



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 over 26,000 parcels of taxable real estate and close to 2,700 taxable personal property accounts totaling over 20.7 billion dollars for Fiscal Year 2009. (Newton ranks 4th in value in the state, behind Boston, Cambridge and Nantucket).
2. Received certification from the Massachusetts Department of Revenue for Fiscal Year 2009 values.
3. Administered the motor vehicle excise program for 80,000 vehicles.
4. As part of meeting state requirements for sales verification and updating property information due to renovations and new construction, performed over 1,400 interior inspections of properties.
5. In compliance with state requirements for cyclical re-inspection program, performed over 25,000 exterior inspections.
6. Captured and cataloged 26,000 digital images of improved properties to enhance the property database. With the photographs of buildings staff can more efficiently address taxpayers' concerns about their own properties and other properties in their neighborhoods and throughout the City.
7. Processed 354 real property and 39 personal property abatement applications for Fiscal Year 2009. The total assessed value represented by these filings is \$747,454,800. This represents a total of 10.4 million dollars in taxes. The top ten appeals have a combined assessment of \$247,700,000. These ten properties' combined taxes amount to 4.45 million dollars.
8. Pursuant to state laws, approved 754 personal exemptions and tax deferrals and qualified 50 eligible elderly taxpayers for the tax work-off program. Issued over \$32,000 in tax credits to the 50 participants in the tax work-off program. Awarded \$12,000 in aid to 13 qualified applicants out of funds donated to the Elderly and Disabled Taxation Aid Fund.
9. The Massachusetts Supreme Judicial Court ruled in the City's favor on a precedent-setting case involving the wireless telecommunications carrier, Bell Atlantic Mobile, which does business as Verizon Wireless. The Supreme Judicial Court heard oral arguments on March 5, 2009 on a case involving Newton, Boston, the Massachusetts Commissioner of Revenue and the telecommunications carrier MCI WorldCom. A decision is pending. The Appellate Tax Board ruled in the City's favor in a case involving the former Filene's Department Store at the Chestnut Hill Mall. The appeal period for this case is still open.

10. Launched the enhanced Assessors' web site which now includes the sketches and digital images of improved parcels. Improved the Assessors' web site to include new features such as the ability to create abutters lists and create maps with various layers of data from City databases.
11. Purchased scanners and software to enable the Assessors to scan records for easy retrieval.

GOALS AND OBJECTIVES

1. Meet or exceed requirements for certification of values by the Massachusetts Department of Revenue.
2. Continue a multi-year program to scan existing records into a database for easy retrieval.
3. Continue to encourage staff development by providing training, coursework and professional certification opportunities so that we comply with professional standards and Department of Revenue requirements.
4. Strive to ensure that tax loopholes and outdated exemptions having to do with telecommunications property and other business personal property are closed.

DEPARTMENT:

106 - BOARD OF ASSESSORS

**CITY OF NEWTON BUDGET
DEPARTMENT SUMMARY**

OBJECT SUMMARY	ACTUAL 2007	ACTUAL 2008	ORIGINAL	2009		RECOMMENDED 2010	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2009 To 2010	
51 - PERSONAL SERVICES	910,134	921,104	975,885	3,526	979,411	990,818	11,407	1%
52 - EXPENSES	30,633	40,144	40,996	500	41,496	40,000	-1,496	-4%
SUB-TOTALS:	940,766	961,247	1,016,881	4,026	1,020,907	1,030,818	9,911	1%
57 - FRINGE BENEFITS	145,409	146,660	160,589	3,507	164,096	178,149	14,053	9%
SUB-TOTALS:	145,409	146,660	160,589	3,507	164,096	178,149	14,053	9%
DEPARTMENT TOTALS:	1,086,175	1,107,907	1,177,470	7,533	1,185,003	1,208,967	23,964	2%

FUNCTIONAL ELEMENT SUMMARY	ACTUAL 2007	ACTUAL 2008	ORIGINAL	2009		RECOMMENDED 2010	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2009 To 2010	
0110601 ASSESSING	1,086,175	1,107,907	1,177,470	7,533	1,185,003	1,208,967	23,964	2%
DEPARTMENT TOTALS:	1,086,175	1,107,907	1,177,470	7,533	1,185,003	1,208,967	23,964	2%

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**CITY OF NEWTON BUDGET
PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	RANGE	2009 BUDGET		2010 RECOMMENDED	
			FTE	SALARY	FTE	SALARY
511001	Chairman, Board	H13	1	110,655	1	111,210
	Assessor	H11	2	189,814	2	193,599
	Deputy Director	H10	1	90,682	1	92,504
	Asst Com/Resid Assessor	H07	1	61,673	1	62,913
	Asst Resid Assessor	H07	1	73,755	1	74,125
	Asst Resid Assessor	H07	1	59,861	1	61,065
	Asst Resid Assessor	H07	1	73,755	1	74,125
	Asst Com Assessor	H07	1	72,665	1	74,125
	Appraisal Technician	S07	1	53,206	1	53,473
	Executive Coordinator	S07	1	53,206	1	53,473
	Exemption Coordinator	S07	1	53,206	1	53,473
	Data Control Specialist	S05	1	44,977	1	44,757
Account Totals:			13	937,455	13	948,841
511102	Excise Processor	S06	0.6	29,205	0.6	29,352
Account Totals:			0.6	29,205	0.6	29,352
Report Totals:			13.6	966,660	13.6	978,193