



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

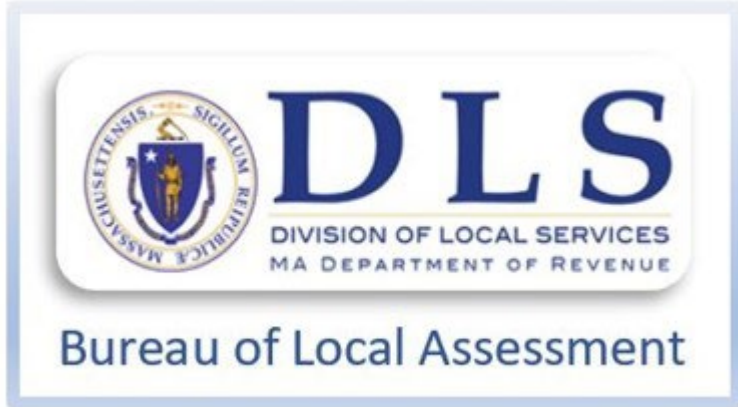


Bridging the Knowledge Gap

Key Insights for Overseeing Local Assessing Operations

April 3, 2025

Speaker



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The Division of Local Services is responsible for ensuring fairness and equity in local property taxation. 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.

Commonly when do Managers see Assessors?

Winter/Spring - Budget Development

- ✓ Personnel
- ✓ Valuation Contract Services
- ✓ Software
- ✓ Inspectional Contract Services
- ✓ GIS/Mapping Services
- ✓ Assessor Education
- ✓ Other

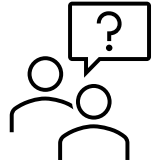
Fall -Classification Hearing

Decide Tax Policy

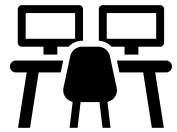
After the assessors have reported the total assessed values, the municipality must hold a public hearing before it makes decisions on the tax rate options. Decisions are made by the selectboard, town council, or city council with the mayor's approval.

The assessors provide information on the impact of the various alternatives.

Overseeing Local Assessing Operations



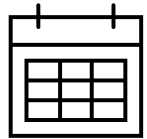
What is Assessing in Massachusetts?



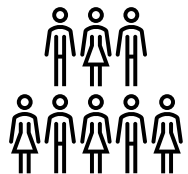
Functions of Municipal Assessing



Mass Appraisal



Fiscal Calendar



Assessing Staff

What is Assessing in Massachusetts?

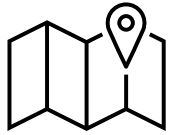
All property, real and personal, situated within the commonwealth, and all personal property of the inhabitants of the commonwealth wherever situated, unless expressly exempt, shall be subject to taxation....

MGL Chapter 59 Section 2

What is Assessing in Massachusetts?

Assessors prepare the annual property tax assessment roll. To do so, they must create and maintain an extensive database on each property in the community and review it annually for changes. Each year, assessors must identify all taxable real and personal property, its ownership, fair market value, and usage classification as of January 1 in order to assess taxes.

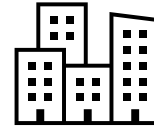
Assessing by the numbers in Massachusetts?



351 Cities and Towns



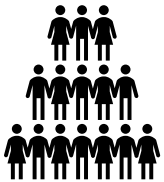
2.6M Annual Valuations



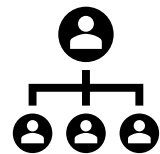
\$1.9T in Assessed Value



\$22B in Annual Tax Levy



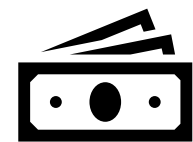
1,700 Assessors



17 Assessment
Professionals at BLA



114K Annual
Property Sales

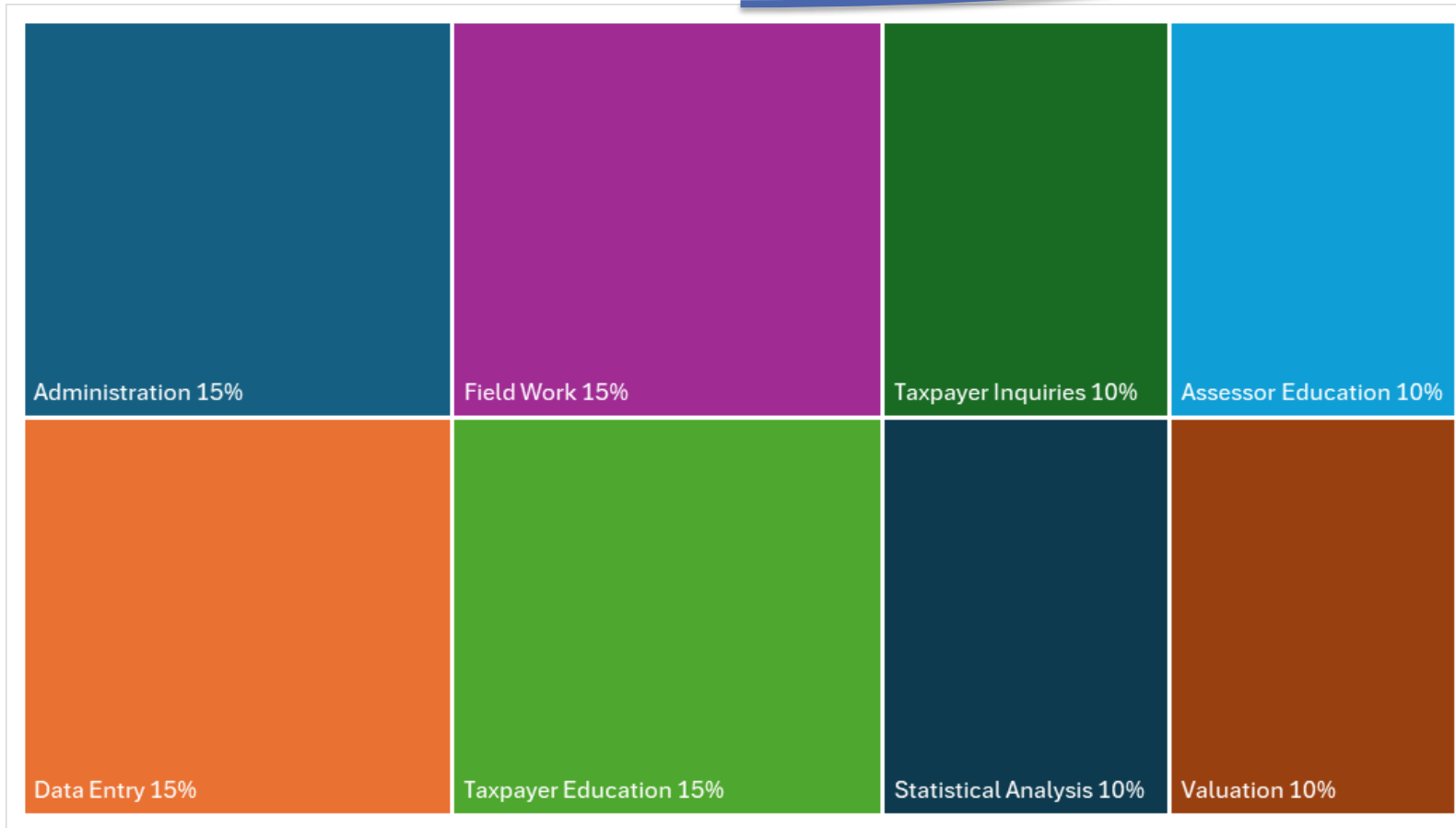


Over \$90M spent on
Assessing in FY24

What is Assessing in Massachusetts?

- ✓ *100% Full and Fair Cash Value for all Property every year*
- ✓ *Certification by DOR happens every 5 Years*
- ✓ *Assessments are done by Municipality inhouse or contract service*
- ✓ *Final Values are reviewed and submitted by Board of Assessors*

Functions of Municipal Assessing



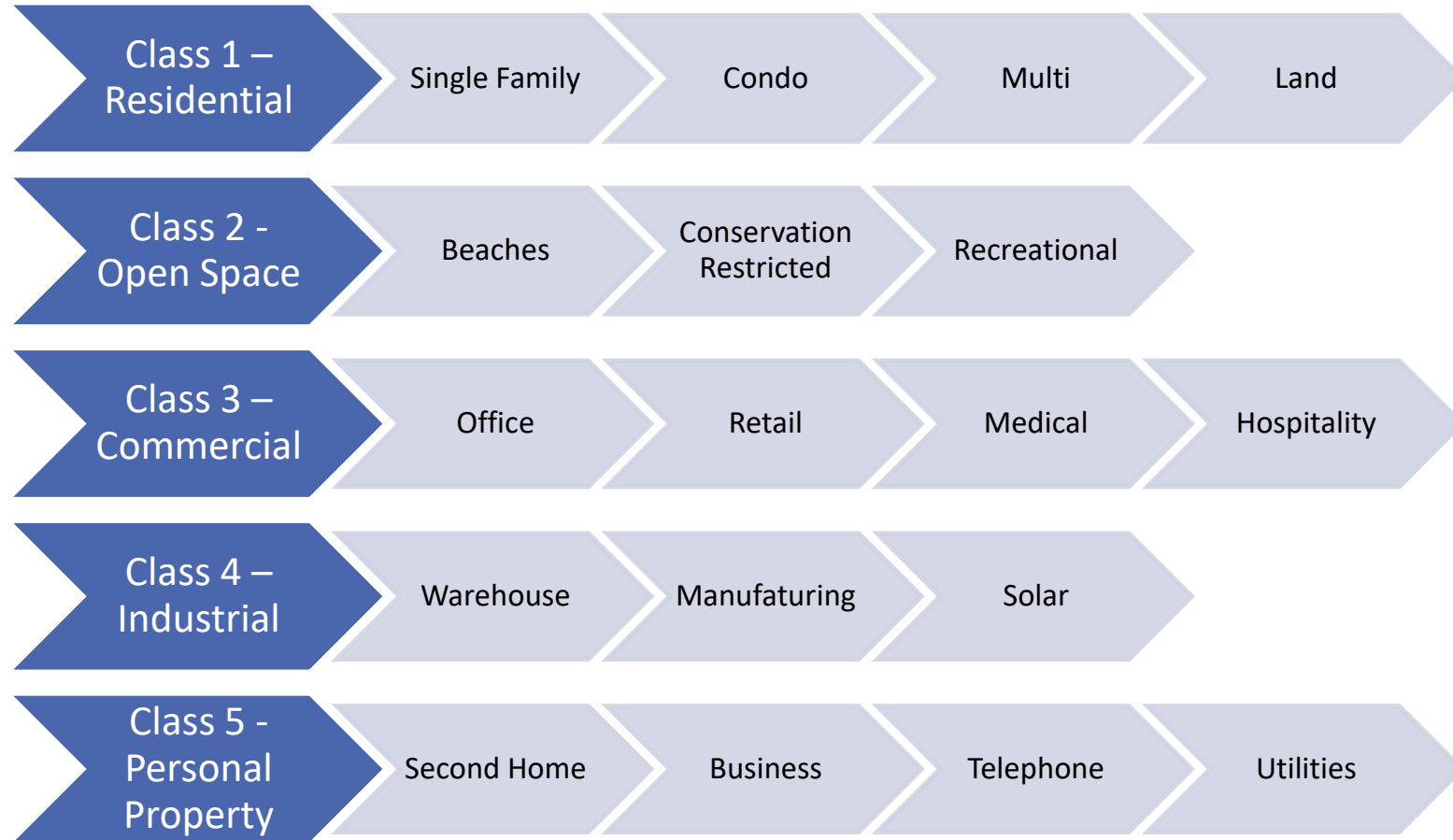
Field Work Examples

- Inspections 10 Year Cycle (10%)
- Sales Visits
- Permits Visits
- Chapter 61 Parcels
- Personal Property
- Grade Studies



Bureau of Local Assessment

Classification of Property

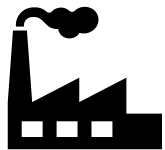
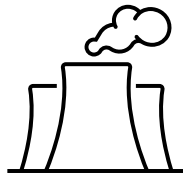


What is Mass Appraisal?

Mass Appraisal

Mass appraisal is defined as the use of standardized procedures for collecting data and appraising property to ensure that all properties within a municipality are valued uniformly and equitably.

Assessors use mass appraisal procedures and techniques when determining the fair cash value of properties in their municipalities.



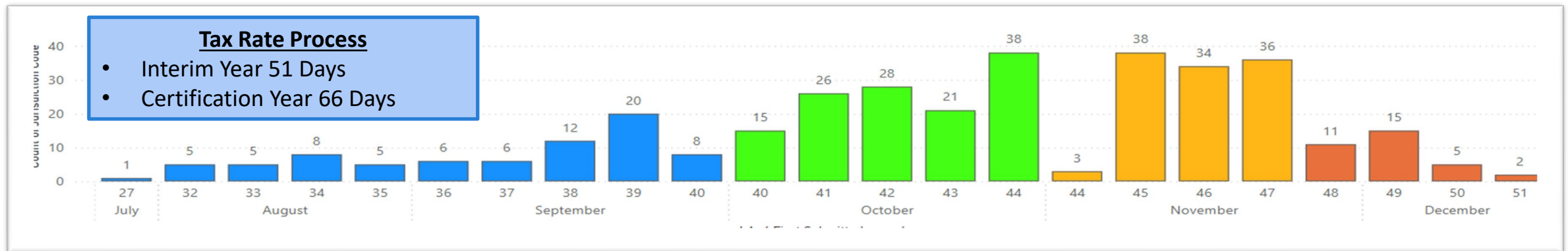
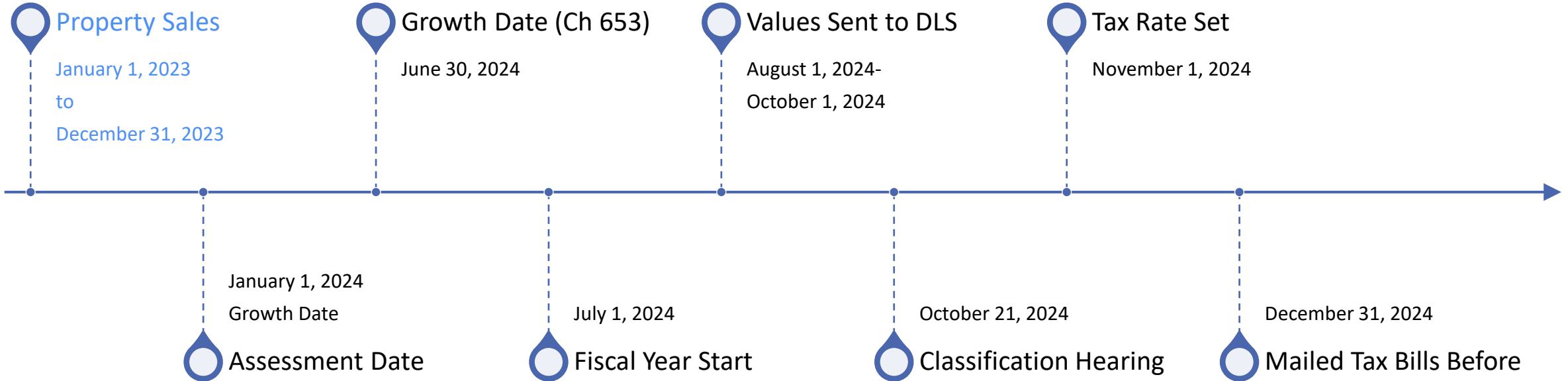
VS



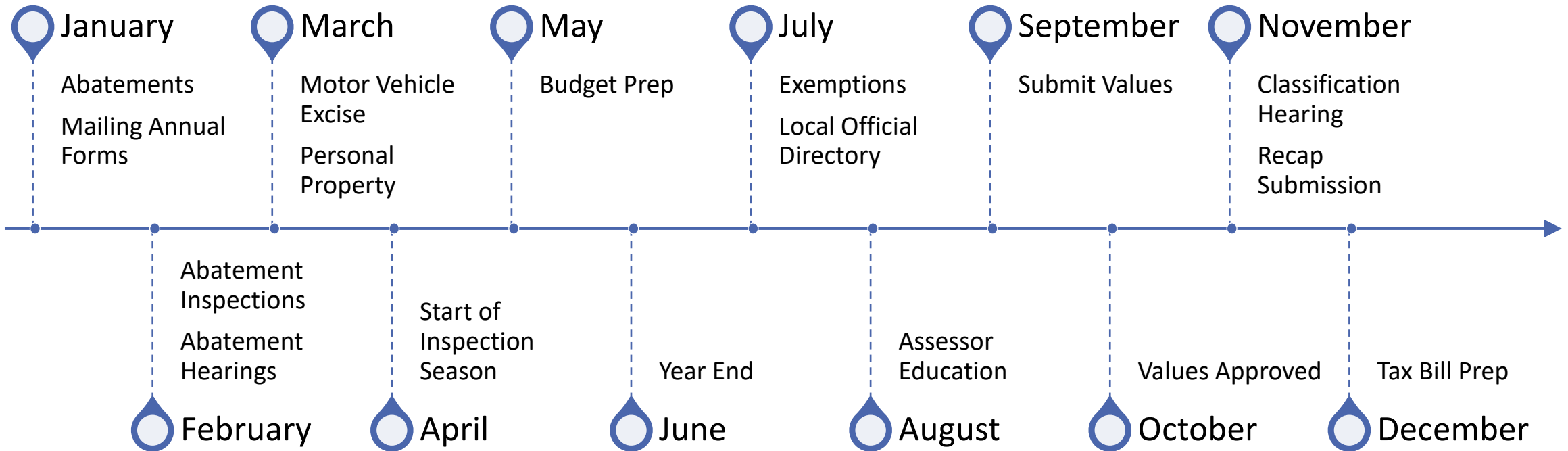
Single Property Appraisal

A valuation process that produces a value for one property using market sales, building cost information, or income data.

Fiscal Tax Rate Calendar (FY 2025 Quarterly)



Monthly Calendar

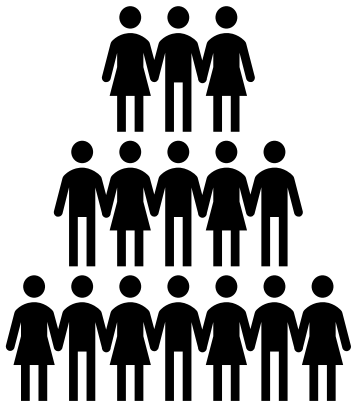


Assessing Staff



**1 Assessing
Professional**

- Value all real and personal property within the municipality annually
- Conduct inspections- Property Sales, Permits, and Cyclicals
- Participate the Tax Rate Process
- Establish the annual overlay and determine any overlay surplus
- Assess and administer motor vehicle, farm, and boat excises



**60 Plus
Assessing
Professionals**

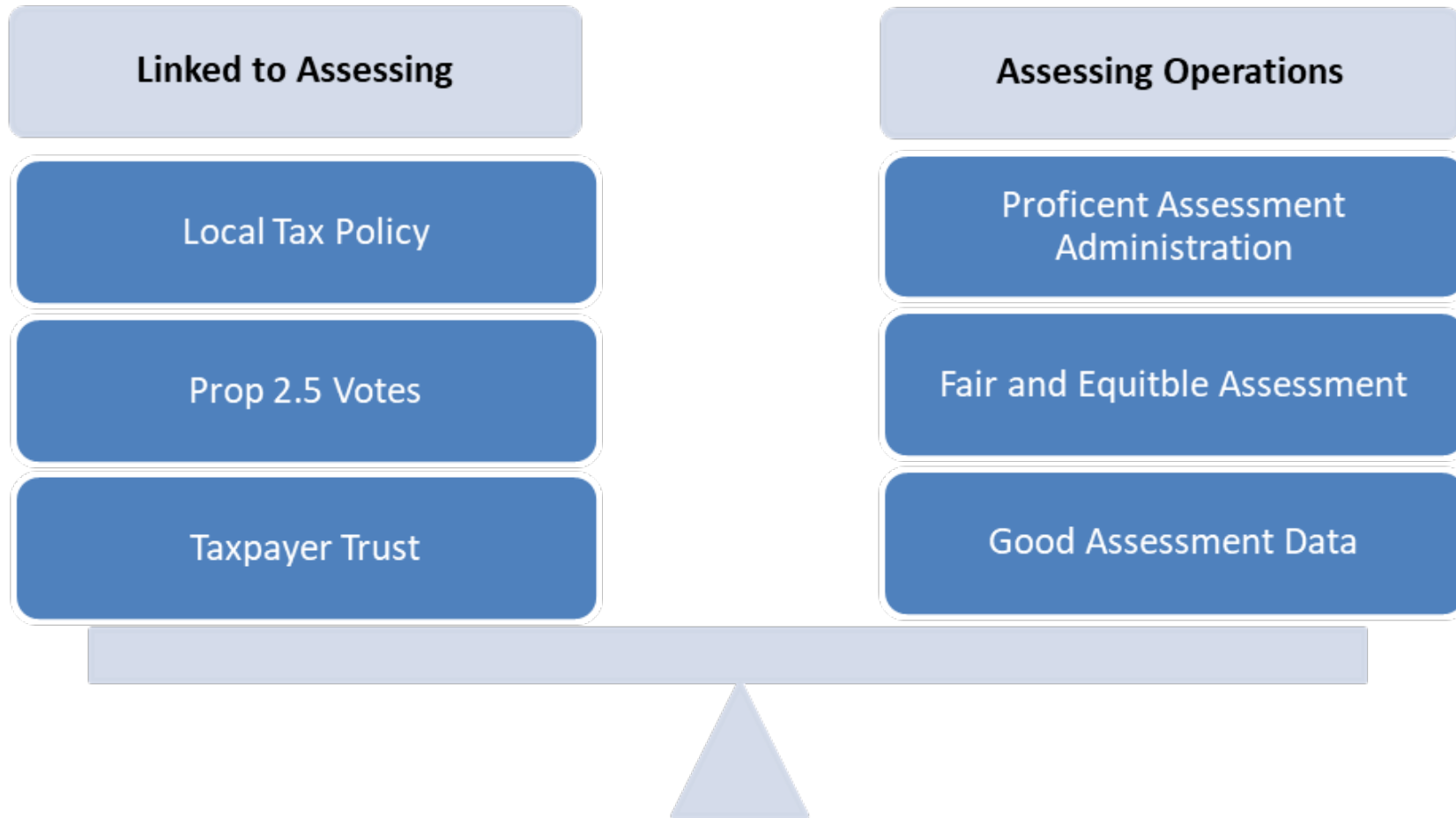
- Prepare the valuation and commitment list
- Process abatements and exemption applications
- Meet all DLS regulatory requirements and assessment administration standards.
- And More...

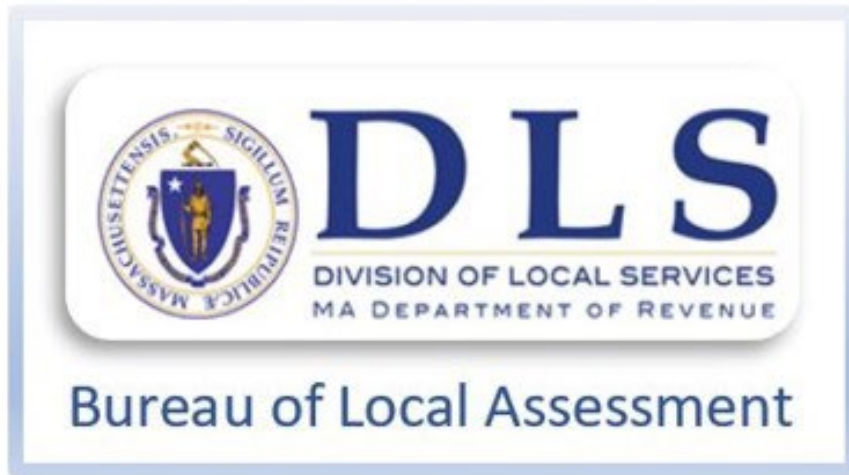
Overseeing Local Assessing Operations

Tips for optimizing Municipal Assessing Operations

- Know your Assessor(s) and have them explain valuation (at a high level)
- Understand the assessing process in your community
- Explore advances in assessing technology
- Provide opportunities for assessing training
- Encourage outreach to Associations and Peers
- Maximize growth by inspecting 10% of properties each year
- Create a calendar for the tax rate process
- Submit your values early
- Build up your Assessing webpage and keep current

The Balance of Assessing





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Thank You!

Questions?