

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 concerns of members of the public professionally, quickly and courteously.

Fiscal Year 2015 Accomplishments

Valuations - Valued 27,000 parcels of taxable real estate and 2,400 personal property accounts amounting to nearly \$22.7 billion assessment.

New Growth - Valued new growth due to new construction and renovations that resulted in over \$5.4 million in "new" revenue.

Abatements - Less than 1% of properties' assessed values were contested, the lowest filing rate ever in a revaluation year.

Tax Assistance - Administered over 500 personal exemptions, deferrals, tax work-offs and Elderly and Disabled Tax Aid grants.

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

Fiscal Year 2016 Desired Outcomes

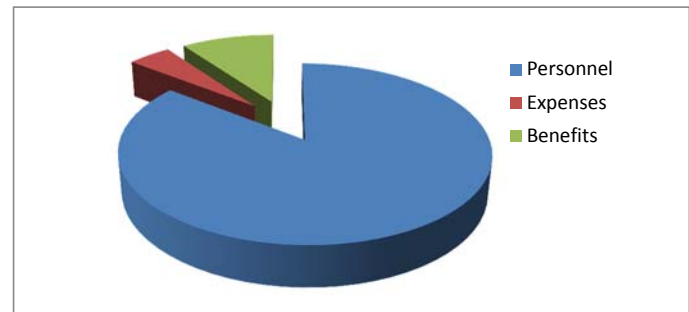
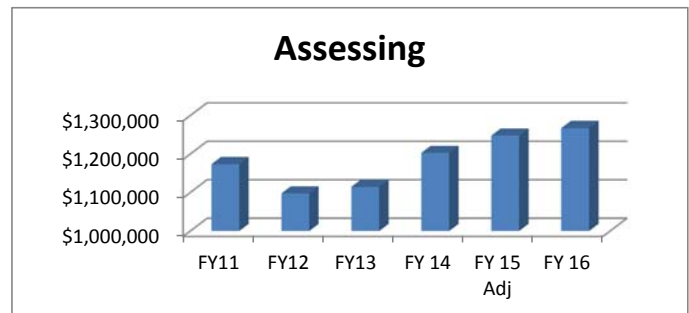
Valuations - Timely, Full, Fair Cash Values that meet or exceed Massachusetts Department of Revenue FY2016 Guidelines.

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

Abatements - Successful defense of valuations appealed to the Massachusetts Appellate Tax Board.

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

	Actual				<-Adj Budget->	<-Proposed->
	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Expenditure by Core Function						
Personnel	\$967,383	\$924,421	\$953,817	\$1,035,719	\$1,071,131	\$1,084,076
Expenses	\$39,999	\$37,363	\$38,550	\$44,634	\$47,825	\$58,025
Benefits	\$166,026	\$135,741	\$122,258	\$122,487	\$128,643	\$124,851
Total	\$1,173,408	\$1,097,525	\$1,114,625	\$1,202,840	\$1,247,599	\$1,266,952
% Incr		-6.47%	1.56%	7.91%	3.72%	1.55%
Personnel						
Full-Time	13	13	13	13	13	13
Part-Time	1	0	0	0	0	0
Total	14	13	13	13	13	13

FY 2015 Accomplishments - Assessing**Outcome #1: Timely, Full, Fair Cash Values****Target****Result****Strategy #1: Sales Verification**

Inspect sold properties/interview buyers/consult sources to update property database	May 2015	Completed
100% of properties inspected within 2 months of deed receipt	Annual	Completed

Strategy #2: CAMA Software

Utilize Computer Assisted Mass Appraisal software to analyze sales to develop formulas to value properties	Jul 2014	Completed
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Strategy #3: Cyclical Property Re-inspection

Inspect residential, commercial and industrial properties to verify property characteristics and update database	Dec 2014	Completed
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Strategy #4: Income/Expense Analysis of Commercial, Industrial and Apartments (4+ Units)

Send income and expense forms to be returned by owners of these types of properties	Feb 2014	Completed
Analyze income and expense forms	Jul 2014	Completed

Strategy #5: Personal Property

Mail Forms of List to be returned by businesses to keep the personal property database current for valuation	Dec 2014	Completed
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Strategy #6: Receive Certification of Values from Massachusetts Department of Revenue

Meet or exceed DOR standards for FY2015 triennial certification of values	Nov 2014	Completed
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Outcome #2: Accurate Calculation of New Growth due to New**Construction/Renovations****Target****Result****Strategy #1: Inspect all properties with building permits**

Make data changes and determine value change due to new construction or renovation	Nov 2014	Completed
Photograph all properties with large building permits within 2 weeks of January 1 assessment date	Jan 2014	Completed

Strategy #2: Calculate new growth based of DOR-required formula

Utilize required State Form LA-13 for calculations	Oct 2014	Completed
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Strategy #3: Submit calculations on Form LA-13 to DOR for approval

Submit by October, so that Tax Classification Hearing can be scheduled	Oct 2014	Completed
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Outcome #3: Timely Review of Abatement Applications and Successful Defense of**Values****Target****Result****Strategy #1: Review all legally-filed abatement requests**

Conduct Inspections	May 2015	Ongoing
Meet w/Taxpayers	May 2015	Ongoing
Act within statutorily required 3-month period	May 2015	Ongoing

Strategy #2: Prepare for Appellate Tax Board

Perform Appraisal and create report	Year Round	Ongoing
Hire Expert Witnesses and outside consultants, if necessary	Year Round	Ongoing

Outcome #4: Tax Assistance Programs Pursuant to Massachusetts Law and City**Ordinance****Target****Result****Strategy #1: Publicize Tax Assistance Programs**

Include Inserts in 3rd quarter tax bill	Dec 2014	Completed
Provide F.A.Q.'s and application forms on Website	Jul 2014	Completed

Strategy #2: Process 72% of prior-year recipients' applications in time for deduction, if granted, to appear on the 3rd quarter tax bill

Mail all prior-year recipients applications at start of fiscal year	Jul 2014	Completed
Grant exemptions to qualifying applicants	Dec 2014	Completed

Strategy #3: Validate all remaining timely-filed and documented exemption applications

Act within statutory deadline	May 2015	Ongoing
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Outcome #5: 2-Day Turnaround of Timely-Filed, Fully-Documented Excise**Requests****Target****Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements**

Provide F.A.Q.'s and abatement application form on Website	Jul 2014	Completed
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Strategy #2: Process qualifying abatements as soon as supporting documentation is supplied

Cross train staff so that 2-day turnaround goal can continue to be met during high-demand and low-staffing periods	Year Round	Completed
Once approved, supply Treasurer/Collector with abatement information within 2 days	Year Round	Completed and ongoing

FY 2016 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	2 Months from Start Date
100% of properties inspected within 2 months of deed receipt	Annual

Strategy #2: CAMA Software

Utilize Computer Assisted Mass Appraisal software to analyze sales to develop formulas to value properties	Jul 2015
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Strategy #3: Cyclical Property Re-Inspection

Inspect residential, commercial and industrial properties to verify property characteristics and update database	Dec 2015
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Strategy #4: Income/Expense Analysis of Commercial, Industrial and Apartments (4+ Units)

Send income and expense forms to be returned by owners of these types of properties	April 2015
Analyze income and expense forms	Jul 2015

Strategy #5: Personal Property

Mail Forms of List to be returned by businesses to keep the personal property database current for valuation	Dec 2015
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Strategy #6: Receive Certification of Values from Massachusetts Department of Revenue

Meet or exceed DOR standards for FY2016 certification of values	Nov 2015
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Outcome #2: Accurate Calculation of New Growth due to New Construction/Renovations**Target****Strategy #1: Inspect all properties with building permits**

Make data changes and determine value change due to new construction or renovation	Nov 2015
Photograph all properties with large building permits within 2 weeks of January 1 assessment date	Jan 2015

Strategy #2: Calculate new growth based on DOR-required formula

Utilize required State Form LA-13 for calculations	Oct 2015
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Strategy #3: Submit calculations on Form LA-13 to DOR for approval

Submit by October, so that Tax Classification Hearing can be scheduled	Oct 2015
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Outcome #3: Timely Review of Abatement Applications and Successful Defense of Values**Target****Strategy #1: Review all legally-filed abatement requests**

Conduct Inspections	May 2016
Meet w/Taxpayers	May 2016
Act within statutorily required 3-month period	May 2016

Strategy #2: Prepare for Appellate Tax Board

Perform Appraisal and create report	Year Round
Hire Expert Witnesses and Outside Consultants, if necessary	Year Round

Outcome #4: Tax Assistance Programs Pursuant to Massachusetts Law and City Ordinance**Target****Strategy #1: Publicize Tax Assistance Programs**

Include information inserts in 3rd quarter tax bill	Dec 2015
Provide F.A.Q.'s and application forms on Website	July 2015

Strategy #2: Process 70% of prior year recipients' applications in time for deduction, if granted, on 3rd quarter tax bill

Mail all prior-year recipients applications at start of fiscal year	July 2015
Grant exemptions to qualifying applicants	Dec 2015

Strategy #3: Validate all remaining timely-filed and documented exemption applications

Act within statutory deadline	May 2016
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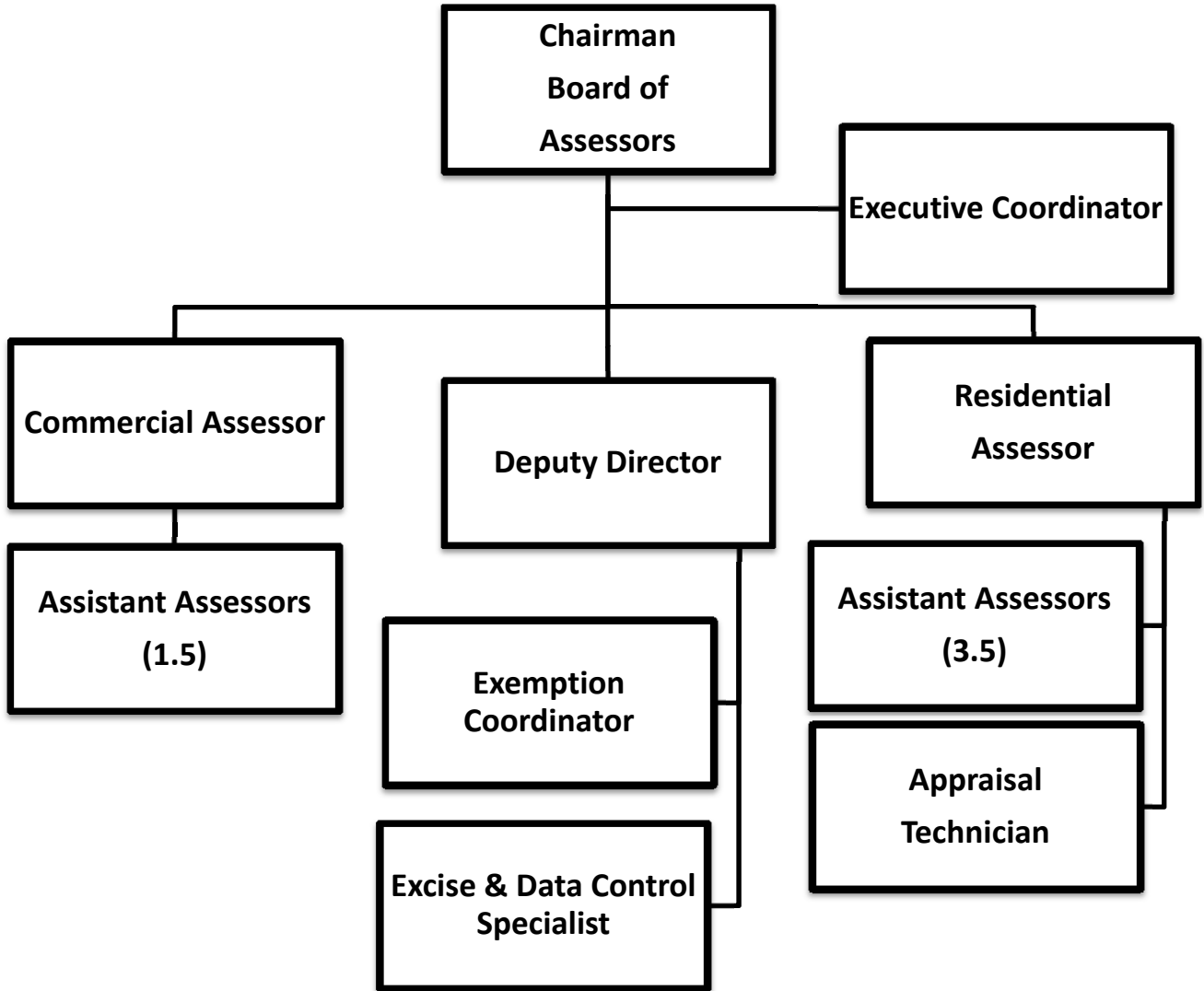
Outcome #5: 2-Day Turnaround of Timely-Filed, Fully-Documented Excise Requests**Target****Strategy #1: Publicize Requirements for Motor Vehicle Excise Abatements**

Provide F.A.Q.'s and abatement application form on Website	Feb 2015
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Strategy #2: Process qualifying abatements as soon as supporting documentation is supplied

Cross train staff so that 2-day turnaround goal can continue to be met during high-demand and low-staffing periods	Year Round
Once approved, supply Treasurer/Collector with abatement information within 2 days	Year Round

ASSESSING



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

CITY OF NEWTON BUDGET
 DEPARTMENT LEGAL LEVEL OF CONTROL

	ACTUAL 2013	ACTUAL 2014	AMENDED 2015	YTD 4/15/2015	RECOMMENDED 2016	CHANGE 2015 to 2016
BOARD OF ASSESSORS SUMMARY						
51 - PERSONAL SERVICES	953,817	1,035,719	1,071,131	815,340	1,084,076	12,945
52 - EXPENSES	38,550	44,634	47,825	28,772	58,025	10,200
57 - FRINGE BENEFITS	122,258	122,487	128,643	93,344	124,851	-3,792
TOTAL DEPARTMENT	1,114,625	1,202,840	1,247,599	937,455	1,266,952	19,353
ASSESSING						
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CITY OF NEWTON BUDGET
DEPARTMENTAL DETAIL

	ACTUAL FY2013	ACTUAL FY2014	AMENDED 2015	YTD 4/15/2015	RECOMMENDED 2016	CHANGE 2015 to 2016
106 - BOARD OF ASSESSORS						
0110601 - ASSESSING						
PERSONAL SERVICES						
511001 FULL TIME SALARIES	942,871	992,903	1,026,182	776,185	1,039,345	13,163
513001 REGULAR OVERTIME	-4	0	0	0	0	0
514001 LONGEVITY	9,450	10,700	11,933	12,908	12,500	567
514309 OTHER STIPENDS	0	30,116	30,115	23,346	30,231	115
515005 BONUSES	0	0	900	900	0	-900
515102 CLEANING ALLOWANCE	1,500	2,000	2,000	2,000	2,000	0
TOTAL PERSONAL SERVICES	953,817	1,035,719	1,071,131	815,340	1,084,076	12,945
EXPENSES						
52401 OFFICE EQUIPMENT R-M	1,503	1,258	2,500	1,362	2,000	-500
52403 MOTOR VEHICLE R-M	400	400	400	0	500	100
52405 COMPUTER EQUIPMT R-M	2,200	2,300	500	0	500	0
52410 SOFTWARE MAINTENANC	7,100	10,333	11,550	11,550	16,750	5,200
5319 TRAINING EXPENSES	2,302	4,009	4,000	3,554	4,000	0
53401 TELEPHONE	2,193	1,682	2,200	1,158	2,200	0
53404 INTERNET ACCESS CHAR	278	869	1,075	663	1,075	0
5341 POSTAGE	9,231	11,079	7,808	3,800	14,000	6,192
5342 PRINTING	2,533	1,560	4,000	895	4,000	0
5343 ADVERTISING/PUBLICATIO	91	0	492	492	500	8
5420 OFFICE SUPPLIES	4,626	4,721	5,500	1,966	5,000	-500
5480 GASOLINE	1,259	1,500	2,000	776	1,700	-300
5523 PAPER GOODS & SUPPLIE	344	358	500	0	500	0
5592 BOOKS/MANUALS/PERIOD	792	333	1,000	163	500	-500
5710 VEHICLE USE REIMBURSE	386	207	494	494	500	6
5711 IN-STATE CONFERENCES	1,577	2,276	1,906	0	2,500	594
5730 DUES & SUBSCRIPTIONS	1,735	1,750	1,900	1,900	1,800	-100
TOTAL EXPENSES	38,550	44,634	47,825	28,772	58,025	10,200
FRINGE BENEFITS						
57DENTAL DENTAL INSURANCE	2,718	3,040	3,350	2,428	3,188	-162
57HLTH HEALTH INSURANCE	104,528	104,004	109,345	79,106	107,342	-2,003
57LIFE BASIC LIFE INSURANCE	533	562	568	392	511	-57
57MEDA MEDICARE PAYROLL TAX	14,478	14,881	14,570	10,939	12,080	-2,490
57OPEB OPEB CONTRIBUTION	0	0	810	480	1,730	920
TOTAL FRINGE BENEFITS	122,258	122,487	128,643	93,344	124,851	-3,792
TOTAL ASSESSING	1,114,625	1,202,840	1,247,599	937,455	1,266,952	19,353
TOTAL BOARD OF ASSESSORS	1,114,625	1,202,840	1,247,599	937,455	1,266,952	19,353

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

**CITY OF NEWTON BUDGET
 PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	2015			2016		
		RANGE	FTE	SALARY	RANGE	FTE	SALARY
511001	APPRAISAL TECH		1.0	53,826	S07	1.00	54,836
	ASSESSOR		2.0	214,320	H11	2.00	221,610
	ASST COMRCL ASSESSOR		1.0	82,246	H07	1.00	85,038
	ASST RESID ASSESSOR		3.0	195,917	H07	3.00	202,555
	ASST RESID/COMRCL ASSES		1.0	69,909	H07	1.00	72,277
	CHAIRMAN - ASSESSORS		1.0	122,984	H13	1.00	127,159
	DEPUTY DIR-ASSESSING		1.0	102,435	H10	1.00	105,913
	EXCISE DATA CONTR SPEC		1.0	52,089	S06	1.00	54,080
	EXECUTIVE COORDINATOR		1.0	60,582	S07	1.00	62,638
	EXEMPTION COORDINATOR		1.0	52,610	S07	1.00	53,239
	Account Totals:		13.0	1,006,919		13.00	1,039,345
	Report Totals:		13.0	1,006,919		13.00	1,039,345