

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 2012 Accomplishments

Valuations - Valued 27,000 parcels of taxable real estate and 2,600 personal property accounts amounting to \$20.4 billion assessment.

Abatements - Only 1.24% of properties' assessed values were contested.

Tax Assistance - Administered 674 personal exemptions, deferrals, tax work-offs and Elderly and Disabled Taxation Aid Fund grants.

Valuations - Scanned 36,955 documents consisting of 99,727 pages so that staff members can access documents electronically.

Valuations - Eight staff members took 12 courses and seminars to obtain or maintain assessing/appraisal certification.

Fiscal Year 2013 Desired Outcomes

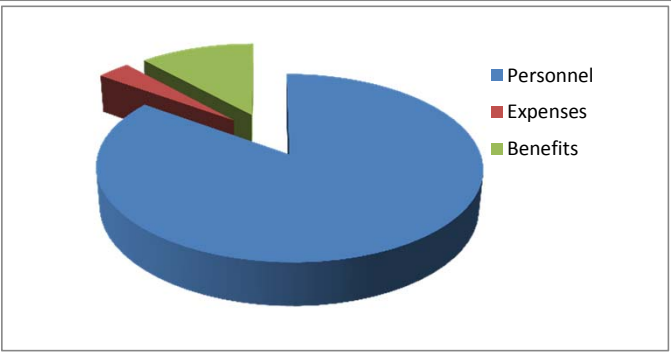
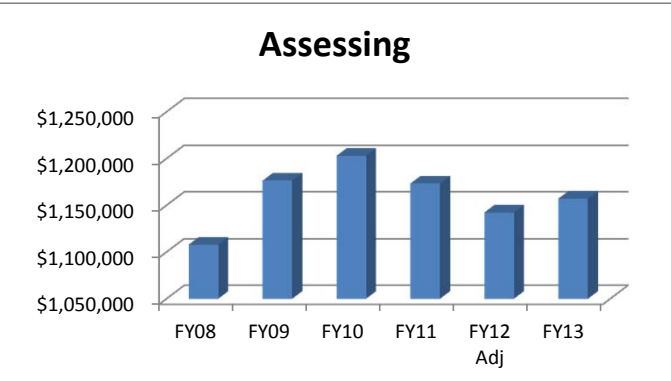
Valuations - Timely, Full, Fair Cash Values

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
	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	
Expenditure by Core Function							
Personnel	\$ 921,104	\$ 976,844	\$ 990,017	\$ 967,383	\$ 952,232	\$ 983,118	
Expenses	\$ 40,144	\$ 35,194	\$ 34,454	\$ 39,999	\$ 37,835	\$ 38,934	
Benefits	\$ 146,660	\$ 164,408	\$ 178,571	\$ 166,026	\$ 152,337	\$ 135,168	
Total	\$ 1,107,908	\$ 1,176,446	\$ 1,203,042	\$ 1,173,408	\$ 1,142,404	\$ 1,157,220	
% Incr		6.19%	2.26%	-2.46%	-2.64%	1.30%	
Personnel							
Full-Time	14	13	13	13	13	13	
Part-Time	1	1	1	1	0	0	
Total	15	14	14	14	13	13	

Outcome #1 - Timely, Full, Fair Cash Values**Target****Strategy #1. Sales Verification**

Inspect sold properties/interview buyers/consult sources to update property database w/in 2 months of deed receipt

Strategy #2. CAMA Software

Utilize Computer Assisted Mass Appraisal software to analyze sales to develop formulas to value properties July 2012

Strategy #3. Cyclical Property Re-inspection

Inspect residential, commercial and industrial properties to verify property characteristics and update database December 2012

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 2012

Analyze income and expense forms July 2012

Strategy #5. Personal Property

Mail Forms of List to be returned by businesses to keep the personal property database current for valuation December 2012

Strategy #6. Receive Certification of Values from Massachusetts Department of Revenue

Meet or exceed DOR standards for valuation: December 2012

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 May 2012

Photograph all properties with large building permits within 2 weeks of January 1 assessment date January 2013

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

Utilize required State Form LA-13 for calculations October 2012

Strategy #3. Submit calculations on Form LA-13 to DOR for approval

Submit by November, so that Tax Classification Hearing can be scheduled October 2012

Outcome #3: Timely Review of Abatement Applications and Successful Defense of Values**Target****Strategy #1. Review all legally-filed abatement requests**

Conduct Inspections May 2013

Meet w/Taxpayers May 2013

Act within statutorily required 3-month period May 2013

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 July 2012

Provide FAQs and application forms on Website July 2012

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 July 2012

Qualify Applicants December 2012

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

Act within statutory deadline May 2013

Outcome #5: 2-Day Turnaround of Timely-Filed, Fully-Documented Excise Requests**Target****Strategy #1. Publicize Requirements for Motor Vehicle Excise Abatements**

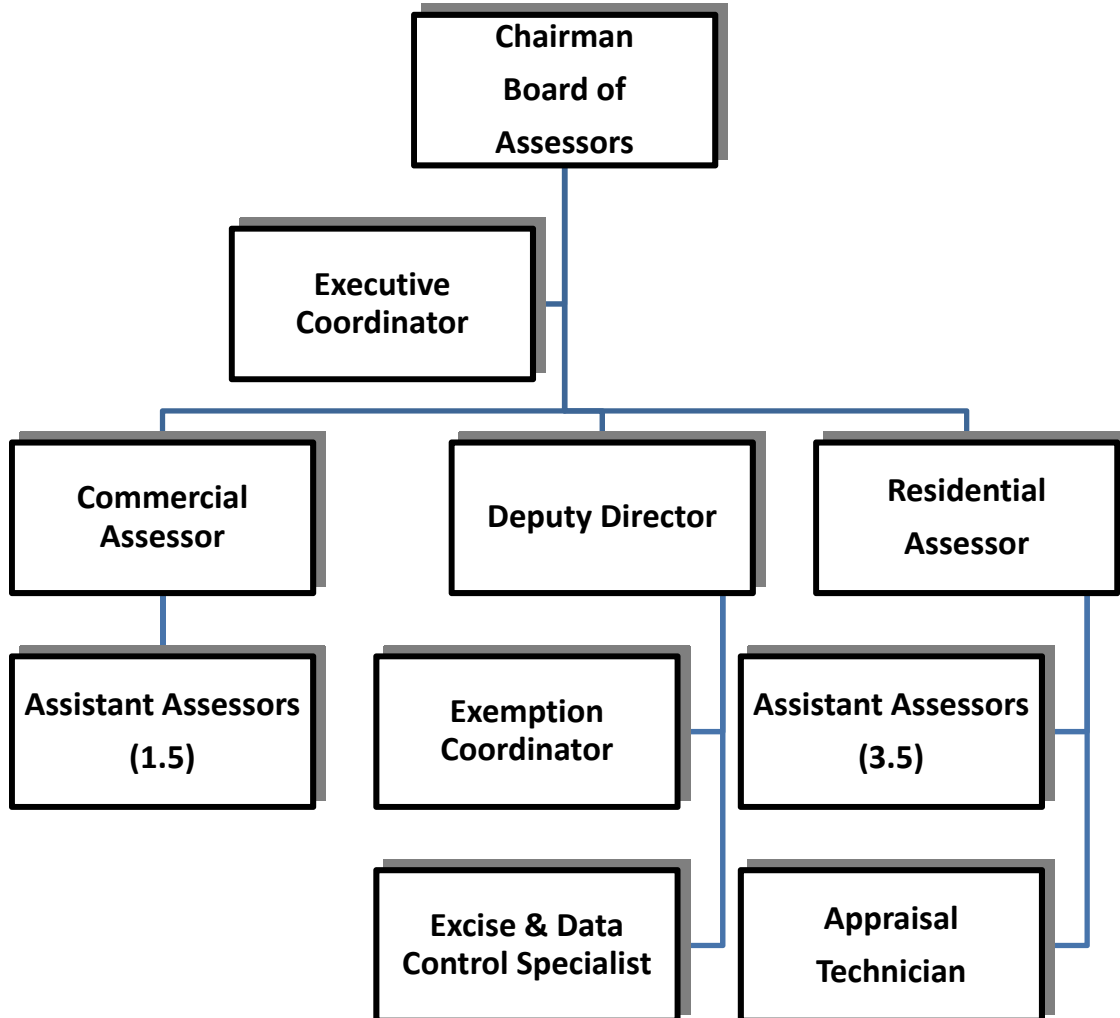
Provide FAQs and abatement application form on Website July 2012

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 w/in two days Ongoing

ASSESSING



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

CITY OF NEWTON BUDGET
DEPARTMENT LEGAL LEVEL OF CONTROL

	ACTUAL 2010	ACTUAL 2011	AMENDED 2012	YTD 03/31/2012	RECOMMENDED 2013	CHANGE 2012 to 2013
DEPARTMENT SUMMARY						
51 - PERSONAL SERVICES	990,017	967,383	952,232	717,837	983,118	30,886
52 - EXPENSES	34,454	39,999	37,835	25,038	38,934	1,099
57 - FRINGE BENEFITS	178,571	166,026	152,337	109,436	135,168	-17,169
TOTAL DEPARTMENT	1,203,043	1,173,408	1,142,404	852,311	1,157,220	14,816
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CITY OF NEWTON BUDGET
DEPARTMENTAL DETAIL

	ACTUAL FY2010	ACTUAL FY2011	AMENDED 2012	YTD 03/31/2012	RECOMMENDED 2013	CHANGE 2012 to 2013	
106 - BOARD OF ASSESSORS							
0110601 - ASSESSING							
PERSONAL SERVICES							
511001	FULL TIME SALARIES	978,701	920,150	925,385	692,340	970,418	45,032
511102	PART TIME > 20 HRS/WK	0	27,027	0	0	0	0
513001	REGULAR OVERTIME	191	0	0	0	0	0
514001	LONGEVITY	8,625	8,483	9,050	7,700	10,700	1,650
515002	SEVERANCE PAY	0	6,223	0	0	0	0
515003	SPECIAL LEAVE BUY BAC	0	0	2,297	2,297	0	-2,297
515005	BONUSES	0	2,500	13,500	13,500	0	-13,500
515102	CLEANING ALLOWANCE	2,500	3,000	2,000	2,000	2,000	0
TOTAL PERSONAL SERVICES		990,017	967,383	952,232	717,837	983,118	30,886
EXPENSES							
52401	OFFICE EQUIPMENT R-M	1,686	1,890	2,500	1,284	2,500	0
52403	MOTOR VEHICLE R-M	400	400	400	0	400	0
52405	COMPUTER EQUIPMT R-M	8,900	9,000	9,100	9,100	9,100	0
5319	TRAINING EXPENSES	4,339	6,502	4,000	2,016	4,000	0
53401	TELEPHONE	1,853	1,824	1,900	1,322	2,000	100
53404	INTERNET ACCESS CHAR	633	973	860	717	1,075	215
5341	POSTAGE	3,999	6,046	4,000	3,642	4,000	0
5342	PRINTING	1,664	1,420	2,100	617	2,100	0
5343	ADVERTISING/PUBLICATIO	0	0	93	93	100	7
5420	OFFICE SUPPLIES	5,456	5,381	5,500	2,885	5,500	0
5480	GASOLINE	858	1,961	1,675	897	2,359	684
5523	PAPER GOODS & SUPPLIE	500	452	500	245	500	0
5592	BOOKS/MANUALS/PERIOD	1,212	751	1,007	448	1,100	93
5710	VEHICLE USE REIMBURSE	240	106	400	63	400	0
5711	IN-STATE CONFERENCES	1,005	1,583	2,000	0	2,000	0
5730	DUES & SUBSCRIPTIONS	1,710	1,710	1,800	1,710	1,800	0
TOTAL EXPENSES		34,454	39,999	37,835	25,038	38,934	1,099
FRINGE BENEFITS							
57DENTAL	DENTAL INSURANCE	2,714	2,274	2,771	2,143	3,156	385
57HLTH	HEALTH INSURANCE	162,260	149,466	134,874	95,497	117,795	-17,079
57LIFE	BASIC LIFE INSURANCE	510	510	529	439	511	-18
57MEDA	MEDICARE PAYROLL TAX	13,088	13,775	14,163	11,357	13,706	-457
TOTAL FRINGE BENEFITS		178,571	166,026	152,337	109,436	135,168	-17,169
TOTAL ASSESSING		1,203,043	1,173,408	1,142,404	852,311	1,157,220	14,816
TOTAL BOARD OF ASSESSORS		1,203,043	1,173,408	1,142,404	852,311	1,157,220	14,816

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

**CITY OF NEWTON BUDGET
PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	2012			2013		
		RANGE	FTE	SALARY	RANGE	FTE	SALARY
511001	Chairman, Board	H13	1.0	112,322	H13	1.00	116,021
	Assessor	H11	2.0	195,566	H11	2.00	202,207
	Deputy Director	H10	1.0	93,429	H10	1.00	96,635
	Asst Com/Resid Assessor	H07	1.0	63,543	H07	1.00	65,971
	Asst Resid Assessor	H07	1.0	59,864	H07	1.00	62,196
	Asst Resid Assessor	H07	1.0	61,676	H07	1.00	64,055
	Asst Resid Assessor	H07	1.0	74,866	H07	1.00	77,590
	Asst Com Assessor	H07	1.0	74,866	H07	1.00	77,590
	Appraisal Technician	S07	1.0	49,453	S07	1.00	51,514
	Executive Coordinator	S07	1.0	54,007	S07	1.00	56,187
	Exemption Coordinator	S07	1.0	54,007	S07	1.00	56,187
	Excise/Data Cntrl Spec	S05	1.0	42,389	S05	1.00	44,266
	Account Totals:		13.0	935,988		13.00	970,418
	Report Totals:		13.0	935,988		13.00	970,418