
Assessors Department – FY2026 Budget

Christine Kumar, MAA
95 Pleasant Street, Room 229
978-630-4010

BUDGET HIGHLIGHTS

The Assessor's budget is comprised mainly of salary and services provided by our vendors. **For FY2026 we are seeing an increase in the cost of services from our vendors** (Vision, RRC and Patrick Harring) for the Valuation Maintenance and Valuation Update accounts. For other accounts, such as Professional Development, Professional Services and Office supplies, there is no increase.

Department Salaries & Wages – 60% of Dept Budget

- Budget includes a 3% Cost of Living Adjustment for Administrative Coordinator (Union).
- The Assessor salary shown is an average of the salary and step proposed by the Department Heads and Non-Union Employees, and a compilation from the last 6 months (since August 2024—see attached) of job listings for Assessors in Massachusetts taken from the MMA and MAAO Job listings. The average salary is approximately \$103,000 and the proposed salary for the step shown on the salary/step proposal is \$93,350—for an average of approximately \$98,000.

Historically, the City Assessor and Director of Purchasing compensation is less than the other Department Heads, including those in the Finance Group, which the Assessor and Director of Purchasing are a part of. I believe this is partially due to individuals having advocated for themselves in the past, which has resulted in inconsistencies to base salaries. Regardless of why, both positions play very important roles in the overall operation of the City and should be compensated accordingly.

In short, if the City wants to foster longevity for those already here and expect to hire qualified individuals, competitive salaries are imperative.

Department Operations – 40% of Dept Budget

- The Assessor’s office utilizes the services of Vision for our database maintenance as well as sales analysis and value adjustments.
- RRC assists with our personal property account valuations, including the utility companies.
- Vision, RRC, and Patrick Harring have all increased their fees for FY2026.
- I do not anticipate new expenses coming up in FY26 that will be reflected in this operating budget.
- If we have any overfunding, it would be in our “Valuation Updates” account, in which case is encumbered to assist in defraying the higher costs incurred every 5 years—recertification year. Our next year of recertification will be in FY2028. I will begin to request funds for that in FY2027, as our FY2023 recertification cost was approximately \$84,000.

Department Request:

See Salary and Wages.

Assessors Department

Mayor’s Recommendation:

Reduced Budget:

Reduction in the following accounts may be possible (non-salary expenditures):

Valuation Update (55050)	
- Patrick Harring (Cyclical Inspections)	\$27,000 to \$24,000

A reduction of \$3,000 would be approximately 3.4% of the department’s non-salary budget. The Assessor’s Department budget is based on actual quotes from our vendors, and so there is not much that can be cut. If this amount should be cut, we would have to make up for it in future budgets to keep our cyclical inspections in line with the State’s requirements.

FY2025 Accomplishments

- Thanks to Patrick Haring and his employees, we are on track for our cyclical and building permit inspections. These are so important, not only because the cyclical inspections are mandated by the state, but they and the building permit inspections help to capture new growth.
- Updated all FY2025 exemption applications (Veteran, Blind, Surviving Spouse, Elderly) and mailed to previous year's recipients.
- All FY2025 exemptions that were approved were entered into Vision so that they are included in the extract provided to the Treasurer/Collector's office for the Q3 and Q4 tax bills.
- All FY026 Chapter Land applications were updated and mailed. A reminder letter was mailed on 11/14/2024, as the deadline for filing is 12/1/2024.
- 2023 Qualified Sales report used for FY2025 values was created and made accessible to the public (printed copy in office and link on Assessor webpage).
- FY2025 assessed value reports (by owner and by location) have been uploaded to the Assessor webpage.
- Worked with RRC (personal property) to finalize assessments and new growth.
- Worked with Vision on interim year assessed value adjustments: LA3 (Sales) approved on 6/21/24, LA4 (Values) approved on 9/19/24 and LA13 (New Growth) approved on 9/19/24.
- Prepared statistics for the November 4th Classification Hearing with City Council.
- 2024 Building permits are up to date in Vision—entered on the corresponding property record card for each.
- 2024 Deeds are up to date in Vision—ownership updated on the corresponding property record card through December 12th, when extract for Q3 and Q4 tax billing was created. Deeds after the 12th are being entered on a daily/weekly basis.
- Assisted in the completion and submission of the FY2025 recap sheet (November 5th)—approved and tax rate certified by the DOR on November 6th.
- Two FY2024 ATB cases were heard, in March 2024, by Chairman DiFrancesco, both of which were found to be in our favor.
- Vision converted the property cards to PDF files and they were uploaded to the portal on December 21st for public viewing.
- Worked with Vision to close out the FY2025 database and flip to FY2026—including resetting the “New Growth” report so new updates will be entered in the new year.
- Prepared approximately 555 FY2026 Income and Expense Forms (mail merge, print, put in envelopes) that were mailed to our Apartments (>4 units), Mixed Use, Commercial and Industrial properties on January 3rd.
- Prepared 554 FY2026 Form of Lists (mail merge, print, put in envelopes) that were mailed to our personal property accounts on January 3rd.

FY2026 Goals

- Chris – Boxes from the HR office, that are Assessor’s Office documents, were brought to my office so that we can file what cannot be disposed of or shredded. I received permission from the state to destroy 6 of those boxes (they were shredded). I would like to go through the remaining boxes (approximately 12) and get permission to destroy them as well.
- Lauren - Go through files in Room 223 to see if there is anything to dispose of or shred. If so, complete/submit the Form RMU-2 application for destruction permission.
- Chris - Inspections for building permits—decks, sheds, garage, new construction, etc.
- Chris – Teach Lauren how to process the printing and mailing for I&E’s and FOL’s.
- Chris – Schedule a monthly department meeting to address any potential issues and reinforce timelines.
- Chris – Work on Continuing Education credits for next MAA designation recertification, due at the end of 2025.

Assessor Job Postings from 8/15/24 to Present
 (Taken from MAA and MAAO Job Postings)

Listed	Municipality	Title	Low Salary	High Salary	Avg	Population	City/Town
9/9/2024	New Bedford	Assessor	\$112,052	\$174,558	\$143,305.00	100,682	City
1/7/2025	Framingham	Dep. Chief Assessor	\$98,467	\$136,498	\$117,482.50	71,875	City
10/24/2024	Medford	Chief Assessor	\$110,560	\$129,294	\$119,927.00	65,000	City
11/12/2024	Brookline	Dep. Chief Assessor	\$103,350	\$116,936	\$110,143.00	63,373	Town
11/12/2024	Needham	Dir. Of Assessing	\$92,235	\$129,130	\$110,682.50	32,177	Town
9/11/2024	Easton	Chief Assessor	\$100,108	\$137,428	\$118,768.00	25,050	Town
8/26/2024	Westborough	Chief Assessor	\$85,242	\$115,101	\$100,171.50	21,567	Town
9/17/2024	Hudson	Principal Assessor	\$79,089	\$104,075	\$91,582.00	20,092	Town
8/14/2024	Ashland	Assessor	\$87,000	\$107,000	\$97,000.00	16,593	Town
10/30/2021	Lakeville	Assessor	\$83,000	\$90,000	\$86,500.00	11,420	Town
10/31/2024	Hamilton	Dir. Of Assessing	\$98,125	\$102,086	\$100,105.20	7,561	Town
8/15/2024	Hopedale	Assessor	\$75,000	\$95,000	\$85,000.00	5,966	Town
10/8/2024	Hadley	Principal Assessor	\$80,400	\$80,400	\$80,400.00	5,325	Town
11/1/2024	Sherborn	Dir. Of Assessing	\$80,000	\$85,000	\$82,500.00	4,409	Town

Average Assessor Salaries Reported

\$103,111.91

Average Population of Municipalities Reported

32,221

**CITY OF GARDNER
FY2025 BUDGET PROPOSAL
AS OF MAY 1, 2025**

LINE#	ORG	OBJ	DESCRIPTION	2024 ACTUAL	2025 REVISED BUD	2025 YTD ACTUAL	2026 DEPARTMENT	2026 MAYOR
188								
189	11141	ASSESSORS						
190	11141	51010	CHAIRMAN ASSESS SAL&WAGES	\$ 79,555	\$ 81,941	\$ 67,759	\$ 98,000	\$ 88,969
191	11141	51012	CLERK/ASST SAL & WAGES	\$ 39,094	\$ 40,462	\$ 33,459	\$ 41,676	\$ 41,429
192	11141	51014	BOARD & COMM SAL & WAGES	\$ 4,000	\$ 4,001	\$ 3,333	\$ 4,001	\$ 4,001
193	11141	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,189	\$ 2,400	\$ 228	\$ 2,400	\$ 2,000
194	11141	52190	PROFESSIONAL SERVICES	\$ 416	\$ 1,000	\$ 261	\$ 1,000	\$ 1,000
195	11141	52230	OFFICE SUPPLIES	\$ 927	\$ 1,500	\$ 905	\$ 1,500	\$ 1,000
196	11141	55040	VALUATION MAINTENANCE	\$ 16,165	\$ 17,800	\$ 16,821	\$ 29,654	\$ 20,000
197	11141	55050	VALUATION UPDATE	\$ 43,116	\$ 56,000	\$ 44,658	\$ 53,000	\$ 53,000
198	11141	62170	ENCUMB PROF DEVELOPMENT & TRAV	\$ 806	\$ 1,311	\$ 351	\$ -	\$ -
199	11141	62190	ENCUMB PROFESSIONAL SERV	\$ 632	\$ 1,584	\$ 926	\$ -	\$ -
200	11141	62230	ENCUMB OFFICE SUPPLIES	\$ -	\$ 573	\$ 573	\$ -	\$ -
201	11141	65040	ENCUMB VALUATION MAINT	\$ 1,539	\$ 235	\$ 235	\$ -	\$ -
202	11141	65050	ENCUMB UPDATE PROGRAM	\$ 3,276	\$ 13,499	\$ 13,499	\$ -	\$ -
203								
204	TOTAL	ASSESSORS		\$ 190,714	\$ 222,307	\$ 183,009	\$ 231,231	\$ 211,398