



Worcester County Assessors Association Newsletter

December 2024

www.wcaa-ma.org

Inside this issue:

President's Message	1
Education Committee Report	2
Scholarship Reminder	2
Legislative Updates	3
Bylaw Committee Update	4
Information from 11/1/2023 - 10/31/2024	4
WCAA Year End Treasurer's Report	4
WCAA 2023 Annual Meeting Minutes	6
Scholarship Application	7
2024 Annual Meeting Flyer	9
2024 Slate of Officers Nominations	10
2024 Audit/Budget Report	12
2024 Slate of Officers	13



President's Message

*Valerie Leonardo, MAA
Upton*



Another year has gone by too fast! This is the busiest season for us and hopefully most Assessors have their values set and are onto their Tax Classification hearing. Here's hoping for a speedy certification and tax rate setting process for all!

It was a great year for WCAA. I would like to thank the Executive Board, Education, Nominating, Audit/Budget and Scholarship Committees for making everything run so smoothly. They did a fabulous job! The Education Committee put together three great classes totaling 18 continuing education credits with awesome speakers and presentations. Every event was sold out!

I would like to thank Jon Steinberg for his service working on the Executive Board for many years and wish him the best on his promotion to Finance Director with the Town of Westborough. Congratulations! I would also like to thank Jen Sclar for stepping up as the WCAA Vice President for the past year. Your help and dedication is truly appreciated! Thanks to Greg Hamilton for your time as Education Committee Chair. Great job! Congratulations to Justice Graves as the 2025 WCAA incoming Vice

President!

Every professional relationship we have in our working lives has some type of connection. The taxpayer might also be a select-board member, real estate broker, local plumber or electrician that you use. It's always the best practice to treat everyone fairly.

I have been working in Upton for the past two years and consider myself very lucky to have great town management and town officials to work with. One of the most challenging parts of working as an assessor can sometimes be just trying to keep town politics of town government under control, and dealing with the disgruntled taxpayer, which can strain our patience, it's important to have a good working relationship with these colleagues. That taxpayer may already be on their radar.

I would like to encourage all of you to give some consideration to joining WCAA, it seems like we welcome the same number of members that we lose. It doesn't take a lot of your time. It is a great opportunity to give back to the Association and make new connections with your fellow assessors. Even if you are new and still learning, there is much you can do. I have learned so much

(Continued on page 3)



Education Committee Report

Greg Hamilton-Chairman of the Education Board

WCAA offered a total of 18 continuing education credits in three budget friendly education offerings this year. The Spring meeting on March 26 was held at Cyprian Keys Gold Club in Boylston. The program featured Melissa Couture Ribold M.A.A, Assessor, Town of South Hadley. Melissa outlined an Assessor's Monthly Calendar of events. The session explained cyclical procedures performed by an assessor's office on a monthly basis. Next up was Christopher Keefe, R.M.A, M.A.A, Principle Assessor, Town of Wilbraham. Christopher outlined topics and trends emerging from recent Income and Expense filings involving lease types, Cap Rates, extraneous reported expenses and accounting for building improvements and fit up. The last presentation of the day was completed by Richard Conti, A.S.A, ARM/PP, M.A.A, Board of Assessors Chairman, City of Taunton. Richard outlined Everything you need to know about Personal Property assessment. The class included a fabulous luncheon buffet.

The Spring Clerks Meeting took place on June 6th at the newly constructed Shrewsbury Police Station Training Room. The first session was taught by William B.

Mitchell, RMA, M.A.A, and Chief Assessor for North Andover. The session outlined everything you want to know about entering deeds including coding sales, identifying parcels and recording ownership changes. The afternoon session was presented by James F. Crowley, Tax Counsel, Bureau of Municipal Finance Law, Division of Local Services, Department of Revenue. James discussed Trusts and Life Estates and how they apply to Exemptions, ATB case law and an update on the Tyler Case. The format included an informative question answer session and a fantastic lunch! The final fall session class on October 9th took place at the updated Upton Community Center and Library. It was an Excel class taught by David Cornell, MAI, and CAE certified Excel Expert. The class covered the use of Excel and was linked specifically to the needs of an assessor's office.

All classes were very well attended and provide a wonderful opportunity to network with other assessing professionals from Worcester County and beyond. 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.

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 the ANNUAL SCHOOL 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 gain an opportunity to share your knowledge and experiences, as well as learning various ways to deal with some of the unique and sometimes interesting problems that we encounter.

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

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

Legislative Update

THE HERO ACT - Updated Legislative Information Please see the updated summarized information on The Hero Act provided to you by your legislative co-chairs. AN ACT HONORING, EMPOWERING, AND RECOGNIZING OUR SERVICEMEMBERS AND VETERANS (“HERO” Act) CHAPTER 178 OF THE ACTS OF 2024, EFFECTIVE AUGUST 8, 2024 MUNICIPAL TAX PROVISIONS

Section 23 Property Tax Exemptions Section 23 adds two new veteran property tax exemption clauses, Clauses 22I and 22J, to General Laws, c. 59, §5, which is the statute that establishes local property tax exemptions for individuals and organizations. Both new clauses are local options that must be accepted by a city or town to apply in that municipality.

Acceptance requires a vote of the legislative body of the municipality (town meeting, town council or city council) subject to the municipality’s charter. G.L. c. 4, § 4. Clause 22I, if accepted, would increase the amount of the tax exemption granted to veterans on their domiciles under Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F annually by a cost-of-living adjustment (COLA) determined by the Department of Revenue (DOR) based on the consumer price index. This would work like the annual COLA adjustment determined by DOR that is already a local option for certain senior exemption amounts and financial means standards. See G.L. c. 59, § 5, Clauses 17E, 17F and 41D. Clause 22J, if accepted, provides an additional exemption up to 100% of the amount of the tax exemption granted to veterans on their domiciles under Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F.

This would work like the optional additional exemption that is already a local option under G.L. c. 59, § 5C½ for all persons granted exemptions on their domiciles as veterans, seniors, blind persons, and surviving spouses. Clause 22J will not apply in a year in which the city or town already uses G.L. c. 59, § 5C½ to grant an additional exemption to all persons granted exemptions. It is an option for cities and towns that do not use that general additional exemption to be able to just grant one for persons granted veteran exemptions. As with the general additional exemption, the application of the Clause 22J additional exemption cannot reduce the tax owed below what the taxpayer would owe on 10% of the current assessed valuation of the domicile.

To implement, the city or town must vote to accept the statute and establish the additional exemption percentage before the July 1 beginning of the fiscal year that percentage will first apply. The voted percentage will continue to apply in subsequent years unless and until another percentage is voted before the July 1 beginning of a later fiscal year.

Section 24 Motor Vehicle Excise Exemption

This section changes how eligibility for the motor vehicle exemption for a veteran with a permanent service-connected disability is established under G.L. c. 60A, § 1.

Currently, the Medical Advisory Board within the Registry of Motor Vehicles (RMV) determines that the veteran has the disability. Under the amendment, effective immediately, eligibility will be based on a disability determination by the U.S Department of Veteran Affairs (VA) , as is the case with other motor vehicle and property tax exemptions available to veterans.

Section 151 Property Tax Exemption Study This section directs the MA Executive Office of Veteran Services, in consultation with DOR, to study the property tax exemptions available to veterans under current law and make a report and recommendations to the legislature by the end of 2024.

(President’s Message)

over the past two years with WCAA and thoroughly enjoy my time working with them. It’s only a few meetings a year, typically at lunchtime, and it goes by quickly. I hope some of you will consider volunteering your time.

Please join us for our Annual Meeting at Salem Cross Inn and their famous *Fireside Feast* on Wednesday December 4, 2024, at 5:00 PM.

Prior presentations can be found on our website at:

Wcaa-ma.org/wp/presentation-publications

Bylaw Committee Update

The Bylaw Committee considered a bylaw change to modify the Association business year which currently runs from November to October. This was requested to simplify state and federal tax filings. After review, this no longer appears necessary. The Bylaw Committee voted not to recommend this amendment. There have been no other amendments proposed or considered for 2024.

Respectfully submitted, The Bylaw Committee: Jennifer Sclar, Chair, Kathleen Stanley & Tammy Kalinowski

Information from November 1, 2023 to October 31, 2024

MEETINGS	OTHER EXPENSES	INCOME
Annual Meeting 12/23 (60)	Expenses/Miscellaneous	Income Items
Amount Collected \$4,970.00	Host Rocket \$ 170.80	Dues from 2024 \$ 3,665.00
Trophies \$ 286.88	50/50 St Jude \$ 223.00	50/50 Raffle \$ 223.00
Baskets & Mary's Gift Card \$ 457.39	Zoom \$ 159.27	Meetings \$ 8,228.00
Scholarships (2 used) \$ 100.00	Bond \$ 125.00	Annual Meeting \$ 4,970.00
Cost <u>\$4,080.00</u>	Quill Office Supplies \$ 29.19	Advertisements <u>\$ 50.00</u>
Total Cost \$4,924.27	Late Fee Chase \$ 57.85	Total Income \$17,136.00
Difference + or - \$ 45.73	Scholarship \$ 250.00	
	Tracey Tardy (Treasurer) \$ 500.00	Total Expense \$15,943.99
	Tammy Kalinowski (Secretary) \$ 500.00	Gain/Loss for the Year \$ 1,192.01
	Lisa Berg (Newsletter) <u>\$ 250.00</u>	
	Total \$2,265.11	
March Workshop Collected \$3,300.00	State Fees & Tax Return Cost	
Cost <u>- \$3,029.44</u>	Commonwealth of MA (Annual Rpt)	
Gain/Loss <u>\$ 270.56</u>	Pan Nydam (Prepare & Submit 2023 Tax Returns)	
	\$150.00	
June Clerks Meeting Collected \$1,508.00	Postage \$ 0.00	
Cost <u>- \$1,217.72</u>	By-Law Meeting \$ 0.00	
Gain/Loss <u>\$ 290.28</u>	Audit Meeting \$ 96.01	
	Education & Site Board Mtg \$434.00	
October Meeting Collected \$3,420.00	E-Board Meetings \$415.48	
Cost <u>- \$3,411.96</u>		
Gain/Loss <u>\$ 8.04</u>		
Waiting on 2 Checks \$180.00		

WCAA Year End Treasurer Report 10/31/2024

Account Balance as of 4/22/2024	\$ 8,493.93
Income 4/23/2024-10/31/2024	<u>\$ 5,216.00</u>
Total	\$13,709.93
Less Expenses 4/23/2024—10/31/2024	<u>\$6,675.98</u>
Available Checking Account Funds as of 10/31/2024	\$7,033.95
Certificates of Deposits (14 month CD)	
Milford Federal Savings & Loan Association matures 1/13/2025 rate 4.25 10/31/2024	\$12,867.00
Savings Account	
Milford Federal Savings and Loan Association Account (opened 10/3/2008).....10/31/2024	<u>\$ 1,952.16</u>
Total CD and Savings Value	\$14,819.16
Total available cash as of 10/31/2024	\$21,853.11

WCAA Annual Meeting 2023 Salem Cross Inn



(Kathy Stanley awarded Tammy Kalinowski with the Appreciation of Service Award)



(Kathy Stanley awarded Jennifer Sclar with the Appreciation of Service Award)

2024 Spring Meeting Cyprian Keys



(Presenter Missy Couture-Rimbold)



(Presenter Rich Conti)

Minutes of the Annual Meeting

December 6, 2023

President Seth Woolard called the meeting of the Worcester County Assessors Association to order at 6:00 P.M. at the Salem Cross Inn, Spencer, MA on December 6, 2023, with approximately 60 members registered for this meeting.

A motion was made, seconded and voted by a majority to accept the Annual Meeting Minutes of December 1, 2021 and December 7, 2022 as written in the December Newsletter.

A motion was made, seconded and voted by a majority to accept the Treasurers Report of October 31, 2022 and October 31, 2023 as written in the December Newsletter.

A motion was made, seconded and voted by a majority to accept the Budget for 2024.

A motion was made, seconded and voted by a majority to accept the By-Law changes for 2023 as written in the December Newsletter.

A motion was made, seconded and voted by a majority to accept the dues change from \$10/year to \$25/year for Associate members.

A motion was made, seconded and voted unanimously to accept the slate of officers for 2024 as written in the December Newsletter.

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

Executive Board:	Lisa Aldrich, MAA – Athol Jonathan Steinberg, MAA - Westborough Kathy M. Stanley, MAA – Charlton Justice Graves – Templeton Gregory Hamilton - Shrewsbury
Past President:	Seth Woolard, MAA - Auburn

Lane Partridge discussed the upcoming winter school, the spring conference program, and an update on 504 Utility appeals.

Kevin Rudden presented a short talk on legislative updates.

Awards Committee Member Kathy Stanley presented Appreciation of Service awards to Tracey Tardy, Tammy Kalinowski and Jen Sclar.

Seth Woolard was presented with the outgoing Presidents plaque for his service to the Executive Board.

Members had a choice of many outstanding door prizes. The winners were Randi Bjorlen, Athol; Jean Bertrand, Mendon; Ann Murphy, Sturbridge; Joyce Sardagnola, Sutton; Kevin Rudden, Mendon; Karen Berger, Shrewsbury; Paul Murphy, Sturbridge; Pricilla Clowes, Holland; Joe Leonardo, Upton; Jessica Monahan, New Braintree; Jon Steinberg, Westborough; Jen Sclar, Milford; Erica Crea, Holden; Sarah Chase, Spencer; Cynthia Poirier Brimfield; Jessica Warren, Barre and Tammy Kalinowski, Grafton. Scholarships were won by Ken Vadulas, Athol who gifted his to Justice Graves, Templeton; Bob Esposito, Southborough; Claire Reavey, New Braintree; Kelsea Santa, Chalton and Barbara Spiri, Southborough.

Randi Bjorlen, Athol won the 50/50 raffle. The charity picked by President Seth Woolard is “St. Jude” for the 50/50 Raffle proceeds. The donation totaled \$223.00.

Congratulations to all!

With no further business, a motion was made and seconded to dissolve the meeting at 6:49 P.M.

Respectfully Submitted,

Tammy M. Kalinowski, Secretary

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

A BETTER VIEW

obliques, orthos, and lidar.

The data you need for georeferencing,
change detection and measurement,
now on your terms:

Shareable. Archivable. Accurate.

Contact Brad Arshat for details and sales:

barshat@sanborn.com

Since 1866.

ISO 9001:2015 Certified



sanborn
geospatial

Creators of:



MapGeo



WCAA ANNUAL MEETING

THE SALEM CROSS INN

Wednesday, December 4, 2024

“The Fireside Feast”

at the

“Salem Cross Inn”

260 West Main St (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 Wednesday 12/4/2024

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 vegetables, potato, homemade rolls and muffins, tea or coffee.

Let us know if you have dietary restrictions, or if roast beef is not wanted, a fish or vegetarian meal can 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 2025, Legislative Updates, raffles and awards.

REGISTRATION: Please register by November 19th, 2024

\$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

WCAA Slate of Officers - Executive Board 2025

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 4th, 2024

President: Valerie Leonardo, Upton
Vice-President: Justice Graves, Templeton
Treasurer: Tracey Tardy, Sutton
Secretary: Tammy Kalinowski, Grafton

Executive Board:

Lisa Aldrich, Athol
Jen Sclar, Milford
Kathleen Stanley, Charlton
Gregory Hamilton, Shrewsbury
Sarah Chase, Spencer

Immediate Past President:

Seth Woolard, Auburn

Sincerely,

The Nominating Committee,

Lisa Aldrich, Athol

Helen Townsend, East Brookfield

Kathleen Stanley, Charlton

Leveraging Technology for Powerful GIS Solutions.

Core Services:

- Geographic Information Systems
- Municipal Mapping
- Utility Infrastructure Mapping
- Customized GIS Solutions
- Web Solutions

Local, Regional, and State Government | Distributed Utilities | Private Businesses

CAI Technologies
Precision Mapping. Geographic Solutions.

11 Pleasant Street, Littleton NH 03561 | P (603) 444-6768 / (800) 322-4540 | cai-tech.com



Report of the Audit/Budget Committee 2024

WCAA held 4 events this year and has welcomed many new members. We are growing!

Our budget bottom line of \$8,655.00 remains unchanged from last year as we fine tune the individual accounts.

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

<u>2025 BUDGET</u>	<u>2024 BUDGET</u>	<u>2023 BUDGET</u>
E-Board \$1,000	E-Board \$1,000	E-Board \$1,250
Audit \$ 250	Audit \$ 400	Audit \$ 400
Meetings \$2,500	Meetings \$3,000	Meetings \$2,300
Educ. Comm \$ 750	Educ. Comm \$ 500	Educ. Comm \$ 500
Awards \$ 500	Awards \$ 445	Awards \$ 450
Scholarships \$ 750	Scholarships \$ 500	Scholarships \$ 1,000
Misc/Postage \$ 305	Misc/Postage \$ 550	Misc/Postage \$ 550
Secretary \$ 500	Secretary \$ 500	Secretary \$ 500
Treasurer \$ 500	Treasurer \$ 500	Treasurer \$ 500
Website \$ 250	Website \$ 250	Website \$ 250
Newsletter \$ 500	Newsletter \$ 500	Newsletter \$ 500
Web/Zoom/Rot \$ 450	Web Hosting \$ 230	Zoom \$ 165
Bond Renewal \$ 200	Bond Renew \$ 140	Bond Renew \$ 150
Fees & Taxes <u>\$ 200</u>	Fees & Taxes <u>\$ 140</u>	Fees & Taxes <u>\$ 140</u>
Total \$8,655	Total \$8,655	Total \$8,655



Worcester County Assessors Association 2024 Officers

<u>President:</u> Valerie Leonardo, MAA – Upton Education Committee	508.529.1002	774.279.4666	VLeonardo@uptonma.gov
<u>Vice President:</u> Jennifer Sclar, MAA – Milford Audit/Budget/By-Law/Education Committee	508.634.2306	774.545.5422	Jsclar@townofmilford.com
<u>Treasurer:</u> Tracey Tardy, MAA – Sutton Audit/Budget Committee	508.865.8722	774.248.5565	T.tardy@town.sutton.ma.us
<u>Secretary:</u> Tammy Kalinowski, MAA – Grafton Education Committee	508.839.5335 Ext 1380	508.259.3258	KalinowskiT@grafton-ma.gov
<u>Executive Board:</u>			
Kathleen Stanley, MAA – Charlton Audit/Budget/Nominating/By-Law Committee	508.248.2233	508.254.9723	Kathleen.Stanley@townofcharlton.net
Jon Steinberg, MAA—Westborough Audit/Budget	508-366-3010		Jsteinberg@town.westborough.ma.us
Lisa Aldrich, MAA – Athol Scholarship/Nominating/Awards Committee	978.721.8447	978.821.8579	Laldrich@townofathol.org
Gregory Hamilton – Shrewsbury Chair - Education Committee	508.841.8501	508.826.9918	Ghamilton@shrewsburyma.gov
Justice Graves – Templeton Scholarship Committee	978.894.2760	774.641.8394	Jgraves@templetonma.gov
<u>Education Board Members:</u>			
Joanne Dillon	508.634.2306		JDillon@townofmilford.com
Lee Keomanivong	508.393.5007		LKeomanivong@northborough.ma.us
Cuong Tran	508.460.3779		Ctran@millburyma.gov
Newsletter Editor: Lisa L. Berg, MAA, Dudley	508.949.8006		Assess1@dudlevma.gov

Immediate Past Presidents: Bill Connor, MAA – Leominster and Seth Woolard, MAA – Auburn

Your Ideas and Input
Are Always
Welcome