



# TOWN OF TEWKSBURY

TOWN HALL  
11 TOWN HALL AVENUE  
TEWKSBURY, MASSACHUSETTS 01876

## BOARD OF ASSESSORS

JOANNE P. FOLEY, MAA CHAIRMAN  
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November 27, 2023

### Assessor's Office Fiscal Year 2025 Budget Narrative

The Assessor's Office is responsible for the valuation and classification of all real estate and personal property in Tewksbury. We administer Massachusetts property tax laws equitably and are responsible for adhering to strict certification requirements of the Department of Revenue. In FY2024 there were 11,994 real estate parcels and 789 personal property accounts. The Assessor's office processes excise tax, exemptions, abatements, abutter's lists, property ownership changes, tax commitments, tax map changes, property valuation changes, new growth, address changes and assisting customers with questions and issues. We vet and track charitable organizations, chapter land, property sales, forms of lists and income and expense forms. We assist the Board of Selectmen in setting the tax rate and work with the Finance Departments to prepare and submit all pertinent data to DOR.

The Assessing staff consists of a Chief Assessor, an Assistant Assessor, a Head Accounting Clerk, a Senior Account Clerk, one part-time Property Reviewer and a Board of Assessors which is comprised of the Chief Assessor and two part-time board members. The part-time Property Reviewer position was filled in FY24 and is a welcomed member to the department.

The Chief Assessor and Assistant Assessor will receive step increases in July. The Chief Assessor reaches longevity increase in December. The Head Account Clerk has reached the top union step and the Senior Account Clerk will receive a step increase in January. Professional Services has increased due to anticipated vendor price increases. Office Supplies has slightly decreased as we are printing less maps. Travel and Staff Development have slightly increased due to expected increases. All other budget sections remained the same. No town vehicles are used by the Assessing Department.

If budgets were increased beyond level service, the Assessor's Office top priorities are:

1. Create an automatic feed from the building department permit software to the real estate CAMA software that will upload necessary building permits. This will eliminate the manual entry process, reduce errors, and expedite the inspection process. This process will need to wait until the new building permitting software is completed.
2. New office desk furniture for department. Office desks/cubicles are old and stained and need to be replaced.
3. Future budgets may need to include hiring contractors to assist with cyclical inspections. As the town continues to grow, it becomes more difficult to maintain the requirement from the Department of Revenue to visit every property every 10 years.

<b>ASSESSORS</b>	FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	FY2025 FIN COM REC
<i>Salaries</i>										
5111 Regular Salaries	251,591	251,591	270,048	269,928	299,633	296,497	311,954	320,460	320,460	-
5112 Permanent Part-Time Salaries	-	-	-	-	-	-	-	-	-	-
5120 Temp Part-Time Salaries	17,724	2,874	17,747	3,069	13,960	4,271	18,980	18,980	18,980	-
5130 Overtime	-	-	-	-	1,100	183	-	-	-	-
5150 Car Allowance	-	-	-	-	-	-	-	-	-	-
5160 Sick Leave Buy-Back	-	-	-	-	2,180	2,106	2,204	2,265	2,265	-
5180 All Other Salaries	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries</b>	<b>269,315</b>	<b>254,464</b>	<b>287,795</b>	<b>272,997</b>	<b>316,873</b>	<b>303,058</b>	<b>333,138</b>	<b>341,705</b>	<b>341,705</b>	<b>-</b>
<i>Operating</i>										
5240 Repairs and Maintenance	500	-	500	300	2,400	1,815	2,100	2,100	2,100	-
5310 Professional Services	42,050	42,015	55,627	51,686	61,030	54,060	74,153	81,352	81,352	-
5340 Communications	680	495	680	480	640	520	600	600	600	-
5420 Office Supplies	4,570	3,898	5,713	5,224	7,440	7,159	5,500	5,200	5,200	-
5420 Computer Equipment	-	-	-	-	-	-	-	-	-	-
5701 Travel	2,874	1,356	2,874	1,656	2,822	2,727	3,000	3,500	3,500	-
5703 Dues and Memberships	550	520	650	625	650	640	800	800	800	-
5790 Staff Development	4,500	1,235	4,500	4,053	6,233	5,610	4,850	5,100	5,100	-
5950 Unpaid Bills	-	-	-	-	-	-	-	-	-	-
<b>Total Operating</b>	<b>55,724</b>	<b>49,519</b>	<b>70,544</b>	<b>64,024</b>	<b>81,215</b>	<b>72,530</b>	<b>91,003</b>	<b>98,652</b>	<b>98,652</b>	<b>-</b>
<i>Capital Outlay</i>										
5833 Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>							
<b>Total Budget</b>	<b>325,039</b>	<b>303,983</b>	<b>358,339</b>	<b>337,021</b>	<b>398,088</b>	<b>375,588</b>	<b>424,141</b>	<b>440,357</b>	<b>440,357</b>	<b>-</b>

Position	FY2021 BUDGETED	FY2022 BUDGETED	FY2023 BUDGETED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	FY2025 FIN COM REC
	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Chief Assessor	1	1	1	1	1	1	
Office Manager							
Head Accounting Clerk	1	1	1	1	1	1	
Senior Accounting Clerk	1	1	1	1	1	1	
Assistant Assessor	1	1	1	1	1	1	
Property Reviewer	0.25	0.25	0.25	0.25	0.25	0.25	
Assessor (Board)	1	1	1	1	1	1	
Assessor (Board)	1	1	1	1	1	1	
<b>Total Staffing</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>0</b>

**FISCAL YEAR 2025  
ASSESSORS DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED**

**Regular Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
J. Foley (52.2)	Chief Assessor	4/6/2002	11	10	115,203		1,950	4,032	121,185
J. Foley	Certification				1,000				1,000
L. DuLong (52.2)	Assistant Assessor	5/1/2014	8	8	84,668		1,700		86,368
P. Demeo(.6)	Senior Account Clerk,	1/6/2020	B1	4	552				552
P. Demeo(51.6)	Senior Account Clerk,	1/6/2020	B1	5	50,167				50,167
S. Ragucci (52.2)	Head Accounting Clerk	9/26/2019	B2	7	60,188		1,000		61,188
									-
Vacant	Office Manager								
<b>Total Regular Salaries</b>					<b>311,778</b>	<b>-</b>	<b>4,650</b>	<b>4,032</b>	<b>320,460</b>

**Permanent Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
									-
<b>Total Permanent Part-Time Salaries</b>					<b>-</b>				<b>-</b>

**Temporary Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
B. Flanagan	Assessor	1/1/1978	D		1,571				1,571
S. Moore	Assessor	10/1/2002	D		1,571				1,571
Alison Luppi	Property Reviewer		C23	6					15,838
									-
<b>Total Temporary Part-Time Salaries</b>					<b>3,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,980</b>

**Overtime**

Name	Position				Amount				Total
					-				-
<b>Total Overtime</b>					<b>-</b>				<b>-</b>

**Car Allowance**

Name	Position				Per/Month	# Months			Total Benefit
									-
<b>Total Car Allowance</b>					<b>-</b>				<b>-</b>

**Sick-Buy Back**

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
Joanne Foley	Chief Assessor			5	118,153	2,264	453	2,265
<b>Total Sick-Buy Back</b>								<b>2,265</b>

**All Other Salaries**

					Amount				Total
Out of Grade Pay									-
<b>Total All Other Salaries</b>					<b>-</b>				<b>-</b>

<b>Department Total</b>					<b>314,920</b>	<b>-</b>	<b>4,650</b>	<b>4,032</b>	<b>341,705</b>
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**FISCAL YEAR 2025  
ASSESSORS DEPARTMENT SALARY INFORMATION TOWN MANAGER RECOMMENDED**

**Regular Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
J. Foley (52.2)	Chief Assessor	4/6/2002	11	10	115,203		1,950	4,032	121,185
J. Foley	Certification				1,000				1,000
L. DuLong (52.2)	Assistant Assessor	5/1/2014	8	8	84,668		1,700		86,368
P. Demeo(.6)	Senior Account Clerk,	1/6/2020	B1	4	552				552
P. Demeo(51.6)	Senior Account Clerk,	1/6/2020	B1	5	50,167				50,167
S. Ragucci (52.2)	Head Accounting Clerk	9/26/2019	B2	7	60,188		1,000		61,188
									-
Vacant	Office Manager								
<b>Total Regular Salaries</b>					<b>311,778</b>	<b>-</b>	<b>4,650</b>	<b>4,032</b>	<b>320,460</b>

**Permanent Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
									-
									-
<b>Total Permanent Part-Time Salaries</b>					<b>-</b>				<b>-</b>

**Temporary Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
B. Flanagan	Assessor	1/1/1978	D		1,571				1,571
S. Moore	Assessor	10/1/2002	D		1,571				1,571
Alison Luppi	Property Reviewer		C23	6					15,838
									-
<b>Total Temporary Part-Time Salaries</b>					<b>3,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,980</b>

**Overtime**

Name	Position				Amount				Total
					-				-
<b>Total Overtime</b>					<b>-</b>				<b>-</b>

**Car Allowance**

Name	Position				Per/Month	# Months			Total Benefit
									-
<b>Total Car Allowance</b>					<b>-</b>				<b>-</b>

**Sick-Buy Back**

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
Joanne Foley	Chief Assessor			5	118,153	2,264	453	2,265
<b>Total Sick-Buy Back</b>								<b>2,265</b>

**All Other Salaries**

					Amount				Total
Out of Grade Pay									-
<b>Total All Other Salaries</b>					<b>-</b>				<b>-</b>

<b>Department Total</b>					<b>314,920</b>	<b>-</b>	<b>4,650</b>	<b>4,032</b>	<b>341,705</b>
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**FISCAL YEAR 2024  
ASSESSORS DEPARTMENT SALARY INFORMATION**

*Regular Salaries*

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
J. Foley (52.2)	Chief Assessor	4/6/2002	11	9	112,388		1,700	3,993	118,081
J. Foley	Certification				1,000				1,000
L. DuLong (52.2)	Assistant Assessor	5/1/2014	8	7	82,607		1,120		83,727
P. Demeo(.6)	Senior Account Clerk,	1/6/2020	B1	4	521				521
P. Demeo(51.6)	Senior Account Clerk,	1/6/2020	B1	5	47,437				47,437
S. Ragucci (52.2)	Head Accounting Clerk	9/26/2019	B2	7	60,188		1,000		61,188
									-
Vacant	Office Manager								
<b>Total Regular Salaries</b>					<b>304,141</b>	<b>-</b>	<b>3,820</b>	<b>3,993</b>	<b>311,954</b>

*Permanent Part-Time Salaries*

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
									-
<b>Total Permanent Part-Time Salaries</b>					<b>-</b>				<b>-</b>

*Temporary Part-Time Salaries*

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
B. Flanagan	Assessor	1/1/1978	D		1,571				1,571
S. Moore	Assessor	10/1/2002	D		1,571				1,571
Vacant	Property Reviewer		C23	6					15,838
<b>Total Temporary Part-Time Salaries</b>					<b>3,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,980</b>

*Overtime*

Name	Position				Amount				Total
<b>Total Overtime</b>					<b>-</b>				<b>-</b>

*Car Allowance*

Name	Position				Per/Month	# Months			Total Benefit
<b>Total Car Allowance</b>					<b>-</b>				<b>-</b>

*Sick-Buy Back*

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
Joanne Foley	Chief Assessor			5	115,008	2,204	441	2,204
<b>Total Sick-Buy Back</b>								<b>2,204</b>

*All Other Salaries*

					Amount			Total
<b>Total All Other Salaries</b>					<b>-</b>			<b>-</b>

<b>Department Total</b>					<b>307,283</b>	<b>-</b>	<b>3,820</b>	<b>3,993</b>	<b>333,138</b>
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**FISCAL YEAR 2023  
ASSESSORS DEPARTMENT SALARY INFORMATION**

**Regular Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
J. Foley	Chief Assessor	4/6/2002	11	8	107,236		1,700	3,848	112,783.99
J. Foley	Certification				1,000				1,000.00
L. DuLong	Assistant Assessor	5/1/2014	8	6	78,823		1,000		79,823.25
P. Demeo(.6)	Senior Account Clerk,	1/6/2020	B1	3	482				481.91
P. Demeo(51.6)	Senior Account Clerk,	1/6/2020	B1	4	43,845				43,844.52
S. Ragucci (38.4)	Head Accounting Clerk	9/26/2019	B2	6	41,638		1,000		42,637.50
S. Ragucci (13.8)	Head Accounting Clerk	9/26/2019	B2	7	15,562				15,561.57
Cyclical Inspections					3,500				3,500
<b>Total Regular Salaries</b>					<b>292,085</b>	<b>-</b>	<b>3,700</b>	<b>3,848</b>	<b>299,633</b>

**Permanent Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
									-
<b>Total Permanent Part-Time Salaries</b>					<b>-</b>				<b>-</b>

**Temporary Part-Time Salaries**

Name	Position	Ann. Date	Grade	Step	Base Salary	Longevity %	Longevity \$	Wage Def.	Total Salary
B. Flanagan	Assessor	1/1/1978	D		1,536				1,536
S. Moore	Assessor	10/1/2002	D		1,536				1,536
Vacant	Property Reviewer		C23	6	10,888				10,888
				6					-
<b>Total Temporary Part-Time Salaries</b>					<b>13,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,960</b>

**Overtime**

Name	Position			Amount				Total
				1,100				1,100
<b>Total Overtime</b>					<b>1,100</b>			<b>1,100</b>

**Car Allowance**

Name	Position			Per/Month	# Months			Total Benefit
								-
<b>Total Car Allowance</b>					<b>-</b>			<b>-</b>

**Sick-Buy Back**

Name	Position	Retirement Date		# of Days	Annual Sal.	Weekly Sal.	Daily Sal.	Total Benefit
Joanne Foley	Chief Assessor			5	113,784	2,180	436	2,180
<b>Total Sick-Buy Back</b>								<b>2,180</b>

**All Other Salaries**

				Amount				Total
Out of Grade Pay								-
<b>Total All Other Salaries</b>					<b>-</b>			<b>-</b>

<b>Department Total</b>				<b>306,045</b>	<b>-</b>	<b>3,700</b>	<b>3,848</b>	<b>316,873.00</b>
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**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5240 Repairs and Maintenance*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
500	-	500	300	2,400	1,815	2,100	<b>2,100</b>	<b>2,100</b>

Copier, Folder/Inserter & Svc Agreement 2,100 2,100

*Total 5240 Repairs and Maintenance:* 2,100 2,100

**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5310 Professional Services*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
42,050	42,015	55,627	51,686	61,030	54,060	74,153	<b>81,352</b>	<b>81,352</b>

*Vision Software	34,152	34,152
Office Consultant	1,000	1,000
**RRC Personal Prop. Review	25,000	25,000
Map Updates	8,000	8,000
Certified Mail/Filing Fees	1,500	1,500
PP Audits	1,700	1,700
Just Appraised - Deeds	10,000	10,000
<i>Total 5310 Professional Services:</i>	81,352	81,352

\*FY22 Vision Prices V8:

Interim	6,000
Software Maintenance	13,657
Web Hosting	5,389
Cloud Hosting	9,106
Total:	34,152

\*\*FY22 RRC Prices:

Interm	16,000
Utility Valuation	7,000
Software	2,000
Total:	25,000

**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5340 Communications*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
680	495	680	480	640	520	600	<b>600</b>	<b>600</b>

Assessing Mobile Hotspot (IPad) 600 600

*Total 5340 Communications:* 600 600

**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5420 Office Supplies*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
4,570	3,898	5,713	5,224	7,440	7,159	5,500	<b>5,200</b>	<b>5,200</b>

Copier Lease	2,200	2,200
Paper, Toner, Various Supplies	1,200	1,200
MLS	600	600
Map Printing	1,200	1,200
<i>Total 5420 Office Supplies:</i>	5,200	5,200

**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5429 Computer Equipment*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC
-	-	-	-	-		-	-	-

*Total 5429 Computer Equipment:*

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**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5701 Travel*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
2,874	1,356	2,874	1,656	2,822	2,727	3,000	<b>3,500</b>	<b>3,500</b>

Road Work and Staff Development Activities

3,500

3,500

*Total 5701 Travel:*

3,500

3,500

**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5703 Dues and Memberships*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
550	520	650	625	650	640	800	<b>800</b>	<b>800</b>

MAAO	350	350
IAAO	300	300
MCAA	150	150

*Total 5703 Dues and Memberships:* 800 800

**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5790 Staff Development*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
4,500	1,235	4,500	4,053	6,233	5,610	4,850	<b>5,100</b>	<b>5,100</b>

MCAA	350	350
MAAO - Annual School	2,600	2,600
MAAO - Education Courses	1,000	1,000
IAAO - Courses/Seminars	800	800
Clerks Education	150	150
Other Meetings (GIS/MMA)	200	200

*Total 5790 Staff Development:* 5,100 5,100

**DESCRIPTION/DETAIL**

**ASSESSORS' OPERATING**

*5833 Capital Outlay*

FY2021 BUDGETED	FY2021 EXPENDED	FY2022 BUDGETED	FY2022 EXPENDED	FY2023 BUDGETED	FY2023 EXPENDED	FY2024 BUDGETED	<b>FY2025 DEPT REQ</b>	<b>FY2025 TM REC</b>
-	-	-	-	-		-	-	-

*Total 5833 Capital Outlay:* - -