

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 2014 Accomplishments

Valuations - Valued 27,000 parcels of taxable real estate and 2,400 personal property accounts amounting to over \$20.9 billion assessment.

New Growth - Valued new growth due to new construction and renovation that resulted in over \$4.1 million in "new" tax revenue.

Abatements - Only 0.5% of properties' assessed values contested; department had 91% success rate at the Appellate Tax Board.

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

Excise - Met goal of 2-Day turnaround on over 1,600 fully-documented excise abatement applications

Fiscal Year 2015 Desired Outcomes

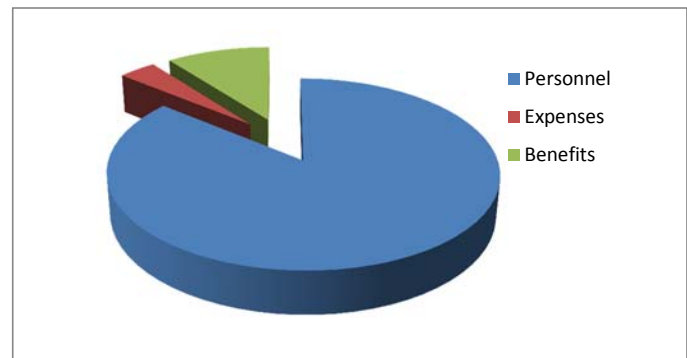
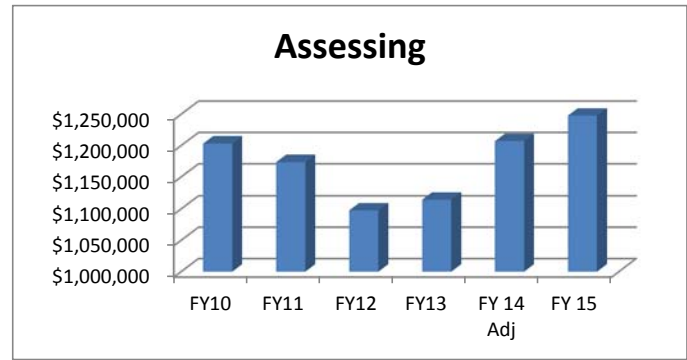
Valuations - Timely, Full, Fair Cash Values that meet or exceed Massachusetts Department of Revenue FY2015 Triennial Revaluation Guidelines

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->
	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Expenditure by Core Function						
Personnel	\$990,017	\$967,383	\$924,421	\$953,821	\$1,037,512	\$1,071,131
Expenses	\$34,454	\$39,999	\$37,363	\$38,550	\$44,634	\$47,825
Benefits	\$178,571	\$166,026	\$135,741	\$122,258	\$124,887	\$128,643
Total	\$1,203,042	\$1,173,408	\$1,097,525	\$1,114,629	\$1,207,033	\$1,247,599
% Incr		-2.46%	-6.47%	1.56%	8.29%	3.36%
Personnel						
Full-Time	13	13	13	13	13	13
Part-Time	1	1	0	0	0	0
Total	14	14	13	13	13	13

FY 2014 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	2 months	Completed
Percentage of properties inspected within 2 months of deed receipt	100%	Completed

Strategy #2. CAMA Software

Utilize Computer Assisted Mass Appraisal software to analyze sales to develop formulas to value properties	Jul 2013	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 2013	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	Apr 2013	Completed
Analyze income and expense forms	Jul 2013	Completed

Strategy #5. Personal Property

Mail Forms of List to be returned by businesses to keep the personal property database current for valuation	Dec 2013	Completed
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Strategy #6. Receive Certification of Values from Massachusetts Department of Revenue

Meet or exceed DOR standards for valuation	Dec 2013	Completed for Fiscal Year 2014
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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 2013	Completed
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Strategy #2. Calculate new growth based on DOR-required formula

Utilize required State Form LA-13 for calculations	Oct 2013	Completed
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Strategy #3. Submit calculations on Form LA-13 to DOR for approval

Submit by November, so that Tax Classification Hearing can be scheduled	Oct 2013	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 2014	Ongoing - expect to meet target deadline
Meet w/Taxpayers	May 2014	Ongoing - expect to meet target deadline
Act within statutorily required 3-month period	May 2014	Ongoing - expect to meet target deadline

Strategy #2. Prepare for Appellate Tax Board

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**Ordinance****Target****Result****Strategy #1. Publicize Tax Assistance Programs**

Include Inserts in 3rd quarter tax bill	Dec 2013	Completed
Provide F.A.Q.'s and application forms on Website	Jul 2013	Completed

Strategy #2. Qualify 70% of prior-year recipients in time for the deduction to appear on the 3rd quarter tax bill

Mail all prior-year recipients applications at start of fiscal year	Jul 2013	Completed
Qualify Applicants	Dec 2013	Completed

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

Act within statutory deadline	May 2014	Ongoing - expect to meet target deadline
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Outcome #5: 2-Day Turnaround of Timely-Filed, Fully-Documented Excise Requests**Target****Result****Strategy #1. Publicize Requirements for Motor Vehicle Excise Abatements**

Provide F.A.Q.'s and abatement application form on Website	Jul 2013	Completed
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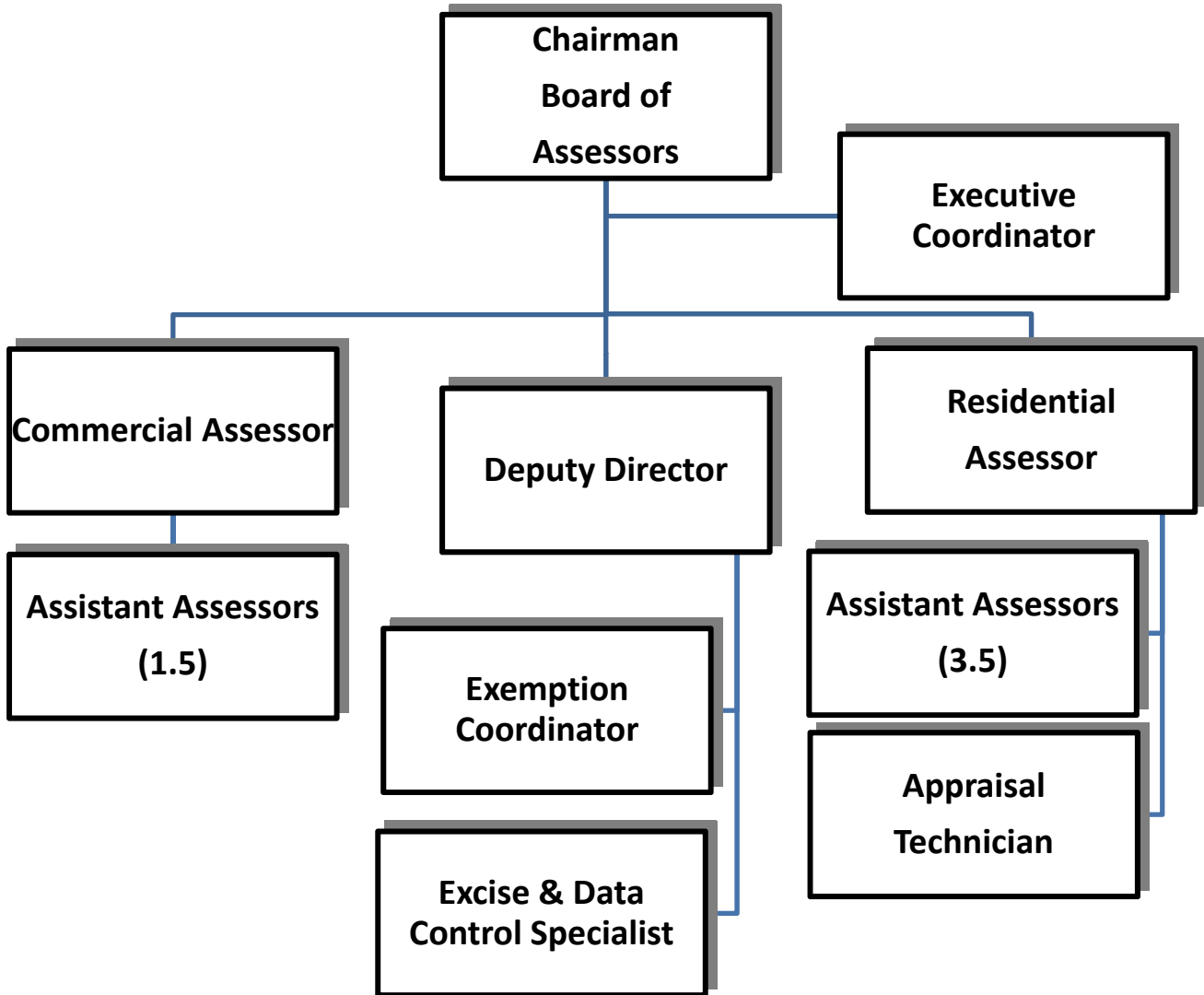
Strategy #2. Process qualifying abatements as soon as supporting documentation is supplied

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

FY 2015 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 mos
Percentage of properties inspected within 2 months of deed receipt	100%
Strategy #2. CAMA Software	
Utilize Computer Assisted Mass Appraisal software to analyze sales to develop formulas to value properties	Jul 2014
Strategy #3. Cyclical Property Re-inspection	
Inspect residential, commercial and industrial properties to verify property characteristics and update database	Dec 2014
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
Analyze income and expense forms	Jul 2014
Strategy #5. Personal Property	
Mail Forms of List to be returned by businesses to keep the personal property database current for valuation	Dec 2014
Strategy #6. Receive Certification of Values from Massachusetts Department of Revenue	
Meet or exceed DOR standards for FY2015 triennial certification of values	Nov 2014
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 2014
Photograph all properties with large building permits within 2 weeks of January 1 assessment date	Jan 2014
Strategy #2. Calculate new growth based of DOR-required formula	
Utilize required State Form LA-13 for calculations	Oct 2014
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
Outcome #3: Timely Review of Abatement Applications and Successful Defense of Values	
Target	
Strategy #1. Review all legally-filed abatement requests	
Conduct Inspections	May 2015
Meet w/Taxpayers	May 2015
Act within statutorily required 3-month period	May 2015
Strategy #2. Prepare for Appellate Tax Board	
Perform Appraisal and create report	Ongoing
Hire Expert Witnesses and outside consultants, if necessary	Ongoing
Outcome #4: Tax Assistance Programs Pursuant to Massachusetts Law and City Ordinance	
Target	
Strategy #1. Publicize Tax Assistance Programs	
Include Inserts in 3rd quarter tax bill	Dec 2014
Provide F.A.Q.'s and application forms on Website	Jul 2014
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
Grant exemptions to qualifying applicants	Dec 2014
Strategy #3. Validate all remaining timely-filed and documented exemption applications	
Act within statutory deadline	May 2015
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
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	Ongoing
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 2012	ACTUAL 2013	AMENDED 2014	YTD 4/22/2014	RECOMMENDED 2015	CHANGE 2014 to 2015
DEPARTMENT SUMMARY						
51 - PERSONAL SERVICES	924,421	953,821	1,037,512	815,743	1,071,131	33,619
52 - EXPENSES	37,363	38,550	44,634	32,466	47,825	3,191
57 - FRINGE BENEFITS	135,741	122,258	124,887	96,223	128,643	3,756
TOTAL DEPARTMENT	1,097,526	1,114,629	1,207,033	944,432	1,247,600	40,567
ASSESSING						
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CITY OF NEWTON BUDGET
DEPARTMENTAL DETAIL

	ACTUAL FY2012	ACTUAL FY2013	AMENDED 2014	YTD 4/22/2014	RECOMMENDED 2015	CHANGE 2014 to 2015
106 - BOARD OF ASSESSORS						
0110601 - ASSESSING						
PERSONAL SERVICES						
511001 FULL TIME SALARIES	897,575	942,871	994,811	779,505	1,027,491	32,680
514001 LONGEVITY	9,050	9,450	10,700	10,700	11,525	825
514309 OTHER STIPENDS	0	0	30,001	23,539	30,115	114
515003 SPECIAL LEAVE BUY BAC	2,297	0	0	0	0	0
515005 BONUSES	13,500	0	0	0	0	0
515102 CLEANING ALLOWANCE	2,000	1,500	2,000	2,000	2,000	0
TOTAL PERSONAL SERVICES	924,421	953,821	1,037,512	815,743	1,071,131	33,619
EXPENSES						
52401 OFFICE EQUIPMENT R-M	1,284	1,503	2,500	1,402	2,500	0
52403 MOTOR VEHICLE R-M	400	400	400	0	400	0
52405 COMPUTER EQUIPMT R-M	9,100	2,200	2,300	2,300	500	-1,800
52410 SOFTWARE MAINTENANC	0	7,100	9,264	9,264	10,550	1,286
5319 TRAINING EXPENSES	2,271	2,302	4,000	3,514	4,000	0
53401 TELEPHONE	1,765	2,193	1,761	1,256	2,200	439
53404 INTERNET ACCESS CHAR	932	278	1,075	722	1,075	0
5341 POSTAGE	7,228	9,231	4,937	3,737	9,300	4,363
5342 PRINTING	3,968	2,533	3,500	1,410	4,000	500
5343 ADVERTISING/PUBLICATIO	93	91	100	0	100	0
5420 OFFICE SUPPLIES	5,025	4,626	6,638	4,672	5,500	-1,138
5480 GASOLINE	1,534	1,259	2,359	1,123	2,000	-359
5523 PAPER GOODS & SUPPLIE	245	344	500	358	500	0
5592 BOOKS/MANUALS/PERIOD	448	792	824	178	1,000	176
5710 VEHICLE USE REIMBURSE	327	386	400	30	400	0
5711 IN-STATE CONFERENCES	1,035	1,577	2,276	775	2,000	-276
5730 DUES & SUBSCRIPTIONS	1,710	1,735	1,800	1,725	1,800	0
TOTAL EXPENSES	37,363	38,550	44,634	32,466	47,825	3,191
FRINGE BENEFITS						
57DENTAL DENTAL INSURANCE	2,770	2,718	2,829	2,375	3,350	521
57HLTH HEALTH INSURANCE	118,150	104,528	106,771	81,602	110,155	3,384
57LIFE BASIC LIFE INSURANCE	566	533	568	425	568	0
57MEDA MEDICARE PAYROLL TAX	14,255	14,478	14,719	11,821	14,571	-149
TOTAL FRINGE BENEFITS	135,741	122,258	124,887	96,223	128,643	3,756
TOTAL ASSESSING	1,097,526	1,114,629	1,207,033	944,432	1,247,600	40,567
TOTAL BOARD OF ASSESSORS	1,097,526	1,114,629	1,207,033	944,432	1,247,600	40,567

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

CITY OF NEWTON BUDGET
 PERSONAL SERVICES SUMMARY

ACCOUNT	POSITION TITLE	2014			2015		
		RANGE	FTE	SALARY	RANGE	FTE	SALARY
511001	APPRAISAL TECH	S07	1.0	53,004	S07	1.00	54,769
	ASSESSOR	H11	2.0	208,056	H11	2.00	214,320
	ASST COMRCL ASSESSOR	H07	1.0	79,834	H07	1.00	82,246
	ASST RESID ASSESSOR	H07	3.0	209,737	H07	3.00	216,032
	ASST RESID/COMRCL ASSES	H07	1.0	67,880	H07	1.00	69,909
	CHAIRMAN - ASSESSORS	H13	1.0	119,378	H13	1.00	122,984
	DEPUTY DIR-ASSESSING	H10	1.0	99,431	H10	1.00	102,435
	EXCISE/DATA CONTROL SPE	S06	1.0	48,540	S06	1.00	52,956
	EXECUTIVE COORDINATOR	S07	1.0	57,812	S07	1.00	59,257
	EXEMPTION COORDINATOR	S07	1.0	51,139	S07	1.00	52,582
	Account Totals:		13.0	994,811		13.00	1,027,491
	Report Totals:		13.0	994,811		13.00	1,027,491