



TOWN OF ACTON
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Acton, Massachusetts, 01720
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Assessors

INTERDEPARTMENTAL COMMUNICATION

January 16, 2004

The on-going process associated with the CPA is as follows;

- The Assessor's office assists and reviews applications for the exemption.
- They then process all exemptions once they are approved.
- Assessing staff adjusts and reconciles the CPA commitment for all other reductions to the taxpayer's property tax bill. (The CPA is proportionately adjusted for any changes to the individual's tax bill.)
- Once approved the exemption is forwarded to the Tax Collector's office, for preparation as a refund or billing adjustment.
- The Collector's Office individually & manually posts all CPA payments.
- Then Collector's Office manually prepares the refund for submission to accounts payable.
- Accounts payable must manually prepare the refund for the warrant.
- End of the month reconciliation between the Assessor's Office and Tax Collector's Office for the current and past due CPA surcharge receivables.
- Accounting posts all CPA activity to a distinct separate general fund ledger.
- Accounting monthly reconciles CPA fund balance to the general ledger with the Collector's Office.

The Assessing, Collector and Accounting staff has determined the following:

Staff estimates approximately 30 hours a week or 1560 hours a year of time spent on CPA.

Time spent at an average hourly clerk rate of \$14.50 is **\$22,776.00**