

## **Richard J. Scanlon**

107 Salem Road  
Billerica, MA 01821  
(978) 821-7038

### **Professional Experience**

#### **Board of Assessors, Town of Billerica, Massachusetts, 1993-Present**

##### **Chief Assessor and Chairman of the Board of Assessors**

- Responsible for the assessed valuation of \$6.3 Billion of taxable property consisting of approximately 16,000 parcels with an annual property tax levy of over \$122 Million.
- Extensive experience in the valuation of all types of real estate with heavy emphasis on commercial/industrial property such as office, research and development, light industrial/manufacturing, shopping centers/plazas/malls, and commercial and industrial vacant land. Extensive analytic experience with financial statements used to develop economic income and expense rates. Experience with complex income approach to value modeling techniques such as direct market capitalization (overall rate development) and yield capitalization (discounted cash flow analysis).
- Responsible for the valuation of all residential real estate valuation including single, two, three, and multi-family homes, condominiums and all residential vacant land. Completes all annual valuation adjustments.
- Responsible for the valuation of all personal property accounts including public utility and cable television entities. Instituted several techniques to ensure full valuation of all personal property with emphasis on electric and gas utility valuation.
- Manages the Assessors Department with a budget of approximately \$450,000 with an eight member staff including two part-time Associate Assessors, three full-time Appraiser/Asst. Assessors, and three clerical staff.
- Significant involvement in Economic Development for the Town of Billerica. Extensive experience in negotiating and writing Economic Development Tax Incentive Agreements (TIF's) under MGL Chapter 19 and 23. Member of the Board of Selectmen's Sub-Committee on Economic Development, the Billerica Financial Development Corporation, Billerica Master Plan Sub-Committee on Economic Development and Community Preservation Committee.
- Responsible for all abatement applications with particular emphasis on commercial/industrial and larger apartment properties. Responsible for MGL Chapter 59, Section 61A requests for information, defense of values, owner/tax representative/attorney negotiations, Appellate Tax Board negotiations and related litigation.

- Extensive experience and successful compliance with all MA DOR Bureau of Local Assessment certification requirements. Completed Town's Fiscal Year 1994, 1997, 2000, 2003, 2006, 2009, 2012 and 2015 Certifications or Revaluations. Extensive experience in interim year valuation adjustment submissions to the MA DOR Bureau of Local Assessment.

**Assessors Department, City of Woburn, Massachusetts, 1986-1993****Senior Appraiser and Appraiser/ Assistant Assessor**

- Responsible for the appraisal of commercial and industrial properties throughout the City with the Chief Appraiser. Extensive experience with all classes of commercial office space (Class A-C), complex special purpose industrial properties, warehouse distribution facilities, large multi-tenanted retail complexes, and vacant commercial and industrial land.
- Responsible for the annual appraisal of all residential real estate (approximately 10,000 parcels). Responsible for annual specification and calibration of residential mass appraisal models used in annual assessment updates.
- Extensive experience with computer systems including all aspects of mass appraisal and assessment administration. Experience with all types of microcomputer systems (hardware and software). Experience with operating systems such as MS-DOS, MS-WINDOWS and Local Area Networks (LAN). Extensive experience with Patriot Properties Assess Pro assessment software and all facets of Microsoft Office.
- Responsible for the annual appraisal of approximately 1,000 business personal property accounts. Instituted innovative methods and procedures for appraising business personal property, which enables the City to identify and appraise all taxable personalty annually. These efforts have resulted in the generation of an average annual increase in tax levy due to new business personal property of \$700,000. Supervised support staff in entering and editing this data using the Assessors Department computer system.
- Authored functional specifications for the development of a customized business personal property assessment information system. Worked closely with computer programming consultant to develop, test, and implement this system.
- Responsible for the supervising all residential and business personal property abatement applications and recommendations to the Board of Assessors.
- Responsible for on-going sales verification program and building permit inspection program for residential and commercial/industrial properties.

**Appraiser Consultant, 1985-1986**

- Responsible for providing professional appraisal services for residential property in several Massachusetts jurisdictions (Belmont, Woburn, and Salisbury).

## **Tax Court Experience**

### **Commonwealth of Massachusetts, Appellate Tax Board**

Provided expert witness testimony on various appeals for all types of real estate including commercial/industrial, residential, vacant land, and business personal property.

## **Professional Appraisal Education and Degrees**

### **Appraisal Institute, Chicago, Illinois**

- Real Estate Appraisal Principles, Tufts University, Medford, MA, 1987
- Residential Valuation, Tufts University, Medford, MA, 1987

### **International Association of Assessing Officers, Chicago, Illinois**

- Business Personal Property Valuation, San Antonio, TX, 1988
- Mass Appraisal of Income Producing Property, Boston, MA, 1989
- Appraisal of Land, Framingham, MA, 1990
- Income Approach to Value, Southborough, MA, 1991
- Standards of Practice and Professional Ethics, Boston, MA 1991
- Computer Assisted Assessment Systems, Boston, MA, 1991
- Advanced Income Approach to Value II, Boston, MA 1992
- Industrial Property Valuation, Needham, MA, 1994
- IAAO Forum 929, Preparation of Data for Analysis in Modeling, 2006
- IAAO Course 402, Tax Policy, Worcester, MA, 2006
- IAAO Forum 917, Critiquing an Appraisal, Plymouth, MA 2006
- IAAO Course 311, Residential Modeling Concepts, Tewksbury, MA 2006
- IAAO Forum 937, House Construction Design & Systems, 2008
- IAAO Workshop 158, Highest and Best Use, Wellesley, MA, 2011
- IAAO Workshop 932, Reconstructing Income & Expense Statements, 2012
- IAAO Forum, Valuation of Environmentally Contaminated Property, 1994 & 2015
- IAAO Workshop, Commercial Property Trends, Wellesley, MA, 2017
- USPAP Updates, 2008, 2011, 2015, 2018
- Numerous MAAO & County Associations Seminars & Workshops on Assessment Issues, 1993-Present

### **Assumption College, Worcester, MA, 1979-1983**

Bachelor of Arts degree, Cum Laude graduate

## **Professional Affiliations/Designations**

- Massachusetts Accredited Assessor (MAA) #756
- Member, International Association of Assessing Officers (IAAO)
- Member, Massachusetts Chapter, International Association of Assessing Officers
- Member, Massachusetts Association of Assessing Officers (MAAO)
- Treasurer, Middlesex County Assessors Association (MCAA), 2001--Present