

## ANNUAL REPORT OF THE BOARD OF ASSESSORS

### Interim Revaluation

The interim revaluation of all real and personal property in the Town of Franklin was completed Fall 2018 in preparation for Actual Fiscal Year 2019 3<sup>rd</sup> quarter tax bills. Following is a brief review of that achievement.

### Data Collection

Seventeen years have now passed since we installed the real estate valuation and assessment administration software developed by Patriot Properties, Inc. Because our start-up data was from a different form of valuation system and most of our data had not been refreshed in nearly ten years, it was necessary to complete a town-wide data recollection program prior to finalizing the FY 2005 valuations. Patriot Properties was hired for this task. Over the past 14 years, our appraisal staff has performed the on-going property exterior measuring and interior inspecting for all real estate classes. Such reviews are done for the Department of Revenue (DOR) required cyclical program, as well as for building permitted changes, pre-appraisal, abatement and sales verifications.

### Field Review

In addition to individual property on-site review, field reviews are required periodically to check for obvious data accuracy and consistency. This drive-by review provides another level of assurance that when valuation schedules are applied, the results will be "Fair and Equitable".

### Commercial/Industrial/Apartment Valuations

Annually there are analyses of sales data as well as income & expense market data. The Board contracted Patriot to work with our Director to establish an income approach to value for each property. All requirements of the Massachusetts Department of Revenue were met through final approval of the FY 2019 valuations.

### Sales Analysis

The majority of the sales analysis was completed by September 2018, and the interpretation of sales continued through the next two stages of valuation. The town-wide program resulted in a valuation system that was applied uniformly throughout the town, while reflecting all the adjustments warranted individually and by neighborhood, to result in "Full and Fair Cash Values" as per Massachusetts General Law.

### Value Generation

A system of valuation was established based on valid property sales and where applicable the income approach to value. These schedules

concluded from the market were then uniformly applied to all taxable and exempt real property.

### Final Value Review

Final reviews were completed in preparation for the DOR review. These include studies of various computer-generated reports to check for value consistency, final field checks required, and for DOR documentation and its analyses.

### DOR Review & Final Approval

Any on-site and statistical reviews by the DOR took place from April to September 2018. The appraisal staff provided files, generated property records, answered questions and addressed any concerns. At the conclusion of the DOR review, we were granted approval authorizing public disclosure.

### Public Disclosure

The DOR approved valuations were available for disclosure to the property owners. While the administrative staff provided property record cards and general data reviews, the appraisers conducted informal hearings on valuations.

### Personal Property

Business assets and those of utilities are reviewed for valuation as taxable Personal Property. For eighteen fiscal years we have engaged the specialized services of Real Estate Research Consultants (RRC) in the discovery and valuation of these accounts. These services have served us well, resulting in DOR approval and consistently defensible valuations. Also, considerable new growth has been certified annually. Additionally, the RRC Personal Property Software installed in our office has benefited us. The personal property valuation formulas are very straightforward, and the administrative capabilities have met our needs.

### Classification Hearing & Tax Commitment

Following some discussion and a few presentations relative to single versus split tax rates, the Council approved a single tax rate at \$14.66 per \$1,000 of taxable value as calculated by the Board for all property classes. The tax commitment and mailing were timely for an actual 3<sup>rd</sup> quarter tax bill.

### Abatement Reviews

Upon mailing of the tax bills and on or before the due date of the first actual bill, property owners have an opportunity to file an Abatement Application on the basis of overvaluation or misclassification. 39 abatements applications were filed of 11,586 taxable accounts, or just over 3/10ths of 1%. Generally those with merit

were resolved through our conducting a complete on-site exterior measuring and interior inspection. Usually a valuation discrepancy is the result of a data error or as a result of an inspection appointment not being arranged and thus the property data having been "estimated".

#### **Technology Improvements**

In addition to our state-of-the-art software for the valuation and administration of both real and personal property, Cartographic Associates, now CAI Technologies of Littleton, NH has continued to maintain the digital/GIS-mapping program it first completed for us for FY 2005. Following aerial photography and planimetric (physical features) mapping, CAI constructed cadastral tax maps (depicting parcels) through the use of over 5,000 plans and over 15,000 deeds. These new maps are continuously in our process of reconciliation with our property records for consistency in both parcel inventory and land area. With the support of Town Administrator Jeff Nutting and the Town Council, we have capacity in our Patriot software to link and utilize the maps with our assessment data file. In addition, for the past fourteen years we have provided our tax maps on the web for the benefit of both the Town staff and the general public.

#### **Appraisal & Administrative Staffing**

The use of automation has minimized the former heavy burden of traditional data processing. Due to this and numerous other office improvements, the Town approved our Staff Restructuring Plan. We have adjusted our administrative support staff to Board Secretary Anne Covell who has been responsible for continuing to improve our service to the public at the counter and by phone. She has focused her efforts on providing and reviewing public records, Motor Vehicle Excise Tax Commitments and Abatements, Exemption Applications, the general and specific support to the Appraisal Staff and any other assignments as required. She has continued to train in various administrative duties and computer applications. We thank Anne for her diligence in 39 years of service to the Board. The Appraisers have made special efforts in the development and implementation of usable written instructions for the assessing office procedures and for MUNIS financial software applications. These instructions were developed consistent with all Mass. General Law and DOR requirements.

#### **Appraisers**

We thank Kevin W. Doyle, Director of Assessing for his diligence especially as Director beginning following his first two years here. He has overseen the completion of all our work these past eighteen fiscal years, six full revaluations and twelve interim years of market adjustments. We also acknowledge the support work of Appraiser David Ruberti since July 2005 and of Appraiser Peter Mooney since August 2004. Our Director received his Massachusetts Accredited Assessor (MAA) in 1990 and the MAAO Wilson Award in June 2013. Within the past twelve years both Appraisers completed their designation required education and experience, being granted their MAA designations and maintaining the periodic recertification required.

#### **Town Revenue Enhancements**

In addition to meeting all state requirements as well as daily office oversight, the Director and Appraisers have achieved many additional improvements to benefit the Town taxpayers. One such is the efficiencies built into the Motor Vehicle Excise Tax Commitment and Abatement processes in conjunction with the new MUNIS tax software installation. These excise taxes represent about 5 million dollars in locally raised annual revenue, or about 6.1% of locally raised tax revenue. We assure the citizens that like real and personal property, taxes on these are assessed and abated appropriately and uniformly for the maximum benefit of all. Registry of Motor Vehicles' automation aided the Director and Appraisers to further enhance revenue in assessing dealer and repair plate registrations. As well, with the ongoing automation improvements of the Environmental Police, this professional staff successfully developed a new potential annual revenue stream in the identification and assessment of excise taxes on boats principally situated in Franklin.

#### **On-site Periodic Property Reviews**

Because we have initiated the cyclical property re-measurement and re-inspection program acceptable to the Massachusetts DOR, we continue to make various public information efforts to assure property owners have advance information about this ongoing program. Briefly, please note that the purpose of these property visits is to verify that the correct data is being used in the determination of valuations to achieve "full and fair cash value" in accordance

with Mass. General Law Chapter 59. The Board appreciates the general public's cooperation in its efforts to serve all property owners of all property types to assure fair and uniform values.

#### **Your Elected Board of Assessors**

Before entering the performance of his/her duties, each Assessor upon election has taken the oath of office specific to assessors and assistant assessors. Massachusetts General Law has provided that because the DOR Commissioner of Revenue has regulatory oversight of assessing in every city and town, the Commissioner likewise determines the training requirements for the assessors and any assistants. At this time, the Commissioner has determined Course 101, including the Classification Training Workshop, meets the minimum requirements. All three assessors and all three staff have completed these and have been certified as such by the Commissioner of Revenue.

The Board looks forward to continuing education opportunities offered by the MA DOR and the professional associations, the Massachusetts Association of Assessing Officers (MAAO), the International Association of Assessing Officers (IAAO), the Mass. Chapter of the IAAO, the Northeast Regional Association of Assessing Officers and the Norfolk-Suffolk Counties Assessors Association. The assessors have attended seminars and workshops to broaden and reinforce their understanding of property tax law.

In particular, the Board has focused on current and possible future tax relief and deferral options for Franklin's elder citizens. To that goal following meetings of the Town Senior Outreach Committee, last fall the Board, its Staff and the Office of the Council on Aging continued a broad-based effort to reach seniors. This resulted in successfully providing tax relief (exemption) information to additional seniors who owned and occupied their homes. Also, with the valued assistance of Veterans' Agent Dale Kurtz, special efforts are continuously made to identify veterans and their surviving spouses entitled to state exemptions, much of it reimbursable to the Town by the State. We look forward to continuing to work with Dale in supporting our veterans.

All these efforts are consistent with the Board of Assessors commitment to meet its challenges as key Town Financial Team members to the benefit of all the citizens of the Town of

Franklin. The Assessing Department is officially a part of the Franklin Finance Division headed by Finance Director Christopher Sandini who also serves as Comptroller, replacing Susan Gagner who we wish well in her retirement. Also retiring was Treasurer-Collector Jim Dacey with whom we worked cooperatively over these past 2 decades and we wish him well in his retirement. We and especially our staff have been successfully coordinating efforts with Kerri Bertone, the new Treasurer-Collector, and look forward to continuing this cooperative and productive work with Kerri into the Town of Franklin's future.

The close of Fiscal year 2019 coincided with the retirement of the Board's 39 years plus Secretary Anne Covell. The Board and the Staff express their sincere appreciation for Anne's contribution and efforts over these past 4 decades, without doubt the most unique and challenging decades in assessing since colonial times (thus far). The 1980's brought the first State-mandated revaluations. This was the time of tremendous growth to keep up with, exploration of new technologies in efforts to keep up with growth while maintaining Full & Fair Cash Valuations, and finally the realization that the Assessing Department would have to make great efforts to continuously choose the right technologies and techniques to keep up with the growing volume of work while maintaining its desired and expected high level of quality. We thank Anne for her assistance. We wish her the very best in retirement. We note her interest in continuing to contribute through the Senior Tax Work Program and we welcome her participation.

As we write, the Board of Assessors and its Staff are preparing to finalize the Real and Personal Property Appraisal files for the Fiscal Year 2020 Interim Year Update subject to DOR review and Final Approval.

**Respectfully submitted,**

**W. Ken Norman, Chairman of the Board  
Christopher K. Feeley, Assessor, Clerk  
Donna Greenwood, Assessor, Member**

**Franklin Board of Assessors**

**BOARD OF ASSESSORS - FISCAL YEAR 2019  
TOWN FINANCIAL SUMMARY**

VALUATION

Taxable Real Property	5,096,817,944.00
Taxable Personal Property	176,962,790.00

TOTAL TAXABLE PROPERTY VALUATION	5,273,780,734.00
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AMOUNTS TO BE RAISED

Total Real and Personal Property Tax Levy	77,313,625.56
Total Estimated Receipts & Other Revenue Sources	61,295,483.00

TOTAL AMOUNTS TO BE RAISED/RECEIPTS - ALL SOURCES	138,609,108.56
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TAX RATE - \$14.66 PER \$1,000 OF TAXABLE VALUATION

TAX LEVY

Real Property Levy	74,719,351.06
Personal Property Levy	2,594,274.50

TOTAL LEVY - ALL TAXABLE CLASSES	77,313,625.56
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REAL PROPERTY EXEMPTIONS	\$ EXEMPTION TOTALS	\$ MA REIMBURSEMENT
Clause 17D Widow ( 48 )	15,408.00	350.00
Clause 18 Hardship ( 1 )	3,845.32	0.00
Clause 22 Veterans ( 115 )	46,000.00	25,875.00
Clause 22F Veterans ( 1 )	6,293.54	6,118.54
Clause 22D Veterans ( 10 )	53,116.12	53,116.12
Clause 22E Veterans ( 34 )	34,000.00	28,050.00
Clause 37A Blind ( 10 )	5,000.00	875.00
Clause 41C Elderly ( 23 )	23,000.00	0.00
Clause 42 Widow (police) ( 1 )	7,995.56	0.00
Exemptions Totals ( 243 )	194,658.54	114,384.66
Senior Work Prog. ( 92 )	79,667.50	0.00