



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) 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 2,700 taxable personal property accounts totaling over 20.6 billion dollars for Fiscal Year 2007. (Newton ranks 3rd in value in the state, behind Boston and Cambridge).
2. Received certification from the Massachusetts Department of Revenue for Fiscal Year 2007 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 2,000 interior inspections of properties.
5. In compliance with state requirements for cyclical re-inspection program, performed over 6,600 exterior inspections.
6. Processed 310 real property and 21 personal property abatement applications for Fiscal Year 2007. This represents 1% of the real parcels and personal property accounts in the City and is a near-low amount of abatement filings in a non-revaluation year in the City of Newton.
7. Pursuant to state laws, approved 806 personal exemptions and tax deferrals and qualified 37 eligible elderly taxpayers for the tax work-off program. Issued approximately \$24,000 in tax credits to the 37 participants in the tax work-off program. Awarded \$15,000 in aid to 9 qualified applicants out of funds donated to the Elderly and Disabled Taxation Aid Fund.
8. The Massachusetts Appeals Court upheld the City's win at the Appellate Tax Board on the taxability of Lasell Village. The Village's request for further appellate review at the Supreme Judicial Court was denied.
9. 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. In addition, the Massachusetts Appellate Tax Board ruled in the City's favor in every other case that went forward in 2006.
10. In order to more efficiently update our property records, we procured tablet personal computers for our field staff to use when inspecting properties.
11. Developed a request for proposals for the collection of a digital image for each improved parcel in the City.
12. Enhanced the Assessor's web site to provide additional information and ease of use. There were over 318,000 visitors to the Assessors' Database on the City's web site at www.ci.newton.ma.us.
13. Two staff members are now serving on the Executive Boards of state Assessing and Appraisal organizations.

GOALS AND OBJECTIVES

1. Meet or exceed requirements for certification of values by the Massachusetts Department of Revenue. Fiscal 2008 is a triennial certification year for the City of Newton. Every three years, the Massachusetts Department of Revenue assigns a certification official to monitor that Newton's revaluation plan and methodology comply with state standards.
2. Continue to convert existing hand-drawn sketches of buildings to digital sketches over the next two years.
3. Continue to enhance the Assessors' web site to include the sketches and digital images of the improved parcels.
4. Continue a multi-year program to scan existing records into a database for easy retrieval.
5. Continue to encourage staff development opportunities.

DEPARTMENT:

106 - BOARD OF ASSESSORS

**CITY OF NEWTON BUDGET
DEPARTMENT SUMMARY**

OBJECT SUMMARY	ACTUAL 2005	ACTUAL 2006	ORIGINAL	2007		RECOMMENDED 2008	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2007 To 2008	
51 - PERSONAL SERVICES	987,064	965,754	954,442	-3,619	950,823	950,758	-65	0%
52 - EXPENSES	34,035	21,528	40,806	0	40,806	40,806	0	0%
SUB-TOTALS:	1,021,099	987,282	995,248	-3,619	991,629	991,564	-65	0%
57 - FRINGE BENEFITS	129,668	134,585	150,340	0	150,340	167,989	17,649	12%
SUB-TOTALS:	129,668	134,585	150,340	0	150,340	167,989	17,649	12%
DEPARTMENT TOTALS:	1,150,768	1,121,868	1,145,588	-3,619	1,141,969	1,159,553	17,584	2%

FUNCTIONAL ELEMENT SUMMARY	ACTUAL 2005	ACTUAL 2006	ORIGINAL	2007		RECOMMENDED 2008	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2007 To 2008	
0110601 ASSESSING	1,150,768	1,121,868	1,145,588	-3,619	1,141,969	1,159,553	17,584	2%
DEPARTMENT TOTALS:	1,150,768	1,121,868	1,145,588	-3,619	1,141,969	1,159,553	17,584	2%

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				ADJUSTMENTS	TOTAL		2007 To 2008	
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**CITY OF NEWTON BUDGET
PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	RANGE	2007 BUDGET		2008 RECOMMENDED	
			FTE	SALARY	FTE	SALARY
511001	Chairman, Board	H13	1	100,825	1	101,213
511001	Assessor	H11	2	169,501	2	170,153
511001	Deputy Director	H10	1	77,653	1	77,952
511001	Asst Com/Resid Assessor	H07	1	54,759	1	54,969
511001	Asst Resid Assessor	H07	1	67,203	1	67,462
511001	Asst Assessor/Stat Anal	H07	1	57,247	1	57,467
511001	Asst Resid Assessor	H07	1	67,203	1	67,462
511001	Asst Com Assessor	H07	1	64,714	1	64,963
511001	Appraisal Technician	S07	2	98,250	2	98,792
511001	Executive Coordinator	S07	1	49,207	1	49,396
511001	Exemption Coordinator	S07	1	49,207	1	49,396
511001	Excise Processor	S06	1	45,016	1	45,189
511001	Data Control Specialist	S05	0.87	35,832	0.87	35,970
Account Totals:			14.87	936,617	14.87	940,383
Report Totals:			14.87	936,617	14.87	940,383