for course tuition only, not room and board
- Only one scholarship will be available per community
- \$250.00 will be the maximum amount an applicant will receive

Please Complete the Following:

Last Name: _____ First Name: _____ M.I.: _____

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? _____

I hereby certify that the above information is accurate & complete

Applicant's Signature _____ Date _____

Supervisor's Signature _____ Date _____

Mail to:

WCAA Scholarship Committee
Attn: Tracey Tardy
Sutton Assessors Office
4 Uxbridge Rd
Sutton, MA 01590
t.tardy@town.sutton.ma.us

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WCAA ANNUAL MEETING

THE SALEM CROSS INN

Wednesday, December 6, 2023

“The Fireside Feast”

at the

“Salem Cross Inn”

260 West Main Street (Route 9)

West Brookfield

Please join us for a great evening to reconnect and enjoy our beloved Salem Cross Inn. The owners are opening the Inn just for WCAA on that Wednesday.

Cocktails 5:00-6:00 pm

Famous Cheese Spread

Served with assorted crackers and fruit garnish

Dinner Served at 6:00 PM

Homemade New England Chowder of the Sea

Fireplace Roasted Prime Rib of Beef

Hand rubbed with their own secret recipe of herbs and spices.

Entrees include seasonal fresh vegetable, potato, homemade rolls and muffins, tea or coffee.

Let us know if you have dietary restrictions and a fish meal could be substituted.

Deep Dish Apple Pie with freshly whipped cream.

This is our Annual Meeting; the program will include the Election of Officers and Executive Board for 2024, Legislative Updates, Bylaw amendments, raffles, and awards.

REGISTRATION: Please register by November 17, 2023

\$85.00 PER PERSON FOR WCAA MEMBERS

\$85.00 PER PERSON FOR NON-MEMBERS

Registration is now ONLINE for all of our events

You will need to refresh the page and please submit separate registration for each person within your office. Once you have registered, you will be emailed your receipt to process for payment.

If you have any questions or do not receive your confirmation, please contact Tracey Tardy at t.tardy@town.sutton.ma.us or by phone (508) 865-8722

WCAA Slate of Officers - Executive Board 2024

The nominating committee would like to present the following Slate of Officers and Executive Board Members to be voted on at the Annual Meeting of the WCAA to be held at Salem Cross Inn on December 6th, 2023

President: Valerie Leonardo, Upton
Vice-President: Jen Sclar, Milford
Treasurer: Tracey Tardy, Sutton
Secretary: Tammy Kalinowski, Grafton

Executive Board

Lisa Aldrich, Athol
Jonathan Steinberg, Westborough
Kathleen Stanley, Charlton
Justice Graves, Templeton
Gregory Hamilton, Shrewsbury

Immediate Past President

Seth Woolard, Auburn

Sincerely,

The Nominating Committee,

Lisa Aldrich, Athol

Helen Townsend, East Brookfield

Kathleen Stanley, Charlton

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By-Law Committee Changes for 2023

The By-Law Committee recommends the following by-law changes to be presented to the membership for approval at the 2023 annual meeting.

- Add “Regular or Associate” to Article VIII, Section 1 Education Committee.

Section 1 - Education Committee:

The President, with the approval of the Executive Board, within sixty (60) days after the Annual Meeting, shall appoint a chairman to the Education Committee. The Committee shall consist of a minimum of five Regular or Associate members, at least two of which shall be members of the Executive Board.

- Change “may” to “shall” under Article VIII Committees, Section 4 Audit/Budget Committee:

Section 4 - Audit/Budget Committee:

The President, with the approval of the Executive Board, within sixty (60) days after the Annual meeting shall appoint an Audit/Budget Committee composed of the Treasurer and four other members, two of whom should be Regular Members of the Association and two from the Executive Board.

- Remove the existing sentence “The Executive Board shall also have the power to fill all vacancies in office until the next Annual Meeting.” from Article VII and add Article X Section 5 to clarify language for filling a mid-term vacancy of the President, Vice President, Executive Board and Committee assignments as follows:

Section 5-Vacancies

In the event of a vacancy in the President’s position, the Vice President shall serve out the term. If a vacancy occurs in the Vice President position or in the Executive Board, the remaining members of the Executive Board shall appoint a Regular Member until the next annual election.

The Executive Board shall also have the power to fill all Officer and Committee vacancies until the next Annual Meeting.

- Remove the existing sentence “Any member of this Board who misses two consecutive meetings without just cause shall automatically cease to serve on this Board and shall be so notified by the Secretary of the Association in writing, after conferring with the Executive Board” and add Article X Section 6

Section 6—Termination of Officer, Executive Board Member or Committee Member

- A. Any member, elected or chosen to serve as an officer or member of the Executive Board, may be terminated at the discretion of the Executive Board as an officer or member of the Executive Board, upon being absent from three or more duly called meetings during the twelve-month term of election or should be excused for cause on an individual basis and such excused absence shall not be considered in the three absences. Following two absences by an Officer or Executive Board Member, he/she shall be notified of potential action due to absences.
- B. Any Committee member appointed by the Executive Board may be terminated at the discretion of the Executive Board upon the recommendation of the Committee Chair that member’s absences are impeding the Committee’s ability to meet its duties.
- C. Any member serving as an Officer, Executive Board member or Committee member, who is no longer eligible for Regular Membership, shall have three months to regain Regular Membership status. Otherwise, all appointments or election to office are terminated. The Executive Board shall appoint the successor to the Executive Board or committee until the next Annual Meeting.

Section 7- Compensation:

The Executive Board shall establish the compensation of the Secretary, Treasurer, Newsletter and Website designees.

The By-Law Committee considered a request to change the business year of the Association and voted not to recommend an amendment at this time. The change was requested to simplify exemption and tax filings. We are considering changing our accountant. We can ask them for direction on this and re-evaluate the need for changes next year.

The By-Law Committee is responsible for notifying the general membership at least twenty days prior to the Annual Meeting. Please include the proposed changes in the upcoming newsletter.

Respectfully submitted,

Jen Sclar, Chair
Kathleen Stanley
Tammy Kalinowski
By-Law Committee

Report of the Audit/Budget Committee

WCAA has seen a lot of changes over the past few years with COVID and then a lot of us moving around! The big ones that affected us were Cindy Cosgrove retiring, Mary Oliver departing to the BLA and Bill Connor, elected president left for Tyler Technologies. We have recovered in 2023 and look forward to 2024. Our budget bottom line of \$8,655 remains unchanged from last year as we only had a few accounts with Zoom hosting and state fees and taxes that were overdrawn. We have moved some items to account for that and here is the budget.

Sincerely, Kathleen Stanley, Jon Steinberg, Jen Sclar and Tracey Tardy.

E-Board	\$1,000	E-Board	\$1,250	E-Board	\$1,250
Audit	\$ 400	Audit	\$ 400	Audit	\$ 400
Meetings	\$3,000	Meetings	\$2,300	Meetings	\$2,300
Educ. Comm	\$ 500	Educ. Comm	\$ 500	Educ. Comm	\$ 500
Awards	\$ 445	Awards	\$ 450	Awards & Schlps	\$1,500
Scholarships	\$ 500	Scholarships	\$1,000	Fees & Taxes	\$ 140
Misc/Postage	\$ 550	Misc/Postage	\$ 550	Misc	\$ 700
Secretary	\$ 500	Secretary	\$ 500	Secretary	\$ 500
Treasurer	\$ 500	Treasurer	\$ 500	Treasurer	\$ 500
Website	\$ 250	Website	\$ 250	Website	\$ 250
Newsletter	\$ 500	Newsletter	\$ 500	Newsletter Editor	\$ 50
Web Hosting	\$ 230	Zoom	\$ 165	Zoom	\$ 165
Bond Renew.	\$ 140	Bond Renew.	\$ 150	Postage	\$ 60
Fees & Taxes	<u>\$ 140</u>	Fees & Taxes	<u>\$ 140</u>	Bond Renew.	<u>\$ 150</u>
TOTAL	\$8,655		\$8,655		\$8,465

Report of the Audit/Budget Committee 2022

WCAA met to review the year and go over account details. As we did not hold many meetings, the budget changed by \$190 and we look forward to the new year ahead.

Sincerely,

Kathleen Stanley, Jon Steinberg, Jen Sclar and Tracey Tardy



Worcester County Assessors Association 2023 Officers

President: Bill Connor, MAA, Leominster
Vice-President: Seth Woolard, MAA, Auburn
Treasurer: Tracey Tardy, MAA, Sutton
Secretary: Tammy Kalinowski, MAA, Grafton

Executive Board: Valerie Leonardo, MAA, Upton
Lisa Aldrich, MAA, Athol
Greg Hamilton, Shrewsbury
Kathy Stanley, MAA, Charlton
Julie Brownlee, MAA, Northborough

Past President: Jonathan Steinberg, MAA, Westborough

Newsletter Editor: Lisa L. Berg, MAA, Dudley

**Your Ideas and Input
Are Always
Welcome**