Assessing

Mission Statement

To value real and personal property efficiently, fairly and accurately, in accordance with the laws of the Commonwealth of Massachusetts; to administer motor vehicle excise, exemption, and abatement programs, and to address all concerns of members of the public professionally, quickly and courteously.

Fiscal Year 2018 Accomplishments

Valuations - Valued 27,000 parcels of taxable real estate and 2,300 personal property accounts amounting to over a \$28.1 Billion assessment.

New Growth - Valued new growth due to new construction and renovations that resulted in almost \$5.5 Million in "new" revenue.

Abatements - Less than 1% of properties' assessed values were contested.

Tax Assistance - Administered nearly 500 personal exemptions, deferrals, tax work-offs and elderly and disabled tax aid grants.

Excise - Met goal of 2-Day turnaround on 3,700 fully-documented excise abatement applications.

Fiscal Year 2019 Desired Outcomes

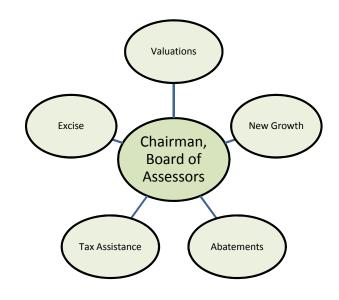
Valuations - Timely, full, fair cash values that meet or exceed Massachusetts Department of Revenue FY2019 guidelines.

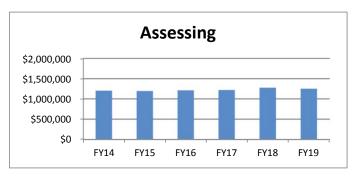
New Growth - Accurate calculation of all property values resulting from new construction or redevelopment as of January 1st.

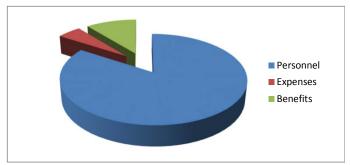
Abatements - Timely processing of abatement applications to meet or exceed state guidelines and successful defense of values.

Tax Assistance - Administration of all tax assistance programs pursuant to Massachusetts Law and City Ordinance.

Excise - 2-Day turnaround of fully-documented excise abatement applications.





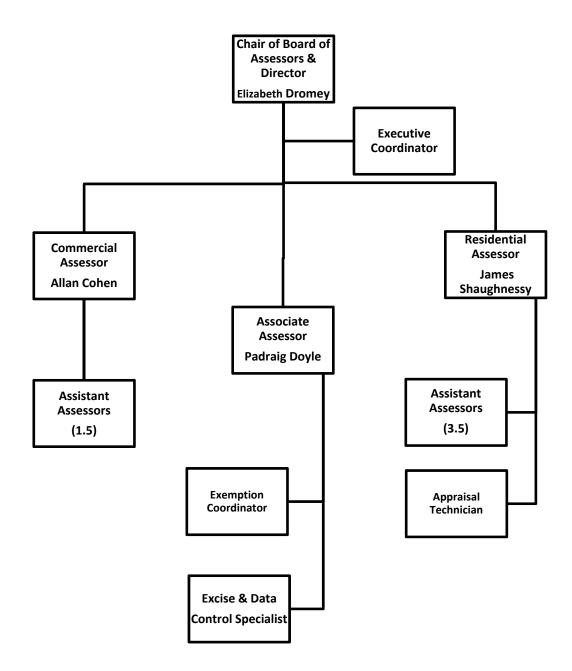


Department Detail						
	<>				<-Adj Budget->	<-Proposed->
	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Expenditure by Core Function						
Personnel	\$1,035,719	\$1,037,841	\$1,045,926	\$1,030,248	\$1,061,516	\$1,054,695
Expenses	\$44,634	\$40,885	\$40,843	\$48,254	\$62,175	\$63,375
Benefits	\$122,487	\$117,797	\$125,999	\$142,753	\$153,042	\$134,621
Total	\$1,202,840	\$1,196,523	\$1,212,768	\$1,221,255	\$1,276,733	\$1,252,691
% Incr		-0.53%	1.36%	0.70%	4.54%	-1.88%
Personnel						
Full-Time Employees	13	13	13	13	13	13
Part-Time Employees	0	0	0	0	0	0
Total	13	13	13	13	13	13

Y2018 Accomplishments - Assessing		
Outcome #1 - Timely, Full, Fair Cash Values	<u>Target</u>	<u>Result</u>
trategy #1: Sales Verification		
respected sold properties/interviewed buyers/consulted sources to update property database.	FY18	Completed
00% of properties inspected within 2 months of deed reciept.	Annual	
trategy #2: CAMA Software		
Itilized computer assisted mass appraisal software to analyze sales to develop formulas o value properties.	Jul 2017	Completed
trategy #3: Cyclical Property Re-Inspection		
rategy #3. Cyclical Property Re-inspection repected residential, commercial and industrial properties to verify property		
haracteristics and updated database.	Dec 2017	Completed
trategy #4: Income/Expense Analysis of Commercial, Industrial and Apartments (4+		
Inits)		
ent income and expense forms to be returned by owners of these types of properties.	Apr 2017	Completed
nalyzed income and expense forms.	Jul 2017	Completed
trategy #5: Personal Property		
Nailed Forms of List to be returned by businesses to keep the personal property	Dec 2016	Completed
atabase current for valuation.	DCC 2010	Completed
trategy #6: Receive Certification of Values from Massachusetts Dept. of Revenue		
let or exceeded DOR standards for FY2017 certification of values.	Nov 2017	Completed
Outcome #2: Accurate Calculation of New Growth due to New		
Construction/Renovations	Target	Posult
trategy #1: Inspect all Properties with Building Permits	<u>Target</u>	<u>Result</u>
Nade data changes and determined value change due to new construction or		
enovation.	Nov 2017	Completed
hotographed all properties with large building permits within 2 weeks of January 1		
ssessment date.	Jan 2017	Completed
trategy #2: Calculate New Growth Based on DOR-Required Formula		
Itilized required State form LA-13 for calculations.	Oct 2017	Completed
trategy #3:		
ubmitted by October, so that Tax Classification hearing was scheduled.	Oct 2017	Completed
Outcome #3: Timely Review of Abatement Applications and Successful Defense of		
<u>'alues</u>	<u>Target</u>	<u>Result</u>
trategy #1: Review All Legally-Filed Abatement Requests		
Conducted inspections.	May 2018	Ongoing, expect to meet target
Net w/ taxpayers.	May 2018	
acted within statutorily required 3-month period.		Ongoing, expect to meet target
<u>, , , , , , , , , , , , , , , , , , , </u>	May 2018	Ongoing, expect to meet target Ongoing, expect to meet target
trategy #2: Prepare for Appellate Tax Board	May 2018	
<u> </u>	May 2018 Ongoing	
trategy #2: Prepare for Appellate Tax Board erformed appraisal and created report.	Ongoing	Ongoing, expect to meet target Ongoing
trategy #2: Prepare for Appellate Tax Board		Ongoing, expect to meet target
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trategy #2: Prepare for Appellate Tax Board erformed appraisal and created report. lired expert witnesses and outside consultants, when necessary.	Ongoing Ongoing	Ongoing, expect to meet target Ongoing Ongoing
trategy #2: Prepare for Appellate Tax Board erformed appraisal and created report. lired expert witnesses and outside consultants, when necessary. Outcome #4: Tax Assistance Programs Pursuant to Mass. Law, City Ordinance	Ongoing	Ongoing, expect to meet target Ongoing
trategy #2: Prepare for Appellate Tax Board erformed appraisal and created report. lired expert witnesses and outside consultants, when necessary. Outcome #4: Tax Assistance Programs Pursuant to Mass. Law, City Ordinance trategy #1: Publicize Tax Assistance Programs	Ongoing Ongoing Target	Ongoing, expect to meet target Ongoing Ongoing Result
trategy #2: Prepare for Appellate Tax Board erformed appraisal and created report. lired expert witnesses and outside consultants, when necessary. Dutcome #4: Tax Assistance Programs Pursuant to Mass. Law, City Ordinance trategy #1: Publicize Tax Assistance Programs ncluded information inserts in 3rd quarter tax bill.	Ongoing Ongoing Target Dec 2017	Ongoing, expect to meet target Ongoing Ongoing Result Completed
trategy #2: Prepare for Appellate Tax Board erformed appraisal and created report. lired expert witnesses and outside consultants, when necessary. Dutcome #4: Tax Assistance Programs Pursuant to Mass. Law, City Ordinance trategy #1: Publicize Tax Assistance Programs included information inserts in 3rd quarter tax bill. rovided F.A.Q.'s and application forms on website.	Ongoing Ongoing Target	Ongoing, expect to meet target Ongoing Ongoing Result
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trategy #2: Prepare for Appellate Tax Board erformed appraisal and created report.	Ongoing Ongoing Target Dec 2017 Jul 2017 Jul 2017 Dec 2017 May 2018	Ongoing, expect to meet target Ongoing Ongoing Result Completed Completed Completed Completed Completed Completed Completed
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Performed appraisal and created report. Sired expert witnesses and outside consultants, when necessary. Putcome #4: Tax Assistance Programs Pursuant to Mass. Law, City Ordinance strategy #1: Publicize Tax Assistance Programs necluded information inserts in 3rd quarter tax bill. Provided F.A.Q.'s and application forms on website. Itrategy #2: Process 70% of Prior Year Recipients' Applications in Time for Deduction, if firanted, on 3rd Quarter Tax Bill Asiled all prior-year recipients applications at start of fiscal year. For anted exemptions to qualifying applicants. Itrategy #3: Validate Remaining Timely-Filed/Documented Exemption Applications acted within statutory deadline.	Ongoing Ongoing Target Dec 2017 Jul 2017 Jul 2017 Dec 2017 May 2018	Ongoing, expect to meet target Ongoing Ongoing Result Completed Completed Completed Completed Completed Completed Completed
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FY2019 Desired Outcomes - Assessing	
Outcome #1 - Timely, Full, Fair Cash Values	Target
Strategy #1: Sales Verification	
Inspect sold properties/interview buyers/consult sources to update property database.	FY19
100% of properties inspected within 2 months of deed reciept.	Annual
Strategy #2: CAMA Software	
Utilize computer assisted mass appraisal software to analyze sales to develop formulas to	Jul 2018
value properties.	Jul 2016
Strategy #3: Cyclical Property Re-Inspection	
Inspect residential, commercial and industrial properties to verify property characteristics	Dec 2018
and update database.	
Strategy #4: Income/Expense Analysis of Commercial, Industrial and Apartments (4+	Mar 2018
Send income and expense forms to be returned by owners of these types of properties. Analyze income and expense forms.	Jul 2018
Strategy #5: Personal Property	Jul 2018
Mail Forms of List to be returned by businesses to keep the personal property database	
current for valuation.	Dec 2017
Strategy #6: Receive Certification of Values from Massachusetts Dept. of Revenue	
Meet or exceed DOR standards for FY2017 certification of values.	Nov 2018
Outcome #2: Accurate Calculation of New Growth due to New	
Construction/Renovations	<u>Target</u>
Strategy #1: Inspect all Properties with Building Permits	
	Nov 2018
Make data changes and determine value change due to new construction or renovation.	
Photograph all properties with large building permits within 2 weeks of January 1 assessment date.	Jan 2018
Strategy #2: Calculate New Growth Based on DOR-Required Formula	
Utilize required State form LA-13 for calculations.	Oct 2018
Strategy #3:	Oct 2010
Submit by October, so that Tax Classification hearing can be scheduled.	Oct 2018
Outcome #3: Timely Review of Abatement Applications and Successful Defense of	
Values	Target
Strategy #1: Review All Legally-Filed Abatement Requests	
Conduct inspections.	May 2019
Meet w/ taxpayers.	May 2019
Act within statutorily required 3-month period.	May 2019
Strategy #2: Prepare for Appellate Tax Board	
Perform appraisal and create report.	Ongoing
Hire expert witnesses and outside consultants, if necessary.	Ongoing
Outcome #4. Tay Assistance Programs Pursuant to Mass Law City Ordinance	Torrat
Outcome #4: Tax Assistance Programs Pursuant to Mass. Law, City Ordinance Strategy #1: Publicize Tax Assistance Programs	<u>Target</u>
Include information inserts in 3rd quarter tax bill.	Dec 2018
Provide F.A.Q.'s and application forms on website.	Jul 2018
Strategy #2: Process 70% of Prior Year Recipients' Applications in Time for Deduction, if	3412010
Granted, on 3rd Quarter Tax Bill	
Mail all prior-year recipients applications at start of fiscal year.	Jul 2018
Grant exemptions to qualifying applicants.	Dec 2018
Strategy #3: Validate Remaining Timely-Filed/Documented Exemption Applications	
Act within statutory deadline.	May 2019
Outcome #5. 2-Day Turnaround of Timely-Filed, Documented Excise Requests	Target
Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements	
Provide F.A.Q.'s and abatement application form on website.	Feb 2019
Strategy #2: Process Qualifying Abatements once Supporting Documentation Supplied	
Cross train staff so that 2-day turnaround goal can continue to be met during high-	Ongoing
demand and low-staffing periods.	- 0- 0
Once approved, supply Treasurer/Collector with abatement information within 2 days.	Ongoing

ASSESSING



FUND: **01 - GENERAL FUND**DEPARTMENT: **106 - BOARD OF ASSESSORS**

CITY OF NEWTON BUDGET DEPARTMENT LEGAL LEVEL OF CONTROL

	ACTUAL 2016	ACTUAL 2017	AMENDED 2018	YTD 4/12/2018	RECOMMENDED 2019	CHANGE 2018 to 2019
BOARD OF ASSESSORS SUMMARY						
51 - PERSONAL SERVICES	1,045,926	1,030,248	1,061,516	755,088	1,054,695	-6,821
52 - EXPENSES	40,843	48,254	62,175	35,193	63,375	1,200
57 - FRINGE BENEFITS	125,999	142,753	153,042	91,581	134,621	-18,421
TOTAL DEPARTMENT	1,212,768	1,221,255	1,276,733	881,862	1,252,691	-24,041
ASSESSING						
51 - PERSONAL SERVICES	1,045,926	1,030,248	1,061,516	755,088	1,054,695	-6,821
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TOTAL ASSESSING	1,212,768	1,221,255	1,276,733	881,862	1,252,691	-24,041

FUND: 01 - GENERAL FUND

DEPARTMENT: 106 - BOARD OF ASSESSORS

CITY OF NEWTON BUDGET DEPARTMENTAL DETAIL

	_	ACTUAL FY2016	ACTUAL FY2017	AMENDED 2018	YTD 4/12/2018	RECOMMENDED 2019	CHANGE 2018 to 2019
106 - BOARD OF A	ASSESSORS						_
0110601 - ASSE	SSING						
PERSONAL SI	ERVICES						
511001	FULL TIME SALARIES	984,857	978,678	1,017,501	718,452	1,040,945	23,444
511003	WORK FOR OTHER DEPTS	0	0	0	-195	0	0
511102	PART TIME > 20 HRS/WK	0	3,562	0	9,619	0	0
514001	LONGEVITY	13,350	8,258	11,900	11,250	11,750	-150
514309	OTHER STIPENDS	30,231	30,116	30,115	7,500	0	-30,115
515005	BONUSES	0	0	0	1,400	0	0
515006	VACATION BUY BACK	14,988	7,634	0	5,562	0	0
515102	CLEANING ALLOWANCE	2,500	2,000	2,000	1,500	2,000	0
TOTAL F	PERSONAL SERVICES	1,045,926	1,030,248	1,061,516	755,088	1,054,695	-6,821
EXPENSES							
52401	OFFICE EQUIPMENT R-M	1,405	1,059	2,000	1,374	2,000	0
52403	MOTOR VEHICLE R-M	500	500	654	654	1,200	546
52405	COMPUTER EQUIPMT R-M	0	0	346	0	500	154
52410	SOFTWARE MAINTENANC	13,299	18,581	24,300	16,708	27,000	2,700
5319	TRAINING EXPENSES	3,468	4,205	7,000	4,978	7,500	500
53401	TELEPHONE	1,734	1,378	1,500	869	1,500	0
53404	INTERNET ACCESS CHAR	652	615	1,075	415	1,075	0
5341	POSTAGE	10,419	9,606	9,000	2,874	6,000	-3,000
5342	PRINTING	2,503	2,273	4,000	2,723	4,000	0
5343	ADVERTISING/PUBLICATIO	0	0	500	0	600	100
5420	OFFICE SUPPLIES	3,103	4,551	5,000	1,984	5,000	0
5480	GASOLINE	906	589	1,200	538	1,200	0
5523	PAPER GOODS & SUPPLIE	477	0	500	0	500	0
5592	BOOKS/MANUALS/PERIODI	173	330	300	200	300	0
5710	VEHICLE USE REIMBURSE	31	462	500	136	500	0
5711	IN-STATE CONFERENCES	664	2,581	2,500	275	2,600	100
5730	DUES & SUBSCRIPTIONS	1,510	1,525	1,800	1,465	1,900	100
TOTAL E	EXPENSES	40,843	48,254	62,175	35,193	63,375	1,200
FRINGE BENE	FITS						
57DENTAL	DENTAL INSURANCE	3,151	3,872	2,369	2,450	2,810	441
57HLTH	HEALTH INSURANCE	105,086	118,399	129,396	72,403	108,359	-21,037
57LIFE	BASIC LIFE INSURANCE	434	340	342	212	285	-57
57MEDA	MEDICARE PAYROLL TAX	14,869	14,125	12,332	11,651	15,308	2,975
57OPEB	OPEB CONTRIBUTION	2,459	6,017	8,602	4,865	7,860	-743
TOTAL F	FRINGE BENEFITS	125,999	142,753	153,042	91,581	134,621	-18,421
TOTAL ASSE	ESSING	1,212,768	1,221,255	1,276,733	881,862	1,252,691	-24,041
TOTAL BOARD	OF ASSESSORS	1,212,768	1,221,255	1,276,733	881,862	1,252,691	-24,041