



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 web site 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 nearly 27,000 parcels of taxable real estate and close to 2,700 taxable personal property accounts totaling over 20.5 billion dollars for fiscal year 2010.
2. As part of meeting state requirements for sales verification and updating property information due to renovations and new construction, performed over 2,400 interior inspections of properties.
3. In compliance with state requirements for cyclical re-inspection program, performed over 6,439 exterior inspections.
4. Less than 1.5% of the properties' assessed values in Newton were contested. Processed 389 real property and 35 personal property abatement applications for Fiscal Year 2010. The total assessed value represented by these filings is \$1,140,949,200. This represents a total of 18.9 million dollars in taxes. The top ten appeals have a combined assessment of \$437,334,400. These ten properties' combined taxes amount to 7.9 million dollars.
5. In an appeal filed by the Newton Assessors, the Massachusetts Appellate Tax Board ruled that Verizon New England's poles and wires over public ways were incorrectly exempted from taxation by the Department of Revenue. The city was authorized to issue back tax bills for fiscal years 2003 through 2008 amounting to 2.2 million dollars.

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' web site 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. 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. Strive to ensure that tax loopholes and outdated exemptions are closed. Support legislation to target these inequities. The Governor's proposed Municipal Relief Act has some language to achieve these ends. Realization of this goal would make the tax burden more equitable and should provide opportunities for additional new revenue growth to help cover the costs of city services.
6. 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.

DEPARTMENT:

106 - BOARD OF ASSESSORS

**CITY OF NEWTON BUDGET
DEPARTMENT SUMMARY**

OBJECT SUMMARY	ACTUAL 2008	ACTUAL 2009	ORIGINAL	2010		RECOMMENDED 2011	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2010 To 2011	
51 - PERSONAL SERVICES	921,104	976,844	990,818	0	990,818	990,949	131	0%
52 - EXPENSES	40,144	35,194	40,000	0	40,000	40,000	0	0%
SUB-TOTALS:	961,247	1,012,038	1,030,818	0	1,030,818	1,030,949	131	0%
57 - FRINGE BENEFITS	146,660	164,408	178,149	0	178,149	182,357	4,208	2%
SUB-TOTALS:	146,660	164,408	178,149	0	178,149	182,357	4,208	2%
DEPARTMENT TOTALS:	1,107,907	1,176,446	1,208,967	0	1,208,967	1,213,306	4,339	0%

FUNCTIONAL ELEMENT SUMMARY	ACTUAL 2008	ACTUAL 2009	ORIGINAL	2010		RECOMMENDED 2011	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2010 To 2011	
0110601 ASSESSING	1,107,907	1,176,446	1,208,967	0	1,208,967	1,213,306	4,339	0%
DEPARTMENT TOTALS:	1,107,907	1,176,446	1,208,967	0	1,208,967	1,213,306	4,339	0%

ASSESSING	ACTUAL 2008	ACTUAL 2009	ORIGINAL	2010		RECOMMENDED 2011	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2010 To 2011	
51 - PERSONAL SERVICES	921,104	976,844	990,818	0	990,818	990,949	131	0%
52 - EXPENSES	40,144	35,194	40,000	0	40,000	40,000	0	0%
SUB-TOTALS:	961,247	1,012,038	1,030,818	0	1,030,818	1,030,949	131	0%
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SUB-TOTALS:	146,660	164,408	178,149	0	178,149	182,357	4,208	2%
Element Totals:	1,107,907	1,176,446	1,208,967	0	1,208,967	1,213,306	4,339	0%

DEPARTMENT:

106 - BOARD OF ASSESSORS

**CITY OF NEWTON BUDGET
PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	RANGE	2010 BUDGET		2011 RECOMMENDED	
			FTE	SALARY	FTE	SALARY
511001	Chairman, Board	H13	1	111,210	1	111,210
	Assessor	H11	2	193,599	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	74,125	1	74,125
	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	53,473	1	53,473
	Executive Coordinator	S07	1	53,473	1	53,473
	Exemption Coordinator	S07	1	53,473	1	53,473
	Data Control Specialist	S05	1	44,757	1	44,757
	Account Totals:			13	948,841	13
511102	Excise Processor	S06	0.6	29,352	0.6	29,352
Account Totals:			0.6	29,352	0.6	29,352
Report Totals:			13.6	978,193	13.6	978,224

DEPARTMENT:
106 - BOARD OF ASSESSORS

**CITY OF NEWTON BUDGET
CLASSIFICATION DETAIL**

ACCOUNT	DESCRIPTION	EXPENDED FY2008	EXPENDED FY2009	CURRENT YEAR 2010				RECOMMENDED	APPROPRIATION CHANGE BETWEEN FY2010 AND FY2011	
				APPROPRIATION	ADDITIONAL APPROPRIATION	TOTAL APPROPRIATION	YTD EXPENSES			
106 - BOARD OF ASSESSORS										
0110601 - ASSESSING										
PERSONAL SERVICES										
511001	FULL TIME SALARIES	911,254	937,368	948,841	29,390	978,231	761,322	948,872	-29,359	-3%
511101	PART TIME < 20 HRS/WK	0	0	0	0	0	0	0	0	0%
511102	PART TIME > 20 HRS/WK	0	25,400	29,352	-29,352	0	0	29,352	29,352	100%
513001	REGULAR OVERTIME	0	0	1,500	-38	1,462	191	1,500	38	3%
514001	LONGEVITY	7,350	8,050	8,625	0	8,625	6,800	8,725	100	1%
515002	SEVERANCE PAY	0	3,526	0	0	0	0	0	0	0%
515102	CLEANING ALLOWANCE	2,500	2,500	2,500	0	2,500	2,500	2,500	0	0%
PERSONAL SERVICES TOTALS:		921,104	976,844	990,818	0	990,818	770,813	990,949	131	0%
EXPENSES										
52401	OFFICE EQUIPMENT R-M	1,116	1,116	3,100	0	3,100	1,686	3,100	0	0%
52403	MOTOR VEHICLE R-M	100	500	500	0	500	0	500	0	0%
52405	COMPUTER EQUIPMT R-M	8,700	8,800	8,800	200	9,000	9,000	8,800	-200	-2%
5319	TRAINING EXPENSES	3,849	2,892	4,000	0	4,000	2,579	4,000	0	0%
53401	TELEPHONE	1,635	1,913	3,400	-200	3,200	1,240	3,400	200	6%
53404	INTERNET ACCESS CHARGES	800	637	725	0	725	430	725	0	0%
5341	POSTAGE	2,588	2,898	4,000	0	4,000	3,345	4,000	0	0%
5342	PRINTING	5,233	1,649	2,100	0	2,100	1,561	2,100	0	0%
5420	OFFICE SUPPLIES	10,440	5,863	5,500	0	5,500	5,167	5,500	0	0%
5480	GASOLINE	1,170	2,978	1,675	0	1,675	577	1,675	0	0%
5523	PAPER GOODS & SUPPLIES	1,000	887	500	0	500	476	500	0	0%
5592	BOOKS/MANUALS/PERIODICALS	829	1,422	1,300	0	1,300	840	1,300	0	0%
5710	VEHICLE USE REIMBURSEMENT	384	501	600	0	600	35	600	0	0%
5711	IN-STATE CONFERENCES	1,129	1,490	2,000	0	2,000	40	2,000	0	0%
5730	DUES & SUBSCRIPTIONS	1,170	1,648	1,800	0	1,800	1,710	1,800	0	0%
EXPENSES TOTALS:		40,144	35,194	40,000	0	40,000	28,686	40,000	0	0%
FRINGE BENEFITS										
57DENTAL	DENTAL INSURANCE	2,895	2,693	2,717	0	2,717	2,140	2,717	0	0%

ACCOUNT	DESCRIPTION	EXPENDED FY2008	EXPENDED FY2009	CURRENT YEAR 2010				RECOMMENDED	APPROPRIATION CHANGE BETWEEN FY2010 AND FY2011	
				APPROPRIATION	ADDITIONAL APPROPRIATION	TOTAL APPROPRIATION	YTD EXPENSES			
57HLTH	HEALTH INSURANCE	131,766	148,737	162,167	0	162,167	127,861	167,113	4,946	3%
57LIFE	BASIC LIFE INSURANCE	481	510	454	0	454	382	511	57	13%
57MEDA	MEDICARE PAYROLL TAX	11,517	12,469	12,811	0	12,811	10,503	12,016	-795	-6%
FRINGE BENEFITS TOTALS:		146,660	164,408	178,149	0	178,149	140,886	182,357	4,208	2%
FUNCTIONAL ELEMENT TOTALS:		1,107,907	1,176,446	1,208,967	0	1,208,967	940,385	1,213,306	4,339	0%
BOARD OF ASSESSORS TOTALS:		1,107,907	1,176,446	1,208,967	0	1,208,967	940,385	1,213,306	4,339	0%