

The assessors have three months to review and to decide if an abatement is justified or warranted.

When the decision is made a notice is mailed to the taxpayer within ten days of that decision.

If the taxpayer is still aggrieved, they may file at the appellate tax board in Boston. Call for the appropriate forms at telephone # 1-617-727-3100.

A hearing will be held on the issue of the full and fair cash value of the parcel. At least three comparable sales properties or comparable assessments are needed in order to demonstrate an inequitable assessment.

The Assessors also provide information to the Mayor, Board of Selectmen, Manager, and Councilors regarding the growth, excess levy and classification of real property.

The Assessors also provide data to all Municipal departments as requested and provide the taxable property list for billing purposes.

The zoning and parcel maps are maintained annually showing changes regarding sub-divisions, lot splits, and lot line changes. The goal of assessors is to provide equity in assessing and thereby providing tax equity.

We are the Guardians of Fairness.



Who are we and what do we do?

The assessors are elected or appointed and are required to value all property in their community annually at full and fair cash value. (Market value) as outlined in Chap. 59 of the Massachusetts General Laws.

The Department of Revenue is charged, by statute, with the responsibility of certifying, every three years, that the assessors are complying with the statutes and that they do it fairly and equitably.

The market value of residential properties is determined by using the full & fair cash value sales of similar properties from the preceding year the first of January, the assessment date. This includes all subdivisions, lot splits, and condominium conversions.

In communities that have accepted the provisions of Chapter 653 of the MGLS, all new construction and demolition is valued through June 30 of each year, based on January 1, assessment date. All other communities value new construction through Jan 1. Chapter 46 added that based on the issuance of a certificate of occupancy, the assessors must value and commit a supplemental assessment and /

or pro-forma tax. This must be done unless rejected by the appropriate authority.

The market value of Commercial and Industrial properties is determined generally by using the income approach. This is due to the fact that, there are few market sales on which to base the value and that when a rental property is sold, the price is usually based on the income generated from the parcel.

When the values are completed, the assessors set the tax rate by dividing the levy (amount to be taxed) by the total taxable value. The Bureau of Accounts must approve the tax rate prior to the sending of tax bills.

The taxpayer has an opportunity to review his / her property record card and check for errors or to ask questions regarding the market value and if there are any questions or errors, in their opinion, he / she needs to discuss this with the assessor or staff. If he / she is aggrieved after the discussion, they may file an abatement application with the Board of Assessors by February 1 or by mailing to the Assessors and postmarked on that date, or if the bills are mailed after January 1, unless approved by the DOR, the deadline for filing is thirty days from the date of mailing. If an abatement form is received after the deadline, the assessors have no authority to abate the bill, even if there is an error. We are able to correct the error.

