



M • A • A • O NEWSLetter

MMXXIII NUMBER IV FALL 2023

Published by the Massachusetts Association of Assessing Officers



FROM THE PRESIDENT

President R. Lane Partridge, MAA, Chief Assessor, Barnstable

From my experience 10 years ago, I know how fast a year goes as President. Well, here we are in November; I am writing my second article and in my 5th month as President. Time flies when you are having fun.

In August I represented the MAAO at the IAAO convention in Salt Lake City, Utah. The convention is a lot like the ones MAAO puts on, but on a much larger scale. There were over 1,500 assessors attending from all over the world. Yes! I said world. The conversations are very different when you are talking with an assessor that has 300,000 parcels in his or her jurisdiction. The largest I know of has over 1.5 million parcels.

The education offerings are divided into 5 categories and each session is about an hour and a half. That makes for over 45 different workshops to choose from. I found I was interested in many more topics than I could go to.

The social events were also extensive and were a great opportunity to meet new people. Below is a picture of two well-known Massachusetts Assessors with Tammy Brown, Director of Marketing for IAAO, enjoying the sunset with the Great Salt Lake in the distance.



Just last week the MAAO had its Fall Conference. A great time was had by all. The program centered around the ATB and we were very fortunate to have the Chairman of the Board; Mark DeFrancisco and Head Clerk of the Board; Bill Doherty presenting for both days. The highlight of the conference was the Live Motion session that Chairman DeFrancisco held from the conference. I would like to extend a big thank you to both Chairman DeFrancisco and Bill Doherty for their participation. We added programs from Ellen Hutchinson and Matthew Thomas, who helped make the conference a great success.

Thank you both Ellen and Matt. The Mock Trial on Friday had a typical taxpayer represented by our own Director Kathy Costello. I hope we didn't hurt her heart too bad. The part of the Assessor was represented by yours truly, I hope I did a good job. In case you did not attend the most favorite capitalization rate is 10.

Plans are being finalized for the Winter Conference, which will be held on Zoom to avoid the winter storms. The Education committee is already hard at work planning the Spring and Summer Conferences, so get ready. The Winter school planning is in full organization, the instructors have already been picked to teach all our courses, and we are including Course 4, which only gets run every few years. Watch for postings on the website and our Directors Emails. Don't miss any of these events.

Our Director Kathy Costello and I are going to make every effort to attend all County Annual meetings this year, so please let us know when and where after your plans are set.

Since I will not see most of you before, I would like to wish you all a very Happy Thanksgiving and a Merry Holiday Season.

Respectfully,
R. Lane Partridge, MAA

MAAO Calendar

To find a comprehensive Calendar of Events, please go to the MAAO Website and click on the word "more" next to the Calendar located in the lower right-hand side. Or click here to go directly to the [Calendar of Events \(maao.org\)](#)

11/14/2023

Norfolk & Suffolk Counties Assessors Association

12/6/2023

WCAA Annual Meeting

12/7/2023

Hampshire/Hampden County Annual Meeting

CALENDAR

more



11/14/2023
NORFOLK & SUFFOLK COUNTIES
ASSESSORS ASSOCIATION

12/6/2023
WCAA ANNUAL MEETING

12/7/2023
Hampshire/Hampden County Annual
Meeting

12/7/2023
Barnstable County Assessors
Association Annual Meeting

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MAAO

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PLYMOUTH COUNTY NEWS

On Thursday September 14, 2023, members of the Plymouth County Assessors Association were welcomed by John R. Buckley, Jr., Esq., Register of the Plymouth County Registry of Deeds, for a tour of the facility and an update on what's new at the Registry. Members were taken with the beauty of the Registry building located at 50 Obery Street and fascinated by the historical documents archived there. All Registry staff members were courteous and happy to explain their job duties & responsibilities. It is truly an amazing operation.

After our visit at the Registry, we were invited next door to the Commonwealth of Massachusetts Trial Court's Plymouth Division by Probate & Family Court Register Matthew McDonough. During our visit, staff members described to the assessors how court information is documented and archived at their facility. They described what records are housed on site and how to obtain current and historical court documentation.

Those that attended thoroughly enjoyed the hospitality shown by the registers and their excellent staff.



FROM THE EDUCATION COMMITTEE

Public Service & Education

Author: Trish O'Kane, MAA, Principal Assessor, Town of Weymouth

How many times have we as Assessors been told by the public that they overpaid for their house or that "everyone knows the Assessed value is always less than the sale price" or received a call from a very upset taxpayer whose mortgage just went way up? If I had a nickel for each time, I would be rich, heck we all would!

As Assessors, we should take every available opportunity to educate the public and really explain the processes of how we arrive at our values. Take the time during sales inspections, phone calls, conversations at the counter, and even with our coworkers. Have the conversion of how our values must be tested and approved by the Department of Revenue and that we are simply reporting back in our values what has already happened in our Town. If we take the time now we very likely will be able to save more time during abatement season!

As real estate tax bills are about to be issued in January, once again with increased values and increased taxes for most, attention will be drawn to the Assessors. Can't you see the news stories, news articles, and let's not forget the keyboard warriors of social media with headlines like "How you can reduce your tax bill" or how certain people's taxes are arbitrarily higher than their neighbors? Our phones will inevitably start to ring and abatement applications will be requested.

Prepare your staff. Before the tax bills are mailed, meet with your front-line staff, and provide them a "cheat sheet" of notable value changes and sales, so that when Sally Taxpayer calls about her higher taxes and increased value of her condo, your staff will be armed with the information to say "did you see that 32 units sold in your Shady Acres Condominium Complex"? Can your staff handle when Tom Turkey comes in and can't believe the taxes on his 1950s ranch and that there is absolutely no way his home is worth a HALF A MILLION DOLLARS!!! You and your staff can point to sales like the one we dubbed "Nana's house" the 1,000 sf un-updated ranch that sold for 1.3 million dollars and other similar sales. Make it a habit to always review their property record card with them, and if by chance there is that Aha I've got you moment when they discover that you have been assessing an old shed that they tore down years ago (by the way without a permit) make them aware that an assessor will verify that the shed is no longer there. Take the time to point out the \$800 value of said shed, take it further and calculate the tax on the shed and taking it one more step breaking the tax down to the quarter, they will most likely get a chuckle at the \$2.00 per quarter it has been costing them!

Be proactive, and keep your department webpage updated with current information and links to useful articles or DLS videos. Have sales data ready and available online as well as a hard copy in your office. Make the data easy for the public to understand as most taxpayers do not know what a 101 is but certainly know what a single-family home is. Include with your abatement applications clear instructions and a form and the format for them to supply sales and other property they feel compare to their property. The more we can help them provide what we need the better off we will be when reviewing their application.

By educating the public we may not make everyone happy, and we may not prevent every disgruntled taxpayer from filing an abatement application. But if we can enlighten just one person who may pass this knowledge on to someone else and so on and so forth, we all will be better off.

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FALL CONFERENCE



TAX RELIEF BILL AFFECTS ASSESSORS

By Kevin Rudden
Chair, MAAO Legislative Committee
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 50 (“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.

All three changes took effect retroactive to January 1, 2023.

2023 FALL UPDATE FROM BARNSTABLE COUNTY

HARWICH:

Congratulations to Carlene (Carly) Jones on her promotion to Director of Assessing in the town of Harwich! Carly was hired as an administrative assistant in 2017, quickly worked her way up to Assistant Assessor, earned her MAA, was accepted into the MMA/Suffolk University program, where she was awarded a Certificate in Local Government Leadership & Management after graduating with distinction (High Honors). Carly’s hard work and dedication to both her career and community are to be commended.

FALMOUTH:

The Town of Falmouth welcomes recent hires Brian Miller, Field Appraiser and Martha Holdgate, Administrative Assistant.

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CHAPTERLAND DEADLINES

By Kenneth M. Woodland
Chief, Municipal Finance Law Bureau
Division of Local Services
Mass. Dept. Of Revenue

Sections 90 – 100 of Chapter 268 of the Acts of 2022, An Act Relating to Economic Growth and Relief for the Commonwealth, centers on procedural changes to the chapterland statutes.

In essence, the Act changes the date by which landowners have to file their annual applications for classification of land as farm or recreational use under G.L. c. 61A and 61B and for applying for forest land classification under G.L. c. 61 every 10 years. The current deadline for applying to the assessors is October 1 of the calendar year before the start of the fiscal year the classification will be effective. The Act makes that deadline December 1 of the prior year instead. Our understanding is that the purpose of this change is to facilitate timely applications, particularly from certain agricultural producers who have busy fall harvesting seasons. The Act also makes conforming changes to the chapter 61 forest land appeal procedure dates to reflect the later application deadline and makes conforming changes to chapters 61A and 61B. In short, the application date is now December 1st.

DLS recently amended our property owner's acknowledgement of rights and obligations online forms to incorporate this change. These forms can be found here.

Next, the Act amends the so-called "revaluation" year application extension provisions of G.L. c. 61A (farm land) and 61B (recreational land). In "revaluation" years, landowners who did not file by the prior October 1 (now December 1) have 30 days after the property tax bills are mailed to file – which, in a quarterly tax system, was usually at the end of January. The amendment instead aligns that date with the date property tax abatement applications are due which is the due date of the first installment of the actual tax bill. In communities that use a quarterly billing cycle, the due date of the first actual installment is usually February 1. So practically, applicants who missed the now December 1 application deadline of the year prior to the year for which exemption is sought and are looking to file for classification after they receive their actual tax bills will likely have a few extra days to submit it. Which begs the question, why the change? It seems the change is simply to make application due dates consistent. It is much easier to coordinate deadlines that occur on the same day rather than a due date that occurs a few days prior to when applications are traditionally expected.

As DLS has noted in our guidance on this issue, as a practical matter, every year is a "revaluation" year because assessors must document that their non-certification year assessments have been analyzed and adjusted, as needed, to continue to meet fair cash value standards. Therefore, this change will not affect the ability of a landowner who regularly files, but for some reason misses the deadline one year, to be able to continue classification. We understand from assessors that most landowners do file in the prior year because they want the reduced classified valuation and tax amount owed to be reflected in their tax bills, rather than apply for abatement post-billing.

The final major change from this Act concerns G.L. c. 61B, § 6. Moving forward, the failure of the assessors to act on an application for classification of recreational land within three months shall be deemed as an approval of the application. Why the change? Applications for classification for farm land under 61A are also deemed approved if not acted on. This amendment therefore just makes both chapters consistent in this regard.

DLS amended our property owner's acknowledgement of rights and obligations online forms to incorporate this change as well.

However, as a general rule, applications filed by taxpayers to dispute a tax or obtain a tax benefit are denied if not acted on by the assessors within three months of filing. That deemed denial enables the taxpayer to appeal to the Appellate Tax Board (or for the parties to settle the application within the appeal period). As such, deemed approvals for classification for farm or recreation land serve as very limited exceptions to this general rule.

SAVE THE DATES: ANNUAL NRAAO CONFERENCE ON MAY 19-22

The Northeastern Regional Association of Assessing Officers will hold its annual conference, "The Future at the Shore in 20124," next May 19-22 in Atlantic City, New Jersey. The education portion of the conference will give people the opportunity to earn 19 credit hours throughout the conference.

Hotel reservations at Bally's Atlantic City are \$89 per night, but must be booked by April 18, 2024 to get that rate. Contact the hotel at 603-340-2000 and ask for the NRAAO rate, or go to: <https://ballysac.book.pegasbe.com/promo?propertyCode=BAC&offerCode=SNN518>

Save the Dates: Annual NRAAO Conference on May 19-22

CHAPTER 268 OF THE ACTS OF 2022 BRINGS IMPORTANT CHANGES TO THE CHAPTERLAND APPLICATION PROCESS

Matthew J. Thomas, Esq.

Approximately one year ago, on November 10, 2022, then Governor Baker, signed Chapter 268 of the Acts of 2022, entitled “An Act relating to economic growth and relief for the Commonwealth”, into law (hereinafter “the Act”). The wide ranging \$3.8 billion spending package, appropriates, among other things, \$14 Million for the Commonwealth to address the needs of newly arrived immigrants and refugees, \$25 Million for investments in Broadband Infrastructure across the Commonwealth, \$85 Million in funding earmarks to enhance local recovery efforts and community development projects, and re-appropriates for use in FY2023 balances that remained in the FY2022 Budget that would otherwise have been turned back by the respective Offices and Departments to the General Fund. This all occurs in the first two sections of the law.

It is typical in Budgets and Supplemental Budgets to include “Outside Sections”. These Outside Sections typically create new General Laws, amend existing General Laws, and contain Special Acts pertaining to specific municipalities. There are 271 Outside Sections in Act. Eleven of these Outside Sections - Sections 90 through 100 - amend some of the provisions of Chapters 61, 61A, and 61B respectively and are effective for the application process for FY2025 and thereafter.

AMENDMENTS TO GENERAL LAWS CHAPTER 61

Sections 90 through 91 contain amendments to Chapter 61. The amendments first consist of a change of the deadline by which to file an application for classification of land as “forest land”. Previously such an application had to be received by the Assessors prior to October 1st. Section 90 of the Act amends the filing deadline for forest land from October 1st to December 1st. As a result of this change in the deadline, it became necessary to amend the provisions of the seventh paragraph of Chapter 61, Section 2, which sets forth the date by which the Assessors may appeal compliance with a Forest Management Plan to the State Forester, the date by which the State Forester must act, and the date by which an appeal of the State Forester’s actions may be filed. Since the taxpayer now has until December 1st to file an application for forest land, the Assessors now have until February 1st to appeal to

the State Forester that the land is being used for purposes incompatible with forest production or does not otherwise qualify. This deadline was previously December 1st. The State Forester must act by March 1st. This deadline has not changed. If the taxpayer or the Assessors are aggrieved by the State Forester’s decision, a notice of appeal must be filed with the State Forester by June 15th, rather than by April 15th as provided prior to the Act.

AMENDMENTS TO GENERAL LAWS CHAPTER 61A

Sections 92 through 95 contain amendments to Chapter 61A. The changes include a change of the deadline by which to file the annual application for classification of land as “agricultural or horticultural land” and include some new clarifying language required by the change of the deadline.

Section 92 of the Act strikes General Laws Chapter 61A, Section 6 (hereinafter “Section 6”) in its entirety and replaces it with new language amending the filing deadline for agricultural or horticultural land from October 1st to December 1st. Section 6 still requires that the applicant annually provide sufficient information for the Assessors to determine that the use of the land complies with Article XCIX of the Amendments to the Massachusetts Constitution¹ which is the source of the ability to value the agricultural and horticultural land. Section 6 also still requires that the taxpayer annually certify that he will immediately, but not later than December 1 of the following year, notify the Board of Assessors in writing of any subsequently developing circumstance within the taxpayer’s control or knowledge which may cause a change in use of the land covered by the application.²

While Section 6 changes the deadline by which the application must be received by the Assessors to December 1, it does not change the date by which the Assessors must act on the application and so the Assessors still have three months to act. However, if the application is filed on December 1st, the Assessors would typically have to act before January 1st (the Assessment Date for the following Fiscal Year), for the property to be classified as agricultural or horticultural prior on the Assessment Date. In order to allow the Assessors the full three months to act, Section 6 now includes new language stating that the Assessors’ determination shall take effect as of January 1st even if it is rendered after that date. Therefore, even if the Assessors decide on January 15, 2024 to approve a Agricultural or Horticultural Application for FY2025, the property will be deemed to have been agricultural or horticultural on January 1, 2024, and so will be assessed as such for FY2025.

¹ Amendment Article XCIX provides “Full power and authority are hereby given and granted to the general court to prescribe, for the purpose of developing and conserving agricultural or horticultural lands, that such lands shall be valued, for the purpose of taxation, according to their agricultural or horticultural uses; provided, however, that no parcel of land which is less than five acres in area or which has not been actively devoted to agricultural or horticultural uses for the two years preceding the tax year shall be valued at less than fair market value under this article.”

² This is the “change of use” justification that municipalities rely on when they assess a rollback tax on Chapterland when the taxpayer has requested that the municipality vote to not exercise its right of first refusal as part of the redevelopment of non-dual use solar facilities.

Section 93 of the Act concerns General Laws Chapter 61A, Section 7. This is the section that formerly allowed Assessors to disallow or nullify a timely filed application if there was a change of use in the property between October 1st and June 30th. The date October 1st has now been replaced with December 1st, and all of the other provisions of the Section 7 remain the same.

Section 94 of the Act totally rewrites General Laws Chapter 61A, Section 8 while keeping the same substantive content. This section concerns the filing deadline during revaluation years and provides that an application for agricultural or horticultural land may be filed up to the last day for filing an application for abatement of the tax assessed on the new valuation as determined during the revaluation process, and still be treated as timely filed. It is important to remember that MassDOR has explained in an FAQ, “[b]ecause all boards of assessors must review their valuations and consider interim year adjustments in the years between their 5 year certification year, every year is a revaluation year for purposes of the statutory deadline extension”. This is a troubling interpretation for municipalities that bill on a quarterly basis since the due date for abatement applications in these communities is typically February 1st. Therefore, this interpretation would seem to imply that the real deadline to file the annual agricultural or horticultural application in these municipalities is February 1st not December 1st. If the Assessors then take the full three months to consider the application, the value might not be established until May, approximately one month before the Preliminary Bills are being mailed.

Finally, Section 95 of the Act contained amendments to General Laws Chapter 61A, Section 14 that are really wordsmithing and do not substantively change the language of Section 14.

AMENDMENTS TO GENERAL LAWS CHAPTER 61B

Sections 96 through 100 contain amendments to Chapter 61B. The changes consist of a change of the deadline by which to file the annual application for classification of land as “recreational”, include some new clarifying language required by the change of the deadline, and make a substantive change to the language concerning the failure of Assessors to act within the required period.

In most instances the impacts of Sections 96 through 100 of the Act on General Laws Chapter 61B are identical with the impacts of Sections 92 through 95 on General Laws Chapter 61A. Section 96 of the Act has the same impact on General Laws Chapter 61B, Section 3 that Section 92 of the Act had on General Laws Chapter 61A, Section 6. Section 97 of the Act has the same impact on General Laws Chapter 61B, Section 4 that Section 93 of the Act had on General Laws Chapter 61A, Section 7. Section 98 of the Act has the same impact on General Laws Chapter 61B, Section 5 that Section 94 of the Act had on General Laws Chapter 61A, Section 8. Section

100 of the Act has the same impact on General Laws Chapter 61B, Section 9 that Section 95 of the Act had on General Laws Chapter 61A, Section 14.

Section 99 of the Act contains a substantive change in the language of General Laws Chapter 61B, Section 6 which is really the correction of what has been previously interpreted by MassDOR as a typographical error. Prior to the Act, Section 6 provided that the failure of the Assessors to act within the three months would result in a disallowance. MassDOR has always interpreted this as a typographical error. The Act corrects the language and now provides that the failure of the Board of Assessors to act within three months on a timely filed application for treatment as recreational land results in the allowance of the application.

While Chapter 268 of the Acts of 2022 may have brought relief to the taxpayers of the Commonwealth, it will have the opposite impact on Assessors seeking to efficiently manage the annual workflow in their offices.

The foregoing is not intended to provide Legal Advice, but rather to be for informational purposes only. All opinions expressed are those of the author. Municipalities should review any questions with their local Counsel and should follow the advice of their local Counsel in all instances.

IS MARIJUANA GROWTH COVERED UNDER CHAPTER 61A?

By Kevin Rudden
Chair, MAAO Legislative Committee
Principal Assessor – Holliston

No.

M.G.L. Chapter 40A, Section 3A reads as follows (with italics added for emphasis): “For the purposes of this section, the term ‘agriculture’ shall be as defined in Section 1A of Chapter 128, and the term horticulture shall include the growing and keeping of nursery stock and the sale thereof; *provided, however, that the terms agriculture, aquaculture, floriculture and horticulture shall not include the growing, cultivation, distribution or dispensation of marijuana as defined in section 2 of Chapter 369 of the acts of 2012, marihuana as defined in section 1 of chapter 94C or marijuana or marihuana as defined in section 1 of chapter 94G...*”

In addition the Department of Revenue’s Farm Valuation Advisory Commission (FVAC) currently does not include marijuana within its annual recommended values for Chapter 61A use categories.

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