



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 29,000 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 prepares and defends property values 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 over 2,600 taxable personal property accounts totaling over 20.4 billion dollars for Fiscal Year 2008. (Newton ranks 3rd in value in the state, behind Boston and Cambridge).
2. Received certification from the Massachusetts Department of Revenue for Fiscal Year 2008 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 1,500 interior inspections of properties.
5. In compliance with state requirements for cyclical re-inspection program, performed over 28,551 exterior inspections.
6. Processed 476 real property and 34 personal property abatement applications for Fiscal Year 2008. 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.

7. Pursuant to state laws, approved 745 personal exemptions and tax deferrals and qualified 46 eligible elderly taxpayers for the tax work-off program. Issued approximately \$29,000 in tax credits to the 46 participants in the tax work-off program. Awarded \$11,000 in aid to 12 qualified applicants out of funds donated to the Elderly and Disabled Taxation Aid Fund.
8. The Massachusetts Appellate Tax Board 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 company appealed. The Massachusetts Supreme Judicial Court heard oral arguments in the case. A decision is pending. In a case involving Verizon New England, Inc., a land-line company, the Massachusetts Appellate Tax Board ruled that poles and wires over public ways are taxable. In addition, the Massachusetts Appellate Tax Board ruled in the City's favor on virtually every other case that went forward in 2007.
9. Completed digitizing every hand-drawn building sketch so that the sketches can be accessed by staff members from their computers without having to resort to pulling the paper file folders for properties.

GOALS AND OBJECTIVES

1. Meet or exceed requirements for certification of values by the Massachusetts Department of Revenue.
2. Continue to enhance the Assessors' web site to include the sketches and digital images of the improved parcels.
3. Continue a multi-year program to scan existing records into a database for easy retrieval.
4. Continue to encourage staff development by providing training, coursework and professional certification opportunities.
5. Strive to ensure that tax loopholes 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 2006	ACTUAL 2007	ORIGINAL	2008		RECOMMENDED 2009	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2008 To 2009	
51 - PERSONAL SERVICES	965,754	910,134	950,758	44,865	995,623	975,885	-19,738	-2%
52 - EXPENSES	21,528	30,633	40,806	0	40,806	40,996	190	0%
SUB-TOTALS:	987,282	940,766	991,564	44,865	1,036,429	1,016,881	-19,548	-2%
57 - FRINGE BENEFITS	134,585	145,409	167,989	0	167,989	160,589	-7,400	-4%
SUB-TOTALS:	134,585	145,409	167,989	0	167,989	160,589	-7,400	-4%
DEPARTMENT TOTALS:	1,121,868	1,086,175	1,159,553	44,865	1,204,418	1,177,470	-26,948	-2%

FUNCTIONAL ELEMENT SUMMARY	ACTUAL 2006	ACTUAL 2007	ORIGINAL	2008		RECOMMENDED 2009	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2008 To 2009	
0110601 ASSESSING	1,121,868	1,086,175	1,159,553	44,865	1,204,418	1,177,470	-26,948	-2%
DEPARTMENT TOTALS:	1,121,868	1,086,175	1,159,553	44,865	1,204,418	1,177,470	-26,948	-2%

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**CITY OF NEWTON BUDGET
PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	RANGE	2008 BUDGET		2009 RECOMMENDED	
			FTE	SALARY	FTE	SALARY
511001	Chairman, Board	H13	1	107,412	1	110,655
511001	Assessor	H11	2	181,525	2	189,814
511001	Deputy Director	H10	1	86,722	1	90,682
511001	Asst Com/Resid Assessor	H07	1	58,980	1	61,673
511001	Asst Resid Assessor	H07	1	71,594	1	73,755
511001	Asst Assessor/Stat Anal	H07	1	57,247	1	59,861
511001	Asst Resid Assessor	H07	1	71,594	1	73,755
511001	Asst Com Assessor	H07	1	69,492	1	72,665
511001	Appraisal Technician	S07	2	103,293	1	53,206
511001	Executive Coordinator	S07	1	51,647	1	53,206
511001	Exemption Coordinator	S07	1	51,647	1	53,206
511001	Excise Processor	S06	1	47,249	0	0
511001	Data Control Specialist	S05	1	43,229	1	44,977
Account Totals:			15	1,001,632	13	937,455
511102	Excise Processor	S06	0	0	0.6	29,205
Account Totals:			0	0	0.6	29,205
Report Totals:			15	1,001,632	13.6	966,660