

# Shared Assessing: Can the assessing function be regionalized?

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By Alan Elliott, Freelance Writer

It's enough to make King Solomon proud. More towns are responding to a tight supply both of experienced tax assessors and budget dollars by splitting their assessors and creating a post shared between two or more towns.

The idea of consolidating property tax assessors' offices is nothing new. The International Association of Assessing Officers (IAAO) reports the majority of the 8,700 assessing units that dot the U.S. landscape cover multiple political jurisdictions, most are county-wide assessing offices. Maine has the second largest number of property assessment jurisdictions — 492 of the 3,100 individual municipal units found in 20 states.

As property values jump putting more demands on the assessing office, Maine's large number of municipal assessing units translates into a highly competitive market for assessing talent. Westbrook, Harpswell, Windham, Gardiner, Yarmouth and Winthrop are among the municipalities that have recently tried or are about to attempt to affordably fill vacant assessor's posts.

Smaller communities struggle to compete on salary. Larger towns and cities often can't find qualified professionals— or perhaps don't want to pay the going rate for them. As a consequence, the concept of shared assessor's offices is gaining appeal.

The jury is still out on the future of shared assessing in Maine. For this article, interviews were conducted with people who have years of experience in municipal assessing to get their opinions on the pros and cons of shared assessing services.

## **S. Portland and Westbrook**

Elizabeth Sawyer has been city assessor in South Portland since 1991.

In February 2004, the cities of South Portland and Westbrook entered into a temporary shared-assessor arrangement, after Westbrook was unable to fill its vacant assessor's post.

South Portland has 9,400 parcels on its property tax rolls, and Westbrook has 7,000 parcels.

Under the shared arrangement, Sawyer and Deputy Assessor Craig Skelton spend 20 hours a week with the three employees in the Westbrook assessing office. Beyond helping with the daily duties of running an assessing office, they are also changing the Westbrook assessing software.

The assessors proposed a citywide revaluation, but Westbrook officials declined. The sharing arrangement calls for South Portland assessors to handle Westbrook's tax commitment this year. The councils will decide in mid-July to renew, end or modify the sharing agreement.

“I think what we’re finding is that it (the sharing arrangement) won’t be able to be continued the way it is now, indefinitely,” Sawyer said. “We’re stretching ourselves way too thin.”

What had for the most part been 40-hours-a-week jobs now require about 50 hours a week. Both Sawyer and Skelton are salaried, so the cities aren’t racking-up overtime charges. South Portland pays each a weekly stipend, and bills Westbrook a flat rate for services and expenses.

One way to ease the strain, Sawyer suggested, would be to cut travel time by creating a single, joint office midway between the two city halls. Her husband, Windham Assessor David Sawyer nearly forged such an arrangement between Gorham, Windham and Westbrook (*see below*), but the three communities ultimately decided against it.

“That is the only way I think it can work,” Elizabeth Sawyer said. “The question is, with only two towns, can you really save much money?”

### **A Stopgap Solution**

In Harpswell, as in many Maine towns, the job title reads: selectman, tax assessor and overseer of the poor. Harpswell has 4,836 parcels to assess and is surrounded by 260 miles of coastline. Skyrocketing property values are placing more demands on the selectmen/assessors.

When the town’s assessors’ agent retired last year, Harpswell found it couldn’t afford to fill the post.

“We found the candidate pool was really small and we had a hard time competing with some of the salaries out there,” said Town Administrator Kristi Eiane.

But, town officials also couldn’t afford to leave the position empty. Vision Appraisal Technology had been contracted to perform a full revaluation this year, Harpswell’s first since 1998. As a stopgap solution, the town hired Garnett Robinson and Maine Assessment & Appraisal Services to handle the assessors’ agent role one day a week. Within months, two employees at the town office had earned assessor certification from the state. Rather than sharing one assessor with another town, Harpswell is now home to two. The challenge, Eiane said, is to find a way to coax at least one to stay while salaries elsewhere continue to climb.

### **Cumberland and Yarmouth**

William Healey has been Cumberland’s assessor since 2000.

Early in 2004 Cumberland Town Manager Bill Shane mentioned to Healey that Yarmouth had been unable to fill its assessor’s position and that the Yarmouth council and town manager were concerned. Healey explained the shared assessor arrangement being discussed in Gorham and Windham.

“From there it was like a light bulb went off in (Shane’s) head,” Healey said.

By March, Yarmouth and Cumberland had hammered out an agreement and Healey hit the ground running.

After 11 months Healey says he has found pros and cons, but that the arrangement seems workable.

“It has been hectic — I’ve found I really have to budget my time extremely well,” he said. “And anything that comes along can throw you for a loop.”

Cumberland has 3,700 parcels to assess and keep records on and Yarmouth has 3,400 parcels.

Former Yarmouth Assessor Cheryl Dubois (now the assessor in Auburn) left the office in good shape, so there was little pick up work to do. The town was on a DOS software system, which Healey has since transferred to Vision software.

At the onset, a full-time assistant was also shared between the towns. She retired, and the towns are experimenting with what is now a one man show. Cumberland’s code and planning office shares one staff member to handle the assessor’s desk. Yarmouth has one part-time employee answering phones and dealing with those who come to the counter.

Healey says the tax maps are generally self-serve in both locations, with town hall staff available to make copies when needed. Prior to the current agreement, the assessor salary in each town was around \$53,000. As the combined assessor, Healey said he receives \$31,000 from each town.

How do things look down the road?

“It’s a definite challenge to me and I like a challenge,” Healey said. “My biggest concern is, what could happen in the future if we need a reval? I wouldn’t want to be having to spend 95% of my time in one town and 5% in the other, because then you’re just going to fall behind.”

### **Couldn’t Make It Work**

David Sawyer had been Gorham's tax assessor for 14 years when, in December of 2003, the nearby communities of Windham and Westbrook couldn't fill their assessor vacancies. Sawyer put together a proposal for the three towns to share assessing services.

The idea was to shut down the offices in each town and relocate to one joint office. Westbrook opted out of the agreement. Windham and Gorham carried the idea forward, planning to consolidate their assessment operations to the old Robie School, near the two town lines. The arrangement immediately made sense from an assessing standpoint, he said, because the offices all operate according to the same laws.

“It isn’t like if you tried to combine planning or code offices, where you are dealing with different codes or ordinances in each town,” he said.

The arrangement began to stumble over issues including shared control of the assessing budget and determining the assessor's salary. Gorham decided to relocate its town offices en masse and keep its assessing services under its own roof. Sawyer decided to accept a full-time position in Windham.

## **A State Perspective**

David Ledew is the acting director of the Property Tax Division of Maine Revenue Service.

In the early 1970s, state legislation was enacted to reform property tax administration. Among the changes in the new law, was a statute that allowed Maine towns to form primary assessing districts—an encouragement to share assessors. Bangor, Old Orchard Beach, and Lewiston were the only municipalities to sign on, but never made use of the designation. Since that time, the assessing district concept has not rekindled much support, at the state or municipal level.

“The districts never took off,” Ledew said. “We’ve never had two or more towns band together to form a primary assessing unit.”

Old Orchard Beach and Bangor have since allowed their PAD status to lapse. Ledew said a number of grant proposals into the state planning office hint at consolidating assessing functions in various areas of the state. In the long term, he anticipates municipalities will move in the direction of county assessing offices.

One key hurdle to that future: non-standardized assessment recordkeeping. Ledew counts as many as ten different mass appraisal software systems, some homespun systems and even a town or two who still rely on handwritten tax records.

“Until municipalities band together and spend the money to standardize hardware and software, I don’t see things moving toward a county level,” he said.

In many communities, particularly under recent market conditions, Ledew says the shared-assessor is an assessor who is simply spread too thin. The new property tax reform legislation (LD 1) will put even more pressure on the office, he said, requiring assessors to determine a property growth factor as a part of the budget process.

“When you get to larger municipalities,” Ledew said. “Assessing is truly a full-time position.”

## **The Private Sector**

Bill Van Tuinen is a Certified Maine Assessor and has been a contracted assessors’ agent for a number of Maine towns since 1983.

A Madison resident, Van Tuinen is a de facto shared assessor. Like many other independent individuals and companies in Maine, he contracts privately to handle assessing services for multiple towns, including Madison, Livermore Falls, Skowhegan and East Millinocket.

After two decades of carefully dividing his attention, he says the most significant obstacle to consolidating assessing offices is also the most obvious: towns want to make sure they get the appropriate level of service for what they are paying. There is often no easy way to get two jurisdictions to agree to divide the service in an equitable way, he said.

“I think contracting for the service cuts through that,” he said. “You pay for the service, and if you don’t like it, you just move on to someone else.”

Van Tuinen said he has also listened to the rising discussion about consolidating and regionalizing services. Everyone assumes efficiencies of scale will follow, he said, but no one can point to counties or cities where shared services have had the desired financial effect.

“I remain a little skeptical,” he said. “I’m still looking for the community of 25,000 or 30,000 people that does things more efficiently than the small towns.”