



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 and personal abatements and exemptions (elderly, surviving spouse, blind, infirm, hardship, disabled) through the avenues prescribed by the Legislature and 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 2,800 taxable personal property accounts totaling over 19.8 billion dollars for Fiscal Year 2006. (Newton ranks 3rd in value in the state, behind Boston and Cambridge).
2. Received certification from the Massachusetts Department of Revenue for Fiscal Year 2006 values.
3. Administered the motor vehicle excise program for 80,000 vehicles.
4. Performed over 5,000 interior inspections of properties.
5. Completed over 18,000 exterior inspections.
6. Processed 715 real property and 28 personal property abatement applications for Fiscal Year 2005. This represents one of the lowest amounts of abatement filings in a revaluation year in the City of Newton.
7. Approved 865 personal exemptions and tax deferrals and qualified 38 eligible elderly taxpayers for the tax work-off program. Issued approximately \$25,000 in tax credits to the 38 participants in the tax work-off program.
8. Selected a vendor to provide new computer assisted mass appraisal (CAMA) software conversion and installation services; procured the new hardware for the CAMA system including new servers and new desktop computers and

monitors for all staff; oversaw the conversion and installation of the Assessors database into the new CAMA system.

9. Restructured the office. We were able to reduce staffing by automating data entry of deed information.

GOALS AND OBJECTIVES

1. Meet requirements for certification of values by the Massachusetts Department of Revenue.
2. Procure new hand-held data collection computers for field staff.
3. Issue a request for the collection of a digital image for each improved parcel in the city.
4. Convert existing sketches of buildings to digital sketches over the next two years.
5. Enhance the Assessors' web site to include the sketches and digital images of the improved parcels.
6. Commence a multi-year program to scan existing records into a database for easy retrieval.
7. Encourage staff development opportunities.
8. Implement the newly-adopted Elderly and Disabled Taxation Aid Fund.

DEPARTMENT:

106 - BOARD OF ASSESSORS

**CITY OF NEWTON BUDGET
DEPARTMENT SUMMARY**

OBJECT SUMMARY	ACTUAL 2004	ACTUAL 2005	ORIGINAL	2006		RECOMMENDED 2007	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2006 To 2007	
51 - PERSONAL SERVICES	950,512	987,064	945,471	46,573	992,044	954,442	-37,602	-4%
52 - EXPENSES	33,808	34,035	38,900	0	38,900	40,806	1,906	5%
SUB-TOTALS:	984,320	1,021,099	984,371	46,573	1,030,944	995,248	-35,696	-3%
57 - FRINGE BENEFITS	117,211	129,668	135,638	350	135,988	150,340	14,352	11%
SUB-TOTALS:	117,211	129,668	135,638	350	135,988	150,340	14,352	11%
DEPARTMENT TOTALS:	1,101,531	1,150,768	1,120,009	46,923	1,166,932	1,145,588	-21,344	-2%

FUNCTIONAL ELEMENT SUMMARY	ACTUAL 2004	ACTUAL 2005	ORIGINAL	2006		RECOMMENDED 2007	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2006 To 2007	
0110601 ASSESSING	1,101,531	1,150,768	1,120,009	46,923	1,166,932	1,145,588	-21,344	-2%
DEPARTMENT TOTALS:	1,101,531	1,150,768	1,120,009	46,923	1,166,932	1,145,588	-21,344	-2%

ASSESSING	ACTUAL 2004	ACTUAL 2005	ORIGINAL	2006		RECOMMENDED 2007	APPROPRIATION CHANGE	
				ADJUSTMENTS	TOTAL		2006 To 2007	
51 - PERSONAL SERVICES	950,512	987,064	945,471	46,573	992,044	954,442	-37,602	-4%
52 - EXPENSES	33,808	34,035	38,900	0	38,900	40,806	1,906	5%
SUB-TOTALS:	984,320	1,021,099	984,371	46,573	1,030,944	995,248	-35,696	-3%
57 - FRINGE BENEFITS	117,211	129,668	135,638	350	135,988	150,340	14,352	11%
SUB-TOTALS:	117,211	129,668	135,638	350	135,988	150,340	14,352	11%
Element Totals:	1,101,531	1,150,768	1,120,009	46,923	1,166,932	1,145,588	-21,344	-2%

DEPARTMENT:
106 - BOARD OF ASSESSORS

**CITY OF NEWTON BUDGET
PERSONAL SERVICES SUMMARY**

ACCOUNT	POSITION TITLE	RANGE	2006 BUDGET		2007 RECOMMENDED	
			FTE	SALARY	FTE	SALARY
511001	Chairman, Board	H13	1	100,206	1	100,825
	Assessor	H11	2	168,461	2	169,501
	Deputy Director	H10	1	74,090	1	74,547
	Asst Com/Resid Assessor	H07	1	54,422	1	54,759
	Asst Resid Assessor	H07	1	66,791	1	67,203
	Asst Assessor/Stat Anal	H07	1	66,791	1	67,203
	Asst Resid Assessor	H07	1	66,791	1	67,203
	Asst Com Assessor	H07	1	64,317	1	64,714
	Appraisal Technician	S07	3	139,202	2	98,250
	Executive Coordinator	S07	1	48,905	1	49,207
	Exemption Coordinator	S07	1	48,905	1	49,207
	Excise Processor	S06	1	43,877	1	45,016
	Data Control Specialist	S05	0.87	35,476	0.87	35,832
Account Totals:			15.87	978,234	14.87	943,467
Report Totals:			15.87	978,234	14.87	943,467