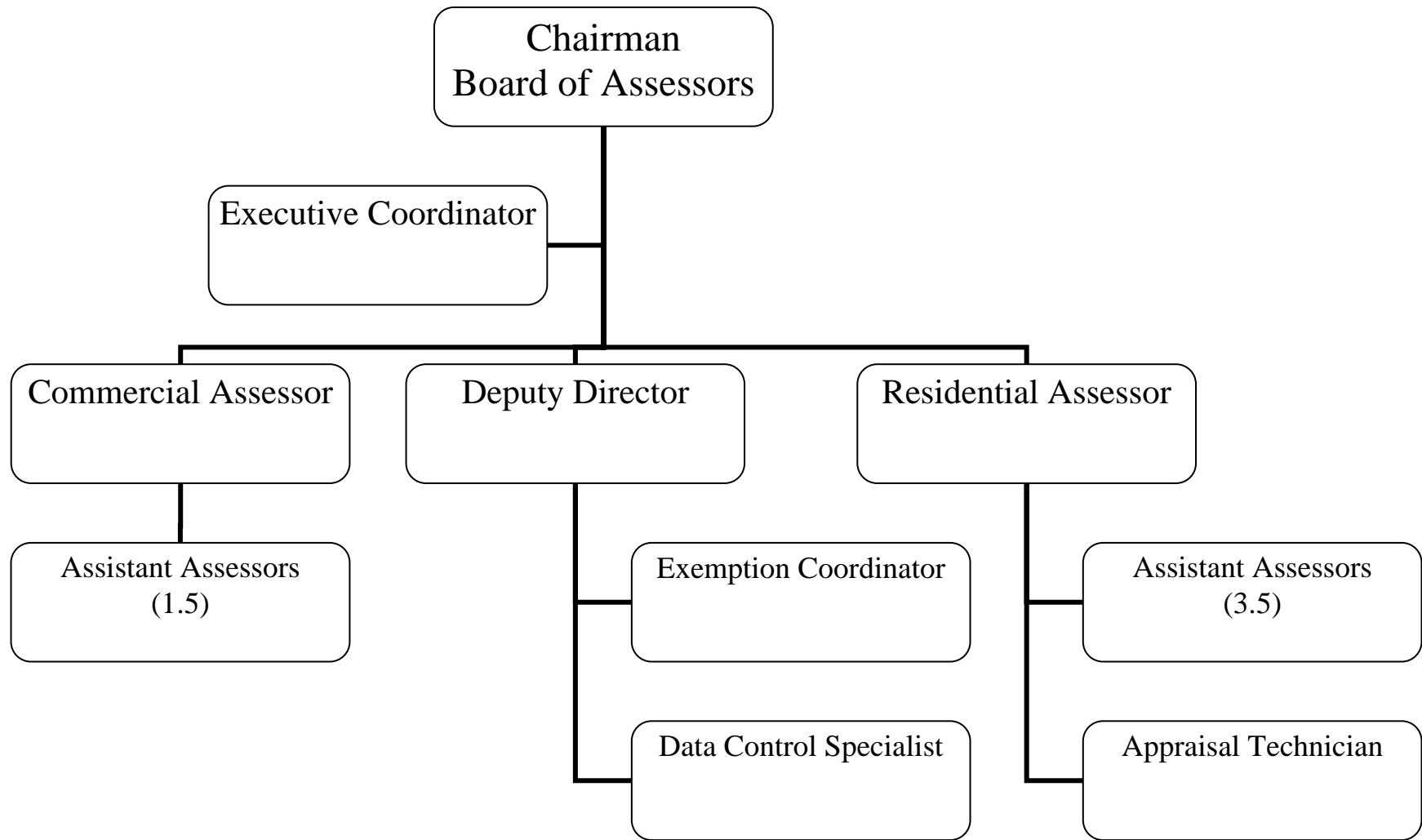


FUND: 01 – GENERAL FUND
DEPARTMENT: 106 – BOARD OF ASSESSORS



ASSESSMENT ADMINISTRATION

DEPARTMENT DESCRIPTION

The mission of Assessment Administration is 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.

- Apply Assessment Administration practices to the appraisal of real and personal property and to maintain the level of assessment at its full and fair cash value as required by the laws of the Commonwealth of Massachusetts.
- Develop and maintain accurate records of all real estate parcels and personal property accounts within the City, including property record folders, electronic databases, tax maps, deed references, etc.
- Periodically review and inspect all Newton property and update electronic data files.
- Administer motor vehicle excise tax programs that include commitment of excise tax bills and the abatement / appeal process related to individual taxpayer's excise bills.

The assessors' office is responsible for the administration of all laws and regulations regarding property tax assessment. The assessors, as required by chapters 59, 60A, 61, 61B, 121A of the Massachusetts General Laws and various acts of the Legislature, perform the appraisal of approximately 30,000 real property (residential, commercial, industrial, tax exempt) and personal

property (business and utility tangible assets) accounts; process 80,000 excise tax accounts on motor vehicles and boats.

The assessors provide information to the Board of Alderman annually so that a tax rate(s) can be established. The assessors then commit to the Treasurer/Collector the annual real and personal property taxes to be collected, including betterments – sewer, street, sidewalk; and liens – sewer, water; handle requests for real estate abatements and personal exemptions (elderly, surviving spouse, blind, infirm, hardship, disabled) through the avenues prescribed by the Legislature and process thousands of abatements on motor vehicle excise.

This department also defends property values and addresses issues of taxability before the Massachusetts Appellate Tax Board and reports all sales within the City to the Massachusetts Department of Revenue as required by law.

The assessors' office works daily to answer the inquiries of taxpayers, planners, developers, builders, government officials, etc.; prepares presentations for various representative taxpayer groups within the City and provides information for the public on the City's website to achieve full disclosure of the assessment – appraisal process; coordinates the revaluation process to comply with the laws of the Commonwealth and achieve a sound base for fiscal planning within the City.

ACCOMPLISHMENTS

1. Valued over 27,000 parcels of taxable real estate and close to 2,600 taxable personal property accounts totaling over 20.2 billion dollars in assessed value for fiscal year 2011.
2. Only 1% of the properties' assessed values in Newton were contested. Processed 283 real property and 33 personal property abatement applications for Fiscal Year 2011.
3. Negotiated payment of over 2.6 million dollars in deferred Payment in Lieu of Taxes from New Falls Associates.
4. Overhauled the Assessors' website. Improvements include: online building sketches and photographs, ability to create abutters lists, link to the city's GIS mapping data layer, overnight refresh of data, so that data changes made during the day are reflected the following day on the website. The Assessors' website continues to be the most utilized section of the City of Newton website with over 329,000 visitors last year.
5. Processed 3,259 motor vehicle excise abatements.
6. Approved and administered 764 personal exemption, tax deferral, tax work off and Elderly and Disabled Taxation Aid Fund applications resulting in over \$770,000 in taxes either exempted, deferred, worked off, or offset by donations made to the Elderly and Disabled Taxation Aid Fund.
7. Scanned 24,000 documents consisting of 66,735 pages. Having access to these records electronically greatly enhances office efficiency.

8. Supported passage of the Governor's Municipal Relief Act which resulted in abolishing some outdated corporate utility exemptions.
9. Eight staff members took 21 classes and seminars to obtain or maintain assessing and appraisal certification.

GOALS AND OBJECTIVES

STRETCHING FOR EXCELLENCE

1. Meet or exceed requirements for certification of values by the Massachusetts Department of Revenue by November 1 so that property owners have a review period to ensure that their questions about assessed values are answered and so that tax bills can be issued on time with no borrowing costs incurred.

MAKING GOVERNMENT MORE EFFECTIVE

2. Continue a multi-year program to scan 225,000 existing records into a database for easy retrieval to enhance office efficiency enabling staff to respond to inquiries made by property owners and elected officials within, at most, a one-week time frame, but more typically within one day.
3. Constantly improve the Assessors' website so that information and forms that Newton residents need concerning their property assessments, personal exemption programs and motor vehicle excise tax are available 24 hours a day, 7 days a week. Keep the Frequently Asked Questions sections of the Assessors' web site current with answers that explain the practical impact of Massachusetts

laws pertaining to property assessment, personal exemptions and motor vehicle excise.

INVESTING FOR THE FUTURE

4. Continue to encourage staff development by providing coursework and professional certification opportunities so that we comply with professional standards, Department of Revenue requirements and expectations of Newton citizens.
5. Continue to aggressively assert the city's rights through litigation to maximize revenue due to the city and to seek transparency in central assessments performed by the state. Newton's successful appeals of central assessments have demonstrated that, in some instances, the state's central assessments have vastly undervalued property in Newton. The outcome of successful appeals of central assessments and greater transparency of the state's methods will be to more fairly distribute the tax levy among property owners.

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

CITY OF NEWTON BUDGET
 DEPARTMENT LEGAL LEVEL OF CONTROL

	ACTUAL 2009	ACTUAL 2010	ORIGINAL 2011	AMENDED 2011	RECOMMENDED 2012	APPROPRIATION CHANGE 2011 To 2012	
DEPARTMENT SUMMARY							
51 - PERSONAL SERVICES	976,844	990,017	990,949	975,949	933,243	-42,706	-4%
52 - EXPENSES	35,194	34,454	40,000	40,000	37,835	-2,165	-5%
57 - FRINGE BENEFITS	164,408	178,571	182,357	164,567	162,087	-2,480	-2%
TOTAL DEPARTMENT	1,176,446	1,203,043	1,213,306	1,180,516	1,133,166	-47,350	-4%
ASSESSING							
51 - PERSONAL SERVICES	976,844	990,017	990,949	975,949	933,243	-42,706	-4%
52 - EXPENSES	35,194	34,454	40,000	40,000	37,835	-2,165	-5%
57 - FRINGE BENEFITS	164,408	178,571	182,357	164,567	162,087	-2,480	-2%
TOTAL ASSESSING	1,176,446	1,203,043	1,213,306	1,180,516	1,133,166	-47,350	-4%

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

**CITY OF NEWTON BUDGET
DEPARTMENTAL DETAIL**

	ACTUAL FY2009	ACTUAL FY2010	ORIGINAL 2011	AMENDED 2011	YTD EXPENSES 2011	RECOMMENDED 2012	APPROPRIATION CHANGE FY2011 AND FY2012		
106 - BOARD OF ASSESSORS									
0110601 - ASSESSING									
PERSONAL SERVICES									
511001	FULL TIME SALARIES	937,368	978,701	948,872	933,872	705,453	924,143	-9,729	-1%
511102	PART TIME > 20 HRS/WK	25,400	0	29,352	29,352	22,716	0	-29,352	-100%
513001	REGULAR OVERTIME	0	191	1,500	1,500	0	0	-1,500	-100%
514001	LONGEVITY	8,050	8,625	8,725	8,725	6,900	7,100	-1,625	-19%
515002	SEVERANCE PAY	3,526	0	0	0	0	0	0	0%
515102	CLEANING ALLOWANCE	2,500	2,500	2,500	2,500	2,500	2,000	-500	-20%
TOTAL PERSONAL SERVICES		976,844	990,017	990,949	975,949	737,569	933,243	-42,706	-4%
EXPENSES									
52401	OFFICE EQUIPMENT R-M	1,116	1,686	3,100	3,100	1,890	2,500	-600	-19%
52403	MOTOR VEHICLE R-M	500	400	500	500	0	400	-100	-20%
52405	COMPUTER EQUIPMT R-M	8,800	8,900	8,800	9,000	9,000	9,000	0	0%
5319	TRAINING EXPENSES	2,892	4,339	4,000	4,000	1,850	4,000	0	0%
53401	TELEPHONE	1,913	1,853	3,400	3,200	1,209	2,000	-1,200	-38%
53404	INTERNET ACCESS CHARGE	637	633	725	725	704	860	135	19%
5341	POSTAGE	2,898	3,999	4,000	4,000	4,000	4,000	0	0%
5342	PRINTING	1,649	1,664	2,100	2,100	1,030	2,100	0	0%
5420	OFFICE SUPPLIES	5,863	5,456	5,500	5,500	4,558	5,500	0	0%
5480	GASOLINE	2,978	858	1,675	1,675	1,629	1,675	0	0%
5523	PAPER GOODS & SUPPLIES	887	500	500	500	452	500	0	0%
5592	BOOKS/MANUALS/PERIODIC	1,422	1,212	1,300	1,300	427	1,100	-200	-15%
5710	VEHICLE USE REIMBURSEM	501	240	600	600	0	400	-200	-33%
5711	IN-STATE CONFERENCES	1,490	1,005	2,000	2,000	0	2,000	0	0%
5730	DUES & SUBSCRIPTIONS	1,648	1,710	1,800	1,800	1,660	1,800	0	0%
TOTAL EXPENSES		35,194	34,454	40,000	40,000	28,409	37,835	-2,165	-5%
FRINGE BENEFITS									
57DENTAL	DENTAL INSURANCE	2,693	2,714	2,717	2,717	1,793	2,726	9	0%
57HLTH	HEALTH INSURANCE	148,737	162,260	167,113	149,323	115,669	146,115	-3,208	-2%

CITY OF NEWTON BUDGET DEPARTMENTAL DETAIL
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	ACTUAL FY2009	ACTUAL FY2010	ORIGINAL 2011	AMENDED 2011	YTD EXPENSES 2011	RECOMMENDED 2012	APPROPRIATION CHANGE FY2011 AND FY2012	
57LIFE BASIC LIFE INSURANCE	510	510	511	511	415	511	0	0%
57MEDA MEDICARE PAYROLL TAX	12,469	13,088	12,016	12,016	10,988	12,736	720	6%
TOTAL FRINGE BENEFITS	164,408	178,571	182,357	164,567	128,865	162,087	-2,480	-2%
TOTAL ASSESSING	1,176,446	1,203,043	1,213,306	1,180,516	894,843	1,133,166	-47,350	-4%
TOTAL BOARD OF ASSESSORS	1,176,446	1,203,043	1,213,306	1,180,516	894,843	1,133,166	-47,350	-4%

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

**CITY OF NEWTON BUDGET
 PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	RANGE	2011		2012	
			FTE	SALARY	FTE	SALARY
511001	Chairman, Board	H13	1	111,210	1	111,210
	Assessor	H11	2	193,630	2	193,630
	Deputy Director	H10	1	92,504	1	92,504
	Asst Com/Resid Assessor	H07	1	62,913	1	62,913
	Asst Resid Assessor	H07	1	59,271	1	59,271
	Asst Resid Assessor	H07	1	61,065	1	61,065
	Asst Resid Assessor	H07	1	74,125	1	74,125
	Asst Com Assessor	H07	1	74,125	1	74,125
	Appraisal Technician	S07	1	48,963	1	50,627
	Executive Coordinator	S07	1	53,473	1	53,473
	Exemption Coordinator	S07	1	53,473	1	53,473
	Data Control Specialist	S05	1	36,561	1	37,728
	Account Totals:		13	921,312	13	924,143
511102	Excise Processor	S06	0.6	29,352	0	0
	Account Totals:		0.6	29,352	0	0
	Report Totals:		13.6	950,664	13	924,143