

Assessing Your
Assessor's
Department:
Questions Every
CEO Should be
Asking

Christopher Wilcock
Bureau of Local Assessment



DLS Bureaus

DLS promotes sound municipal finance management practices and supports local officials by providing guidance, training and oversight.

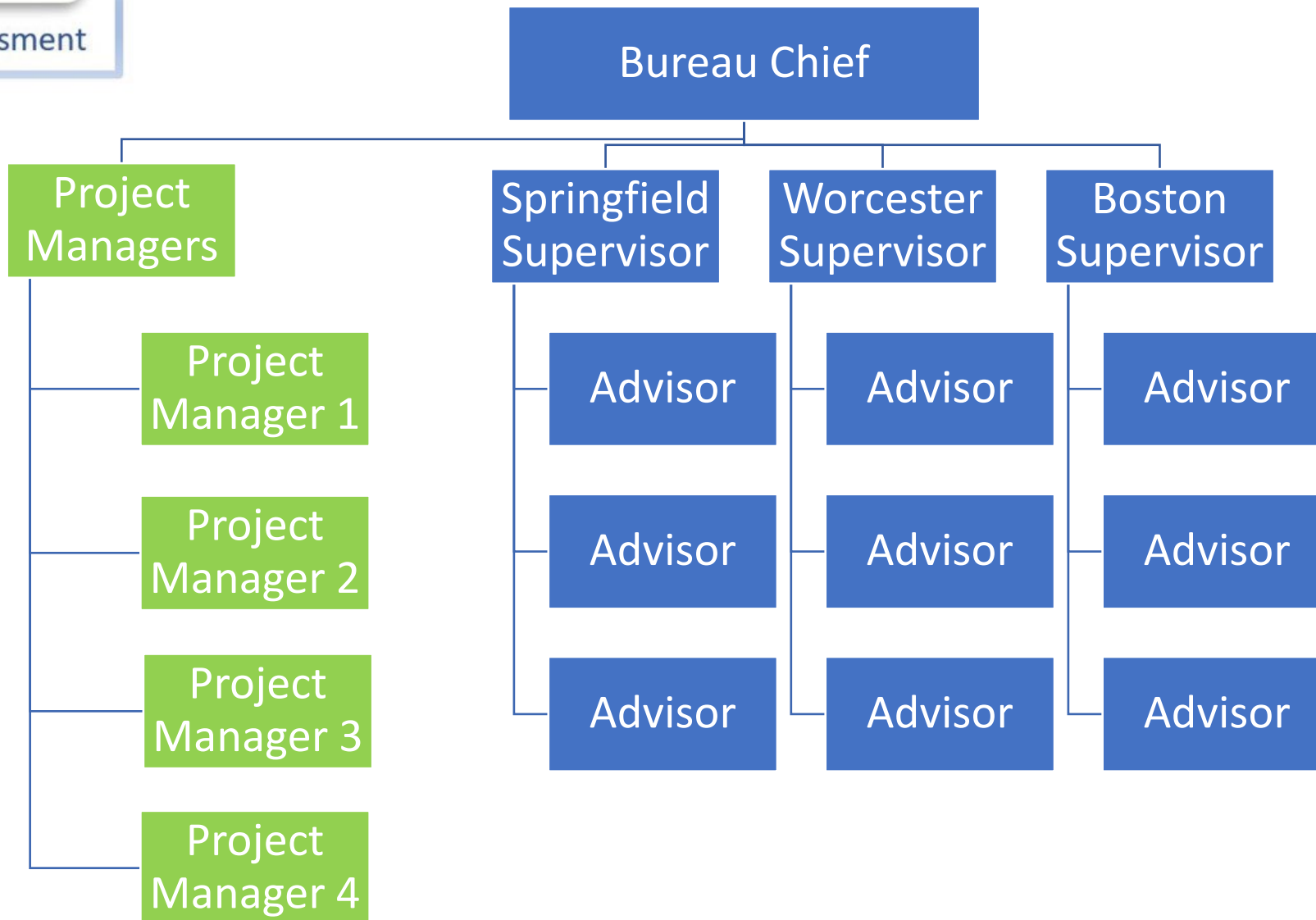




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MA DEPARTMENT OF REVENUE

Bureau of Local Assessment



The role of the assessor in municipal finance

Learn how the municipal assessor contributes to the financial stability of Massachusetts communities.

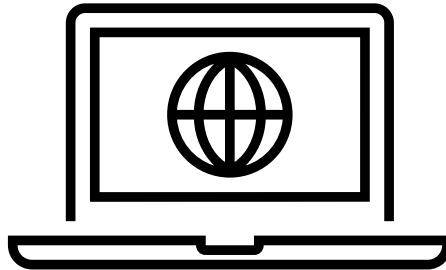


Assessors are responsible for determining full and fair cash valuations and for classifying all property located within the community as of January 1 each year. The assessing office is overseen by an appointed or elected board, which is responsible for approving valuations, vetting abatement applications, reviewing property tax exemptions, managing the overlay account, and providing new growth estimates during the budget process. Assessors prepare and maintain a property database that lists all taxable and non-taxable properties in the jurisdiction. Acting as revenue experts within the municipal finance team, they work collaboratively with other local officials to determine the annual property tax rates, and participate in local tax policy decisions. Learn more about the role of the assessor by reviewing the resources below.

TABLE OF CONTENTS

- Overview of responsibilities
- Introduction to Proposition 2 1/2
- Assessment administration
- Property tax classification
- Mass appraisal
- New growth
- Setting the tax rate
- Overlay
- Property tax billing schedules
- Property tax exemptions

show more ▾



Top tasks

[Certification of Real and Personal Property Values](#) →

[Property Coding and Sales Reporting](#) →

All other tasks

[Learn about submitting new growth and tax rate forms](#) →

[Community/District data including property values, tax rates and levies by major property class](#) →

[Municipal Finance Training and Resource Center](#) →

What you need to know

[Equalized Valuations \(EQV\)](#) →

[Farmland Valuations](#) →

[Centrally Valued Utilities](#) →

[State Owned Land Valuations](#) →

[The Corporations Book](#) →

[DLS Public Meeting Notices](#) →

[Collapse all](#)

Additional Resources

(5) —

[DLS Events Calendar](#) →

[GIS resources and services for municipalities](#) →

[BLA Field Advisors](#) →

[Levy Limit Calculations, Tax Rate Recap Sheets & Other Gateway Generated PDF Reports](#) →

[Personal Property Frequently Asked Questions \(FAQ\)](#) →

<https://www.mass.gov/property-assessment-valuation-guidance>

What is Property Assessment in Massachusetts?

- 100% Market Value Annually
- 352 Communities (Devens)
- 1,500 Assessing Professionals
- 2.5 Million Parcels
- \$1.65 Trillion in Value
- \$20.6 Billion Tax Levies
- 71% of Total Revenues
- 82% Residential Properties

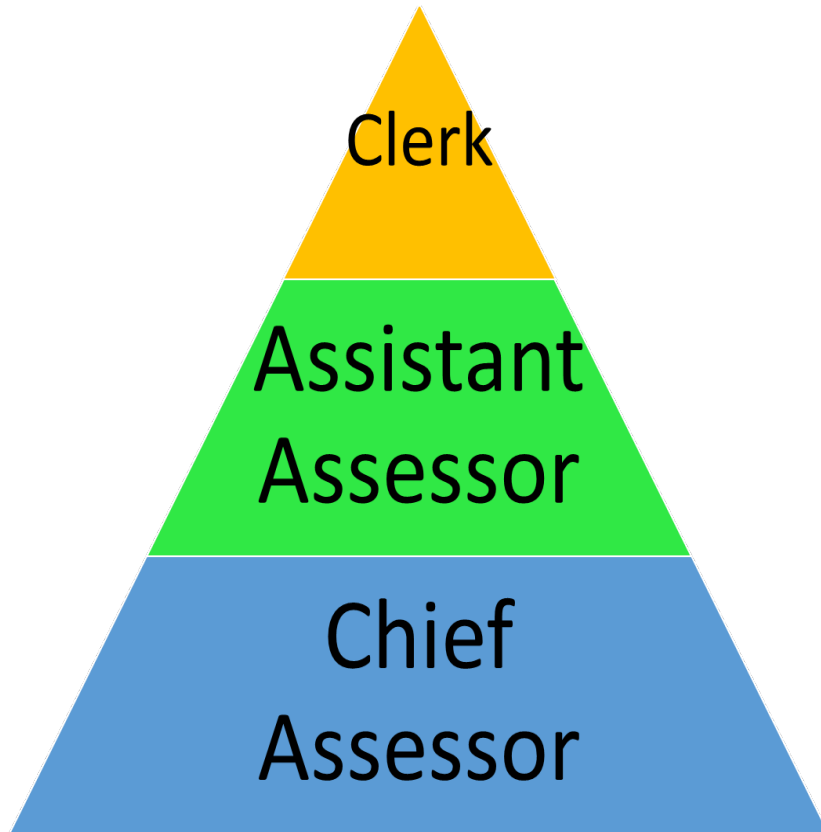


Assessing Mission Statement Example (Melrose)

- The mission of the Assessment Department is to provide fiscal stability by promptly, fairly, and equitably determining the valuation of all real and personal property located in the City or Town.
- The Assessment Department is obligated under law to assess all property at its full and fair market value as of January 1 of each year for the purpose of taxation. This is accomplished through the maintenance and administration of all property tax data records. In addition, the department also administers motor vehicle excise tax, real, personal and motor vehicle excise tax abatements, and all statutory tax exemptions as allowed by law.



Year Highlights



January- Real and Personal Property Abatements

February - Income and Expense Form Mailing

March – Motor Vehicle Excise First Commitment & PP Review

April – Building Permits Inspections

May – Review Sales

June – Exemption Form Prep

July – Large Permit Data Entry

August –Develop Values

September – Submit Values

October – Classification Hearing Prep

November – Tax Bill Prep

December – Website Update

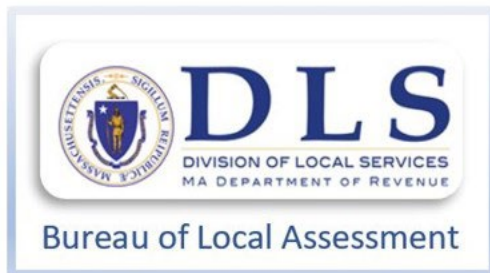


Assessing Tasks (not all)

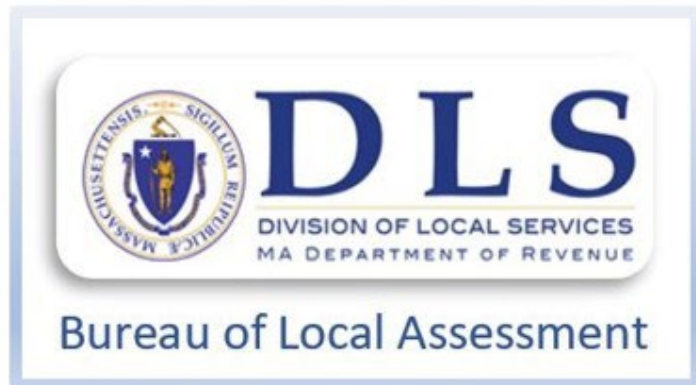
- Cyclical Inspections
- Property Sales Review
- Ownership Changes
- Change in Use
- Property Tax Exemptions
- Personal Tax Exemptions
- Assessment Form Mailing
- Abutters Lists
- Property Abatements
- Publish Assessments
- Chapter Parcel Review
- PILOT's
- Zoning Changes
- Tax Map Updates (Annual)
- Auto Excise
- Property Tax Outreach
- Municipal Budget
- Assist with Tax Policy
- Educate Colleagues and Taxpayers

Typical Times to see the Assessor

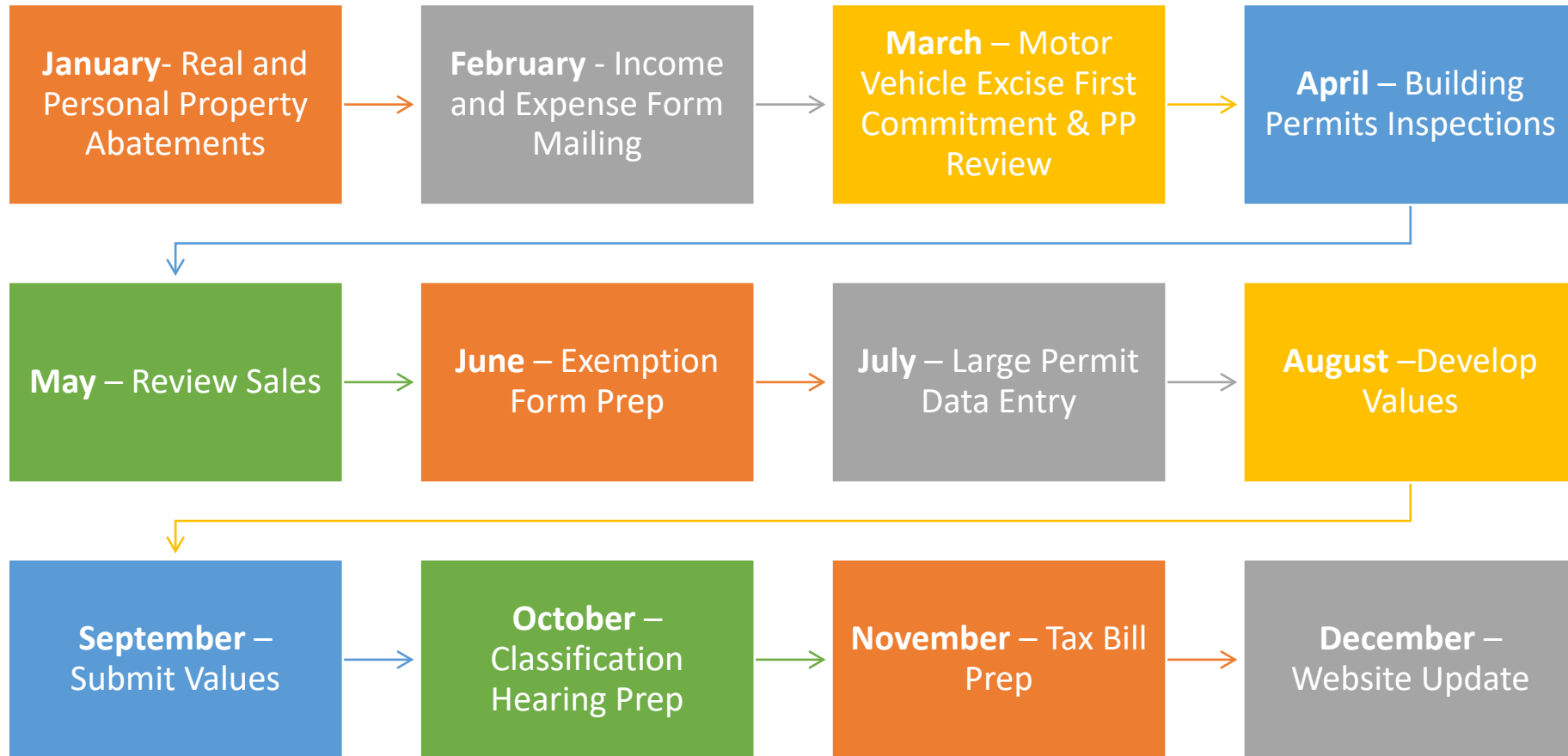
- Budget Hearing
- Classification Hearing
- Tax Bill Mailings



Timely Tax Bills Checklist



- Sales Entered
- Forms Sent Out
 - Income & Expense
 - Sales Verification Forms
 - Forms of List
 - Chapter Land Exemption Forms
- Vendor Contract(s)
- Sales Researched, Reviewed, and Inspected
- Land Reviewed and Subdivisions Entered
- Changes in Zoning reviewed
- Building Permits Entered and Inspected
- Exemptions Reviewed and Entered
- Valuations Completed and Reviewed
- Tax Policy Reviewed



BLA's Local Assessment Dashboard



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Welcome to the Local Assessment Dashboard

The Bureau of Local Assessment is responsible for regulation, oversight, training and technical assistance to cities and towns in the areas of real and personal property valuation and classification.

Guidance is provided for the assessment and classification of property; the methods of determining the actual fair cash valuation of different kinds of property for tax purposes; qualifying assessing personnel to classify property; and the adequacy of tax maps and other records. This Dashboard was developed to review historical assessment data on an individual basis for all 351 municipalities, in the aggregates and by county.

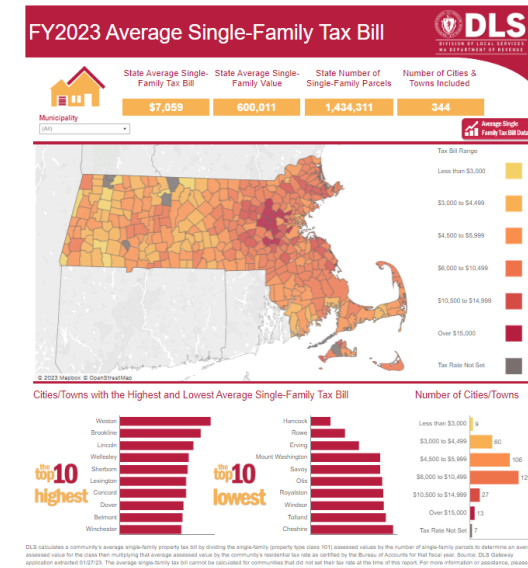
Thank you for viewing,
Bureau of Local Assessment

Please Click Here for Additional Pages

Click Expand for Full View

Microsoft Power BI | 1 of 14

FY2023 Average Single-family Tax Bill Interactive Map



FY2023 Average Single-Family Tax Bill

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State Average Single-Family Tax Bill: **\$7,059**
 State Average Single-Family Value: **600,011**
 State Number of Single-Family Parcels: **1,434,311**
 Number of Cities & Towns Included: **344**

Municipality:

Average Single Family Tax Bill Data

Tax Bill Range

- Less than \$3,000
- \$3,000 to \$4,499
- \$4,500 to \$5,999
- \$6,000 to \$10,499
- \$10,500 to \$14,999
- Over \$15,000

Tax Rate Not Set

Cities/Towns with the Highest and Lowest Average Single-Family Tax Bill

Number of Cities/Towns

Less than \$3,000: 6
 \$3,000 to \$4,499: 60
 \$4,500 to \$5,999: 106
 \$6,000 to \$10,499: 129
 \$10,500 to \$14,999: 27
 Over \$15,000: 13
 Tax Rate Not Set: 7

Top 10 highest

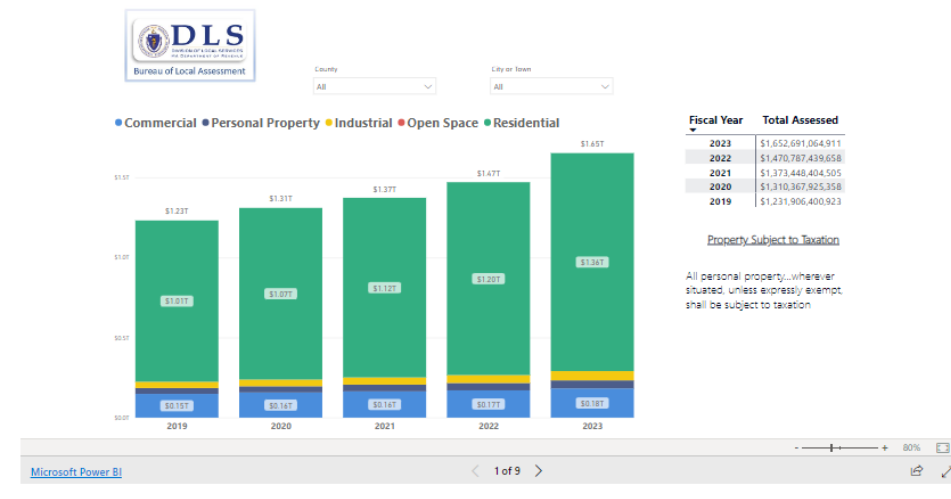
- Weston
- Brookline
- Lincoln
- Wellesley
- Shelburne
- Laurens
- Concord
- Down
- Bethel
- Winchester

Top 10 lowest

- Hancock
- Rose
- Evans
- Mount Washington
- Savoy
- Oris
- Raynham
- Windsor
- Tolland
- Chester

DLS calculates a community's average single-family property tax bill by dividing the single-family property tax class 101 assessed values by the number of single-family parcels to determine an average assessed value for the class then multiplying that average assessed value by the community's residential tax rate as certified by the Bureau of Accounts for that fiscal year. Source: DLS Database application established 1/27/23. The average single-family tax bill cannot be calculated for communities that did not set their tax rate at the time of this report. For more information or assistance, please

2023 Assessment History



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County: City or Town:

● Commercial ● Personal Property ● Industrial ● Open Space ● Residential

Fiscal Year Total Assessed

Fiscal Year	Total Assessed
2023	\$1,652,691,064,911
2022	\$1,470,787,439,658
2021	\$1,373,448,404,505
2020	\$1,310,367,925,358
2019	\$1,231,906,400,923

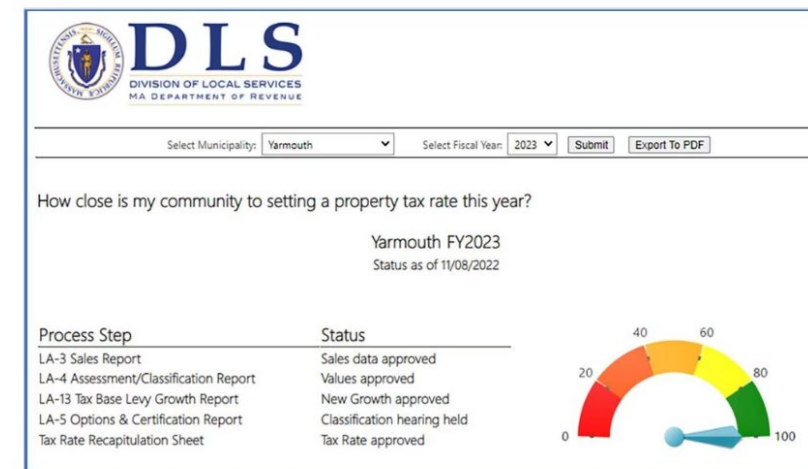
Property Subject to Taxation

All personal property, wherever situated, unless expressly exempt, shall be subject to taxation

Stacked bar chart showing assessment history from 2019 to 2023. The total assessed value increases from \$1,231,906,400,923 in 2019 to \$1,652,691,064,911 in 2023. The chart is broken down by property type: Residential (green), Industrial (yellow), Open Space (red), Personal Property (blue), and Commercial (orange).

Microsoft Power BI | 1 of 9

Community Tax Rate Status



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Select Municipality: Select Fiscal Year:

How close is my community to setting a property tax rate this year?

Yarmouth FY2023
Status as of 11/08/2022

Process Step

- LA-3 Sales Report
- LA-4 Assessment/Classification Report
- LA-13 Tax Base Levy Growth Report
- LA-5 Options & Certification Report
- Tax Rate Recapitulation Sheet

Status

- Sales data approved
- Values approved
- New Growth approved
- Classification hearing held
- Tax Rate approved

0 20 40 60 80 100

Gateway

Division of Local Services Gateway

The Official Website of



Welcome to

Massachusetts Division of Local Services Gateway

DLS Gateway offers local officials an immediate way to enter data and verify submission status across all the regulatory review programs administered by Division of Local Services. The following online services are currently available:



Public Reports and Database

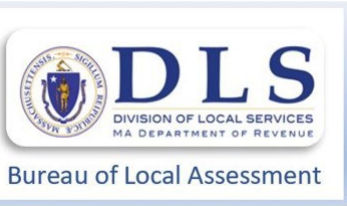
- ▶ Municipalities with Approved Tax Rate
- ▶ Municipal Fiscal Year Recaps
- ▶ Municipal Proforma Recap
- ▶ Municipal Levy Limit
- ▶ Districts with Approved Tax Rate
- ▶ District Fiscal Year Recaps
- ▶ District Pro Forma Recap
- ▶ Local Officials Directory
- ▶ LA3 - Parcel Search
- ▶ LA-19 Equalized Valuation Report
- ▶ Corporation Book On-line Search
- ▶ Search DSLAW Library
- ▶ Search FMRB Projects

Free Cash Calculations

- ▶ City & Town Free Cash
- ▶ Free Cash Proof Comparison
- ▶ District Free Cash
- ▶ Regional School District Excess & Deficiency

Division of Local Services

- ▶ DLS Web Site
- ▶ Contact Gateway/IT Support
- ▶ DLS Databank Analytics & Reports
- ▶ Bureau of Local Assessment
- ▶ Bureau of Accounts



- [+ Tax Rate - Assessments](#)
- [+ Tax Rate - Finance](#)
- [- Tax Rate - Reports](#)
- [LA-4 Comparison](#)**
- [LA-13 Statistics](#)
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- [BLA/BOA Assignments](#)
- [+ Tax Rate - DLS Only](#)**

Property Type	Description	FY 2021 Parcel Count	FY 2021 Assessed Value	FY 2022 Parcel Count	FY 2022 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
101	Single Family	6,366	4,183,063,400	6,372	4,481,993,500	6	0.1%	298,930,100	7.1%
102	Condominiums	1,175	443,252,300	1,183	475,412,500	8	0.7%	32,160,200	7.3%
MISC 103,109	Miscellaneous Residential	8	6,360,300	7	5,878,800	-1	-12.5%	-481,500	-7.6%
104	Two - Family	769	524,777,400	763	567,241,800	-6	-0.8%	42,464,400	8.1%
105	Three - Family	72	53,114,800	71	57,290,000	-1	-1.4%	4,175,200	7.9%
111-125	Apartment	116	378,516,800	116	403,705,000	0		25,188,200	6.7%
130-32,106	Vacant / Accessory Land	252	19,068,900	248	19,566,200	-4	-1.6%	497,300	2.6%
200-231	Open Space	0	0	0	0	0		0	
300-393	Commercial	203	134,304,000	201	140,204,600	-2	-1.0%	5,900,600	4.4%
400-442	Industrial	28	18,890,600	28	19,923,000	0		1,032,400	5.5%
450-452	Industrial Power Plant	0	0	0	0	0		0	
CH 61 LAND	Forest	0	0	0	0	0		0	
CH 61A LAND	Agriculture	0	0	0	0	0		0	
CH 61B LAND	Recreational	1	3,549,100	0	3,631,300	0		82,200	2.3%
012-043	Multi-use - Residential	65	167,143,017	65	178,962,531	0		11,819,514	7.1%
012-043	Multi-use - Open Space	0	0	0	0	0		0	
012-043	Multi-use - Commercial	0	27,968,613	0	30,507,449	0		2,538,836	9.1%
012-043	Multi-use - Industrial	0	1,166,970	0	897,720	0		-269,250	-23.1%
501	Individuals / Partnerships / Associations / Trusts / LLC	262	3,833,040	265	4,073,760	3	1.1%	240,720	6.3%
502	Corporations	190	8,840,740	195	8,677,970	5	2.6%	-162,770	-1.8%
503	Manufacturing	0	0	0	0	0		0	
504	Public Utilities	4	96,492,920	4	103,699,750	0		7,206,830	7.5%
505	Centrally Valued Telephone	3	5,700,800	4	5,554,100	1	33.3%	-146,700	-2.6%
506	Centrally Valued Pipelines	1	145,400	1	154,600	0		9,200	6.3%
508	Wireless Telephone	4	790,130	4	1,190,670	0		400,540	50.7%
550-552	Electric Generating Plant	0	0	0	0	0		0	
EXEMPT VALUE	Exempt Property	423	419,401,800	424	443,452,100	1	0.2%	24,050,300	5.7%
Total Class 1	TOTAL RESIDENTIAL	8,823	5,775,296,917	8,825	6,190,050,331	2	0.0%	414,753,414	7.2%
Total Class 2	TOTAL OPEN SPACE	0	0	0	0	0		0	
Total Class 3	TOTAL COMMERCIAL	204	165,821,713	202	174,343,349	-2	-1.0%	8,521,636	5.1%
Total Class 4	TOTAL INDUSTRIAL	28	20,057,570	28	20,820,720	0		763,150	3.8%
Total Class 5	TOTAL PERSONAL PROPERTY	464	115,803,030	473	123,350,850	9	1.9%	7,547,820	6.5%
Total Taxable	TOTAL REAL & PERSONAL	9,519	6,076,979,230	9,528	6,508,565,250	9	0.1%	431,586,020	7.1%

- + Tax Rate - Assessments
- + Tax Rate - Finance
- Tax Rate - Reports
 - LA-4 Comparison
 - LA-13 Statistics**
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LA-13 Statistics

New Growth/Summary Statistics

MELROSE - 178 2022

Jurisdiction Fiscal Year

Small PP Exemption	0	Certification Year	2022
Billing Cycle	Quarterly	BLA / BOA Advisors	Scott Santangelo / Susan Whouley
Chapter 653	Yes	Growth Reviewer	Scott Santangelo

Class	FY 2022 Growth	3 Year Avg. Growth	FY 2022 / Avg Growth Factor
Residential & Open Space	35,775,969	39,163,434	0.91
Commercial & Industrial	962,325	1,632,514	0.59
Personal Property	11,941,020	10,490,393	1.14
Totals	48,679,314	51,286,341	0.95

Total Growth as a % of Total Value = 0.75%

Residential	
Average FY 2022 101 Value	703,389
Change in 101 Parcel Counts	6
Estimated Growth - New Homes	4,220,334

FY 2022 - FY 2021 Changes	Single Family (101)	Condominium (102)	Two & Three Family (104 & 105)	Multi-Family (111-125)	Vacant Land (130-132, 106)	All Others (103, 109, 012-018)	Commercial 300's Only	Industrial 400's Only	Personal Prop 500's
Parcel Change	6	8	-7	0	-4	-1	-2	0	9
Value Change	298,930,100	32,160,200	46,639,600	25,188,200	497,300	11,338,014	5,900,600	1,032,400	7,547,820
Value Change %	7.1	7.3	8.1	6.7	2.6	6.5	4.4	5.5	6.5
New Growth	23,380,800	3,406,800	2,238,700	1,174,200	0	5,575,469	959,066	3,259	11,941,020
Growth % vs. Val Chang %	0.559	0.769	0.387	0.310	0.000	3.213	0.714	0.017	10.311
DOR Utility Growth									58,100

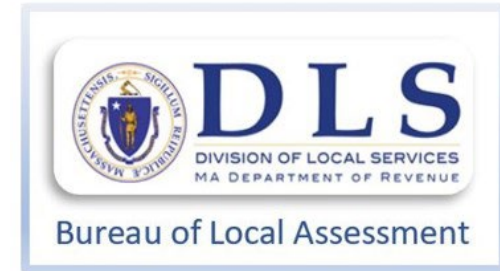
LA13 Edits	Rev & Omit	Abatements
Res % of FY 2022 Base	0.00%	0.01%
Com % of FY 2022 Base	0.00%	0.00%
Ind % of FY 2022 Base	0.00%	0.00%

Approval Date	11/10/2021	LA-13A Levy Amount (\$)	0
		LA-13 Levy Amount (\$)	632,911

Comments - [add comment](#)

Comments	Is Community Accessible
No comments to display.	

Current Documents - [upload new documents](#)



What is the turn around time?

+ Tax Rate - Assessments
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MASSACHUSETTS DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

LA-4 and New Growth Status Report for FY 2022 as of 5/18/2023

No. of LA-4 Submitted :	352	No. of LA-4 Approved :	352
No. of LA-13 Submitted :	352	No. of LA-13 Approved :	352
No. of LA-13A Submitted :	352	No. of LA-13A Approved :	352
No. of LA-15 Submitted :	278	No. of LA-15 Approved :	278

Code	Community	Last Cert	Date First Submitted				Date Approved				Reviewer
			LA-4	LA-13	LA-13A	LA-15	LA-4	LA-13	LA-13A	LA-15	
001	Abington	2021	10/01/2021	10/01/2021	09/21/2021	09/21/2021	10/05/2021	10/05/2021	10/04/2021	09/22/2021	MCCARTHYST
002	Acton	2021	11/24/2021	11/24/2021	07/01/2021	11/19/2021	12/01/2021	12/01/2021	07/01/2021	11/23/2021	OLIVERMA
003	Acushnet	2020	11/01/2021	10/29/2021	07/16/2021	10/28/2021	11/03/2021	11/03/2021	07/23/2021	10/29/2021	WILLIAMSJE
004	Adams	2019	08/17/2021	08/18/2021	08/17/2021	08/19/2021	08/19/2021	08/19/2021	08/17/2021	08/19/2021	JOHNSONR
005	Agawam	2019	11/08/2021	11/08/2021	06/30/2021	11/02/2021	11/09/2021	11/09/2021	07/08/2021	11/03/2021	BRUSOSAN
006	Alford	2022	09/03/2021	09/03/2021	06/14/2021		09/08/2021	09/09/2021	06/15/2021		BARBIERIJ
007	Amesbury	2022	11/30/2021	12/01/2021	12/02/2021		12/02/2021	12/02/2021	12/02/2021		DAWLEYTO
008	Amherst	2018	10/08/2021	10/08/2021	07/15/2021	10/08/2021	10/28/2021	10/28/2021	10/28/2021	10/28/2021	ALDRICHL
009	Andover	2020	11/02/2021	11/02/2021	06/23/2021	11/02/2021	11/04/2021	11/04/2021	06/23/2021	11/04/2021	BOUCHERR
010	Arlington	2020	10/27/2021	10/27/2021	06/24/2021	10/20/2021	11/02/2021	11/02/2021	07/06/2021	10/26/2021	SULLIVAN
011	Ashburnham	2018	11/19/2021	11/19/2021	06/22/2021	11/16/2021	11/19/2021	11/19/2021	06/23/2021	11/18/2021	BOUCHERR
012	Ashby	2019	11/24/2021	11/24/2021	07/01/2021	11/24/2021	12/02/2021	12/02/2021	07/06/2021	11/24/2021	BOUCHERR
013	Ashfield	2020	11/18/2021	11/18/2021	11/03/2021	11/03/2021	11/18/2021	11/18/2021	11/03/2021	11/03/2021	BRUSOSAN
014	Ashland	2019	10/29/2021	10/29/2021	07/06/2021	10/21/2021	11/02/2021	11/02/2021	07/06/2021	11/02/2021	CREENG
015	Athol	2022	11/01/2021	11/01/2021	06/08/2021		11/02/2021	11/02/2021	06/08/2021		BOUCHERR
016	Attleboro	2022	10/14/2021	10/14/2021	06/21/2021		10/22/2021	10/22/2021	06/22/2021		CREENG
017	Auburn	2020	09/27/2021	10/01/2021	06/23/2021	09/27/2021	10/07/2021	10/07/2021	07/07/2021	09/30/2021	SANTANGELO
018	Avon	2021	09/16/2021	10/07/2021	10/12/2021	09/30/2021	10/19/2021	10/19/2021	10/12/2021	09/30/2021	MCCARTHYST
019	Ayer	2022	11/15/2021	11/15/2021	06/30/2021		11/16/2021	11/16/2021	07/06/2021		BOUCHERR
020	Barnstable	2021	10/29/2021	10/29/2021	07/30/2021	10/26/2021	11/03/2021	11/03/2021	08/02/2021	10/29/2021	WILLIAMSJE
021	Barre	2020	10/12/2021	10/12/2021	06/08/2021	10/12/2021	10/21/2021	10/21/2021	06/08/2021	10/14/2021	CREENG
022	Becket	2022	04/07/2022	04/07/2022	08/25/2021		04/08/2022	04/08/2022	08/25/2021		BARBIERIJ
023	Bedford	2018	10/26/2021	10/26/2021	07/15/2021	10/27/2021	10/27/2021	10/27/2021	07/15/2021	10/27/2021	BOUCHERR
024	Belchertown	2020	11/03/2021	11/03/2021	06/23/2021	10/28/2021	11/05/2021	11/05/2021	06/24/2021	11/02/2021	ALDRICHL
025	Bellingham	2021	10/21/2021	10/20/2021	06/08/2021	06/17/2021	11/29/2021	11/29/2021	06/08/2021	06/17/2021	CREENG
026	Belmont	2020	11/18/2021	11/16/2021	07/13/2021	11/16/2021	11/22/2021	11/22/2021	07/13/2021	11/17/2021	SANTANGELO
027	Berkley	2020	09/15/2021	09/15/2021	07/07/2021	08/11/2021	09/23/2021	09/23/2021	09/23/2021	08/19/2021	WILLIAMSJE

Tax Policy Planning Tools

- ✚ Tax Rate - Assessments
- ✚ Tax Rate - Finance
- ✚ Tax Rate - Reports
 - LA-4 Comparison
 - LA-13 Statistics
 - Recap Edit Report
 - TR Approvals/Non-Approvals
 - New Growth/LA4 Status
 - Shifting the Tax Rate
 - BLA - Chap 3
 - Tax Rate Submission Summary
 - Options Table**
 - BLA/BOA Assignments
- ✚ Tax Rate - DLS Only

Options Table

Options Table

MELROSE - 178 2022

Jurisdiction Fiscal Year

Class	Value	%	
Residential	6,190,050,331	95.1062	RO %
Open Space	0	0.0000	95.1062
Commercial	174,343,349	2.6787	
Industrial	20,820,720	0.3199	CIP %
Personal Property	123,350,850	1.8952	4.8938
Total	6,508,565,250	100.0000	

ENTER A LEVY (ESTIMATED IF NECESSARY)

Levy	0
Single Tax Rate	0.00

ENTER CIP SHIFT RANGE

Shift Range	0.00	0.00
Shift Increments %		0.00
Max Shift Allowed		1.75

CLASSIFICATION OPTIONS

RESIDENTIAL/SENIOR MEANS TESTED EXEMPTION

Res # of Eligible Parcels	0.000000
Res Exemption %	0.0000
Res Exemption Value	0
Senior # Eligible Parcels	0.000000
Senior Value Exempted	0
Total Res Value Net of Exemption	6,190,050,331

Adopting a Residential Exemption or a Senior Means-Tested Exemption increases the residential tax rate. The amount of the tax levy paid by the residential class remains the same, but because of the exempted residential valuation, the levy is distributed over less assessed value. NOTE: Check for compliance with Chapter 59 Section 5C.

SMALL COMMERCIAL EXEMPTION

# of Eligible Parcels	0
Total Value of Eligible Parcels	0
Com Exemption %	0.0000
Total C & I Value Net of Exemption	195,164,069

Adopting a small commercial exemption increases the commercial & Industrial tax rate. The amount of the tax levy paid by the commercial & Industrial classes remains the same, but because of the exempted commercial valuation, the levy is distributed over less assessed value. Additionally, the Small Commercial Exemption will increase the Commercial & Industrial tax rates but will not change the Personal Property tax rate.

CIP Shift	Res Factor	Share Percentages						Levy Amounts					
		Res	OS	Com	Ind	PP	Total	Res	OS	Com	Ind	PP	Tot

Operations Plan

Actual Plan – Some Days



MUNICIPAL CALENDAR

DIVISION OF LOCAL SERVICES

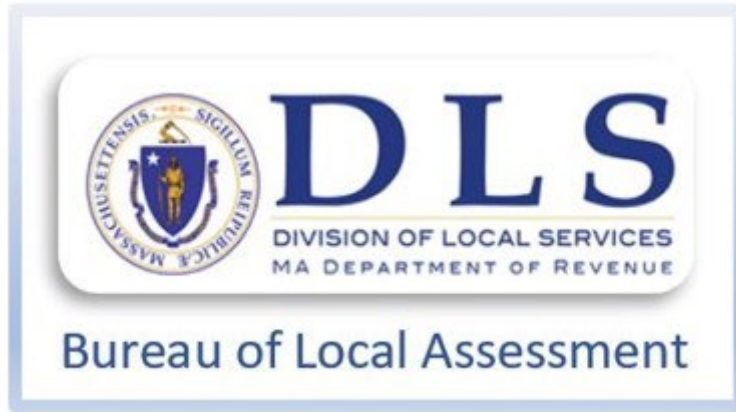
APRIL 2018



DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

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Thank you!

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