

TOWN OF TRURO

Organizational Review



Prepared by Financial Advisory Associates, Inc.
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May 30, 2006

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May 30, 2006

Pam Nolan, Town Administrator
Town of Truro
P. O. Box 2030
Truro, MA 02666-2030

Re: Organizational Review

Dear Ms. Nolan:

Enclosed, please find our Organizational Review.

We wish to thank you and all of the other town of Truro officials and staff members for the support and assistance they have provided to us as we endeavored to prepare this final report. We acknowledge that we have been provided with unfettered access to any and all data and information that we required in order to properly accomplish our charge.

The town as an entity must perform a single function annually. A tax bill must be prepared and mailed twice each year. We have organized this report in a format that we hope enables readers of all levels to understand the management issues that challenge smaller municipal organizations such as Truro. The town's leaders can anticipate that their resources will continue to compress and the service demands will continue to expand. As a result, managers must constantly work to achieve system improvements.

Accurate and equitable values must be established every year. The state regulators must approve the values. The approved values must then be used to establish a legal tax levy and tax rate. That process also requires a second review and approval by the state regulators.

The effort required to achieve that single task must be managed across two governmental organizations. The process must also be managed across multiple divisions within both governments. The town uses both internal and external resources to accomplish this effort. All of those parties must also be managed in harmony.

In this case, we found the system of governance presently in place within Truro has proven itself both functional and worthwhile. In this case, over an extended period of time a local system displayed the symptoms of operational distress that regularly occur within local governmental organizations. Just as it took time to diminish, improvements should be expected in annual increments.

This slow deterioration of this local system went unaddressed internally for a span of time that eventually required intervention from the existing oversight system. We found that the present oversight system works. We think it has room for improvement. Elected leaders can help with improvements. Improvements cannot be demanded and must be realistic. We stress the premise that leaders should praise in public and punish in private.

We are confident that the members of Truro's professional staff are fully committed and dedicated to their present effort. We found that they are fully committed to the achievement of total compliance with all of the requirements placed upon Truro by the laws and regulations of the Commonwealth.

We find the staff looking forward to the system improvement work that remains ahead. We are confident that the town will soon see a newly invigorated process. We believe that this year the staff members are better prepared to meet any operational challenges presented to them in the pursuit of their mission.

Our exuberance is further derived from the understanding that this process has enabled the town to not only address their present issues. We believe that the staff and elected leaders will take advantage of this difficult process and as a result, they will establish a forward-looking legacy of cooperative effort that is quite contrary to the one that they were formerly defining. We are grateful for the opportunity to participate in this improvement effort.

Sincerely yours,

FINANCIAL ADVISORY ASSOCIATES, INC.

Michael Daley
President

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Introduction

The town of Truro, acting through its board of selectmen, has embraced the recommended practices and timelines suggested by the Massachusetts Department of Revenue (DOR) Division of Local Services (DLS) for municipal finance operations.

As such, the board of selectmen through their town administrator has engaged Financial Advisory Associates, Inc. to perform a review and to provide a report relative to the town of Truro's ability to maintain compliance with the existing local policy. The leadership is particularly interested in the town's ability to issue its FY 2007 tax bills according to the DLS's recommended issuance date of October 1, 2006.

Our review is intended to determine if the current FY 2006 resources allocated across the various Truro financial departments, along with the estimated FY 2007 resources available as of July 1, 2006, are sufficient enough to achieve the financial operations' deliverable goals as established under Truro's existing policy statement.

Given any findings that indicate to us that the allocated resources are insufficient and could cause Truro to miss these self-imposed deliverable objectives, we are to provide an estimate of the resources required to achieve the deliverable within the existing policy guidelines. We are also required to provide the leadership with an understanding of the resulting impact(s) given that the town's current policy is not achieved.

General Departmental Review

The town of Truro is similar to many Massachusetts communities. Truro has drafted and adopted a Home Rule Charter. The Truro Charter was adopted in 1992 and has been amended via six (6) special acts of the state legislature. The last amendment took effect in FY 2001.

Board of Selectmen

The Truro Charter defines the executive branch within Chapter 4. The board of selectmen serves as the executive leadership within the Truro charter. Given the state's General Laws, the Code of Massachusetts Regulations (CMR) and the Truro Charter, the board of selectmen is required to actively participate in the community's tax rate setting process.

The role that this board plays in the tax rate setting process comes at the end of each annual cycle, and this board has little control over the process until it gets to the end of the cycle.

Town Administrator

The Truro Charter establishes the community's administrative leadership within Chapter 5. The town administrator is charged with the oversight of Truro's day-to-day operations. This officer also has staff level appointive powers and supervision duties.

Given the requirements of the Truro Charter, the administrator has oversight of the annual tax billing and other financial processes. This office also bears the responsibility for compliance with the existing financial policies established by the board of selectmen.

Assessing Department

This department bears the highest level of responsibility relative to the tax billing process. Both the multi-member board appointed by the selectmen and the professional staff appointed by the town administrator share the responsibility of carefully completing, signing and submitting the DLS forms required to set the town's annual tax rate.

The Truro Board of Assessors possesses the final signature responsibility when setting the annual tax rate. These individuals must acquire a minimum level of training from the DLS in order to sign these documents.

The professional staffers annually are accountable for the actual real estate and personal property data collection. The staff also has direct responsibility for the accurate annual collection, management and input of that raw data into a computer assisted mass appraisal (CAMA) software system. The staff bears the burden of completing the array of state forms known as the Recapitulation or "Recap" Sheet. During this process DLS staff from both the Bureau of Local Assessments (BLA) and the Bureau of Accounts (BOA) interacts with and finally approves the local assessing staffers' work.

In addition to the real estate and personal property tax assessment role, this department collects and manages motor vehicle data for the purpose of excise taxation. They are also responsible for collection and management of boat data for excise tax purposes.

In addition to the annual real estate and personal property tax assessment requirements, the DLS through the BLA recertifies the Town's CAMA values once every three years. The DLS has established multiple assessing milestones that are required from this department in three three-year intervals over each nine-year period.

These three-year recertification cycles are designed to spread the recertification workload across three annual tax-billing cycles. Normally the third or recertification year is a more difficult tax rate setting process locally due to slippage of the plan during the prior two years.

The Commissioner of Revenue last recertified property values in Truro in FY 2005. The assessing side of the tax billing process was deemed to be very timely that year given the recertification year status. It is at this time that the DLS approves and signs off on the “Recap” sheet. It is also at this point that the assessing department changes roles in the taxation process.

It is at this time of responsibility transition that the board of assessors sends the tax collector a real estate and personal property tax commitment to collect. This commitment is for fifty percent (50%) of the annual tax levy. The second commitment for the other fifty percent (50%) of the annual tax levy is committed by the board of assessors and billed by the collector on April 1 due May 1.

During the 30-day period immediately after the tax bill date, the assessing department begins their annual reconciliation of the values developed via the department’s CAMA system with the fee appraisal values developed by the individual property owners and their experts. This process provides for a 30-day abatement application period.

Upon the close of the abatement application period, the assessing staff along with the board of assessors reviews, adjusts, negotiates, approves and perhaps litigates their final adjustments to property values. These adjustments may result in abatements of taxes and in many cases refunds to tax payers.

The parcels with undisputed property values and the adjusted disputed values become the basis for the next tax assessment cycle. This beginning database is then annually updated with new information relative to all changes in properties during the prior calendar year.

The assessing department reviews the deeds from every real property conveyance of the prior year. At a minimum, they inspect every one of the properties that sold during the prior year under an arms length transaction. They also review and inspect every property for which a building permit was issued during the prior year. The department annually solicits and collects income and expense statements from all the town’s commercial property owners. The department also solicits and collects data from all of the town’s personal property owners. These are annual requirements of the DOR.

In addition to the annual tasks required of this department there are activities required of them over both three year and nine-year timelines. These activities are required by the DOR as part of their recertification procedures.

Town Accountant

The Truro Town Accountant is generally intimately involved in the tax rate setting process. This department is second only to the assessing department relative to the workload required during the town’s tax rate setting process.

In addition, this office is required to meet multiple milestones on the DLS recommended financial procedures time line. Thus, this department has several required deliverables contained within the select board's goals and objectives.

Town Clerk

The Truro Town Clerk is required to complete, sign and submit a portion of the DLS's annual tax rate setting document. The clerk's role is limited. However, the town clerk's certification forms must be completed accurately and signed before the Commissioner of Revenue will allow a local tax rate to be set.

Treasurer/Collector

The Truro Town Collector is required to prepare and bill all real estate and personal property owners. The commitment delivered to the town collector by the board of assessors is billed using software located on the town's information system. The physical bills are prepared and mailed externally by a private sector vendor using the assessors' data extracted from the town's server.

The town collector bills property taxes twice each year. The first bill is issued upon the state's approval of the annual tax rate. The target date for the first mailing is October 1 of each year with the payment due on or before November 1. The second bill is mailed on or before April 1 with that payment due on or before May 1 of each year.

Management Information Systems Department

The Truro Information Systems Department is also involved in the tax billing process. This department supports the assessing department's computer assisted mass appraisal system. This department also supports the collection department's billing and accounts receivable software.

Findings and Recommendations

Communications

This area is a category wherein many local governments have the most difficulty. We found this to be true in Truro.

While the town charter gives a good definition to the organizational structure, we found several areas wherein communications improvements will benefit the organization both within the functional areas of our review and well beyond.

The Truro Charter requires the town administrator to serve as the chief executive officer. Yet, we found one former member of the board of selectmen overstepping boundaries and exercising direct control into the area of staff function. This issue may resolve itself given the recent town elections.

In addition to the intrusion into the staff's area of activity, we observed as one elected board member created unnecessary internal conflict via poor inter-board communications and even poorer inter-staff communications.

We have found Truro's professional staff to be capable and dedicated. We have also found some evidence of lowered moral. We have observed these feelings within the ranks of the professional staff and appointed policy makers. We actually observed some town policy-makers engaged in unnecessary conflict instigated by an elected official. We have also observed staff members treated with considerable disrespect by an elected official. Several staffers made reference to the repeated practice of disparaging comments alleged to come from the elected side of the house. One particular offensive remark regularly mentioned is, "The inmates are running the asylum."

This type of behavior is the best method to use when seeking to debilitate an organization's forward progress. It also becomes a self-fulfilling prophecy when any failure occurs. It simply allows the accuser to say, "I told you so." We believe that inappropriate inter-personal communications is actually damaging the specific process it is intended to improve.

The imposition of delivery dates without consultation with the delivering parties is not a good management practice. Yet, we found a prior Truro Board of Selectmen has already voted a deliverable date for the complicated tax rate setting process with little or no input from the appointed board of assessors or the various staffers required to meet the deliverable date.

Of utmost importance to the success of any organization's work processes and the final delivery of that work product is the establishment and mutual respect for the boundaries and lines of authority. In this case, a clarification of the roles and mutual respect for those established roles is required between the board of selectmen, the board of assessors,

the town administrator, the deputy assessor, the town accountant, the MIS director and the town clerk/treasurer/collector.

We recommend that the newly constituted Truro Board of Selectmen work with their board of assessors and their town administrator to firmly clarify the roles and responsibilities of each individual staff member and the various multi-member bodies' during the upcoming FY 2007 tax rate setting process.

FY 2007 Tax Rate/Bill Issuance

The annual staff driven procedure holding the highest rank in the scale of most important financial deliverable dates is the tax rate setting and tax bill issuance process. This is the most visible of the processes performed each year by the town's financial team.

The target date for issuing the first of two annual real estate and personal property tax bills is October 1 with a due date of November 1.

We have carefully reviewed the document issued by the Truro assessors office in April of 2006. This document provides a narrative of the tax rate setting and tax bill issuance process during the prior several fiscal years.

Of more importance is the FY 2007 work schedule. The April 2006 document also sets forth a preliminary schedule for meeting the Classification Hearing date already established by the prior board of selectmen.

As is the case with all professional processes and plans, uncontrollable events will occur that will impact the progress of the current plan. Uncontrolled events will add both drag and propulsion as the process moves forward. Each week small victories and defeats will occur. Gains and losses are expected across the time line of any management plan. Uncontrolled events review and management of these events is part of any team's success at achieving their overall goals.

The town of Truro must attack the annual process of setting a tax rate and issuing timely tax bills as a team. Truro also must approach the annual process of setting a tax rate and issuing timely tax bills as a continuously improving process over a number of cycles. A review of the assessing department's narrative will reveal that previously a long period of time was required to achieve any substantial level of improvement.

Actually, the assessors' portion was completed and the tax rate was set on a date that could have enabled a timely Truro tax bill issuance in FY 2005. The town's assessing portion of the team performed fairly well in setting the FY 2005 tax rate. Ultimately external and internal complications impacted some other members of the team. As a result, the tax bill issuance process fell off schedule. The impact of that schedule change after a handoff then came back around and placed new pressures upon the teammate that had previously been on schedule.

Given the town's schedule loss in FY 2005, the lead department started behind schedule coming into FY 2006. The effort during FY 2006 never recovered and the bills were issued later in 2006 than in 2005. The cycle has lost ground now for two years in a row.

The Truro team captain is the town administrator. Team members include the deputy assessor, the town accountant, the town clerk, the MIS director, the town collector, the board of assessors and the board of selectmen. Other officials such as the town treasurer, the town CPA Committee, and others may also be required to participate in the process and thus can become members of the team.

As the current process continues through the back end of FY 2006 and into early FY 2007, the entire process must be monitored and managed. Impediments to progress are common and our previous municipal management experience has proven to us that group solutions to the challenges offered by impediments to the process are far superior to any individual efforts. Every member of the team has talent. Sharing successes and problems together will improve the town's ability to correct problems impacting the overall effort.

We recommend that the town administrator and staff members involved in this process hold regular meetings to exchange information and jointly steer the process through the various opportunities and challenges that occur between now and the completion of the process. Open and frank communications amongst the various departmental managers involved will allow the group to maximize the considerable collective wealth of Truro's municipal management talent and experience.

We further recommend that the town administrator and deputy assessor provide their respective multi-member boards with a written project status report on a very regular basis.

We strongly recommend that the team maintain a log and document the process. The deputy assessor has already developed an initial tracking document for this cycle. Documenting the effort during this cycle will establish a benchmark. As the team flows through the cycle during the following fiscal year (2007 – 2008), the benchmarks of the prior process become the basis for planning and managing the upcoming and following cycles.

The goal of the team is to improve the process over a period of time using the experiences of prior cycles. This documented and defined team process will enable the organization to maintain a steady pace into the future as various team members cycle through the organization.

Finally, we recommend that the two policy-making bodies (board of assessors and board of selectmen) jointly monitor the progress of the town's staff. Consideration and support from the elected and appointed leaders will enable the staff to share their successes and disappointments openly and honestly. This improved level of understanding gained through enhanced communications will allow the town to achieve a considerable number of modest improvements over an extended period of time. If the already established goal is not achieved this year, the town is not permanently harmed. Over time, management's efforts toward continuous improvements will allow Truro's financial team to achieve their goal of timely tax rates and tax bills.

2006 Schedule A

The town accountant is required to provide the Department of Revenue with an annual accounting report known as "Schedule A." This document contains considerable information that is vital to the Commonwealth's annual budget cycle. As such, there are penalties for untimely delivery.

The report is due by October 31 each year. The Governor's budget (House #1) is generally presented to the state legislature in early January. Many of the funding formulas in that budget are driven by the data presented in the recently provided Schedule A's. Lack of timely Schedule A deliveries impacts the Governor's ability to prepare an accurate budget document.

Local boards of selectmen will receive a dunning letter in early January from the DOR's Division of Local Services if the town's Schedule A is not filed before the end of the calendar year. If the document is not filed by the middle of March, the town will not receive its the third quarter state aid payment.

We have reviewed the annual Schedule A process with the town accountant. The town accountant is capable and understands the implications of late filings. The timely filing of Schedule A is within the department's future operational plan.

We recommend that the town administrator establish a work plan with both the town accountant and the town's external auditor to establish a master plan for the upcoming fiscal year-end.

This plan should provide adequate time for completion of the work and the delivery of reports presenting the results of the recently completed fiscal period. The plan should be reviewed and monitored for successes and challenges.

The town administrator should provide written progress reports to the board of selectmen outlining the staff's progress relative to financial reporting for the prior fiscal period.

Other Considerations

Quarterly Tax Bills -- MGL C. 59, §57C

During 1989 the Commonwealth of Massachusetts enacted legislation that allows cities and towns to use a quarterly tax billing system. This change of taxation systems requires a town meeting vote.

Presently Truro uses a semi-annual taxation process. The use of this traditional process places stress upon the town's assessing function. Generally, the state will not allow a town using the semi-annual approach to issue a tax bill until the annual valuation process is totally completed. To achieve the required October 1 mailing date, the assessors must generally complete their work and submit their recap sheet late in August.

Under the quarterly tax billing system, the assessors do not need to finish their work and submit the annual recap sheet until late in November. This change allows the assessors an additional 90 days to complete their work. Thus, the assessing component of the municipal billing and collection process can obtain some time relief via acceptance of the quarterly billing process.

The acceptance of the quarterly billing system offers the assessing function with a favorable impact. A community accepting the quarterly tax billing system must understand that the gains offered to the assessing side of the equation is immediately offset with increased demands upon the town collector's office. In exchange for obtaining more valuation time for the assessors, the town's collection function experiences a doubling of the work associated with the annual real estate and personal property tax bill collections.

Using a quarterly tax billing system, the town would issue almost 3,200 bills four times each year instead of issuing 3,200 bills twice each year. This would effectively add 6,400 more payments and postings into the collection side of the organization.

The town may wish to seriously review and consider the use of a quarterly tax billing system. In addition to redistributed departmental work loads, other impacts include revised cash flows, improved investment income and increased operating expenses.

Assessment of New Construction -- MGL C. 59, §2A(a)

Section 40, Chapter 653 of the Acts of 1989 enabled a local assessment option. This option allows local governments to assess new construction as of June 30 for annual taxation purposes.

This option works well with the quarterly tax billing system. It does not work well with the semi-annual tax billing system. Of note is the fact that Truro's Town Meeting has

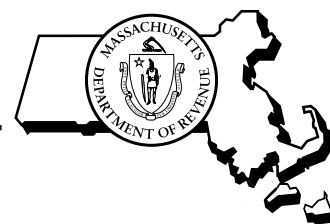
previously accepted this section of the General Laws in 1991. It was subsequently rescinded by Truro in 1997.

Should the town take up consideration of the quarterly tax billing system, this topic should also be reconsidered.

APPENDIX

Massachusetts Department of Revenue *Division of Local Services*

Alan LeBovidge, Commissioner Gerard D. Perry, Deputy Commissioner



Municipal Calendar

Monthly Guide for Local Officials

Introduction

The Division of Local Services has compiled this Municipal Calendar to help guide local officials through the fiscal year and to reinforce the financial team approach. The Calendar is a quick reference tool for new and experienced finance officials alike, providing information for key dates in the municipal fiscal cycle. The Calendar is intended to be used for several years. It will be reissued when date changes, additions or deletions necessitate a new publication. By highlighting the activities requiring interaction and coordination among different finance officials, this calendar is intended to assist the finance team in effective financial management.

We have also included the Cherry Sheet Payments Schedule at the end of the booklet. Please compare it with the annual publication of the Informational Guideline Release entitled "Payment Schedule for Cherry Sheet Programs" to note any changes that have occurred. This schedule describes the local action required, if any, to receive the various Cherry Sheet funds, along with information detailing when assessments will be deducted from local aid distributions.

We hope you find this Municipal Calendar useful and welcome your comments and suggestions.

For more information please call the Division of Local Services (DLS) at (617) 626-2300. Our Internet address is www.mass.gov/dls.

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Publication Notes

Exception to Due Dates

Massachusetts General Laws Chapter 4, Sec. 9 states that if the date for any statutory action or payment falls on a Sunday or legal holiday, that action may be performed or payment made on the next succeeding business day. This rule also applies to actions required by or payments due on a Saturday in those communities where public offices are permitted by city council or town meeting vote to remain closed on that date. M.G.L. Ch. 41, Sec. 110A.

Abbreviations

Below is a list of the abbreviations used in this Calendar and their corresponding definitions:

ATB	Appellate Tax Board
DOE	Department of Education
DOR	Department of Revenue
DOR/BLA	Bureau of Local Assessment
DOR/BOA	Bureau of Accounts
DOR/MDM-TAB	Municipal Data Management/Technical Assistance Bureau
EQV	Equalized Valuation Determined (even numbered years only)
SOL	State Owned Land Determined (every 4th year from 2005)

Finally, please refer to the Appendix in the back of this Calendar for the following information:

- Cherry Sheet Programs Payment Schedule
- Cherry Sheet Assessments Schedule

Municipal Calendar

July		
1	Collector	<p>Mail Annual Preliminary Tax Bills For communities issuing annual preliminary tax bills, the preliminary quarterly or semi-annual bills should be mailed by this date.</p>
15	Accountant	<p>Certification Date for Free Cash: Anytime after Books are Closed Two weeks after the close of a fiscal year, all accounts are closed out and the resulting balance sheet and supplemental documentation submitted to DOR. Free cash is certified any time after this date.</p>
15	Accountant	<p>Report Community Preservation Fund Balance: Anytime after Books are Closed After the close of a fiscal year, the fund balance is submitted to DOR (Form CP-2) and notice given to the Community Preservation Committee and other financial officers. The fund balance may be appropriated anytime after that report.</p>
15	School Business Officials	<p>Certification Date for Excess and Deficiency (E&D) Fund Two weeks after the close of a fiscal year, all accounts are closed and the resulting balance sheet (a pre-closing trial balance or audited financial statements will not be accepted unless requested by the Director of Accounts) and supplemental documentation are submitted to DOR. E&D Fund is certified any time after this date.</p>
15	Assessors	<p>Deadline for Appealing Commissioner's Pipeline Valuations to ATB</p>
20	DOR/BLA	<p>Notification of Changes in Proposed EQVs (even numbered years only)</p>
20	DOR/BLA	<p>Notification of Changes in Proposed SOL Valuations (every 4th year after 2005)</p>
31	Treasurer	<p>File IRS Form 5500 (Report of Employee Benefit Plan) This is required if you provide a Fringe Benefit Plan giving Pre-Tax Insurance and/or Cafeteria Plan Benefits to employees and if that plan annually ends on December 31.</p>
Aug		
1	Taxpayer	<p>Quarterly Tax Bills — Deadline for Paying 1st Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 1st Quarter preliminary tax payment without interest, unless the preliminary bills were mailed after July 1. If mailed by August 1, the 1st Quarterly payment is due August 1, or 30 days after the bills were mailed, whichever is later, and the 2nd Quarterly payment is due November 1. If mailed after August 1, the preliminary tax is due as a single installment on November 1, or 30 days after the bills were mailed, whichever is later.</p>
1	Taxpayer	<p>Annual Boat Excise Return Due</p>
1	Accountant	<p>Notification of Total Receipts of Preceding Year The total actual local receipts (e.g., motor vehicle excise, fines, fees, water/sewer charges) of the previous fiscal year must be included on Schedule A of the Tax Rate Recapitulation Sheet (Recap) which is submitted by the Assessors to DOR. On the Recap, the Accountant certifies the previous fiscal year's actual revenues, and the Assessors use this information to project the next fiscal year's revenues. Any estimates of local receipts on the Recap that differ significantly from the previous year's actual receipts must be accompanied by documentation justifying the change in order to be approved by the Commissioner of Revenue.</p>
10	Assessors	<p>Deadline for Appealing EQVs to ATB (even numbered years only)</p>
10	Assessors	<p>Deadline for Appealing SOL Valuations to ATB (every 4th year after 2005)</p>

- 15 Assessors** **Deadline to Vote to Seek Approval for Authorization to Issue Optional Preliminary Tax Bills**
For semi-annual communities issuing optional preliminary property tax bills, the Assessors must vote to seek authorization to issue the bills from DOR by this date. After receiving approval, Assessors must submit a Pro-forma Tax Rate Recap Sheet to DOR for review and issue the tax bills by October 1.
- 31 Taxpayer** **Last Filing Day for Classified Forest Land, M.G.L. Ch. 61**
- 31 DOR/BOA** **Issue Instructions for Determining Local and District Tax Rates**
A copy of the Tax Rate Recap Sheet and its instructions are forwarded to the town.
- 31 Assessors** **Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for semi-annual bills)**
Until the Tax Rate Recap Sheet is completed and certified by the Commissioner of Revenue, the community may not set a tax rate nor send out its property tax bills (unless it issues preliminary quarterly tax bills or requests from DOR the authority to send out preliminary tax notices if DOR requirements are met). Communities should begin gathering the information in enough time for the tax rate to be set and tax bills mailed by October 1. The Tax Rate Recap Sheet provides Mayors or Selectmen with a ready-made financial management tool because the town's most important financial management information is summarized on this form. The Mayor or Selectmen should review the Recap Sheet in preliminary form in order to understand the following financial information:
- Page 1 (Tax Rate Summary)** — The proposed tax levy should be compared to the levy limit. If a town does not levy to its limit, the remaining levy is referred to as excess levy capacity. Excess levy capacity is lost to the community for the current fiscal year although it will always remain in the levy limit calculation.
- Page 2 (Amount To Be Raised)** — This section includes appropriations and other local expenditures not appropriated. These include overlay deficits, revenue deficits, state and county charges, Cherry Sheet offset items, and the allowance for abatements and exemptions. By comparing this information to the prior year(s), any significant changes can be determined.
- Page 2 (Estimated Receipts & Revenues From Other Sources)** — In particular, Section C shows the amount appropriated from free cash and other available funds. By comparing the amounts appropriated to the balances in these accounts (available from the Accountant/Auditor), the Mayor or Selectmen can get a sense of how their non-property tax revenues are being used.
- Page 3, Schedule A (Local Receipts Not Allocated)** — By comparing these figures to prior year(s), the Mayor or Selectmen can determine any changes in these revenues.
- Page 4, Schedule B (Certification of Appropriations and Source of Funding)** — This section includes financial votes of City/Town Council or Town Meeting not previously reported on last year's recap.

Sept

- 15 Accountant/
Assessors** **Jointly Submit Community Preservation Surcharge Report**
This report (CP-1) is a statement of the prior year's net Community Preservation Surcharge levy, and is used to distribute state matching funds on October 15.

- 30 Municipal and District Treasurer/Collector** **Compensating Balance Report**
 If compensating balance accounts were maintained during the prior fiscal year, a report and account analysis schedules are required.
- 30 Accountant/Superintendent/School Committee** **Jointly Submit End of Year Report to the DOE**
 Schedule 1 — determines compliance with prior year Net School Spending requirement.
 Schedule 19 — determines compliance with current year Net School Spending requirement.
- 30 Accountant** **Submit Snow and Ice Report**
 This report is a statement of snow and ice expenditures and financing sources.
- 30 Treasurer** **4th Quarter Reconciliation of Cash for the Previous Fiscal Year (due 45 days after end of quarter or upon submission of a balance sheet for free cash/excess and deficiency certification, whichever is earlier)**
 A reconciliation is the process of comparing the Treasurer’s accounts to the Accountant’s/Auditor’s or Schools Business Manager’s ledger balance to determine if they are consistent, and for the officials to make any necessary corrections. When the reconciliation is complete, the Accountant/Auditor/School Business Manager should indicate agreement with the Treasurer’s balances. Reconciliations are required every quarter by DOR, but communities and school districts should reconcile monthly for their own purposes. The fourth quarterly report as of June 30 must be completed and returned to DOR. The first three quarterly reports of the fiscal year should be completed timely and filed in both the Treasurer’s and Accountant’s/Auditor’s or School Business Manager’s offices for possible BOA inspection or audit. Municipalities and school districts may also use these reports to monitor cash practices of the Treasurer’s office. If the Accountant/Auditor/School Business Manager and Treasurer are not consistently reconciling cash accounts, or if the reconciliations indicate variances, the Mayor, Selectmen or School Committee should inquire as to the reasons.
- 30 Treasurer** **Statement of Indebtedness**
 Massachusetts General Laws Ch. 44, Sec. 28 requires the Director of Accounts to maintain complete and accurate records of indebtedness by cities, towns and districts. This statute also requires Treasurers to furnish any other information requested by the Director in respect to the authorization and issuance of loans. This Statement is the annual report required from Treasurers to accomplish this purpose. Treasurers should reconcile their debt records with the Accountant/Auditor before filing the Statement of Indebtedness to ensure that the Statement and balance sheet are in agreement.
- 30 State Treasurer** **Notification of Quarterly Local Aid Payments on or Before September 30**
 When local aid payments are transmitted to communities, the cover letter indicates what funds (e.g., Ch. 70, Lottery) will be made available, less quarterly assessments (see Cherry Sheet attachment for details).

Oct

- 1 Collector** **Mail Semi-Annual Tax Bills**
 For communities using the regular semi-annual payment system, actual tax bills or optional preliminary tax bills should be mailed by this date.

- 1 Taxpayer** **Semi-Annual Preliminary Tax Bill — Deadline for Paying Without Interest**
According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the preliminary tax payment without interest in communities using the annual preliminary tax billing system, unless the bills were mailed after August 1. If mailed after August 1, the payment is due November 1, or 30 days after the bills were mailed, whichever is later.
- 1 Taxpayer** **Last Date to File Application to Have Land Valued and Taxed as Agricultural/ Horticultural Land or Recreational Land, M.G.L. Ch. 61A and Ch. 61B**
- 15 Superintendent** **Submit School Foundation Enrollment Report to DOE**
- 31 Accountant** **Submit Schedule A for Prior Fiscal Year**
This report is a statement of the revenues received, expenditures made and all other transactions related to the town's finances during the previous fiscal year.

The Schedule A classifies revenues and expenditures into detailed categories that will provide information essential for an analysis of revenues and expenditures generated by various departments. This data, like other financial information reported to DOR, is entered into DOR's Municipal Data Bank; as such, the Department may provide time series, comparative and other types of analyses at the request of a city or town. This information is also sent to the US Census Bureau and eliminates a prior federal reporting requirement. Failure to file by October 31 may result in withholding major distributions of state aid until the Schedule A is accepted by BOA.
- 31 Selectmen** **Begin Establishing Next Fiscal Year Budget Guidelines and Request Department Budgets**
- 31 Assessors** **Begin Work on Tax Rate Recapitulation Sheet (to set tax rate for annual preliminary tax bill communities)**
A community that uses the annual preliminary tax bill system (on a quarterly or semi-annual basis) should begin gathering tax recap information in order to have enough time for the tax rate to be set and tax bills mailed by December 31. See August's Complete Tax Rate Recapitulation Sheet.

Nov

- 1 Taxpayer** **Semi-Annual Tax Bill — Deadline for First Payment**
According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the first half semi-annual tax bills or the optional preliminary tax bills without interest, unless bills were mailed after October 1, in which case they are due 30 days after mailing.
- 1 Taxpayer** **Semi-Annual Tax Bills — Application Deadline for Property Tax Abatement**
According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on the same date as the first actual tax installment for the year.
- 1 Taxpayer** **Quarterly Tax Bills — Deadline for Paying 2nd Quarterly Tax Bill Without Interest**
- 1 Treasurer** **Deadline for Payment of First Half of County Tax**
- 15 Treasurer** **First Quarter Reconciliation of Cash**
- 15 DOE** **Notify Communities/Districts of Any Prior Year School Spending Deficiencies**
By this date, or within 30 days of a complete End of Year Report (see September 30), DOE notifies communities/districts in writing of any additional school spending requirements.
- 30 Selectmen** **Review Budgets Submitted by Department Heads**
This date will vary depending on dates of town meeting.

Dec		
15	Taxpayer	Deadline for Applying for Property Tax Exemptions for Persons If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to file applications for exemptions.
15	Accountant/ Superintendent/ School Committee	Submit Amendments to End of School Year Report to DOE Last filing date to impact next year's Chapter 70 State Aid.
31	State Treasurer	Notification of Quarterly Local Aid Payments on or Before December 31
31	Water/Sewer Commissioners	Deadline for Betterments to be Included on Next Year's Tax Bill (M.G.L. Ch. 80, Sec. 13; Ch. 40, Sec. 42I and Ch. 83, Sec. 27)
31	Selectmen	Begin to Finalize Budget Recommendation for Review by Finance Committee
31	Assessors	Mail 3-ABC Forms to All Eligible Non-Profit Organizations
31	Collector	Deadline for Mailing Actual Tax Bills For communities using the annual preliminary billing system on a quarterly or semi-annual basis, the actual tax bills should be mailed by this date.

Jan		
1	Assessors	Property Tax Assessment Date This is the effective date (not for exemption purposes) for statewide assessed value for all property for the following fiscal year.
31	Treasurer	File IRS Form 5500 (Report of Employee Benefit Plan) This is required if you provide a Fringe Benefit Plan giving Pre-Tax Insurance and/or Cafeteria Plan Benefits to employees and if that plan annually ends on June 30.
31	DOE	Notify Communities/Districts of Estimated Net School Spending Requirements for the Next Year As soon as the Governor releases the ensuing year's budget, DOE notifies communities/districts of the estimated NSS requirements. These figures are subject to change based on the final approved state budget.

Feb		
1	Taxpayer	Deadline for Payment of 3rd Quarterly Tax Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the 3rd Quarter actual tax payment without interest, unless the actual tax bills were mailed after December 31. If mailed after December 31, the actual tax is due as a single installment on May 1, or 30 days after the bills were mailed, whichever is later.
1	Taxpayer	Quarterly Tax Bills — Application Deadline for Property Tax Abatement According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on Feb. 1 unless actual tax bills were mailed after December 31. In that case they are due May 1, or 30 days after mailing, whichever is later.
15	Treasurer	2nd Quarter Reconciliation of Cash
28	Finance Committee	Continue Budget Review and Develop Recommendations This date will vary depending on dates of town meeting.

Mar

1 DOR/MDM-TAB Notification of Cherry Sheet Estimates for the Following Year

(pending action taken by the Legislature)

The Cherry Sheet is an estimate of: 1) Receipts — local reimbursement and assistance programs as authorized by law and appropriated by the General Court; and 2) Assessments — state and county assessments and charges to local governments. All amounts listed on the Cherry Sheet are *estimates*. Actual receipts and charges are determined based on detailed formulas or guidelines for each program. Cherry Sheets are posted on the DLS website and updated at each juncture of the state budget process.

1 Personal Property Owner Submit Form of List

This is a listing of all personal property filed by the owner with the Assessors each year for the purpose of determining taxes in the next fiscal year.

1 Non-Profit Organization Final Filing Date for 3-ABC Forms

These must be filed on or before March 1 (this deadline may be extended by the Assessors). In no event may the extension granted be later than 30 days after the tax bill is mailed.

31 State Treasurer Notification of Quarterly Local Aid Payment on or Before March 31

Apr

1 Collector Mail 2nd Half Semi-Annual Tax Bills

In communities using a regular semi-annual payment system, the 2nd half actual tax bill, or the actual tax if an optional preliminary bill was issued, should be mailed by this date.

1 Taxpayer Deadline for Payment of Semi-Annual Bill Without Interest

According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the actual tax payment in communities using the annual preliminary tax billing system on a semi-annual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due May 1, or 30 days after the bills were mailed, whichever is later.

May

1 Taxpayer Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest

According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.

1 Treasurer Deadline for Payment of 2nd Half of County Tax

1 Accountant/Treasurer Notification of Amount of Debt Due in Next Fiscal Year

As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not.

Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

- 15 Treasurer **3rd Quarterly Reconciliation of Cash**
- 15 DOR/BLA **Commissioner Determines and Certifies Telephone and Telegraph Company Valuations**

June

- 1 Clerk **Certification of Appropriations**
This is done after City/Town Council or Town Meeting so the Accountant may set up accounts for each department in the municipality.
- 1 Assessors **Determine Valuation of Other Municipal or District Land**
In certain communities where land is owned by another community or district, the value of the land is determined by the Assessors in the year following a revaluation year, for in-lieu-of-tax payments.
- 1 DOR/BLA **Notification of Proposed EQVs** (even numbered years only)
- 1 DOR/BLA **Notification of SOL Valuations** (every 4th year after 2005)
- 10 DOR/BLA **Public Hearing on Proposed EQVs** (even numbered years only)
- 10 DOR/BLA **Public Hearing on Proposed SOL Valuations** (every 4th year after 2005)
- 15 DOR **Commissioner Determines and Certifies Pipeline Valuations**
- 15 Assessors **Deadline for Appealing Commissioner's Telephone & Telegraph Valuations**
- 15 Assessors **Make Annual Preliminary Tax Commitment**
The preliminary tax commitment must be based on the prior year's net tax on the property and may not exceed, with limited exceptions, 50% of that amount. This should be done early enough for the annual preliminary quarterly or semi-annual bills to be mailed by July 1.
- 20 Assessors **Final Date to Make Omitted or Revised Assessments**
As required by M.G.L. Ch. 59, Sections 75 and 76, if a property is inadvertently excluded or mistakenly under-assessed on the warrant for property taxes, it is the Assessors' role to correct the mistake and assess the property correctly. Such an assessment may not be made later than June 20 of the taxable year or 90 days after the date the tax bills are mailed, whichever is later.
- 30 State Treasurer **Notification of Quarterly Local Aid Payments Before June 30**
- 30 Assessors **Overlay Surplus Closes to Surplus Revenue**
Each year, any balance in the overlay reserve accounts in excess of the remaining amount of the warrant to be collected or abated in that year, is certified by the Assessors. The transfer from overlay reserves to the overlay surplus is done on the Assessors' initiative or within 10 days of a written request by the chief executive officer. Once in overlay surplus, these funds may be appropriated for any lawful purpose. Any balance in the overlay surplus at the end of the fiscal year shall be closed to surplus revenue and, eventually, free cash.
- 30 Assessors **Physical Inventory of all Parcels for Communities that Accepted M.G.L. Ch. 59, Sec. 2A(a)**

30 Assessors Submit Annual Report of Omitted or Revised Assessments

30 Assessors Last Day to Submit Requests for Current Fiscal Year Reimbursements of Exemptions Granted Under the Various Clauses of Ch. 59, Sec. 5

If an exemption is granted to a residential property owner, the property tax is lowered, and the city or town collects fewer tax revenues than anticipated. These exemptions are partially reimbursed by the state as indicated under "Payment for Loss of Taxes," section B of the Cherry Sheet.

It is the responsibility of the Assessors to submit all exemptions to DOR so that the community may be reimbursed for statutory exemptions. If the Assessors fail to submit a request, the town's loss of tax revenues will not be offset by exemption reimbursements from the state. These reimbursements may not be filed retroactively for any year.

If tax bills are mailed late, assessors may submit requests for reimbursements until August 20. ■



TOWN OF TRURO

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Fiscal Year 2005 Goals and Objectives

FINAL REPORT

Introduction

The Truro Board of Selectmen agreed to pursue the following goals and objectives for fiscal year 2005, July 1, 2004 through June 30, 2005. The goals and objectives were divided into broad categories of primary responsibility, including: Finance, Personnel, Capital Projects, Long-range Planning, Public Safety, and Community Relations and Communication.

In establishing for themselves these goals and objectives, the selectmen intended to provide guidance and direction to the Town's boards, committees, and commissions, and to the town administrator and his or her appointees, in establishing their own goals and objectives to assist in the achievement of the overall goals and objectives. The level of achievement of these goals and objectives is detailed below:

Finance

- The Board of Selectmen will work to ensure the Town's compliance with all municipal finance reporting and filing target dates, as established by state law and/or regulation. These deadlines are outlined in the *Municipal Calendar; Monthly Guide for Local Officials*, published by the Massachusetts Department of Revenue, Division of Local Services.

Fully Achieved: *Truro was one of the first 7 towns in Massachusetts to have its tax rate certified for fiscal year 2005, a considerable achievement by staff, especially during a revaluation year.*

The FY05 tax bills were mailed December 21, 2004. The delay between the setting of the tax rate and the issuance of the bills was due to changes in the IT department, changes which the selectmen believe will well-serve the Town in the long term. For the first time, the mailing of the tax bills was outsourced to a private billing service. The second-half billing was mailed timely on April 5, 2005 utilizing the same billing service.

The Town has achieved compliance with all other municipal reporting and filing target dates by May 11, 2005 with its submission of the Municipal Schedule A.

- The Board of Selectmen, with the Finance Committee and other appropriate multi-member bodies and town employees, will review the Town's fee schedule for potential revision as may be decided upon. This review will be conducted during the fourth quarter of calendar year 2004, and any fee revisions resulting from this process will become effective in fiscal year 2006, or, in the event of a seasonal operation, at the advent of the next season.

Substantially Achieved: *A comprehensive review of the fee schedule has not been undertaken. However, the golf, beach, and harbor fees were reviewed in concert with the respective multi-*

member bodies, and, in some cases, revised in preparation for the 2005 season.

- The Board of Selectmen will work to ensure the Town's compliance with all standards issued by the General Accounting Standards Board as they apply to municipal government.

Partially Achieved: *Additional monies were allocated to this fiscal year's audit to ensure compliance with GASB34.*

- The Board of Selectmen will review all of the Town's unfunded liabilities, e.g., unfunded sick leave/vacation leave accrual.

Partially Achieved: *The selectmen have begun to compile information regarding the actuarial studies necessary to properly perform such a review.*

- The Board of Selectmen will work to ensure an orderly and timely annual budget process in order that the requisite level of budget reviews is executed in time to make informed recommendations to the April 2005 Annual Town Meeting.

Fully Achieved: *The Board established the Fiscal Policy Work Group, the mission of which is to bring the policy makers from the town and the school together with the town's appointed financial officials in establishing budget timelines and parameters. The Group had two meetings, and the budget timeline was presented (and approved) by the Board of Selectmen on October 13, 2004. The acting town administrator held two meetings with budget managers.*

Many, but not all, budgets were submitted in accordance with published deadlines. The Finance Committee was presented with budget materials as they were received by the administration. The budget was finalized in time for the town moderator's Pre-Town Meeting and for the Finance Committee's charter-mandated budget hearing. The budget was passed at Town Meeting on April 26, 2005 and all override and capital exclusion questions were approved at the annual election on May 10, 2005.

The comments of the Finance Committee at Town Meeting were overall very positive with respect to the budget process and the final budget itself.

Personnel

- The Board of Selectmen will oversee the work of the Charter and Bylaw Review Committee in updating the personnel bylaw in order that it may be presented to the October 2004 Special Town Meeting.

Fully Achieved: *The revisions to the personnel bylaw were presented to and approved by the Board of Selectmen on August 26, 2004, and the updated personnel bylaw was approved at the October 2004 Special Town Meeting. Additional technical amendments were approved at the April 2005 Annual Town Meeting.*

- The Board of Selectmen will review the Town's overall organizational chart to clarify the relationships between the Board of Selectmen, the multi-member bodies it appoints, the town departments or employees under the policy direction of such bodies, and the town administrator.

Fully Achieved: *An analysis was undertaken of the multi-member bodies, which included a list of all the multi-member bodies, the identification of the authorization to create each body (i.e., statutory, Town Meeting, or Board of Selectmen); their appointing authority, and the identification of staff positions that have a direct relationship to the multi-member body. The Board reviewed and discussed the analysis, and a policy memorandum was developed and approved.*

- The Board of Selectmen will cause a review of the Town's departmental organizational chart for possible reorganization of town employees. Any reorganization deemed advisable will be presented to the Board of Selectmen at the earliest possible date so that any fiscal impact can be included in the formulation of the fiscal year 2006 budget.

Fully Achieved: *The Board included articles on the October Special Town Meeting warrant to create a full-time position of Health/Conservation Agent, and to reorganize the administrative support staff of the health and building departments. The articles were approved by Special Town Meeting. The new health/conservation agent began employment with the town in April, and the clerical position was filled with employment beginning in May.*

The Board of Selectmen, together with the Finance Committee and other respective multi-member bodies, recommended, and Annual Town Meeting approved, the creation of three new staff positions, including clerical staff in the DPW and assessors' office, and a new full-time librarian. All of these positions, while technically not departmental reorganizations, will effectively reallocate personnel resources so that clerical tasks formerly the responsibility of higher level employees will be performed by employees at a more appropriate level.

- The Board of Selectmen will cause a review of the possible implementation of a merit pay system.

Not Achieved

- The Board of Selectmen will develop and implement an effective performance evaluation tool for the Town Administrator and the Chief of Police. The evaluation tool will be available for use by the Board of Selectmen to conduct such performance evaluations in conformance with the Charter and Selectmen's Policy Memorandum #5.

Not Achieved

Capital Projects

- The Board of Selectmen will assure proper oversight of ongoing capital projects so that they stay on course, on time, and on budget. All projects currently underway or commencing during fiscal year 2005 will be planned, charted, and executed with the full knowledge, oversight, and approval of the Board of Selectmen.

Substantially Achieved: *The funding of the Community Center project is a matter of ongoing concern. After a long series of bids & re-bids, all of which exceeded projected estimates, Town Meeting voted to not provide additional borrowing authorization.*

The Board of Selectmen voted on May 11, 2005 to remand the project, with more executive oversight by the selectmen, to the Building Committee. The Board also reconfigured and revised the charges of the Building Committee and any Expanded Building Committee, including the Community Center Expanded Building Committee. All positions on the various Building Committees were deemed to be available for appointment, and advertisements have been published to seek candidates. The Board will seek specific expertise in building design and/or construction when filling these positions. The Board's goal is to have a design and plan for additional funding, should that prove to be necessary, by 2006 Annual Town Meeting. To that end, meetings involving the existing Building Committee, the Board of Selectmen, administrative officials, and the architect are ongoing, and several community meetings/events are planned to gather and disseminate information. The first such event, a "pizza party" gathering, will be held on Monday, July 11, 2005 at the Truro Central School.

The garage reconstruction project at the Truro Central School property, which was approved by Special Town Meeting in the amount of \$80,000 is proceeding on schedule, with much of the work being performed by employees of the DPW department.

- The Town will pursue affordable housing goals pursuant to Executive Order 418, to preserve the Town's continuing certification, perhaps on a regional basis, in order to maintain the Town's eligibility to apply for and receive state and federal grant monies for said purpose.

Substantially Achieved: *The Board is working with the Housing Authority on several projects. The proposed construction of housing units on "Sally's Way" at the former Saada property continues to be under review. Annual Town Meeting on April 16, 2005, approved changes to the overlay zoning district to allow for the number of buildings that are proposed.*

The Town received the donation a single-family home, and the Housing Authority, working with town officials and private contractors, are in the process of obtaining the permits necessary to move the dwelling to a Housing Authority owned site on Snow's Road.

Demolition of the former North Truro fire station has been accomplished, but no plans have been made for the development of the site.

Long-Range Planning

- The Board of Selectmen will oversee the work of the Local Comprehensive Plan Committee and its contracted professional consultant to complete the update of the Town's Local Comprehensive Plan for presentation to the October 2004 Special Town Meeting.

Fully Achieved: *The Local Comprehensive Plan Committee completed its work, and the LCP was approved at the April Annual Town Meeting. The LCP Committee is undertaking the initial tasks to fully implement the plan.*

- The Board of Selectmen will oversee the work of the Charter and Bylaw Review Committee to complete the review and revision of the Town's general bylaws for presentation to the October 2004 Special Town Meeting.

***Fully Achieved:** The Charter and Bylaw Review Committee completed its work, and the revised bylaws were approved at the April Annual Town Meeting. The committee has agreed, at the request of the selectmen, to remain a constituted committee to complete the review of two remaining areas of concern – the noise bylaw and the historical review bylaw. There was additional discussion at Town Meeting regarding the soil removal bylaw, which prompted the committee to agree to re-examine the section as well.*

- The Board of Selectmen will support the work of the Planning Board to complete the review and revision of the Town's zoning bylaws for presentation to the October 2004 Special Town Meeting.

***Fully Achieved:** The revisions to the zoning bylaws were presented to and approved by the Board of Selectmen on September 22, 2004, and the updated zoning bylaw was approved by the November 2004 Special Town Meeting.*

Additional zoning bylaw revisions were presented to and approved by the April Annual Town Meeting.

- The Board of Selectmen will continue to explore with neighboring towns and entities, including the Cape Cod National Seashore and Highland Center, Inc., regional approaches to issues of common interest, including, but not limited to, issues regarding water, affordable housing, economic development and other issues regarding the protection of regional resources.

***Substantially Achieved:** The Board approved a new Inter-Municipal Agreement with the Town of Provincetown on October 12, 2004. The new IMA is effective for four years, and establishes a Pamet Lens Oversight Group, which, along with other provisions in the new IMA, significantly strengthens Truro's oversight role in the management of the Pamet Lens.*

The Board provided input to the United State Postal Service as it seeks to relocate its North Truro office. The Board established, approved a charge for, and appointed members to a new committee to examine the possibilities for the revitalization of North Truro center. A Request for Proposals has been issued seeking qualified land planners to assist with the project, and the Town is applying for a Priority Development Funds grant to conduct a planning study.

The Board worked to strengthen the relationship between its liaison to Highland Center, Inc. and the executive director of HCI.

The Town, through its IT director, is working with the Town of Provincetown to develop a GIS system for utilization by both towns. Primarily useful to PLOG, the system will have enterprise-wide applications.

The Board is reviewing a proposal made by the Shellfish Committee and the shellfish warden that it join with Provincetown in proposing that the sea clam fishery be returned to local control.

- The Board of Selectmen will reach an accord with the Town of Provincetown and the Cape Cod National Seashore to manage our common water resource.

***Substantially Achieved:** The Board approved a new Inter-Municipal Agreement with the Town of Provincetown on October 12, 2004. The new IMA is effective for four years, and establishes a Pamet Lens Oversight Group, which, along with other provisions in the new IMA, significantly strengthens Truro's oversight role in the management of the Pamet Lens.*

The Board of Selectmen obtained from Special Town Meeting the authorization to proceed with eminent domain takings of three pieces of property important to the possible siting of a new well at North Union Field Road. Negotiations continue with the Town of Provincetown regarding the North Union Field Road site.

- The Board of Selectmen will explore the feasibility and advisability of establishing and appointing an energy committee to advise the selectmen in issues regarding energy generation, consumption, and conservation.

***Fully Achieved:** The Board voted to establish, and approved the charge of, the Energy Committee on November 17, 2004. A full committee has been constituted and has been meeting regularly since February, 2005.*

- The Board of Selectmen will explore the feasibility and advisability of establishing and appointing a youth commission comprising young Truro citizens to advise the selectmen in issues of importance to the youth of the town.

***Partially Achieved:** The Board voted to establish, and approved the charge of, the Truro Youth Council on August 25, 2004. Efforts to get a full complement of members are underway. In April, the positions were advertised and a notice sent to the principal of the Truro Central School.*

As of the end of the fiscal year, only one application had been received, and it appears that the board will be unable to fully achieve this goal.

- The Board of Selectmen will explore the feasibility and advisability of establishing appointing an affordability task force to study, identify, and synthesize possible solutions to the issues of the affordability of Truro residency.

***Substantially Achieved:** The Board voted to establish, and approved the charge of, the Truro Affordability Task Force on July 14, 2004. Efforts to get a full complement of members are underway, with a majority of the positions filled.*

- The Board of Selectmen will maintain an ongoing review of the Board's policy memoranda, and make any additions, deletions, or modifications thereto as may be decided upon. Specific concerns include, but are not limited to, the administration of the Town's health insurance program, the enforcement of the Town's general bylaws and the levying of fines indicated therein, and correspondence received or generated by the Board, any of its members, or its appointees.

Substantially Achieved: *The Board has reviewed and approved revisions to the curb cut policy, the correspondence policy, the sexual harassment policy, the travel reimbursement policy, and the school crossing policy. The Board has approved a new policy on the town administrator's powers of appointment, Truro Fire Rescue GO#115: enrollment in town insurance plans, and procedural relationships of town government entities.*

The issues of the enforcement of the Town's general bylaws and the levying of fines indicated therein was addressed by the Charter and Bylaw Review Committee, and the enforcement responsibilities, mechanisms, and corresponding fines were detailed in an appendix to the bylaws.

- The Board of Selectmen will consider various alternatives for the provision of legal counsel.

Not Achieved: *The Selectmen agreed at its meeting of December 15, 2004 to extend this goal to include an evaluation of legal services currently provided to the Town.*

- The Board of Selectmen will review all Town-owned property and make determinations regarding its use.

Substantially Achieved: *Special Town Meeting approved the funds necessary to renovate the existing garage at the Truro Central School to provide needed office and storage space to meet school needs. Pilgrim Library will continue to be used by the Beach Commission as a seasonal beach office for the foreseeable future.*

The board voted to award a lease of the Cobb Library to the Historical Commission.

The Town received a GIS map from the Cape Cod Commission that depicts all parcels of town-owned property. The selectmen, with the assistance of town hall staff, have identified which agency of the Town has ownership of or oversight over the parcels and their current uses.

- The Board of Selectmen will implement all aspects of the new Charter.

Partially Achieved: *The new Charter received its first hearing before the Joint Committee on Municipalities and Government of the Massachusetts Legislature, and the required legislative process is being monitored by the Charter and Bylaw Review Committee.*

- The Board of Selectmen will ensure the effective use of the routing slip to coordinate the activities of the various relevant regulatory multi-member bodies, and will work with the appropriate multi-member bodies and town departments to ensure an effective site plan review process.

Partially Achieved: *A routing slip has been created, but its implementation has met with mixed success.*

Public Safety

- The Board of Selectmen will review and evaluate its level of oversight of the Police Department, and make any changes in its practices as may be deemed advisable.

Substantially Achieved: *The Board of Selectmen continues to work with the Police Department on matters of mutual concern. Chief Thomas and/or Lieutenant Lundborn have made themselves available on several occasions to address the selectmen.*

The Board reserved its option of reviewing the contracts of the above-named members of the Police Department by informing them, in writing by the prescribed deadline, of its desire to do so.

- The Board of Selectmen work to ensure the Police Department's continued accreditation, and will continue and expand the Department's outreach initiatives. This is an ongoing goal with no definite time for completion.

Fully Achieved: *The Truro Police Department received a renewal of its accreditation in May.*

- The Board of Selectmen will work with the appropriate multi-member bodies and town departments to develop various policies concerning the use of Town beaches, including, but not limited to, ORV use, boat storage, and beach fires.

Fully Achieved: *The Board established this summer a work group with interested parties from the police, fire, and beach departments to establish a temporary policy with regard to beach fires and to consider long-range solutions. The Beach Commission recommended new policies to the Board of Selectmen for implementation during the 2005 summer season.*

The Annual Town Meeting approved the creation of a beach enforcement officer (non-union pay & classification schedule), and protocols are being developed in conjunction with the police for the position.

Community Relations and Communication

- The Board of Selectmen will continue its municipal outreach programs, including, but not limited to, the use of newsletters, press releases, and other materials that will serve to educate the public on issues of importance to the Town. As part of this goal, the Board will encourage the expanded use of available information technology as the preferred tool to disseminate information.

Substantially Achieved: *The Board approved the acting town administrator's appointment of a new information technology director, a new staff position established by the April 2004 Annual Town Meeting. The IT director is currently updating the Town's website.*

Following an "Invitation to Bid" process, The Cable Advisory Committee voted to recommend that a contract be awarded to Great Northern Video Services to equip the main meeting room at town hall to facilitate the videotaping of meetings for broadcast on local access cable television. The contract has awarded to and accepted by Great Northern. Work is expected to commence shortly.

The Board endorsed the recommendation of the IT director to contact with PK Systems to provide internet access to assessors data, pursuant to the availability of funds and the IT director's comfort level with the ease of the public interface.

The Board has maintained open and cordial relationships with members of the press, and has encouraged the reporting of positive achievements or accomplishments. The Board decided to move its meeting night to Tuesday, commencing in July, in order to facilitate meeting the press deadline for the Provincetown Banner.

The Board maintains a public comment period at the beginning of each of its meetings, and has received input from citizens issues including lighting at the Town Hall, the Town Hall bells and chimes, the North Truro Center project, beach policies, and a variety of other issues.

- The Board of Selectmen will encourage broader participation on multi-member bodies by identifying and recruiting new citizens to serve on a board, committee, or commission and by developing and implementing a formal method to express appreciation to those who have served on a multi-member body but who no longer wish to continue such service.

Substantially Achieved: *The Board, through its administrative assistant, has adopted the regular practice of sending letters of appreciation to those members of multi-member bodies who are no longer able, or wish, to continue service.*

The Board successfully recruited and appointed an ad-hoc search committee to assist in the selection process of a new town administrator.

Vacancies on multi-member boards, committees, and commissions are advertised on a regular basis. That, combined with efforts by individual selectmen, has resulted in the appointment of several new citizens to multiple boards, committees, and commissions. Currently there are 16 unfilled vacancies on those multi-member bodies appointed by the selectmen.

A year-end letter of appreciation was sent by the Board of Selectmen to all members of multi-member bodies currently serving the Town.

- The Board of Selectmen will encourage expanded training opportunities available to members of Town departments and multi-member bodies, which may include in-house training seminars and workshops as may be deemed appropriate.

Partially Achieved: *The Board has encouraged participation by staff and members of multi-member bodies in training opportunities. Two selectmen attended the meeting of the Massachusetts Selectmen, Councilors, and Aldermen's Association meeting in the fall. The suggestion has been made by the assistant town administrator that the Town consider regional training opportunities in cooperation with other outer Cape towns.*

The town accountant attended the annual accountant's school.

- The Board of Selectmen will maintain an active liaison program to facilitate communication with the various multi-member bodies it appoints. Through the liaison program, the Board will monitor the charges to multi-member bodies, the bodies' adherence to their charges, and consider modifications to the individual charges specifically, and/or committee structure generally, as may be deemed advisable.

Fully Achieved: *The liaison program is active, and the agenda of each selectmen’s meeting includes a “liaison report.” The liaison assignments were reviewed and revised concurrent with the reorganization of the Board following the May 2005 election.*

- The Board of Selectmen will expand the process used to establish its own goals and objectives in an effort to gather input regarding the priorities and concerns of the various Town departments, multi-member bodies, and the general public.

Substantially Achieved: *The Board of Selectmen invited and encouraged department heads to provide input into the formation of its fiscal year 2006 goals and objectives. A copy of this report accompanied the material sent to the department heads, along with a form to facilitate a response. Replies were requested by July 1, 1005.*

The Board specifically excluded, at this time, the multi-member bodies as the Local Comprehensive Plan Committee is working with all such bodies to initiate an examination among their own members to establish priorities for the coming year. The priorities are to be guided by the implementation plan provided by the LCP Committee.

These Fiscal Year 2005 Goals and Objectives were duly adopted by the Board of Selectmen at its meeting of August 25, 2004.

This Final Progress Report was duly approved by the Board of Selectmen at its meeting of July 12, 2005. The selectmen further directed that this report be posted on the official website of the Town of Truro as part of its ongoing efforts to effectively communicate with the citizens of the town.

Alfred Gaechter, Chairman

Gary Palmer, Vice Chairman

Paul J. Asher-Best, Clerk

Christopher R. Lucy

Lloyd F. Rose



TOWN OF TRURO

P.O. Box 2030, Truro MA 02666

Tel: (508) 349-7004 Fax: (508) 349-5505

Fiscal Year 2006 Goals and Objectives

Introduction

The Truro Board of Selectmen agreed to pursue the following goals and objectives for Fiscal Year 2006, July 1, 2005 through June 30, 2006. Some of these goals are ongoing or continuing goals from FY2005. New goals have been marked as such. The goals and objectives were divided into broad categories of primary responsibility, including: Finance, Personnel, Capital Projects, Long-range Planning, Public Safety, and Community Relations and Communication.

In establishing for themselves these goals and objectives, the selectmen intend to provide guidance and direction to the Town's multi-member bodies, and to the Town Administrator and his or her appointees, in establishing their own goals and objectives to assist in the achievement of the overall goals and objectives. The goals and objectives of the Town Administrator are attached as Appendix A, and the Selectmen's LCP implementation responsibilities as Appendix B.

FINANCE

ONGOING:

- The Board of Selectmen will work to ensure the Town's compliance with all municipal finance reporting and filing target dates, as established by state law and/or regulation. These deadlines are outlined in the *Municipal Calendar; Monthly Guide for Local Officials*, published by the Massachusetts Department of Revenue, Division of Local Services.

CONTINUING:

- The Board of Selectmen, with the Finance Committee and other appropriate multi-member bodies and town employees, will review the Town's fee schedule for potential revision as may be decided upon. This review will be conducted during the fourth quarter of calendar year 2005, and any fee revisions resulting from this process will become effective in fiscal year 2007, or, in the event of a seasonal operation, at the advent of the next season.

CONTINUING:

- The Board of Selectmen will work to ensure the Town's compliance with all standards issued by the General Accounting Standards Board as they apply to municipal government.

CONTINUING:

- The Board of Selectmen will review all of the Town's unfunded liabilities, e.g., unfunded sick leave/vacation leave accrual.

ONGOING:

- The Board of Selectmen will work to ensure an orderly and timely annual budget process in order that the requisite level of budget reviews is executed in time to make informed recommendations to the April 2006 Annual Town Meeting.

PERSONNEL

CONTINUING:

- The Board of Selectmen will cause a review of the Town's departmental organizational chart for possible reorganization of town employees. Any reorganization deemed advisable will be presented to the Board of Selectmen at the earliest possible date so that any fiscal impact can be included in the formulation of the fiscal year 2007 budget.

CONTINUING:

- The Board of Selectmen will cause a review of the possible implementation of a merit pay system.

CONTINUING:

- The Board of Selectmen will develop and implement an effective performance evaluation tool for the Town Administrator and the Chief of Police. The evaluation tool will be available for use by the Board of Selectmen to conduct such performance evaluations in conformance with the Charter and Selectmen's Policy Memorandum #5.

CAPITAL PROJECTS

CONTINUING:

- The Board of Selectmen will assure proper oversight of ongoing capital projects so that they stay on course, on time, and on budget. All projects currently underway or commencing during fiscal year 2006 will be planned, charted, and executed with the full knowledge, oversight, and approval of the Board of Selectmen.

ONGOING:

- The Town will pursue affordable housing goals pursuant to Executive Order 418, to preserve the Town's continuing certification, perhaps on a regional basis, in order to maintain the Town's eligibility to apply for and receive state and federal grant monies for said purpose.

LONG-RANGE PLANNING

ONGOING:

- The Board of Selectmen will continue to explore with neighboring towns and entities, including the Cape Cod National Seashore and Highland Center, Inc., regional approaches to issues of common interest, including, but not limited to, issues regarding water, affordable housing, economic development and other issues regarding the protection of regional resources.

ONGOING:

- The Board of Selectmen will reach an accord with the Town of Provincetown and the Cape Cod National Seashore to manage our common water resource.

CONTINUING:

- The Board of Selectmen will explore the feasibility and advisability of establishing and appointing a youth commission comprising young Truro citizens to advise the selectmen in issues of importance to the youth of the town.

CONTINUING:

- The Board of Selectmen will explore the feasibility and advisability of establishing appointing an affordability task force to study, identify, and synthesize possible solutions to the issues of the affordability of Truro residency.

ONGOING:

- The Board of Selectmen will maintain an ongoing review of the Board's policy memoranda, and make any additions, deletions, or modifications thereto as may be decided upon. Specific concerns include, but are not limited to, the administration of the Town's health insurance program, the enforcement of the Town's general bylaws and the levying of fines indicated therein, and correspondence received or generated by the Board, any of its members, or its appointees.

CONTINUING:

- The Board of Selectmen will consider various alternatives for the provision of legal counsel.

CONTINUING:

- The Board of Selectmen will review all Town-owned property and make determinations regarding its use.

CONTINUING:

- The Board of Selectmen will implement all aspects of the new Charter.

CONTINUING:

- The Board of Selectmen will ensure the effective use of the routing slip to coordinate the activities of the various relevant regulatory multi-member bodies, and will work with the appropriate multi-member bodies and town departments to ensure an effective site plan review process.

NEW:

- The Board of Selectmen will develop and implement a plan to study and, where appropriate complete the responsibilities assigned to it in Truro's new Local Comprehensive Plan (a copy of responsibilities is attached as Appendix B).

NEW:

- The Board of Selectmen will, to the extent appropriate, assist the USPS in the identification of a new location for the North Truro Post Office.

CONTINUING:

- The Board of Selectmen will review and evaluate its level of oversight of the Police Department, and make any changes in its practices as may be deemed advisable.

ONGOING:

- The Board of Selectmen will work to ensure the Police Department's continued accreditation, and will continue and expand the Department's outreach initiatives. This is an ongoing goal with no definite time for completion.

CONTINUING:

- The Board of Selectmen will work with the appropriate multi-member bodies and town departments to develop various policies concerning the use of Town beaches, including, but not limited to, ORV use, boat storage, and beach fires.

NEW:

- The Board of Selectmen will take the actions necessary to become a "No Place for Hate" Community.

COMMUNITY RELATIONS AND COMMUNICATION

CONTINUING:

- The Board of Selectmen will continue its municipal outreach programs, including, but not limited to, the use of newsletters, press releases, and other materials that will serve to educate the public on issues of importance to the Town. As part of this goal, the Board will encourage the expanded use of available information technology as the preferred tool to disseminate information.

CONTINUING:

- The Board of Selectmen will encourage broader participation on multi-member bodies by identifying and recruiting new citizens to serve on a board, committee, or commission and by developing and implementing a formal method to express appreciation to those who have served on a multi-member body but who no longer wish to continue such service.

CONTINUING:

- The Board of Selectmen will encourage expanded training opportunities available to members of Town departments and multi-member bodies, which may include in-house training seminars and workshops as may be deemed appropriate.

CONTINUING:

- The Board of Selectmen will expand the process used to establish its own goals and objectives in an effort to gather input regarding the priorities and concerns of the various Town departments, multi-member bodies, and the general public.

Alfred Gaechter, Chairman

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Board of Selectmen
Town of Truro

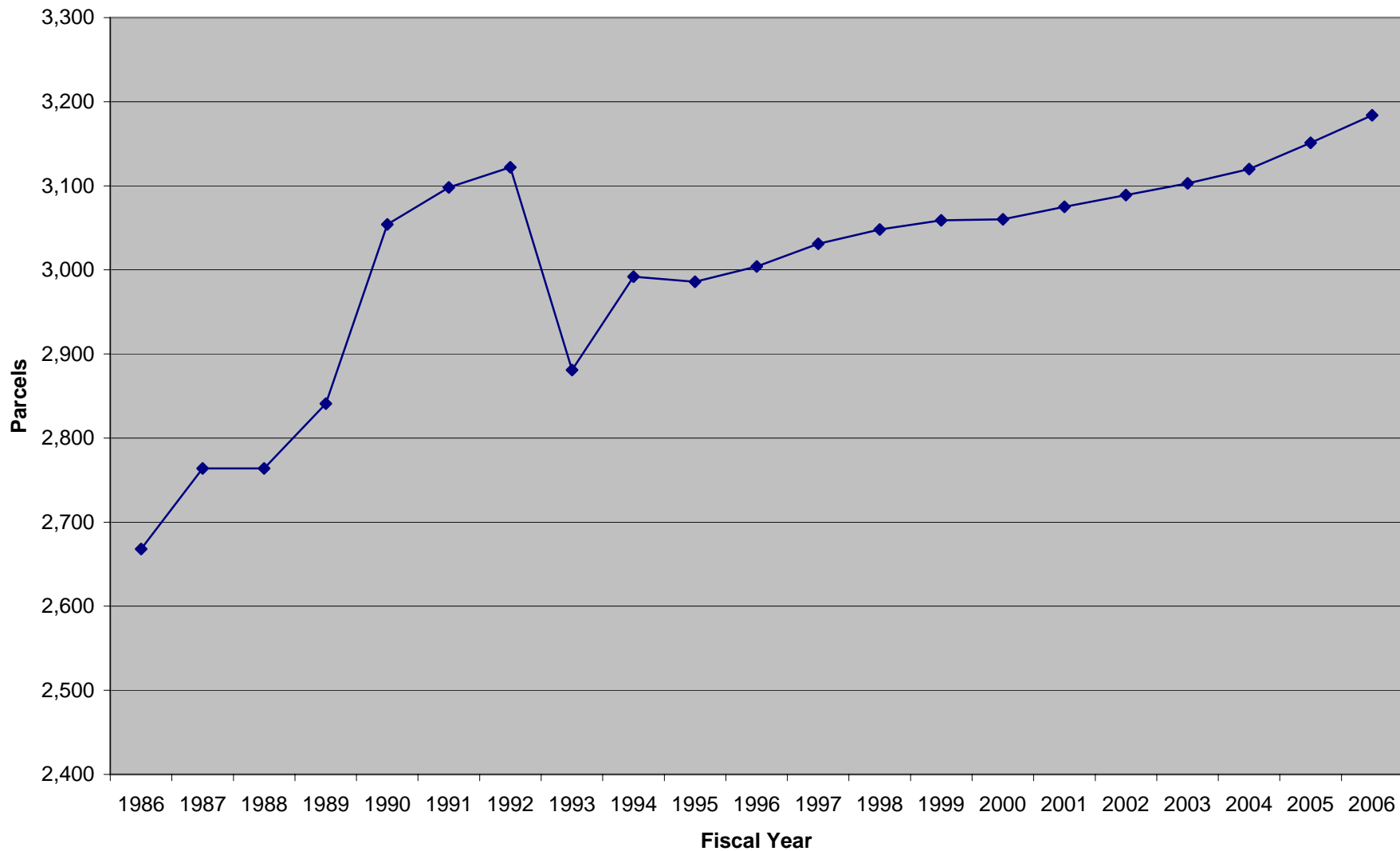
Town of Truro Organizational Review
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Massachusetts Department of Revenue
Division of Local Services
Municipal Databank/Local Aid Section

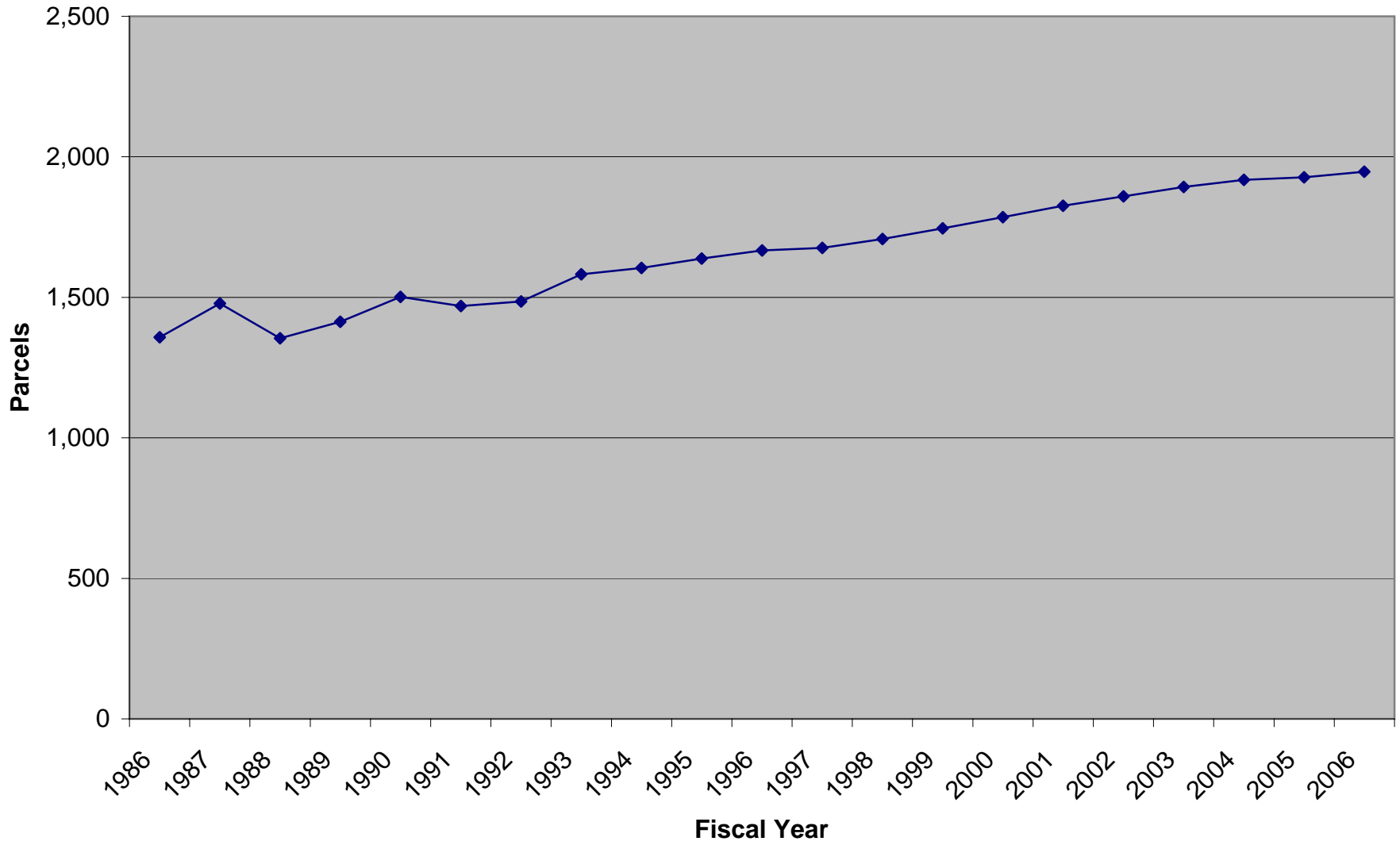
Fiscal Year 1986 - 1989 Parcel Counts by Property Class
With Additional Analysis Prepared by FAA

Municipality	DOR Code	FY	Single Family	FAA Other Residential	FAA Total Residential	FAA Total Land	FAA Total		Apt	Misc. Residential	Vacant Land	Open Space	Commercial	Industrial	Other Usage	Total	Parcel Count +/-
							Other Properties	Multi Family									
TRURO	300	1986	1,358	120	1,478	1,070	120	3	116	1	1,050	20	91	2	27	2,668	N/A
	300	1987	1,478	175	1,653	1,006	105	46	126	2	1,006		70	2	33	2,764	96
	300	1988	1,354	302	1,656	979	129	162	137	2	979		92	2	35	2,764	-
	300	1989	1,413	353	1,766	944	131	186	165	1	944		94	2	35	2,841	77
	300	1990	1,502	415	1,917	1,006	131	104	307	3	1,006		94	2	35	3,054	213
	300	1991	1,469	519	1,988	979	131	175	340	3	979		91	2	38	3,098	44
	300	1992	1,485	524	2,009	982	131	15	342	4	163	982	92	2	37	3,122	24
	300	1993	1,582	331	1,913	946	134	13	202	4	112	946	100	2	32	2,881	(241)
	300	1994	1,605	333	1,938	920	134	13	202	4	114	920	100	2	32	2,992	111
	300	1995	1,638	345	1,983	871	132	13	209	4	119	871	98	2	32	2,986	(6)
	300	1996	1,667	383	2,050	812	142	14	217	4	148	812	100	2	40	3,004	18
	300	1997	1,676	361	2,037	851	143	18	217	5	121	851	97	2	44	3,031	27
	300	1998	1,708	365	2,073	835	140	18	219	6	122	835	92	3	45	3,048	17
	300	1999	1,746	375	2,121	796	142	18	221	7	129	796	94	3	45	3,059	11
	300	2000	1,785	387	2,172	748	140	23	227	8	129	748	92	3	45	3,060	1
	300	2001	1,826	389	2,215	718	142	27	227	8	127	718	91	3	48	3,075	15
	300	2002	1,859	422	2,281	673	135	30	257	8	127	673	84	4	47	3,089	14
	300	2003	1,893	420	2,313	650	140	32	257	8	123	650	84	4	52	3,103	14
	300	2004	1,918	438	2,356	624	140	33	271	9	125	624	83	4	53	3,120	17
	300	2005	1,927	469	2,396	613	142	40	284	8	137	613	84	4	54	3,151	31
	300	2006	1,947	496	2,443	597	144	446	40	2	8	597	87	3	54	3,184	33

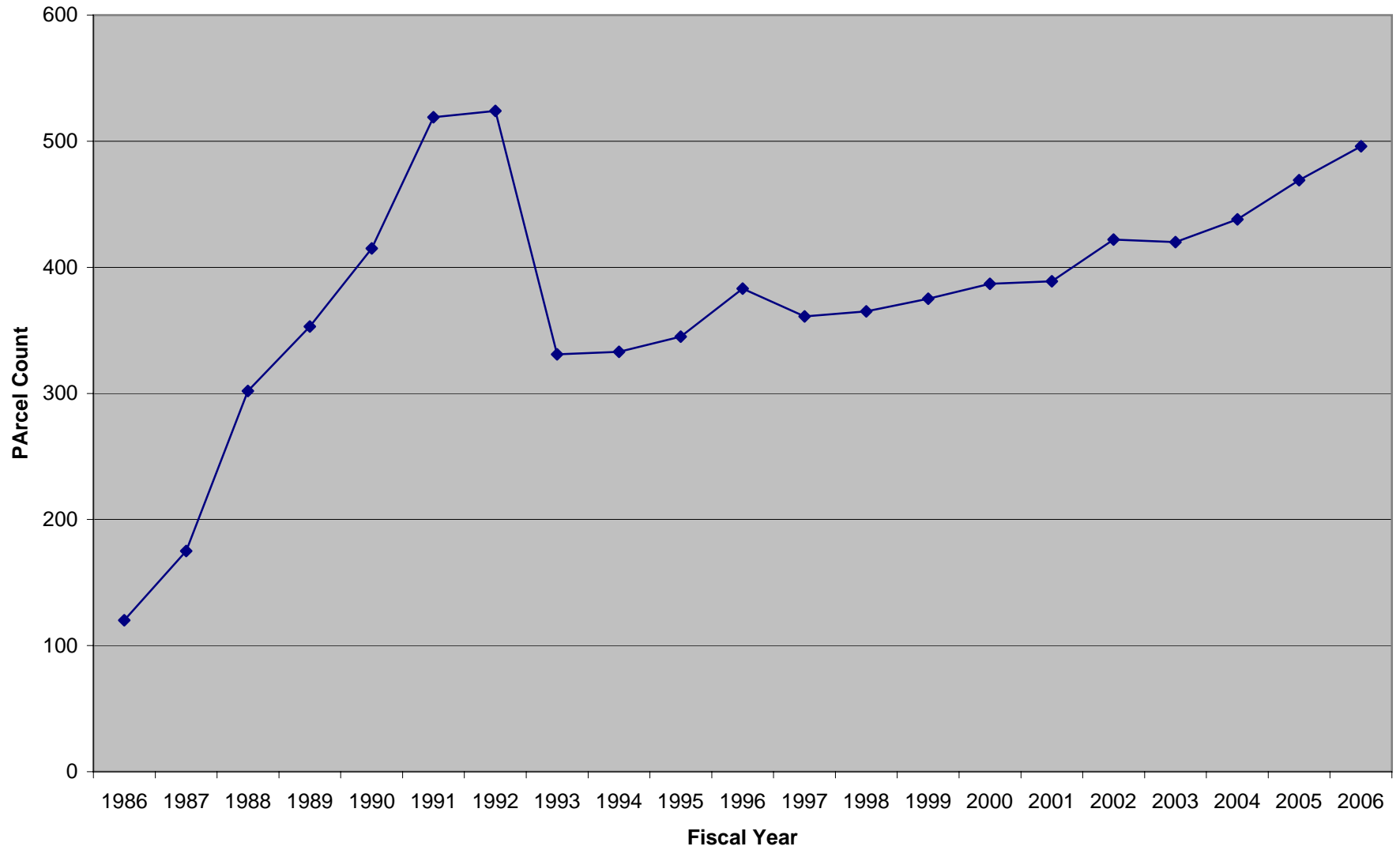
Truro Taxable Real Estate Parcels



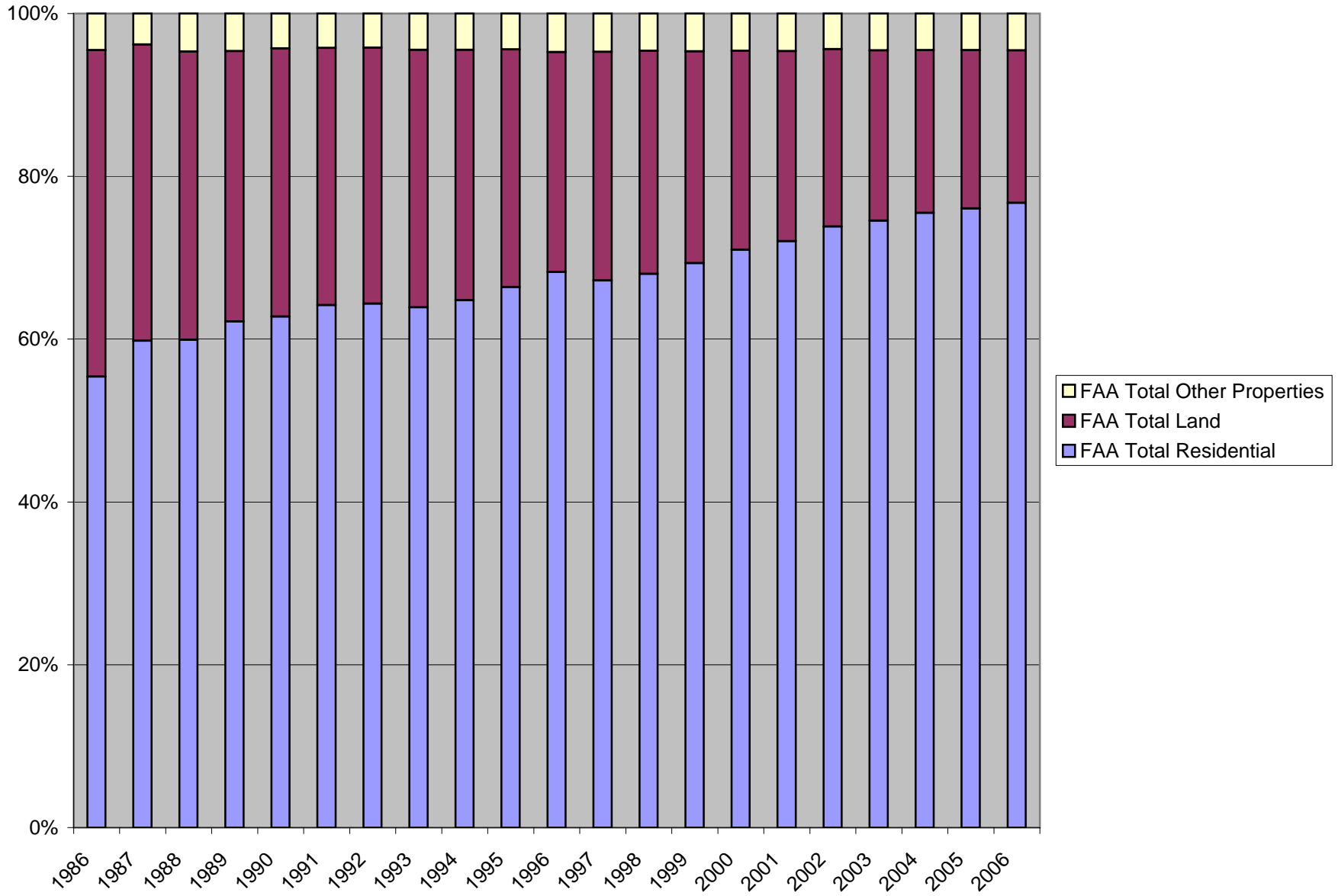
Truro Single Family Parcels



Truro Other Residential Properties



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**Truro Board of Assessors
Tax Rate Certification 5-year History
and
Fiscal 2007 Tax Rate Certification Schedule**

THE HISTORY

The Board of Assessors has reviewed the tax rate setting process for the last 5 years and understands that special effort must be applied to tightening the work schedule in this year, to overcome falling behind again, as in the 1990's, when the first half actual bills were annually sent anywhere from mid-November to late February. Of particular note; fiscal 2002 proved to be the turning point, when the Assessors Office underwent a complete conversion of the assessment software, the goal of which was to comply with the required format for submission of documentation to the Dept. of Revenue, necessary to set a timely tax rate. The conversion, which ran simultaneously with a major revaluation, proved to be a long, grueling process, ending with the latest ever actual bill on Sept. 9, 2002 (nearly a year late!!!).

Even though the fiscal 2002 spike in valuations caused the most-ever abatement applications (285), from that point on, the tax rate setting process improved each year, beginning with a fiscal 2002 second half bill AND a combined fiscal 2003 bill (actual AND second half) in the Spring of 2003, a not-so-late fiscal 2004 actual bill in November 2003, and then a timely fiscal 2004 second half bill in April 2004. In the next few months of 2004 the fiscal 2005 revaluation was completed and the Tax Recap was submitted in the first week of September and certified on September 16th!!! This was the result of a tremendous 4-year effort by all (data collectors, assessors office staff, computer and revaluation consultants and the Board of Assessors).

The Board of Assessors expresses dismay that, after such diligence and effort on the part of all assessing personnel, the fiscal 2005 actual tax bills were mailed December 21, 2004: **OVER 3 MONTHS AFTER THE TAX RATE WAS CERTIFIED!!!** The Board believes that, the Assessors Office was not responsible for this delay, and yet has had to bear the brunt of the difficulties caused by this delay.

From that point forward, unforeseen problems followed one after another.

The fifteen-year data collector, utilized for residential permit inspections by the Assessors Office, had become ill in the Fall 2004. Illness progressed so quickly that by February, when inspections should be underway, he was unable to perform. By this time, the abatement process and inspections were well underway, lasting into April 2005. A new data collector was finally hired and on the road by the first week in May, but this was already a very late start. The assessing staff pitched in when possible but were mostly busy on the other end doing the data input of the inspection reports coming in. By mid July a good chunk of work was completed but unexpected surgery was needed by the permit inspector. A scramble for a replacement took a couple weeks, but was finally hired and on the road before the end of August. The original data collector returned in September and both worked simultaneously to complete the collection by October 21st.

The Assessors Office set their sites on a tax rate certification before the end of November but, alas, the Assessor's computer crashed, and it took three weeks to bring things back to working order. Due to Holiday scheduling for Town Hall and Dept. Of Revenue personnel, the Classification Hearing was held on December 20, 2005, the Tax Recap submitted on January 3, 2006 and the tax rate electronically certified on January 6, 2006.

Town of Truro Assessors Office**April 18, 2006****Outline of work to do leading up to the fiscal 2007 classification hearing (8/15/06 per BOS)****Growth Collection and Data Entry**

- | | |
|--|---|
| 1) Residential growth collection Agreement signed/data collector started 2/22/06 | 52 of approx 240 inspections done as of 4/07/06
Target date for completion June 15th |
| 2) Commercial growth collection | Agreement signed with PK/data collection to begin week of 4/17/06 (weather permitting) |
| 3) Pers Prop growth collection | Forms of List sent starting 01/26/06 |
| 3) Data entry of growth | Begun 3/08/06 - Completion needed by July 1st |

Review of all 2005 qualified property sales for possible interim-year adjustments for fy2007

- | | |
|--|---|
| 1) Sales questionnaires mailed | Completed - mailed and responses received and reviewed during calendar 2005 |
| 2) Inspection of sale properties | 23 of 90 visited (18 vacant) as of 4/14/06 (call back cards left for interior insp but response rate is low - perhaps after Easter weekend more will come in)
Sale Inspections to resume full-time week of 4/17
Target date for completion is June 15th |
| 3) Analysis of sales for ratio of sale price to assessed value | To be done by PK after sale inspections completed
Target date for completion is July 15th |

Changes and maintenance to assessment database for fiscal 2007

- | | |
|--|--|
| 1) Create/Delete/Modify parcels from plans, etc. | Not yet started (to be done as soon as fiscal 2006 abatement applications are acted on by BOA)
Target date for completion is May 15 th |
| 2) Add new owners from deeds, etc. | Begun 2/10/05, completed 1/19/06 (except for fy07 subdivisions and condo conversions) |
| 3) Make class changes accordingly | Ongoing |
| 4) Create/Delete/Modify personal property accounts | Not yet started (usually happens after new parcels created and permit inspections completed) |
| 5) Make all other changes needed | Ongoing |

continued on page 2

continued from page 1

Except where otherwise noted, the above work would need to be completed between July 1st and July 15th in order to submit final reports to the Department of Revenue for certification, by the dates below, and meet the August 15th date for a Classification Hearing.

Reports to Dept. of Revenue

- | | |
|---------------------------------------|-----------------------------|
| 1) Prepare/submit new growth | July 31, 2006 |
| 2) Prepare/submit interim adjustments | July 31, 2006 |
| 3) Submit Assessment. Classif. Report | July 31, 2006 |
| 4) Submit Recap | Aug. 7 - 14, 2006 (at best) |

4/14/06 Notes on Outline....

The Assessor has been processing abatement applications (45 of 87 acted on by BOA) since the Feb. 24th deadline for filing. Most inspections needed (approximately 30 properties) have been done but the data entry and changes for 25 inspections are still being processed for review at this time. The Board of Assessors meets again on April 25, 2006 for another session.

In between the abatement applications, the Assessor has been working on 7 Appellate Tax Board appeals: So far - 1 Decision, 2 settled and the rest pending. The Assessor has also been working on the first of what may be many separate requests from the Hillside Farm, no longer under Chapter 61A classification, to release the lien held by the Town and to assess roll-back taxes due to subdivision and sale of separate residential lots, as they are sold. This is a very detailed process, which has come up for the first time ever in Truro.

The Deputy Assessor will shift attention as soon as possible from abatements and appeals to Creation/Deletion and Maintenance of new parcels. Then a month can be given (May 15th to June 15th) to assist in any remaining collection and entry of data.

This outline represents an attempt to comply with the Board of Selectmen's mandate that a Classification Hearing be held on August 15th. This is an extremely ambitious schedule with no "fat" built into it. Even if nothing unforeseen should arise, the time frame is very tight. Furthermore, no work in this outline can be omitted and still receive certification by the Dept. of Revenue. The Assessors Office is fully engulfed in the work outlined above and will complete the necessary work as quickly and accurately as possible, while trying to comply with the Board of Selectmen's mandate..

It must be noted that, the DOR-mandated Cyclical Inspection of all property, a nine-year cycle which must be completed in fiscal 2011, is the only major time-consuming process that can be put aside at this time, in order to accommodate the Classification Hearing date required by the BOS. The current Cyclical Inspection is to be done in-house, as agreed when a new staff person was added to the Assessors Office. It must also be noted that, the cadastral mapping project, funded for fiscal 2007, will likely be hitting the Assessors Office for review and input sometime in July, according to Gary Delius.

CHECK LIST FOR PROPERTY VALUES AND TAX RATE CERTIFICATION

	Completion	
	Target	Actual
Parcel changes:		
1) create new parcels (split merge)		
2) make other acreage changes		
Building Permits + other Growth:		
1) enter building permit changes (houses + additions)		
2) enter building permit changes (sheds, decks, etc.)		
a) check if picked up in cyclical inspections and enter		
b) if not picked up in cyclical, inspect and enter		
3) enter/delete commercial+utility personal property accounts		
4) enter/delete residential pers. prop. accounts (from growth+addr chgs)		
Values:		
1) enter class changes (pers prop + all real est, including exempt)		
2) check values of abated parcels		
3) enter other data changes identified since tax bills mailed		
4) check affordable housing properties + other override values		
5) adjust values of Provincetown-owned parcels (only in yr after reval)		
6) submit valuations to DOR w/LA-4 (if reval/interim yr adj done)		
Finalize New Growth:		
1) run reports for total new growth and submit to DOR w/LA-4		
Recap:		
1) plug in assessors figures		
2) plug in figures from town accountant and clerk/tax coll/treas		
3) preliminary submission to DOR?		
4) hold classification hearing		
5) submit final recap		
6) tax rate certified by DOR		
Bridge to Tax Program:		
1) run bridge program/transfer from PK to MUNIS		
2) run comparison between PK and MUNIS		
After Bridge Maintenance:		
1) enter new recorded septic loan accounts and update existing accts		