



Town of *Wellesley*

**FY2026 Budget Request**

**Assessor's Department: Mission, Services & Priorities**

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## **DEPARTMENT MISSION:**

The mission of the assessors' office is to value real and personal property efficiently, fairly and accurately, in accordance with the laws of the Commonwealth of Massachusetts and comply with regulations established by the Department of Revenue; to administer motor vehicle excise; exemption and abatement programs; and to address concerns of the public by exhibiting the highest level of competence and professionalism.

## **MAJOR AREAS OF RESPONSIBILITY:**

The assessors' office functions as part of the town governmental system but most activities are governed by Massachusetts's general laws and regulated by the Massachusetts Department of Revenue (DOR). We have direct responsibility for insuring that property taxes and motor vehicle excise taxes, the source of over 85% of the town's budget, occurs efficiently. The increased dependence on property taxes and the vital New Growth component of the tax levy reinforces the importance of the assessors' office and the need for accurately administering Massachusetts' property tax laws. The major areas of responsibilities are illustrated through the following activities (annual number in parentheses):

- Annual valuation of all real property using the Town's mass appraisal system and analysis of market conditions. (8,572 parcels)
- Annual discovery and valuation of all business personal property accounts. Inform all business owners on their requirement to complete the state Form of List. (approx. 1,000 business accounts)
- Motor vehicle excise billing and adjustments due to changes in ownership. (23,200 bills)
- Collection of objective and subjective property data as a result of building permits, sales transfers and cyclical inspections. (1,500 field inspections)
- Measure and sketch to scale the footprint of all buildings in town. Calculate total square footage of buildings. (1,500 properties annually)
- Process deed transfers for real estate market analysis and accurate mailing of tax bills. (1,000 deeds)



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- Review building permits and subdivision plans to measure the impact on property values and make all necessary changes to the valuation database.
- Perform annual statistical testing as required by the Massachusetts Department of Revenue to ensure horizontal and vertical equity amongst all taxpayers.
- Promote statutory personal tax exemptions, assist seniors in completing forms, and verification of taxpayer's income and assets for decision on application. (175 annual applications)
- Assist seniors in understanding and completing the application for the tax deferral program. Process applications by verification of income restrictions, assist in gaining approval from banks when a mortgage is held on the property, and record liens to protect the town's interest in repayment of the deferred taxes. (40 applicants)
- Process all local appeals of property assessments, review applicant's issues, gather market evidence and documentation supporting assessments, review with board of assessors and process their decisions on appeals. (200 applications)
- Prepare and testify on appeals before the State Appellate Tax Board, verify jurisdictional compliance. (20 cases)
- Responsible for the preparation of the town's recapitulation sheet (recap sheet) and providing documentation for setting of the town's annual tax rate and compliance with the provisions of Proposition 2 ½.
- Maintain the comprehensive property database containing legal ownership data, detailed building information, sketches, and photographs on all properties. This database is an asset used as the platform for several other departments.
- Annual compliance review and valuation of chapter land discounts and filing of liens on the properties. (14 properties)
- Collection of data on new taxable property for both real estate and personal property and the calculation of annual New Growth added to Town's tax levy limit. (1,500 properties)



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- Calculation and billing of Payment in Lieu of Taxes (PILOT) for exempt properties.
- Meet with taxpayers and motor vehicle owners to explain and instill confidence in the consistent application of Massachusetts tax laws.
- Produce and distribute documentation on property tax valuation models and tax levy.
- Produce customized reports from our extensive database as requested by other departments and the general public.
- Assist with the assigning of house numbers.
- Taxpayer assistance. Taxes are never popular and assessment procedures are technical and difficult to understand.
- Prepare Tax Classification report and present to the board of selectmen for annual public hearing on dual tax rate option.
- Compliance reporting to the Department of Revenue on their on-line Gateway system; end-of-year Tax Rate Recapitulation Sheet reports and supporting documentation prior to approval of tax rate.

#### **PROGRAM OBJECTIVES:**

In Massachusetts "full and fair cash value" is the standard by which property is taxed. In order to meet these standards, we must collect, record and analyze a great deal of information about each property, including the price similar properties would bring on the open market. Valuation for commercial properties includes an analysis from an investment point of view since the purchase price depends, in large part, on the return a buyer expects to receive. The Department of Revenue requires assessors to annually adjust assessments to current market value. Every fifth year the DOR performs a comprehensive audit and certification of the values.



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## **DEPARTMENT PRIORITIES:**

Our priority has always been to produce fair and equitably assessed values for timely tax bills and to instill taxpayer confidence. Failure to comply with Massachusetts's property tax laws or to issue tax bills by the statutory deadlines may jeopardize the town's cash flow and possible bond rating.



# Town of *Wellesley*

## FY2026 Budget Request

### Board of Assessors Operating Request

Department: 141

Department Head: Ellen Muller, Chief Assessor

DEPARTMENT	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	\$ Variance FY25-26	% Variance FY25-26
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Full Time	\$ 311,623	\$ 255,598	\$ 303,895	\$ 319,971	\$ 327,505	\$ 7,534	2.35%
Part Time/Temp/Seasonal	612	-	-	10,000	12,000	\$ 2,000	20.00%
Overtime	-	-	-	1,650	1,650	\$ -	0.00%
<b>Subtotal, Personal Services</b>	<b>312,235</b>	<b>255,598</b>	<b>303,895</b>	<b>331,621</b>	<b>341,155</b>	<b>9,534</b>	<b>2.88%</b>
 Expenses	 84,798	 83,375	 102,436	 125,900	 129,800	 \$ 3,900	 3.10%
Encumbered Expended	-	-	1,200	-	-	\$ -	0.00%
<b>Subtotal, Expenses</b>	<b>84,798</b>	<b>83,375</b>	<b>103,636</b>	<b>125,900</b>	<b>129,800</b>	<b>3,900</b>	<b>3.10%</b>
 <b>TOTAL</b>	 <b>\$ 397,032</b>	 <b>\$ 338,973</b>	 <b>\$ 407,530</b>	 <b>\$ 457,521</b>	 <b>\$ 470,955</b>	 <b>\$ 13,434</b>	 <b>2.94%</b>

PERMANENT STAFFING (FTEs)	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request
Position Titles:					
Chief Assessor	1.0	1.0	1.0	1.0	1.0
Assistant Administrator	1.0	1.0	1.0	1.0	1.0
Principal Assessor	1.0	1.0	1.0	1.0	1.0
Office/Technical Assistant	1.0	1.0	1.0	1.0	1.0
Part-time (Temporary & clerk)	0.3	0.3	0.3	0.3	0.3
<b>Total Number of Positions</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>

**Assessor Department FY26 Operating Budget Request**

Org	Object	Account # 01-141 Account Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	\$ Variance FY25-26	% Variance FY25-26
<b>PERSONAL SERVICES</b>									
01141100	511010	Senior Administrator	\$ 108,421	94,923	101,979	111,384	113,611	\$ 2,227	2.00%
01141100	511220	Other Professionals	107,867	107,737	147,436	142,281	145,603	\$ 3,322	2.33%
01141100	511370	Support Staff	95,335	52,938	54,480	66,306	68,291	\$ 1,985	2.99%
01141100	512290	Part-time / Temporary / Seasonal Help	612	-	-	10,000	12,000	\$ 2,000	20.00%
01141100	513120	Scheduled Overtime	-	-	-	1,650	1,650	\$ -	0.00%
			<b>312,235</b>	<b>255,598</b>	<b>303,895</b>	<b>331,621</b>	<b>341,155</b>	<b>\$ 9,534</b>	<b>2.88%</b>
<b>EXPENSES</b>									
01141200	524030	Equipment Maint.	\$ -	136	-	200	200	\$ -	0.00%
01141200	530130	Legal Services-Special Counsel	\$ -	130	-	150	150	\$ -	0.00%
01141200	530500	Training & Development	\$ 680	-	550	1,500	1,400	\$ (100)	-6.67%
01141200	530600	Appraisals and Surveys	\$ 71,000	71,000	85,000	105,500	109,000	\$ 3,500	3.32%
01141200	530800	Computer Software Services	\$ 6,000	7,000	8,000	7,000	8,000	\$ 1,000	14.29%
01141200	534010	Postage	\$ 1,182	1,048	879	1,500	1,400	\$ (100)	-6.67%
01141200	534030	Advertising	\$ -	49	-	50	-	\$ (50)	-100.00%
01141200	534040	Printing & Mailing Expense	\$ 311	532	651	1,350	1,250	\$ (100)	-7.41%
01141200	534060	Photocopying	\$ -	-	-	-	-	\$ -	0.00%
01141200	538010	Deed/Abstract Copies	\$ 107	106	106	500	250	\$ (250)	-50.00%
01141200	542010	Office Supplies	\$ 893	718	1,564	1,400	1,500	\$ 100	7.14%
01141200	553060	Computer Supplies	\$ 482	795	3,837	2,000	2,250	\$ 250	12.50%
01141200	571010	Travel-Mileage	\$ 1,139	458	984	1,750	1,500	\$ (250)	-14.29%
01141200	571110	Conf/Meetings-Administrators	\$ 1,846	615	-	1,500	1,400	\$ (100)	-6.67%
01141200	573010	Dues-Administrators	\$ 1,158	790	865	1,500	1,500	\$ -	0.00%
			<b>84,798</b>	<b>83,375</b>	<b>102,436</b>	<b>125,900</b>	<b>129,800</b>	<b>3,900</b>	<b>3.10%</b>
	570000	Other Charges & Expenses	-	-	1,200	-	-	-	0.00%
			<b>\$ 397,032</b>	<b>\$ 338,973</b>	<b>\$ 407,530</b>	<b>\$ 457,521</b>	<b>\$ 470,955</b>	<b>\$ 13,434</b>	<b>2.94%</b>

## Assessor Department FY26 Operating Budget Request

Job Title Employee Name	FY25 Rate as of June 30, 2025					
		Group - Step	FY26 Starting Rate as of July 1, 2025	Step Adjustment Date	Adjusted Rate	Total Budget Request
Chief Assessor, Ellen Muller (DOH 3/18/2013)	\$ 2,133.78	60	\$ 2,176.46	N/A	N/A	113,611
Assistant Administrator Louise Burns (DOH 9/19/2005)	\$ 1,331.56	52	\$ 1,358.19	N/A	N/A	70,898
Principal Assessor Jefferey Lane (DOH 3/22/2023)	\$ 1,403.08	53	\$ 1,431.14	N/A	N/A	74,706
Office Assistant Christine Axbey (DOH 08/09/2023)	\$ 1,270.15	49-6	\$ 1,308.25	N/A	N/A	68,291
Temporary Professional Staff *				N/A	N/A	12,000
Scheduled Overtime (Office Assistant )				N/A	N/A	1,650
					<b>Total Salary \$</b>	<b>341,155</b>
*Note: FY26 Salary is based on 52.2 weeks						