

Assessing Department

Mission

To value real and personal property efficiently, fairly and accurately, in accordance with the laws of the Commonwealth of Massachusetts. In addition, we administer motor vehicle excise taxes, tax exemption programs, senior tax assistance programs and abatement requests. We strive to address all concerns of members of the public professionally, quickly and courteously.

The Newton Assessing Department is statutorily required to assess all property, both real and personal, at its full and fair cash value as of January 1 of each year. This is required under Massachusetts General Laws, Chapter 59 Section 38.

We recently conducted and successfully completed a full State mandated revaluation of all property, both real and personal, for Fiscal Year 2024. This revaluation process is governed by Massachusetts General Laws, Chapter 40 Section 56. This law requires communities to perform a full revaluation every five years. The Massachusetts Department of Revenue applies a rigorous certification process when a community revalues its property, requiring that assessments meet strict statistical tests to ensure they accurately reflect the market and are applied consistently. In the interim years between full revaluations, the City, pursuant to state law, must adjust property assessments consistent with real estate market trends. These adjustments must also conform with the Department of Revenue statistical guidelines and reporting requirements.

This past year, Fiscal Year 2024, was a very busy and productive year for our Newton Assessing Department. Some of our noteworthy accomplishments include:

- Successfully and in a timely manner completed the Commonwealth of Massachusetts Department of Revenue mandated revaluation of all real (27,000 parcels) and personal property (2,000 accounts) throughout the City, amounting to over \$45 billion in assessed value. Worked effectively in this revaluation so that less than 2.4% of real and personal property assessed values were contested.
- Valued new growth due to new construction totaling \$6.25 million, which becomes “new” revenue for the City. This entailed reviewing and inspecting over 3,800 properties that had building permits from calendar 2022 and carry-overs, including renovations, additions and/or new construction. This new growth mostly resulted from residential development and residential improvements, along with some mixed-use new construction (\$4.4 million).
- Reviewed and granted over 600 personal exemptions, tax deferrals, tax work-off programs, water/sewer discounts and disabled tax aid grants to residents.
- Administered over 69,500 motor vehicle excise bills. We met our internal goal of a 2-Day turnaround time on over 2,500 fully documented excise abatement applications.
- Reviewed and analyzed over 1,700 property deeds that were filed and recorded at the Middlesex South Registry of Deeds. The corresponding ownership information was updated in our property database. The ownership changes were also provided to the Treasurer’s Office to ensure accurate billing information.

The entire Assessing office is proud of all the work we accomplished, from the property valuations to the daily interactions we have with the public via in-person meetings, telephone calls and ZOOM meetings.

We have all our property information available to the public on our on-line Assessing database. This database is the most widely viewed information on our City’s website. This on-line property database is updated daily.

We will continue to administer the statutory and local responsibilities that are placed upon our Assessing Department striving for the utmost professionalism.

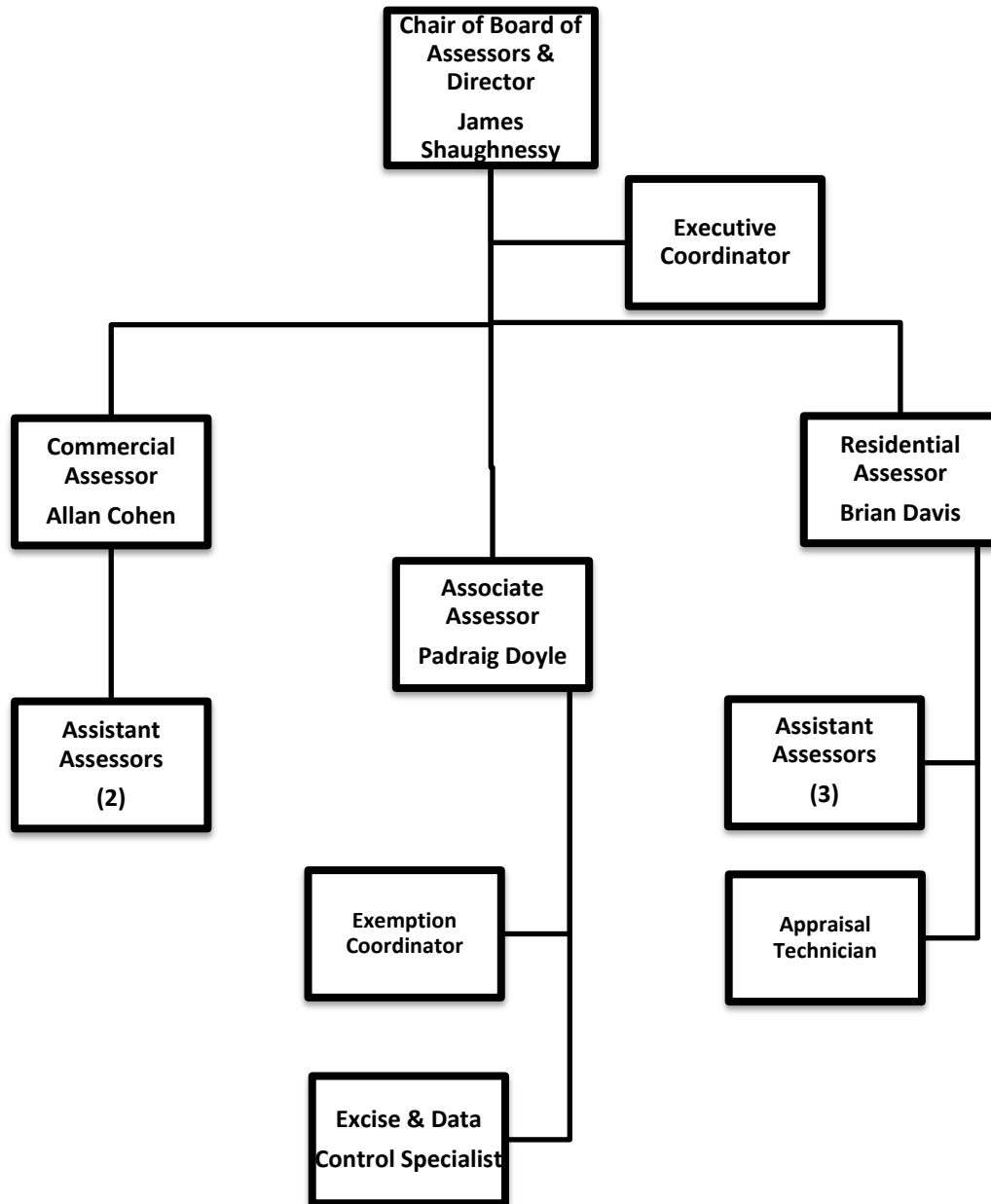
We are maintaining a mostly level-funded budget for fiscal year 2025 and we are excited to continue offering the exceptional customer service our Assessing Department provides. We enjoy being available in City Hall during working hours to help residents whenever they need information from our office.

James

Shaughnessy

City of Newton Assessing Department

ASSESSING



Financial and Operating Highlights

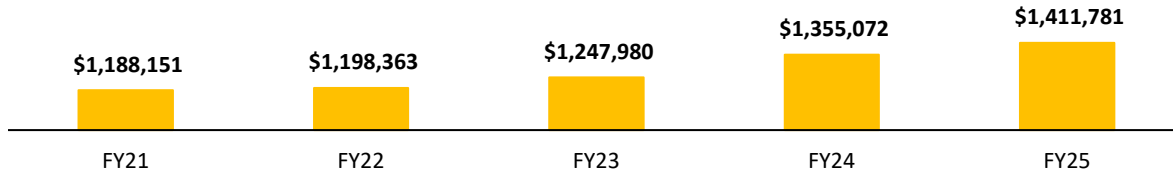
Financial Highlights

	< -----Actual ----->					Original	Proposed
	FY2021	FY2022	FY2023	FY2024	FY2025		FY2025
Expenditure by Department							
Assessing	\$ 1,188,151	\$ 1,198,363	\$ 1,247,980	\$ 1,355,072	\$		1,411,781
Total	\$ 1,188,151	\$ 1,198,363	\$ 1,247,980	\$ 1,355,072	\$		1,411,781
% Incr		0.86%	4.14%	8.58%			4.18%

Personnel

Full-Time	13	13	13	13	13
Part-Time	0	0	0	0	0
Total	13	13	13	13	13

Total Assessing Expenditures



Operating Highlights

<u>Single Family Sales</u>			<u>Assessing Department Activity</u>			
Year	Sales	Avg Price	Year	Inspections	Deeds	Excise Bills
2014	671	\$1,107,486	2014	3,371	2,179	72,066
2015	745	\$1,200,567	2015	4,085	2,223	72,246
2016	660	\$1,245,840	2016	3,648	2,196	72,353
2017	701	\$1,312,866	2017	3,095	2,128	72,785
2018	710	\$1,391,520	2018	3,230	1,974	72,816
2019	653	\$1,408,727	2019	3,234	1,885	70,934
2020	664	\$1,480,386	2020	3,734	2,123	69,565
2021	795	\$1,739,791	2021	3,495	2,698	70,176
2022	710	\$1,881,469	2022	3,622	2,184	69,432
2023*	518	\$1,882,982	2023*	4,142	1,771	69,679**

*Calendar Year 2023

**CY2023 Excise count is not final as of this printing.

Assessing Department Fiscal Year 2025 Outcomes and Strategies

Outcome 1

Provide Timely, Full and Fair Cash Valuations of all Real and Personal Property

The Newton Assessing Department assesses all property, both real and personal, at its full and fair cash value as of January 1 of each year.

Our office will visit all properties sold to help us understand in detail changes in the real estate market. We will review all the

property transfer deeds to determine if the transfer was a market value transaction. We will mail to and then analyze income and expense forms from the owners of commercial, industrial and apartment properties to help us determine changes in the rental market. We will mail and then analyze Forms of List to all business owners to keep the personal property database current for valuation. We will conduct cyclical property inspections throughout the City to keep our property database current.

The Massachusetts Department of Revenue (DOR) applies a rigorous certification process when a community's Assessing Department values its property, requiring that assessments meet strict statistical tests to ensure they accurately reflect the market and are applied consistently. The goal of our office is to get our valuations certified by the DOR in a timely manner so the Newton City Council can set the corresponding fiscal year tax rate. This timely certification enables the fiscal year 3rd quarter real estate and personal property tax bills to be mailed by the Treasurer/Collector on or before December 31st of the given year.

New growth comes from a variety of sources. New growth can be new construction, additions and/or alterations that result in increases in assessed value not due to changes in market conditions. New growth can be new business personal property, such as new machinery, furniture and equipment used to conduct business. New growth can also occur when a tax-exempt property is returned to the tax roll. This new growth results in an increase in the annual City-wide tax levy over the limits of Proposition 2 ½.

Outcome 2

Calculate Accurately New Growth Due to New Construction/Renovations

Our office will physically inspect all properties with building permits to see if the work performed increased the market value of the property. We will calculate the City's new growth based upon the Department of Revenue's (DOR) guidelines for determining new growth. DOR guidelines require us to report all new growth activity to the DOR. This new growth calculation needs to be certified by the DOR by late October so the Tax Classification hearing can be held by the City Council for timely setting of the fiscal year tax rate.

Assessing Department Fiscal Year 2025 Outcomes and Strategies

Outcome 3

Administer Tax Assistance Programs Courteously

There are numerous tax assistance programs in Newton for eligible property owners. Some programs are income and asset based. Some are income-only based; others are asset-only based. There are also tax exemptions available for disabled veterans and blind property owners.

Beginning in FY2024, most exemption programs had their assistance amounts increase significantly. Beginning in FY2024, the City of Newton increased the qualifying income limit for tax deferrals for seniors (41A) to \$93,000 (from \$86,000). This increase made it easier for more low-income seniors to defer their tax liability.

We make information about tax assistance programs available on our website and through inserts in tax bills. Our goal is to have most prior year exemption recipients approved by the time the third quarter real estate tax bills are issued in December. The approval process requires the applicant to submit various documents to confirm their eligibility. Approval prior to December enables the property owner to receive their exemption credit on their third and fourth quarter tax bills. We have a statutory deadline for accepting applications of April 1 of the fiscal year. We strive to administer these tax assistance programs in a timely, courteous, and helpful manner.

The City of Newton issues over 69,600 motor vehicle excise bills each calendar year. Motor vehicle excise is paid on a calendar year basis, and if a vehicle is sold, traded, donated, registered in another state, or totaled in an accident, the vehicle owner may be entitled to a partial abatement of their motor vehicle excise tax.

We provide answers to frequently asked questions on our website to many of the common motor vehicle excise questions. We also make the abatement application for motor vehicle excise available online for vehicle owners to access easily. In most cases, we need to know what happened to the vehicle and what happened to the license plate. We are consistently able to provide a 2-day turnaround time on timely filed and documented excise abatement requests; in some instances, we provide same day turnaround time. Our staff is cross-trained, so this 2-day turnaround time is met even during high demand and low staffing periods. Once approved, we also supply the Treasurer/Collector with abatement information within this 2-day period.

Outcome 4

Maintain 2-Day Turnaround of Motor Vehicle Excise Abatement Requests

FUND: 0001 - GENERAL FUND
 DEPARTMENT: 106 - ASSESSING

**CITY OF NEWTON BUDGET
 DEPARTMENT LEGAL LEVEL OF CONTROL**

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ORIGINAL 2024	RECOMMENDED 2025	CHANGE 2024 to 2025
ASSESSING SUMMARY						
51 - PERSONNEL SERVICES	1,012,188	1,042,029	1,051,130	1,136,305	1,164,683	28,378
52 - EXPENSES	39,722	35,580	49,712	57,100	57,100	0
57 - FRINGE BENEFITS	136,237	120,754	147,138	161,667	189,998	28,331
TOTAL DEPARTMENT	1,188,147	1,198,363	1,247,980	1,355,072	1,411,781	56,709
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**CITY OF NEWTON BUDGET
DEPARTMENTAL DETAIL**

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ORIGINAL 2024	RECOMMENDED 2025	CHANGE 2024 to 2025
106 - ASSESSING						
0110641 - ASSESSING						
PERSONNEL SERVICES						
511001 FULL TIME SALARIES	994,122	1,014,326	1,037,460	1,122,405	1,151,433	29,028
514001 LONGEVITY	12,400	13,067	11,900	11,900	11,250	-650
515003 SPECIAL LEAVE BUY BACK	0	5,000	0	0	0	0
515006 VACATION BUY BACK	4,166	7,636	228	0	0	0
515102 CLEANING ALLOWANCE	1,500	2,000	1,542	2,000	2,000	0
TOTAL PERSONNEL SERVICES	1,012,188	1,042,029	1,051,130	1,136,305	1,164,683	28,378
EXPENSES						
524010 OFFICE EQUIPMENT R-M	696	1,512	455	3,000	3,000	0
524030 MOTOR VEHICLE R-M	0	0	1,605	0	0	0
524100 SOFTWARE MAINTENANC	25,597	24,929	30,162	31,000	31,000	0
531900 TRAINING EXPENSES	5,061	1,128	6,910	7,500	7,500	0
534010 TELEPHONE	1,146	1,058	932	1,100	1,100	0
534100 POSTAGE	3,645	3,212	4,560	5,000	5,000	0
534200 PRINTING	506	776	906	1,500	1,500	0
542000 OFFICE SUPPLIES	1,492	1,322	2,076	4,000	4,000	0
548400 VEHICLE REPAIR PARTS	39	0	0	0	0	0
571000 VEHICLE USE REIMBURSE	3	0	0	0	0	0
571100 IN-STATE CONFERENCES	0	700	1,078	2,500	2,500	0
573000 DUES & SUBSCRIPTIONS	1,540	943	1,028	1,500	1,500	0
TOTAL EXPENSES	39,725	35,580	49,712	57,100	57,100	0
FRINGE BENEFITS						
57DENT DENTAL INSURANCE	2,628	2,034	2,464	2,647	2,018	-629
57HLTH HEALTH INSURANCE	109,050	94,784	115,424	122,890	151,307	28,417
57LIFE BASIC LIFE INSURANCE	284	227	284	298	284	-14
57MEDA MEDICARE PAYROLL TAX	14,995	14,939	15,254	16,546	16,888	342
57OPEB OPEB CONTRIBUTION	9,280	8,771	13,712	19,286	19,501	215
TOTAL FRINGE BENEFITS	136,237	120,754	147,138	161,667	189,998	28,331
TOTAL ASSESSING	1,188,151	1,198,363	1,247,980	1,355,072	1,411,781	56,709
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