

MAAO



M • A • A • O NEWSLetter

XXXXV NUMBER 1 • FEBRUARY 2015

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MAAO CALENDAR

MAAO SPRING CONFERENCE
APRIL 15, 2015
DEVENS COMMONS, DEVENS, MA

MAAO SUMMER CONFERENCE
JUNE 23 - 26, 2015
RED JACKET BEACH RESORT
SO. YARMOUTH, MA

NRAAO ANNUAL CONFERENCE
MAY 17 - 20, 2015
SHERATON PORTSMOUTH
HARBORSIDE HOTEL
PORTSMOUTH, NH

MAAO ANNUAL SCHOOL
AUGUST 3 THROUGH 6, 2015
UMASS, AMHERST

CONTACT INFORMATION

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FROM THE PRESIDENT

President Michael Flynn, MAA

The joy of spring is certainly welcome. Winter lasted a little longer than the ground hog had predicted. I just removed my space-saver from the street. Hopefully, the weather did not deter or prolong any needed field work in your office. It's always busy, but I hope you are well budgeted for attendance at both our Summer Conference in June and the Annual School at UMass in August.

To those of you who plan to join us at the Spring Conference in Devens, it will be fantastic! The always entertaining Steve Elliott, MRA, SRA will bring to life the valuation and analysis of land leases. Plus, the latest updates from the Bureau of Local Assessment are always needed at this time of the assessing calendar. I also look forward to an amazing educational seminar at the summer conference this year as always.

I would also ask that members start to think about how we can add new blood on all of our subcommittees. We all have gifts that can be matched to one of our many committees. Reach out directly to the Chair to let them know you are willing to serve.

At the winter meeting I continued to speak regarding mentorship and training. When I asked for a show of hands of those over 55, my estimate was 75% of those in attendance. This issue affecting

most of our communities is the need for assessing education training. Many of you have heard me recently at various events speak of this. In the next 5 – 10 years, many of us will be retired. Who will take our place? We need to make sure that our staff is well trained and educated to fill these roles. Those of you that are newer to the profession need to become educated and well trained. Find a mentor or someone that will continue to encourage you to advance within our profession. Each of us that have experience should be willing to act as a mentor. Somewhere along the years there was someone that encouraged us to advance. It is our responsibility to return this knowledge. I pledge that anyone can contact me with questions and I will act as your mentor if you pledge to learn and gain experience.

Even though we have seen a major increase in the number of new M.A.A. designations awarded in the last several months, quite a few M.A.A.O. members are still lapse with their M.A.A. recertification requirements. It is vitally important that all of us continue to refresh and renew our assessing education. Check on the MAAO web site for when you are due to recertify. Our very standard of professionalism, that we have worked so hard to establish within each community as well as the state, must be maintained. If you have any questions, please contact Ron Keohan, M.A.A., R.M.A., Saugus. He is the Chair of the Professional Admissions Committee.

Lastly, remember to visit our web site, www.maa.org

OFFICERS

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Michael Flynn, MAA Newton

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COUNTY CONTACT PERSON

Barnstable - Cathy Schaeffer, Chatham

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Island Assessors - Alycelee Pigman, Tisbury

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MAAO NEWSLETTER ADVERTISING RATES

Half page — \$200 Quarter Page — \$100

Employment Ads — \$50

CALL FOR PAPERS (ARTICLES)

We are soliciting articles for the newsletter and encouraging any and all of our members to submit an item that they believe would be of interest to our readers. If you have any desire to share knowledge of specific issues, procedures or interesting stories about the workings of your office or your community, or even a "letter to the editor" please send them to execdir@maao.org. We will be glad to publish them in our newsletter.

PRESTIGIOUS AWARD TO ALAN COHEN:



At the Fall 2014 Real Estate Appraisers Expo, a joint meeting of residential and commercial appraisers and assessors from around New England, Massachusetts Board of Real Estate Appraiser's president Gregory Accetta presented Allan Cohen, MAA, Newton's Assistant Assessor, with a special award. MBREA thanked Allan with the President's Award for his years of dedicated service and advocacy to the profession. Standing with Allan is Michael Flynn, President of MAAO & Newton Assessor.

COUNTY NEWS

BARNSTABLE COUNTY:

Congratulations to Belinda Eyestone as the new Deputy Assessor in Eastham where she was Data Collector for six years prior to going to Truro to be the Deputy Assessor.

PLYMOUTH COUNTY:

Plymouth County held its annual meeting on December 4, 2014 at Raffael's at the South Shore Country Club. A new Executive Board was installed: President - Richard Nowlan, Hingham; President-Elect Kathleen Costello, Mattapoisett; 1st Vice President - Karen Trudeau, Halifax; 2nd Vice President - Paula Wolfe, East Bridgewater; 3rd Vice President - Paul Sullivan, Brockton; Secretary-Treasurer Kathleen Keefe, Whitman. Ellen Blanchard retired as Secretary-Treasurer after serving for 8 years. We were very fortunate to have as guest speakers: Joanne Graziano, Bureau Chief, DOR/DLS, Michael Flynn, MAAO President, and attorney Jeffery Tocchio. The Executive Board is looking forward to a busy year ahead.

HAMPDEN/HAMPSHIRE COUNTY:

The Hampden Hampshire Counties Assessors Association members enjoyed their Annual meeting and Holi-

day Party on December 9, 2014 at the Delaney House. The membership elected new officers at this meeting. Manny Silva, (Wilbraham), President; Diane Bishop, (East Longmeadow), Vice President; Melissa Couture, (South Hadley), Secretary; Jay Whelihan, (Belcher-town), Treasurer. Also elected to the board were Richie Allen, (Springfield); Joe Cross, (Northampton); and Alyce Johns, (Monson). The association wishes to thank Joan Sarafin, who has led our association for many, many years. Joan will remain as Past President and will continue to provide her knowledge and assistance to our Association.

WORCESTER COUNTY:

The WCAA held its annual meeting on December 4TH at the Salem Cross Inn in West Brookfield. The members enjoyed the famous “fireside feast” that was prepared in the marvelous fireplace at the inn and elected the officers for the ensuing year.

The officers for 2015 are:

President - Arthur K. Holmes,

MAA - Southborough

Vice President - John Valade,

MAA - Worcester

Treasurer - Teri Gonsalves, MAA - Hopedale

Secretary - Priscilla A. Johnson, MAA - N. Brookfield

E-Board

William B. Mitchell, RMA, MAA - Leominster

Christopher Reidy, MAA - Shrewsbury

Reedy J. Nealer, Jr. - N. Brookfield

Dan C. Brogie, MAA - Northborough

Kathleen Stanley - Paxton

Rosemary Scully - Holden



Salem Cross Fireside Feast

hand and show them exactly how we conduct an interim value adjustment or what sales they can use to compare to their property to validate their assessed value;

We are economic aides when we work with the elderly to make every attempt to qualify them for a statutory exemption in order to lower their tax burden;

We are mediators when the angry customer comes into the office and is out of control because he or she cannot get the tax bill lowered or the excise bill abated to his or her expectation;

We are negotiators with taxpayers and attorneys in settling local and ATB appeals;

We are department administrators and deal with a number of employee and administrative issues on a daily basis;

We are financial team members, (or are we psychics) who are charged with projecting new growth and value fluctuations before actual documentation is available;

I'm sure there are other descriptions that many of you could come up with, and I could of gone on myself, but those students in that class understood what I was saying, especially the last line below, as I know all of you who read this today do.

“And last, but not lease, an Assessor is always a student because we are always striving to become better at what we do!”

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FROM THE EDUCATION COMMITTEE

WHAT IS AN ASSESSOR?

Author, Sue LeMay, Assessor, City of Lowell

Quite a few years ago, I went to my son's classroom on career day and was asked that very question. Wow what a question! At first I was at a loss for words to describe what we do to a class of sixth grade children. I had to think hard about it. Sure, adults know that Assessors are charged with; ensuring that the properties in their communities are valued uniformly so property owners are taxed fairly and yes, that's huge! But there is so much more that we do!

We are teachers ourselves when we lead taxpayers by the

LEGAL MATTERS

David J. Martel and Rosemary Crowley, Esquires

Since Monday February 2 this year was every bit as snow-bound as February 1, 2011, the tale which follows is of more than dramatic interest.

It was a blizzard-like day back on Tuesday February 1, 2011. The snow was heavy and deep. At Springfield City Hall the mayor summoned his staff to the mountaintop. After considerable discussion, the mayor issued an order to close city hall at 1:00 P.M. With abatement application in hand, one taxpayer made it to the steps, but not through the door, even though the usual 5 p.m. closing time for the assessors' office had not arrived.

The 2011 crisis had not abated by the next day so Springfield City Hall remained closed until Thursday February 3. It was then, at 10:17 A.M. to be exact, that Russell T. Cable, the managing member of the taxpayer, MARTH-E, LLC, marched through the door and hand delivered the abatement application for filing.

The assessors denied the abatement application. After the taxpayer filed its appeal with the Appellate Tax Board, the assessors filed a motion to dismiss for late filing. It's not as if the Springfield Assessors were heartless (assessors never are), but they simply felt the taxpayer should have taken advantage of alternate delivery methods provided by law.

One of these alternatives is listed in the final paragraph of Chapter 59, Section 59 which provides that the United States postmark serves as the filing date even if the mail is delivered to the assessors' office after the deadline. While the weather on February 1, 2011 may have been too calamitous for Springfield City Hall to function, the U.S. Postal Service remained operational ("neither rain nor snow...") and, as the assessors told the ATB, Mr. Cable would have passed several post offices en route to city hall that snowy day.

What's more, the post office option is printed in capital letters on the back of the abatement application itself. Furthermore, the city's web site alerted prospective filers not only of the mailing, but also of the facsimile and email filing options. (But note that fax or mail applications must be received in the assessors' office before the close of business on the day of the actual deadline.) In fact, several Springfield taxpayers took advantage of these alternate methods on February 1, 2011 and about two dozen used the postmark option. Very simply, the Springfield assessors argued that, even though city hall may have been closed, Mr. Cable should not be excused for failing to take advantage of the postal service or other filing options, as so many other taxpayers had. The assessors felt bolstered in their position by guidance from the Department of Revenue that the deadline could not be extended.

The ATB, however, on a snow-free May 31, 2013, denied Springfield's motion to dismiss in *MARTH-E, LLC v. Springfield Assessors*, Docket No. F312403. The ATB relied on two statutes. First, General Laws Chapter 4, Section 9 provides that when the last day for performing an act (such as filing an abatement application) falls on a Sunday or legal holiday, the act may be performed on the next business day. Although the "snow day" in Springfield wasn't a Sunday or legal holiday, the ATB obviously concluded that the spirit of the law justified some relief.

The other statute, Chapter 41, Section 110A, provides that a city, through its city council, may remain closed on Saturdays and, if a city decides to do so, then the provisions of Chapter 4, Section 9 come into play. Neither of the laws cited by the ATB in its decision, strictly speaking, applies to the situation where an office is closed due to a snowstorm and alternate delivery service is available, as argued by the Springfield assessors.

Nevertheless, in addition to the two specific laws, the ATB fell back on a decision from 1995 (*Rainer Noess, Et Al v. Goshen Assessors*, Mass. ATB Findings of Fact and Report 1995-122). There the ATB concluded that, when an assessor's office was closed due to inclement weather on the due date of an abatement application, the application was timely filed when it was "filed on the next day that the assessor's office was open for business following the due date." As an historical note, the postmark rule was added to Chapter 59, Section 59 in 2000, after the ATB had decided the Noess case.

For the moment, there's a lesson in this folks: snow-delayed 2015 filings may not support motions to dismiss if the ATB stands by its most recent decisions.

Meanwhile, assessors may want to keep an eye on proposed legislation which would allow filing on the next business day when the filing deadline was on a day "when state and/or municipal offices have been closed due to inclement weather or public safety measure...." If enacted, the proposal would take effect on January 26, 2015.

Stay tuned.

David J. Martel and Rosemary Crowley are with the firm of Doherty, Wallace, Pillsbury and Murphy, P.C. in Springfield. Mr. Martel's e-mail address is dmartel@dwpm.com and he welcomes comments on this column and suggestions for future topics.

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APPELLATE TAX BOARD UPDATE

**A review and analysis of key 2011 real estate
valuation decisions from the Appellate Tax Board
is now available without charge from**

David J. Martel, Esq.

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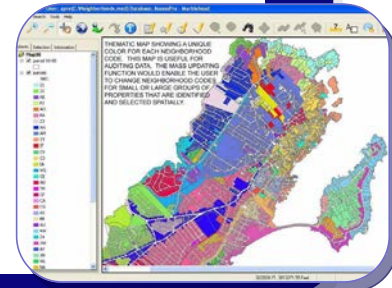
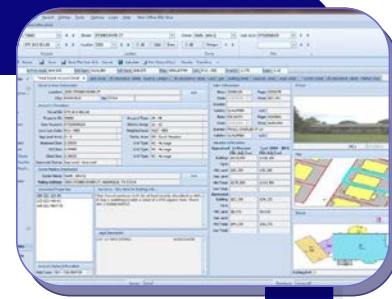
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MASSACHUSETTS ASSESSOR'S ASSOCIATION LEGISLATIVE AGENDA 2015-16 SESSION

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.

SOLAR TAX EXEMPTION MODERNIZATION

HD 858 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 (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.

CLARIFY CHAPTER LAND FILING DEADLINE DATES (FOR REVALUATION AND RECERTIFICATION)

HD 2058 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.

CREATE UNIFORMITY ON TAX EXEMPTION APPLICATION DUE DATES

HD 1514 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.

CONDOMINIUM PHASE-IN BILL

HD 2028 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.

BOAT MODERNIZATION BILL/ AN ACT RELATIVE TO MARINE VESSELS

SD 1823 Sen. Bruce Tarr

HD 3064 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.

RIGHT OF FIRST REFUSAL FOR TAX EXEMPT PROPERTY

HD 612 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.

FAIRNESS AND UNIFORMITY FOR SUPPLEMENTAL REAL ESTATE TAXES

HD 528 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.

Have you seen our Web site lately?



MAAO.ORG

Resources & Forms

Calendar

Announcements

Employment Opportunities

2015-2016 ELECTION IMPORTANT NEWS

The MAAO 2015 Nominating Committee is pleased to announce the nominees for the FY 2016 election of officers. Information about the candidates for President-Elect and Executive Board can be accessed on our website and is available in this Newsletter. We strongly urge you to review these materials, vote for the candidate of your choice, and encourage all of the MAAO members in your office and on your Board to vote.

A democratically governed organization works best when its members take the time to evaluate and vote for the officers who will lead their organization. Ballots will be mailed to voting members by April 1st and must be returned by May 1st.

Below is the slate of candidates for the upcoming election. For campaign information on each candidate please click on the name of the candidate.

PRESIDENT ELECT:

[Peter Caron, MAA, City of Lynn](#)

E-BOARD:

[Robert Alford, MAA, Town of Easton](#)

[Susanne A. LeMay, MAA, City of Lowell](#)

[Christopher Wilcock, MAA, Town of Melrose](#)



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Peter M. Caron, MAA

Candidate for the MAAO President Elect

I humbly ask for your consideration when casting your vote for the MAAO President Elect . As President Elect , my goal would be to continue to inspire our members to achieve the same high levels of professionalism and dedication that our organization and its former and current members have inspired in me during my time in the assessing profession and as a member of the MAAO Executive Board. Thank you for your support.

30 Years of Experience in the Assessing Profession

- 1998 to Current - City of Lynn
- Director of Assessing
- 1998 to Current - City of Beverly -
Board Member, currently Chairman
- 1998 -City of Beverly
– Chief Assessor
- 1986-1998 -City of Salem
-Chief Assessor
- 1984-1986 -City of Salem
-Board Member
- 1982-1984 -City of Salem
-Assistant Assessor

Robbie Alford, MAA

Candidate for the MAAO Executive Board



My fellow Assessors I respectfully request your vote for the Executive Board.

I have served as Chief Assessor in Easton for the past 7 years and a member of the MAAO for 21 years. I am currently on the MAAO Legislative Committee and the Vice President of the Bristol County Assessor's Association.

I feel I am at a point in my career where I can give back to an organization that has given me so much. Please consider voting for me for the Executive Board.

Respectfully Robbie Alford, MAA



Susan LeMay, MAA
Chief Assessor
Assessing Department



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Former President of the Middlesex County E-Board
Current Secretary of the MCAA
Current Member of the MAAO Education Committee
Current Member of the MAAO Legislative Committee
Current Member of the MAAO ATB Committee
Current MAAO Senior Education Instructor
30 Years of Experience in the Assessing Profession

Dear Fellow Assessors:

My name is Susan LeMay; I am running for the MAAO Executive Board, and I would ask for, and appreciate your vote. I have been an Assessor, with my MAA, for over 21 years, where I have worked as the Chief Assessor for the City of Lowell. I am currently the Secretary of the Middlesex County Assessors Association, and have been for about 8 years, since the conclusion of my Presidency in that organization. I have also served on several sub-committees for the MAAO, where I learned that it is one of the best run organizations in Massachusetts that does so much for the assessing field and their members. It is because of my dedication to the field of Assessing that I would like to be a member of the Executive Board of the MAAO. I am convinced that I could be an asset to the organization and to you, the members. Please consider me when casting your ballot for the MAAO E-Board. I'm looking forward to working with all of you. Thank you.

Sincerely, Susan A. LeMay, MAA



Please Vote!

Christopher Wilcock, MAA
MAAO Executive Board

-Massachusetts Accredited Assessor #1077-

Current Positions Held

Chief Assessor for the City of Melrose

Wakefield Board of Assessors Member

Chairman of the MAAO Technology Committee

MCAA - Past President

Other Assessing Positions held over the past 14 Years:

President of the MCAA

MAAO - Nominating Committee

MCAA - Executive Board Member

Town of Tewksbury - Chief Assessor

Town of Weston - Assistant Assessor

City of Salem - Assistant Assessor



MAAO AWARDS NOMINATIONS

& SCHOLARSHIP APPLICATIONS

It is the time of the year for all to think about who should be nominated in recognition for all they do for the MAAO and the Assessing profession. In these turbulent times, it would be very rewarding for anyone to be nominated to receive one of these awards.

The Awards recipients will be announced at the Annual Meeting at the Summer Conference.

Nomination forms are on the following pages or are available at the MAAO web site.

All Nominations must be submitted by **May 30, 2015**. Molly Reed from Lakeville is chairing the Awards Committee this year. Nominations should be sent to the MAAO address and they will be forwarded to her committee.

WILSON AWARD

The Massachusetts Association of Assessing Officers, through its Executive Board, voted to establish the Wilson Award, which is funded by a generous donation sent to the Association by the late Edward C. Wilson, former Associate Tax Commissioner and Belmont Assessor, in memory of his late wife. This annual award is presented to the assessor who has made the most outstanding contribution to the assessing profession and who has dedicated him/herself to the field of assessing and the community and state he/she represents. Massachusetts Assessors are asked to vote for the candidate that they feel best exemplifies our profession. Any regular member of the Association may be nominated. We ask that you indicate your preference below, and enclose a statement as to the reasons for this nomination.

Please mail the nominations to: **MAAO Wilson Award**

PO Box 70, Shrewsbury, MA 01545

Or email to: execdir@maao.org

PAST PRESIDENT'S AWARD

This award is presented to the assessor who has made outstanding contributions to the Massachusetts Association of Assessing Officers and to the goals that the Association espouses. This year's selection will be recognized at the Annual Meeting of the MAAO. We ask that you indicate your preference below, and enclose a statement as to the reasons for this nomination.

Please mail the nominations to: **MAAO Past Presidents Award**

PO Box 70, Shrewsbury, MA 01545

Or email to: execdir@maao.org

MAAO EDUCATIONAL SCHOLARSHIPS

Each year the MAAO offers several scholarships for education programs to deserving applicants.

The scholarships are awarded as part of the Annual Meeting held in June at the Summer Conference.

Applications must be returned to the Scholarship Committee by June 1st.

They should be sent to MAAO, PO Box 70, Shrewsbury, MA 01545 or emailed to execdir@maao.org.

The application forms can be downloaded here: [MAAO Scholarship Application](#).



Massachusetts Association of Assessing Officers (MAAO) Scholarship

Eligibility Criteria:

- The applicant must be a member in good standing of the MAAO.
- The applicant must be recertifying or pursuing a designation from the M.A.A.O. or I.A.A.O. (Preference will be given to those individuals in pursuit of their designation).
- The scholarship must be used solely for an MAAO or IAAO educational course that will lead to the designation or recertification.

Scholarship Requirements:

- Scholarships are to be used by the end of the following fiscal year. In the event that a scholarship is not used within this time-frame due to a personal emergency, the cancellation of a course, or other extenuating circumstance, the recipient may request a one-year extension in writing. No extensions beyond one year will be granted by the Scholarship Committee.
- The scholarship is limited to one course per person per year.
- A maximum of \$500 will be granted in any given year.

The Selection Process:

- The application must be filled out in its entirety and returned to the Scholarship Committee.
- The deadline for returning applications is June 1.
- The selection of the recipient(s) will be made by the Scholarship Committee and awarded at the MAAO Annual meeting.
- The Scholarship Committee should avoid any conflicts of interest in regard to the selection process. More specifically, any member serving on the Scholarship Committee must abstain from voting on an applicant from his/her office.



MAAO SCHOLARSHIP APPLICATION

FILL OUT COMPLETELY (ATTACH ADDITIONAL INFORMATION SHEET(S), IF NECESSARY)

NAME: _____ POSITION / TITLE: _____

HOME ADDRESS & TELEPHONE: _____

WORK ADDRESS & TELEPHONE: _____

EMAIL ADDRESS: _____

LIST CURRENT JURISDICTION & OTHER COMMUNITIES YOU ARE AFFILIATED WITH:

If you do not have a designation please check course(s) you have successfully completed:

DOR Course 101 _____ MAAO Course 200 _____ MAAO Course 1 _____ MAAO Course 2 _____

MAAO Course 3 _____ MAAO Course 4 _____ MAAO Course 5 _____ Other _____

LIST DESIGNATION(S) HELD: _____ Number: _____

DESIGNATION YOU ARE WORKING TOWARD: _____

STATE YOUR PROFESSIONAL CAREER GOALS AND REASON FOR APPLYING IN A BRIEF ESSAY.

(Please attach essay on a separate sheet)

YOUR DEPARTMENTS EDUCATION BUDGET LINE ITEM IS \$ _____

PLEASE RETURN THE APPLICATION WITH ANY ADDITIONAL INFORMATION BY JUNE 1

MAIL TO: MAAO Scholarship Committee

P.O. Box 70

Shrewsbury, MA

OR EMAIL TO: execdir@maao.org

Signature: _____

Date: _____



MAAO AWARDS NOMINATIONS

It is that time of year for all to think about who should be nominated for recognition of all they do for the Assessing profession. In these turbulent times, it would be a lift to be nominated to receive one of these awards.

The Awards recipients will be revealed at the Annual Meeting at the Cape

Please send nominations to MAAO, PO Box 70, Shrewsbury, MA 01545 or email to execdir@maao.org

Nominations must submitted by June 5, 2015

WILSON AWARD

The Massachusetts Association of Assessing Officers, through its Executive Board, voted to establish the Wilson Award, which is funded by a generous donation sent to the Association by the late Edward C. Wilson, former Associate Tax Commissioner and Belmont Assessor, in memory of his late wife. This annual award is presented to the assessor who has made the most outstanding contribution to the assessing profession and who has dedicated him/herself to the field of assessing and the community and state he/she represents. Massachusetts Assessors are asked to nominate a candidate that they feel best exemplifies our profession. Any regular member of the Association may be nominated. We ask that you indicate your preference below, and enclose a statement as to the reasons for this nomination. Please mail the nominations to:

MAAO Wilson Award PO Box 70, Shrewsbury, MA 01540 or email to execdir@maao.org

I would like to nominate _____ of _____
Name Community

For the Annual Wilson Award, which will be presented June 18 at the Annual Meeting of this Association.

The reasons for this nomination are attached.

SIGNED _____ COMMUNITY _____

Municipal Audit Professionals, LLC

Business Personal Property Tax Auditing

Daniel Crumley, CPA, has been performing personal property audits nationally for over 12 years and in Massachusetts for over three years. In Massachusetts alone, those audits have discovered over \$350,000,000 of new property returning in excess of \$6,000,000 in additional first year tax revenue to jurisdictions. With an average return of over \$10 in additional tax revenue for every \$1 spent on a program, auditing represents a fiscally responsible use of scarce resources to ensure equity and uniformity in the tax base.

Daniel Crumley, CPA
Municipal Audit Professionals, LLC
759 Chief Justice Cushing Highway, Box 325
Cohasset, MA 02025

(P) 781.383.6729
(C) 781.424.6241
dan@municipalauditing.com
<http://municipalauditing.com/>



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MAAO AWARDS NOMINATIONS

It is that time of year for all to think about who should be nominated for recognition of all they do for the Assessing profession. In these turbulent times, it would be a lift to be nominated to receive one of these awards.

The Awards recipients will be revealed at the Annual Meeting at the Cape

Please send nominations to MAAO, PO Box 70, Shrewsbury, MA 01545 or email to execdir@maao.org

Nominations must submitted by June 5, 2015.

Past Presidents Award

This award is presented to the assessor who has made outstanding contributions to the Massachusetts Association of Assessing Officers and the goals that the Association espouses. This year's selection will be presented a plaque at the Annual Meeting. Please complete the form below and return to MAAO, PO Box 70, Shrewsbury, MA 01545 or email to execdir@maao.org

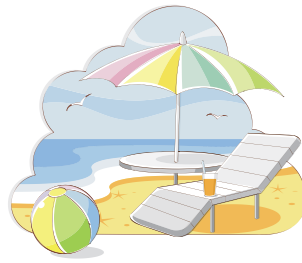
I would like to nominate _____ of _____
NAME COMMUNITY

For the Annual Past President's Award, to be presented June 18 at the Annual Meeting of this Association.

The reasons for this nomination are attached.

SIGNED

COMMUNITY



IMPORTANT INFORMATION, 2015 SUMMER CONFERENCE

CONFERENCE DATES – JUNE 23 THROUGH 26

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Last year there was a major change in the way rooms are reserved for the Annual Summer Conference at the Red Jacket in So. Yarmouth. This procedure will continue this year and Rooms **MUST BE RESERVED** directly through the Red Jacket at 1-800-227-2634. The MAAO will no longer reserve rooms through our registration process as in the past. You will not have options in our registration procedures for room type, room number, location, or for any other lodging request. All requests will be made through the Red Jacket directly. An assigned code will be required when making reservations to accommodate the “conference” rate for our function. The rate and qualifying dates will be noted on the conference registration information when it is available online.

You will need a “room code” to benefit from the conference rate and notice will be sent to members when the code is available and rooms can be reserved.

Important Notice

In addition, this year, we have instituted a policy of allowing the conference rate to only **one room** for each registrant. If registrants wish to reserve more than one room the additional rooms will be at the market rate of the Red Jacket. The high demand for rooms last year resulted in some registrants not having rooms available at the Red Jacket itself so this year we are attempting to accommodate all of our attendees in the best way possible. It will also be required that **individuals be registered for the MAAO conference** in order to receive the conference rate. If a person is not registered for the MAAO conference they will be required to pay the Red Jacket market rate.



Always there. Empowering appraisal and tax professionals across Massachusetts to achieve data accuracy, eliminate manual processes, calculate defensible values and assure compliance with current tax laws. Count on us to meet your most challenging tax and appraisal needs. Email us at.sales@tylertech.com or visit www.tylertech.com to learn more.



Community Software Consortium

**Massachusetts Communities
Owning & Developing Software Solutions**

70 communities organized under MGL 40S 4A—Interlocal Agreement

Control: CSC members control design of software solutions & their own technological future.

Support: CSC members receive responsive & timely support - unlimited on-site as well as remote.

Cost: CSC members participate in joint purchasing and have outright ownership of procured applications.

APPLICATION SPECIFICATIONS

- Oracle/Windows-based CAMA — designed by CSC
- MS Access-based Real, Personal, MV Collection
- MS Access-based Personal Property Valuation
- Internet-based Public Access and Sales Analysis
- Future projects as decided by members

NEW THIS YEAR

- Personal Property 1.0 ~ Marshall & Swift-based
- Internet public access & sales query
- Tax Collection and Administration
- Joint Web hosting — shared data and individual municipal assessing sites

FOR MORE INFORMATION

For more information about the Community Software Consortium, contact the current Chairman of the CSC Board of Directors:

**Tammy Blackwell, Principal Assessor,
Town of Sheffield (413) 413-229-7001 Ext. 155
tblackwell@sheffieldma.gov**

MAAO Committee Members**Legislative Committee**

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 Lane Partridge, Concord, Co-Chair
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 Elizabeth Bates, Marshfield
 Diane Bishop, East Longmeadow
 Peter Caron, Lynn
 John P. Coderre, Deerfield
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 Alan Ferguson, Dennis
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 Web site address: <http://www.maa.org>

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Past Presidents Committee

Virginia Thompson, Manchester, Chair
 Arthur Holmes, Southborough
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MAAO NEWSLETTER

MASSACHUSETTS ASSOCIATION OF ASSESSING OFFICERS, INC.
 P.O. Box 70, Shrewsbury, MA 01545

ADDRESS SERVICE REQUESTED