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 2017 Accomplishments

Valuations - Valued 27,000 parcels of taxable real estate and 2,300 personal property accounts amounting to over a \$26.1 Billion assessment.

New Growth - Valued new growth due to new construction and renovations that resulted in almost \$4.8 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 2,701 fully-documented excise abatement applications.

Fiscal Year 2018 Desired Outcomes

Valuations - Timely, full, fair cash values that meet or exceed Massachusetts Department of Revenue FY2018 guidelines.

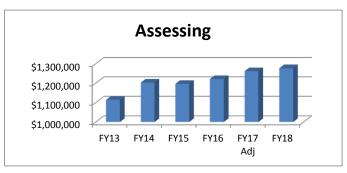
New Growth - Accurate calculation of all property values resulting from new construction or redevelopment as of January 1st.

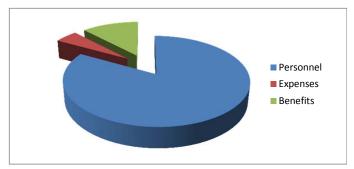
Abatements - Timely processing of abatement applications to meet or exceed state guidelines and successful defense of values.

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.





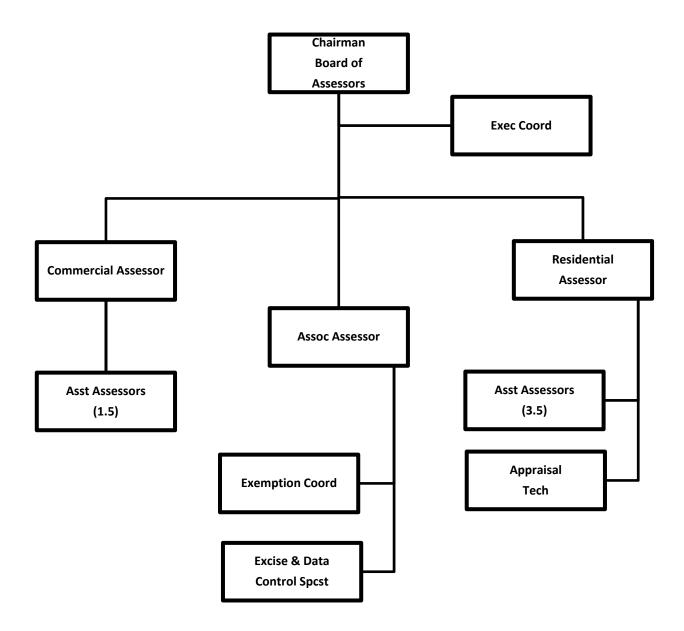


	<	Actual		>	<-Adj Budget->	<-Proposed->
	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Expenditure by Core Function						
Personnel	\$953,821	\$1,035,719	\$1,037,841	\$1,054,880	\$1,060,275	\$1,061,516
Expenses	\$38,550	\$44,634	\$40,885	\$40,843	\$58,025	\$62,175
Benefits	\$122,258	\$122,487	\$117,797	\$125,999	\$143,587	\$153,042
Total	\$1,114,629	\$1,202,840	\$1,196,523	\$1,221,722	\$1,261,887	\$1,276,733
% Incr		7.91%	-0.53%	2.11%	3.29%	1.18%
Personnel						
Full-Time	13	13	13	13	13	13
Part-Time	0	0	0	0	0	0
Total	13	13	13	13	13	13

FY2017 Accomplishments - Assessing		
Outcome #1 - Timely, Full, Fair Cash Values	Target	Result
Strategy #1: Sales Verification	laiget	<u>nesuit</u>
Inspect sold properties/interview buyers/consult sources to update property database.	FY17	Completed
100% of properties inspected within 2 months of deed reciept.	Annual	Completed
Strategy #2: CAMA Software		
Utilize computer assisted Mass appraisal software to analyze sales to develop formulas to	Jul 2016	Completed
value properties.		
Strategy #3: Cyclical Property Re-Inspection Inspect residential, commercial and industrial properties to verify property characteristics		
and update database.	Dec 2016	Completed
Strategy #4: Income/Expense Analysis of Commercial, Industrial and Apartments		
Send income and expense forms to be returned by owners of these types of properties.	Apr 2016	Completed
Analyze income and expense forms.	Jul 2016	Completed
Strategy #5: Personal Property		
Mail Forms of List to be returned by businesses to keep the personal property database	Dec 2015	Completed
current for valuation. Strategy #6: Receive Certification of Values from Massachusetts Department of		·
Revenue		
Meet or exceed DOR standards for FY2016 certification of values.	Nov 2016	Completed
Outcome #2: Accurate Calculation of New Growth due to New		
Construction/Renovations	<u>Target</u>	<u>Result</u>
Strategy #1: Inspect all Properties with Building Permits		
	Nov 2016	Completed
Make data changes and determine value change due to new construction or renovation.		completed
Photograph all properties with large building permits within 2 weeks of January 1	l 2016	Consolated
assessment date. Strategy #2: Calculate New Growth Based on DOR-Required Formula	Jan 2016	Completed
Utilize required State form LA-13 for calculations.	Oct 2016	Completed
Strategy #3: Submit Calculations on Form LA-13 to DOR for Approval	000 2020	Completed
Submit by October, so that Tax Classification hearing can be scheduled.	Oct 2016	Completed
Outcome #3: Timely Review of Abatement Applications and Successful Defense of		
<u>Values</u>	<u>Target</u>	<u>Result</u>
Strategy #1: Review All Legally-Filed Abatement Requests		
Conduct inspections.	May 2017	Ongoing, expect to meet target
Meet w/ taxpayers. Act within statutorily required 3-month period.	May 2017 May 2017	Ongoing, expect to meet target Ongoing, expect to meet target
Strategy #2: Prepare for Appellate Tax Board	May 2017	Oligonia, expect to meet target
Perform appraisal and create report.	Ongoing	Ongoing
Hire expert witnesses and outside consultants, if necessary.	Ongoing	Ongoing
Outcome #4: Tax Assistance Programs Pursuant to Massachusetts Law and City		
<u>Ordinance</u>	<u>Target</u>	<u>Result</u>
Strategy #1: Publicize Tax Assistance Programs	D 2016	Consolated
Include information inserts in 3rd quarter tax bill. Provide F.A.Q.'s and application forms on website.	Dec. 2016 July 2016	Completed Completed
Strategy #2: Process 70% of Prior Year Recipients' Applications in Time for Deduction, if	July 2010	Completed
Granted, on 3rd Quarter Tax Bill		
Mail all prior-year recipients applications at start of fiscal year.	July 2016	Completed
Grant exemptions to qualifying applicants.	Dec. 2016	Completed
Strategy #3: Validate all Remaining Timely-Filed and Documented Exemption		
Applications		
Act within statutory deadline.	May 2017	Ongoing, expect to meet target
Outcome #E 2 Day Turnaround of Timely Filed Fully Decumented Eveice		
Outcome #5. 2-Day Turnaround of Timely-Filed, Fully-Documented Excise	Target	Pocult
Requests Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements	<u>Target</u>	<u>Result</u>
Provide F.A.Q.'s and abatement application form on website.	Jan. 2017	Completed
	2027	
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	Ongoing
Cross train staff so that 2-day turnaround goal can continue to be met during high-demand and low-staffing periods.	Ongoing	Ongoing
Cross train staff so that 2-day turnaround goal can continue to be met during high-	Ongoing Ongoing	Ongoing Ongoing

FY2018 Desired Outcomes - Assessing	
Outcome #1 - Timely, Full, Fair Cash Values_	<u>Target</u>
trategy #1: Sales Verification	
ispect sold properties/interview buyers/consult sources to update property database.	FY18
00% of properties inspected within 2 months of deed reciept.	Annual
trategy #2: CAMA Software	
tilize computer assisted mass appraisal software to analyze sales to develop formulas to	
alue properties.	July 2017
trategy #3: Cyclical Property Re-Inspection	
nspect residential, commercial and industrial properties to verify property characteristics	
nd update database.	December 2017
trategy #4: Income/Expense Analysis of Commercial, Industrial and Apartments (4+	
end income and expense forms to be returned by owners of these types of properties.	April 2017
Analyze income and expense forms.	July 2017
itrategy #5: Personal Property	July 2017
Aail Forms of List to be returned by businesses to keep the personal property database	
current for valuation.	December 2017
Agent or purposed DOR standards for EV2017 contification of values	Navember 2017
Meet or exceed DOR standards for FY2017 certification of values.	November 2017
Outcome #2: Accurate Calculation of New Growth due to New	
Construction/Renovations Construction/Renovations	<u>Target</u>
Strategy #1: Inspect all Properties with Building Permits	
	November 2017
Make data changes and determine value change due to new construction or renovation.	November 2017
Photograph all properties with large building permits within 2 weeks of January 1	January 2017
assessment date.	January 2017
Strategy #2: Calculate New Growth Based on DOR-Required Formula	
Jtilize required State form LA-13 for calculations.	October 2017
Strategy #3:	
Submit by October, so that Tax Classification hearing can be scheduled.	October 2017
Outcome #3: Timely Review of Abatement Applications and Successful Defense of	
/alues	<u>Target</u>
Strategy #1: Review All Legally-Filed Abatement Requests	<u>raiget</u>
Conduct inspections.	May 2018
Meet w/ taxpayers.	May 2018
Act within statutorily required 3-month period.	May 2018
Strategy #2: Prepare for Appellate Tax Board	Vanaranad
Perform appraisal and create report.	Year round
lire expert witnesses and outside consultants, if necessary.	Year round
Outcome #4: Tax Assistance Programs Pursuant to Mass. Law, City Ordinance	<u>Target</u>
Strategy #1: Publicize Tax Assistance Programs	
nclude information inserts in 3rd quarter tax bill.	December 2017
Provide F.A.Q.'s and application forms on website.	July 2017
Strategy #2: Process 70% of Prior Year Recipients' Applications in Time for Deduction, if	July 2017
Granted, on 3rd Quarter Tax Bill	
•	July 2017
Aail all prior-year recipients applications at start of fiscal year.	•
Grant exemptions to qualifying applicants. Strategy #3: Validate Remaining Timely-Filed/Documented Exemption Applications	December 2017
0, 1	May 2010
act within statutory deadline.	May 2018
	Tavast
Outcome #5. 2-Day Turnaround of Timely-Filed. Documented Excise Requests	rarget
	<u>Target</u>
Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements	
Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements	February 2018
Outcome #5. 2-Day Turnaround of Timely-Filed, Documented Excise Requests Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements Provide F.A.Q.'s and abatement application form on website.	
Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements Provide F.A.Q.'s and abatement application form on website. Strategy #2: Process Qualifying Abatements once Supporting Documentation Supplied	
Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements Provide F.A.Q.'s and abatement application form on website. 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-	
Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements Provide F.A.Q.'s and abatement application form on website. Strategy #2: Process Qualifying Abatements once Supporting Documentation Supplied	February 2018

ASSESSING



FUND: 01 - GENERAL FUND

DEPARTMENT: 106 - BOARD OF ASSESSORS

CITY OF NEWTON BUDGET DEPARTMENT LEGAL LEVEL OF CONTROL

	ACTUAL 2015	ACTUAL 2016	AMENDED 2017	YTD 4/4/2017	RECOMMENDED 2018	CHANGE 2017 to 2018
BOARD OF ASSESSORS SUMMARY						
51 - PERSONAL SERVICES	1,036,941	1,054,880	1,060,275	766,289	1,061,516	1,241
52 - EXPENSES	40,885	40,843	58,025	27,062	62,175	4,150
57 - FRINGE BENEFITS	117,797	125,999	143,587	104,076	153,042	9,455
TOTAL DEPARTMENT	1,195,623	1,221,722	1,261,887	897,427	1,276,733	14,846
ASSESSING						
51 - PERSONAL SERVICES	1,036,941	1,054,880	1,060,275	766,289	1,061,516	1,241
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TOTAL ASSESSING	1,195,623	1,221,722	1,261,887	897,427	1,276,733	14,846

FUND: 01 - GENERAL FUND

DEPARTMENT: 106 - BOARD OF ASSESSORS

CITY OF NEWTON BUDGET DEPARTMENTAL DETAIL

	_	ACTUAL FY2015	ACTUAL FY2016	AMENDED 2017	YTD 4/4/2017	RECOMMENDED 2018	CHANGE 2017 to 2018
106 - BOARD OF	ASSESSORS						
0110601 - ASSE	SSING						
PERSONAL S	ERVICES						
511001	FULL TIME SALARIES	992,109	984,857	1,013,219	720,358	1,017,501	4,282
514001	LONGEVITY	12,908	13,350	8,825	8,258	11,900	3,075
514309	OTHER STIPENDS	29,923	30,231	30,231	22,039	30,115	-116
515003	SPECIAL LEAVE BUY BAC	0	8,954	6,000	6,000	0	-6,000
515006	VACATION BUY BACK	0	14,988	0	7,634	0	0
515102	CLEANING ALLOWANCE	2,000	2,500	2,000	2,000	2,000	0
TOTAL I	PERSONAL SERVICES	1,036,941	1,054,880	1,060,275	766,289	1,061,516	1,241
EXPENSES							
52401	OFFICE EQUIPMENT R-M	1,183	1,405	2,000	762	2,000	0
52403	MOTOR VEHICLE R-M	500	500	500	0	500	0
52405	COMPUTER EQUIPMT R-M	0	0	500	0	500	0
52410	SOFTWARE MAINTENANC	11,945	13,299	16,750	12,529	24,300	7,550
5319	TRAINING EXPENSES	3,604	3,468	4,000	2,833	4,000	0
53401	TELEPHONE	1,741	1,734	2,200	947	1,500	-700
53404	INTERNET ACCESS CHAR	884	652	1,075	447	1,075	0
5341	POSTAGE	10,423	10,419	14,000	2,353	12,000	-2,000
5342	PRINTING	3,372	2,503	4,000	1,378	4,000	0
5343	ADVERTISING/PUBLICATIO	492	0	500	0	500	0
5420	OFFICE SUPPLIES	2,342	3,103	5,000	2,486	5,000	0
5480	GASOLINE	1,150	906	1,700	355	1,200	-500
5523	PAPER GOODS & SUPPLIE	0	477	500	0	500	0
5592	BOOKS/MANUALS/PERIOD	438	173	500	200	300	-200
5710	VEHICLE USE REIMBURSE	494	31	500	380	500	0
5711	IN-STATE CONFERENCES	419	664	2,500	867	2,500	0
5730	DUES & SUBSCRIPTIONS	1,900	1,510	1,800	1,525	1,800	0
TOTAL I	EXPENSES	40,885	40,843	58,025	27,062	62,175	4,150
FRINGE BENE	FITS						
57DENTAL	DENTAL INSURANCE	3,058	3,151	3,108	2,756	2,369	-739
57HLTH	HEALTH INSURANCE	99,455	105,086	120,014	86,527	129,396	9,382
57LIFE	BASIC LIFE INSURANCE	514	434	397	227	342	-55
57MEDA	MEDICARE PAYROLL TAX	13,959	14,869	12,491	10,447	12,332	-159
57OPEB	OPEB CONTRIBUTION	810	2,459	7,577	4,120	8,602	1,026
TOTAL I	FRINGE BENEFITS	117,797	125,999	143,587	104,076	153,042	9,455
TOTAL ASS	ESSING	1,195,623	1,221,722	1,261,887	897,427	1,276,733	14,846
TOTAL BOARD	O OF ASSESSORS	1,195,623	1,221,722	1,261,887	897,427	1,276,733	14,846

FUND: 01 - GENERAL FUND

DEPARTMENT: 106 - BOARD OF ASSESSORS

CITY OF NEWTON BUDGET PERSONAL SERVICES SUMMARY

			2017			2018		
ACCOUNT	POSITION TITLE	RANGE	FTE	SALARY	RANGE	FTE	SALARY	
511001	APPRAISAL TECH	S7-4	1.0	52,058	S7-5	1.00	52,839	
	ASSESSOR	H11-21	2.0	226,590	H11-23	2.00	233,413	
	ASSOC ASSESSOR	H9-1	1.0	72,058	H9-3	1.00	74,220	
	ASST COM ASSESS	H7-24	1.0	86,958	H7-26	1.00	89,567	
	ASST RES/COM ASSESS	H7-13	1.0	73,872	H7-15	1.00	76,083	
	ASST RESID ASSESS	H7-1	3.0	203,259	H7-3	3.00	209,346	
	CHAIRMAN	H13-24	1.0	130,031	H13-26	1.00	133,932	
	EXCISE/DATA CONTROL CLE	S6-1	1.0	43,636	S6-2	1.00	43,964	
	EXEC COORD	S7-1	1.0	49,641	S7-2	1.00	48,080	
	EXEMPTION COORD	S7-6	1.0	54,424	S7-7	1.00	56,057	
	Account Totals:		13.0	992,528		13.00	1,017,501	
	Report Totals:		13.0	992,528		13.00	1,017,501	