Richard J. Scanlon

Professional Experience as an Assessment Consultant

Municipal Financial Services LLC, 2021-Present
Consultant

- Advise and assist client cities and towns on a wide range of assessment issues and services, such as residential mass appraisal valuation, commercial/industrial mass appraisal valuation, personal property valuation, abatement consulting, MA Appellate Tax Board consulting and advising on any assessment issue the client may have.

City of Leominster MA, 2023-Present
Interim Chief Assessor

- Serving as the City's Interim Chief Assessor since June 2023. Working with staff and appraisal consultant to complete the Town's Fiscal Year 2023 MA DOR Interim Year Valuation. Includes all DOR reporting requirements. Managing the office with a staff of 4 employees. Expected to complete this project by the end of the year.

Town of Concord MA, 2021-2022
Interim Town Assessor and Consultant

- Served as the Interim Town Assessor until July 2022 and has further served as a consultant to the end of the year. Completed the Town's Fiscal Year 2022 MA DOR Recertification and all DOR reporting requirements. Completed the Town's Fiscal Year 2022 Tax Classification Hearing and all DOR reporting requirements. Advised and assisted the Board of Assessors on abatement applications and MA Appellate Tax Board appeals. Consulted on various assessment issues and questions with the Town Assessor.

Professional Experience as an Assessor

Board of Assessors, Town of Billerica, Massachusetts, 1993-2021
Chief Assessor and Chairman of the Board of Assessors

- Responsible for the assessed valuation of $7.8 Billion of taxable property consisting of approximately 15,500 parcels with an annual property tax levy of over $133 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,

- 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. Leader in implementing Blended RCNLD-NBV
- valuation methodology to ensure full valuation of all personal property of electric and gas utilities.
- 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 past Chair of the 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, 2015 and 2020 Re-Certifications or Revaluations. Extensive experience in interim year valuation adjustment submissions to the MA DOR Bureau of Local Assessment and Tax Recap Sheet submissions to the MA DOR Bureau of Local Accounts.

Board of Assessors, Somerville MA, 2018-Present
Member

- Part-time Board Member collaborating on the Board of Assessors in the administration of all abatement applications and statutory tax exemptions. Attend monthly meetings.
- Approve by electronic signature all DOR forms for the tax classification and tax rate setting process.

Board of Assessors, Beverly MA, May, 2021-Present
Member

- Part-time Board Member collaborating on Board of Assessors in the in the administration of all abatement applications and statutory tax exemptions. Attend monthly meetings.
- Approve by electronic signature all DOR forms for the tax classification and tax rate setting process.
- Collaborate with the Mayor and Chief Financial Officer on various tax administration issues

Board of Assessors, Billerica MA, July 2021-Present
Associate Assessor

- Part-time Board Member collaborating on Board of Assessors in the in the administration of all abatement applications and statutory tax exemptions. Attend monthly meetings.
- Approve by electronic signature all DOR forms for the tax classification and tax rate setting process.
- Consult, guide, and support the new Chief Assessor as the office transitions to a new department head

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

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.

Extensive knowledge of all court procedures at the MA Appellate Tax Board including Jurisdiction and Motions to Dismiss and/or Compel Documentation.

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)
- Member, Northeast Regional Association of Assessing Officers
- Treasurer, Middlesex County Assessors Association (MCAA), 2001-2021
- Member, Middlesex County Assessors Association, 2021-Present