



WCAA – Dinner Meeting
April 21, 2016
Assessing In a Disaster
Supplemental Abatements
& Supplemental Billing

June 1, 2011 – Tornado

The Game Plan



Public Property Damage Threshold

- ① **PUBLIC PROPERTY DAMAGE MUST EXCEED \$8,300,000 BY STATE AND THEN \$2,440,000 BY COUNTY (AS OF JULY 2011)**
 - ② **DOES NOT INCLUDE CONSERVATION/OPEN SPACE LANDS**
 - ③ **MUST BE PUBLICLY UTILIZED AT THE TIME OF THE DISASTER**
 - ④ **REIMBURSEMENT UP TO 75% OF THE FIRST 70 HOURS OF RESPONSE**
 - ⑤ **TRACK ALL TIME AND MATERIALS**
 - ⑥ **OVERTIME, ETC.**

Public Property Damage Threshold

- ④ DEBRIS REMOVAL CAN QUICKLY GET OUT OF CONTROL
- ④ RFP MUST BE INITIALIZED AFTER THE FIRST 70 HOURS
 - ④ NOT IN TIME AND MATERIALS
 - ④ MUST BE BY QUANTITY
- ④ INSPECT DAMAGE
- ④ DETERMINE YOUR INSURANCE COVERAGE

Private Property Damage

- ① PRIVATE PROPERTY DAMAGE

- ① INSPECTIONS

- ① FIRE CHIEF/BUILDING INSPECTOR/
ASSESSOR

- ① ATC-45 FORM (RAPID DAMAGE ASSESSMENT)

- ① STATE BUILDING INSPECTOR SETS PACE

- ① RETURN WITHIN A COUPLE DAYS
WITH EMERGENCY PERSONNEL FOR A
MORE THOROUGH INSPECTION

Private Property Damage

- 💰 **WORK WITH PLANNER OR STATE GIS DEPARTMENT IMMEDIATELY TO COMPILE DATA**
- 💰 **IMPORTANT TO DETERMINE LOSS AND EVIDENCE THAT IS NEEDED FOR ADDITIONAL SUPPORT**

ATC-45 Rapid Damage Assessment Form

ATC-45 Rapid Evaluation Safety Assessment Form		
Inspection		
Inspector ID: _____	Inspection date: _____	
Affiliation: _____	Inspection time: _____	<input type="checkbox"/> AM <input type="checkbox"/> PM
Areas inspected: <input type="checkbox"/> Exterior only <input type="checkbox"/> Exterior and interior		
Building Description		
Building name: _____	Type of Building	
Address: _____	<input type="checkbox"/> Mid-rise or high-rise	<input type="checkbox"/> Pre-fabricated
_____	<input type="checkbox"/> Low-rise multi-family	<input type="checkbox"/> One- or two-family dwelling
_____	<input type="checkbox"/> Low-rise commercial	
Building contact/phone: _____	Primary Occupancy	
Number of stories: _____	<input type="checkbox"/> Dwelling	<input type="checkbox"/> Commercial <input type="checkbox"/> Government
"Footprint area" (square feet): _____	<input type="checkbox"/> Other residential	<input type="checkbox"/> Offices <input type="checkbox"/> Historic
Number of residential units: _____	<input type="checkbox"/> Public assembly	<input type="checkbox"/> Industrial <input type="checkbox"/> School
	<input type="checkbox"/> Emergency services	<input type="checkbox"/> Other: _____

**THIS IS FOR QUICK IDENTIFICATION OF THE PROPERTY
AND YOU SHOULD SHADOW THE STATE BUILDING
INSPECTOR AS A GUIDE.**

ATC-45 Rapid Damage Assessment Form

Evaluation

Investigate the building for the conditions below and check the appropriate column.

Observed Conditions:

- Collapse, partial collapse, or building off foundation
- Building significantly out of plumb or in danger
- Damage to primary structural members, racking of walls
- Falling hazard due to nonstructural damage
- Geotechnical hazard, scour, erosion, slope failure, etc.
- Electrical lines / fixtures submerged / leaning trees
- Other (specify) _____

Minor/None

Moderate

Severe

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

☐ See back of form for further comments.

Estimated Building Damage (excluding contents)

- ☐ None
- ☐ > 0 to < 1%
- ☐ 1 to < 10%
- ☐ 10 to < 30%
- ☐ 30 to < 60%
- ☐ 60 to < 100%
- ☐ 100%

THIS SECTION IS A GREAT GUIDE TO DETERMINE THE PERCENTAGE OF DAMAGE.

ATC-45 Rapid Damage Assessment Form

Posting

Choose a posting based on the evaluation and team judgment. Severe conditions endangering the overall building are grounds for an Unsafe posting. Localized Severe and overall Moderate conditions may allow a Restricted Use posting.

☐ **INSPECTED** (Green placard)

☐ **RESTRICTED USE** (Yellow placard)

☐ **UNSAFE** (Red placard)

Record any use and entry restrictions exactly as written on placard: _____

Number of residential units vacated: _____

Further Actions

Check the boxes below only if further actions are needed.

☐ Barricades needed in the following areas: _____

☐ Detailed Evaluation recommended:

☐ Structural

☐ Geotechnical

☐ Other: _____

☐ Substantial Damage determination recommended

☐ Other recommendations: _____

☐ See back of form for further comments.

THIS PART OF THE FORM IS MOSTLY FOR THE BUILDING INSPECTOR BUT CAN BE USED BY YOU TO DETERMINE IF AN ADDITIONAL VISIT NEEDS TO BE COMPLETED FOR A MORE ACCURATE ASSESSMENT.

VOLUNTEER EFFORTS & COORDINATION



Planning Department



Building Inspector



**Board of Health &
Emergency Services**

Conservation Agent



Finance Director



Volunteers

INITIAL RESPONSE INSPECTIONS

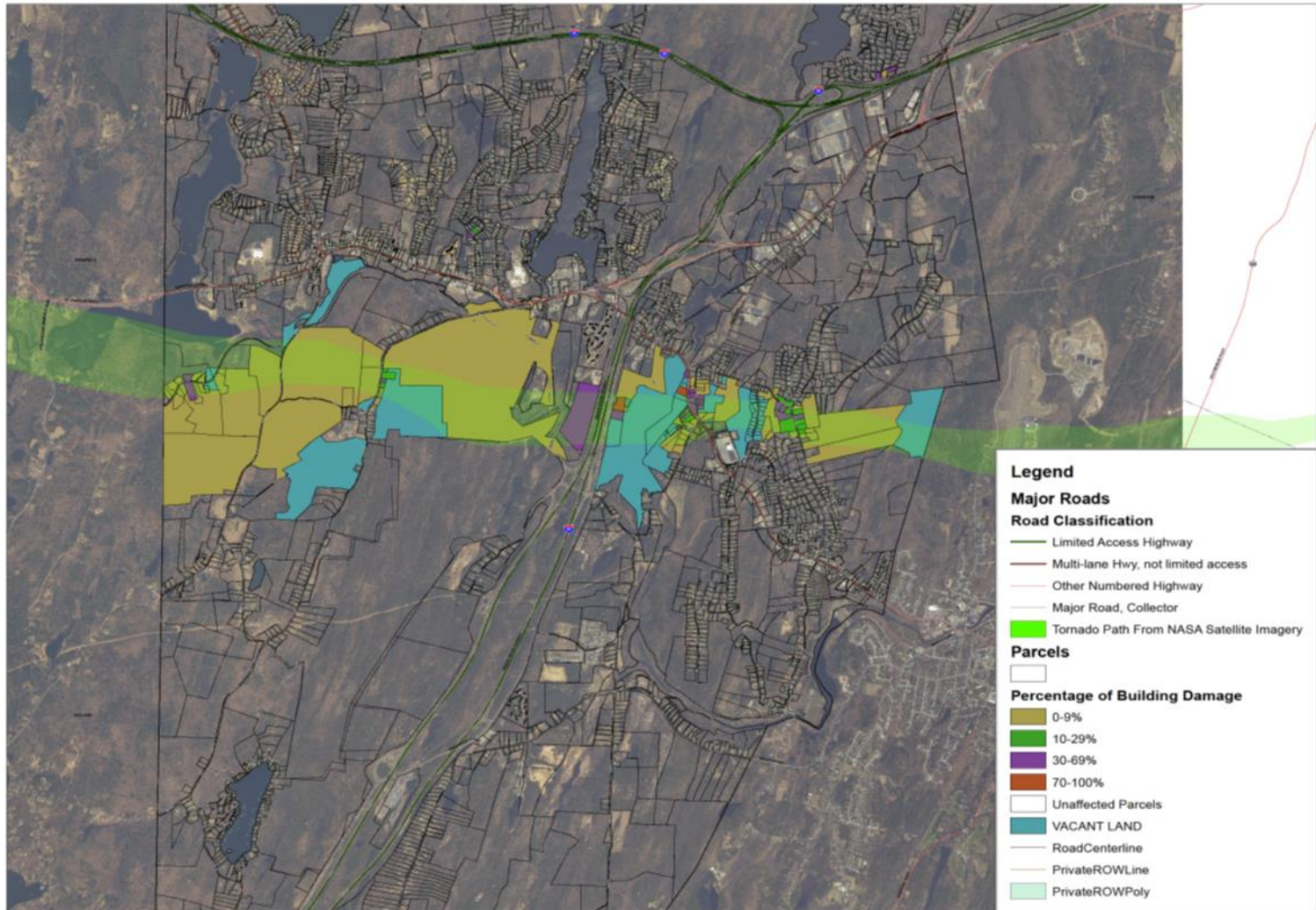
- ☑ **BE SENSITIVE TO THE SITUATION**
- ☑ **PROPER ATTIRE**
 - ☑ **IDENTIFICATION**
 - ☑ **HARD HATS, FOOTWEAR, OUTERWEAR**
- ☑ **IMPORTANT DATA**
 - ☑ **% OF BUILDING DAMAGE**
 - ☑ **HOW HAS THE LANDSCAPE CHANGED?**
 - ☑ **INSPECT DAMAGE ONLY**
INTERIOR/EXTERIOR
 - ☑ **SENSITIVE TO TIME CONSTRAINTS**

DON'T GET OVERWHELMED



PLAN FOR PERCENTAGE OF BUILDING DAMAGE

Town of Sturbridge - 06/01/2011 Tornado Damage



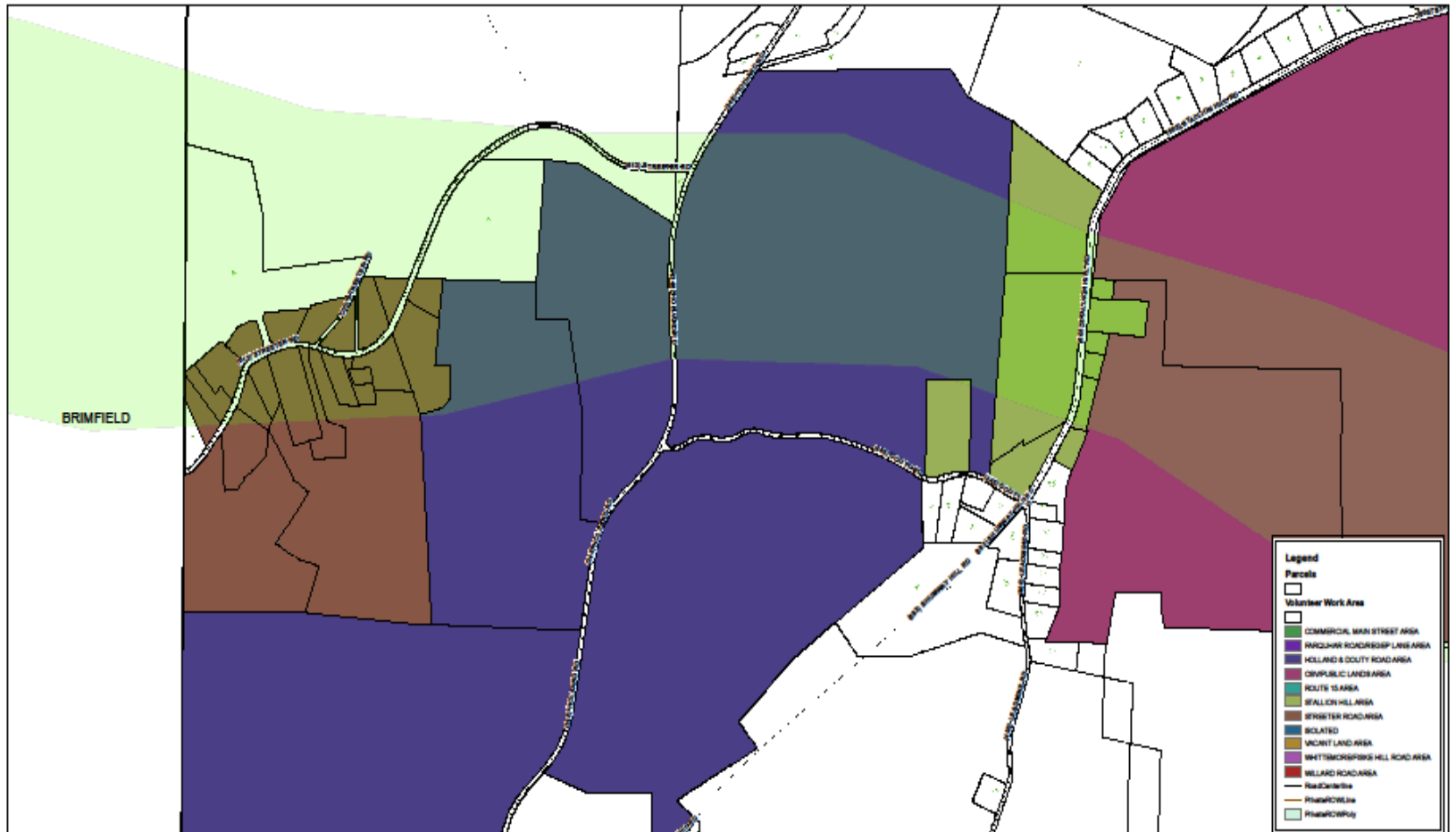
The Tornado Path is based upon satellite imagery from NASA that has been geo-referenced courtesy of Tyler A. Reed.
The actual parcel data/tornado path is based upon information gathered in the field and compiled by William Winkler, Principal
Surveyor and John M. Sullivan, AICP - Town Planner. All information
is subject to change and is provided for informational and reference
purposes information only. June 15, 2011



PLAN FOR VOLUNTEER SERVICES

Town of Sturbridge -Holland Road Volunteer Work Area

Map Date - June 15, 2011



This map was prepared for the Town of Sturbridge by the Sturbridge Planning Board. It is not intended to be used for any other purpose. The Sturbridge Planning Board is not responsible for any errors or omissions. The Sturbridge Planning Board is not responsible for any damages or losses resulting from the use of this map. The Sturbridge Planning Board is not responsible for any claims or liabilities resulting from the use of this map. The Sturbridge Planning Board is not responsible for any claims or liabilities resulting from the use of this map.

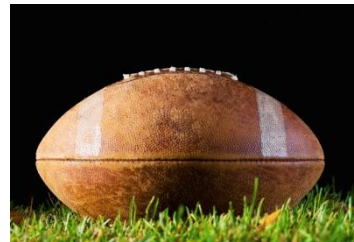


ESTABLISH A COORDINATOR FOR VOLUNTEER SERVICES

- ❖ **COORDINATOR WILL BE DEVOTING LOTS OF TIME**
 - ❖ **WEEKENDS & NIGHTS**
- ❖ **COLLECT CONTACT INFORMATION FOR ALL VOLUNTEERS**
 - ❖ **BACKGROUND CHECKS**
 - ❖ **COSTS**
 - ❖ **NO SELLING**
- ❖ **COORDINATE EFFORTS TO ALL EFFECTED AREAS**
 - ❖ **DEBRIS REMOVAL**
 - ❖ **HOUSING**
 - ❖ **SHOWERS**
 - ❖ **MONEY**

FOLLOW UP

- ☼ **MEETINGS WITH FEMA & MEMA**
 - ☼ **SIGN IN SHEET**
 - ☼ **NAME/TITLE & ORGANIZATION/PHONE
NUMBER/EMAIL**
- ☼ **REQUEST INSURANCE ESTIMATES FOR
PRIVATE PROPERTY DAMAGE**
- ☼ **ABATEMENTS & OVERLAY**
- ☼ **COMPROMISE WITH OTHER DEPARTMENTS
AND THEIR NEEDS**
- ☼ **DON'T DROP THE BALL**



Supplemental Abatements & Billing

Massachusetts Department of Revenue Division of Local Services

Alan LeBovidge, Commissioner Gerard D. Perry, Acting Deputy Commissioner



Informational Guideline Release

Property Tax Bureau
Informational Guideline Release (IGR) No. 03-209
August 2003

(Supersedes IGR 99-206)

SUPPLEMENTAL TAX ASSESSMENT ON NEW CONSTRUCTION

Chapter 46 §§41 and 42 of the Acts of 2003
(Amending G.L. Ch. 59 §2D)

Supplemental Abatements & Billing

SUMMARY:

Under G.L. Ch. 59 §2D, cities and towns may make a pro rata tax assessment on the value of certain improvements to real estate made after the January 1 assessment date. The assessment is made only on those parcels for which an occupancy permit is issued during the fiscal year and the new construction increases the parcel value by over 50 percent. This assessment is in addition to the regular property tax that is assessed on the property based on its January 1 status. It is calculated by applying the tax rate to the value of the improvement and pro-rating that amount over the remainder of the fiscal year after the permit was issued. If the permit was issued between January 1 and June 30, a pro forma tax assessment may be imposed for the following fiscal year as well. In addition, the assessors must abate property taxes on any parcel in the community whenever it loses more than 50 percent of its value due to fire or other natural disaster after the assessment date. The purpose of this supplemental assessment is to provide the city or town with some of the real estate taxes that would have been due for the fiscal year if the new construction had existed on that year's assessment date.

Supplemental Abatements & Billing

Under a recent amendment, the statute now applies automatically unless the Department of Revenue is notified in writing by the selectmen, town council or city council, with the mayor's approval if required by law, of its rejection. Previously, the statute only applied if accepted by voter referendum.

Assessors must assess supplemental assessments on any qualifying new construction for which an occupancy permit issues, and grant abatements on any qualifying property loss that occurs, after July 31, 2003, the effective date of the amendment, unless their city or town rejects the statute and notifies the Department. Any community that does not intend to implement the statute for FY04 should notify the Department of its rejection by the time it sets its FY04 tax rate. See Section I below.

Supplemental Abatements & Billing

Deadline

There is no statutory deadline for committing the supplemental tax assessments, unlike omitted and revised assessments made under G.L. Ch. 59 §§75 and 76. Wherever possible, however, assessors should have all supplemental assessments for a particular fiscal year committed no later than the date of the actual commitment for the year the improvement becomes subject to regular real estate taxes.

Assessors should make a first commitment of supplemental assessments contemporaneously with, or shortly after, the actual tax commitment each fiscal year. That first commitment should include all (1) pro rata assessments for that year due to occupancy permits issued before the tax rate was set, and (2) pro forma assessments for the year due to permits issued between January 1 and June 30 of the previous fiscal year.

Thereafter, assessors should establish a monthly or other appropriate schedule for committing pro rata supplemental assessments triggered by occupancy permits issued after the tax rate is set. This will ensure the assessments are made in a timely fashion after the permit is issued.

Abatements on Supplemental Bills

Abatement of Supplemental Assessments

The taxpayer may contest a supplemental tax assessment by filing an application for abatement with the assessors. The application is due the same day payment of the first installment of the supplemental assessment for that fiscal year is due. See Section III-B above. The assessors' decision on the application may be appealed in the same manner and by the same deadline as a decision on an application for an abatement of a regular property tax assessment.

Regular abatement application forms (State Tax Form 128) may be used by taxpayers to apply for an abatement of a supplemental tax assessment. An abatement should be processed in the same manner as an abatement of a regular real estate tax and charged to the overlay account for the fiscal year of the assessment. Forms used in processing any abatement, denial or deemed denial should be modified to indicate that the action relates to a supplemental tax assessment made under G.L. Ch. 59 §2D.

Supplemental Abatements

Abatements on Damaged Properties

1. Calculation of Abatement

The assessors must grant a pro rata abatement of the regular real estate tax assessed on a parcel whenever damage due to fire or natural disaster after the applicable assessment date results in a loss in value of more than 50 percent. The abatement is to be calculated in the same manner as a pro rata supplemental assessment, but on the amount of valuation lost instead, and then pro-rated for the balance of the fiscal year remaining after the fire or natural disaster.

If the damage occurs between January 1 and June 30, a pro forma abatement of the next year's real estate tax on the parcel must also be given, unless the community has adopted Chapter 653 §40 of the Acts of 1989, where the damage would already be reflected in the following year's regular property tax assessment.

Supplemental Abatements



ATC-45 FORM AND AN ADDITIONAL INTERIOR INSPECTION DETERMINED THAT THIS BUILDING HAD 75% LOSS OR DAMAGE TO IT.

LAND VALUE = \$75,000

BUILDING VALUE = \$278,000

TOTAL VALUE = \$353,000

LOSS IN VALUE: $\$278,000 \times 0.75 = \$208,500$

$\$208,500 / \$353,000 = 0.59065$ OR 59% TOTAL LOSS

50% OR GREATER = SUPPLEMENTAL ABATEMENT

Supplemental Abatement Spreadsheet

=SUM((D5-100000)*0.01763*0.03)-((E5-100000)*0.01763*0.03)

=K5+M5

=ROUND(G5*0.01763/365,2)

=J5*H5

=(-L5/365)*J5

=E5-D5

=(E5-D5)/D5

=I5-C5+1

A	B	C	D	E	F	G	H	I	J	K	L	M	N
			COMMITTED	NEW									
			ASSESSED	TOTAL		LOSS IN					DIFFERENCE		
		DATE OF	VALUE AS OF	ASSESSED	%	TAXABLE	PERDIEM	END OF	# OF	SUPPL	IN TOTAL	SUPPL	TOTAL
PARCEL ID	ADDRESS	DISASTER	30-Jun	VALUE	LOSS	VALUE	AMOUNT	FISCAL YR	DAYS	ABATEMENT	CPA CHARGES	CPA	
248-01457-043	1 TORNADO ALLEY	6/1/2011	353,000	144,500	-59%	\$ (208,500)	\$ (10.07)	6/30/2011	30	\$ (302.10)	110.28	\$ (9.06)	\$ (311.16)
248-01917-037	2 TORNADO ALLEY	6/1/2011	325,000	150,000	-54%	\$ (175,000)	\$ (8.45)	6/30/2011	30	\$ (253.50)	92.56	\$ (7.61)	\$ (261.11)
248-01917-041	3 TORNADO ALLEY	6/1/2011	300,000	135,000	-55%	\$ (165,000)	\$ (7.97)	6/30/2011	30	\$ (239.10)	87.27	\$ (7.17)	\$ (246.27)
248-01917-042	4 TORNADO ALLEY	6/1/2011	275,000	132,000	-52%	\$ (143,000)	\$ (6.91)	6/30/2011	30	\$ (207.30)	75.63	\$ (6.22)	\$ (213.52)
380-00958-190	5 TORNADO ALLEY	6/1/2011	365,000	160,000	-56%	\$ (205,000)	\$ (9.90)	6/30/2011	30	\$ (297.00)	108.42	\$ (8.91)	\$ (305.91)
415-03426-173	6 TORNADO ALLEY	6/1/2011	322,500	154,000	-52%	\$ (168,500)	\$ (8.14)	6/30/2011	30	\$ (244.20)	89.12	\$ (7.32)	\$ (251.52)
450-00945-066	7 TORNADO ALLEY	6/1/2011	300,000	130,000	-57%	\$ (170,000)	\$ (8.21)	6/30/2011	30	\$ (246.30)	89.91	\$ (7.39)	\$ (253.69)
632-02326-009	8 TORNADO ALLEY	6/1/2011	296,000	120,000	-59%	\$ (176,000)	\$ (8.50)	6/30/2011	30	\$ (255.00)	93.09	\$ (7.65)	\$ (262.65)
632-02326-011	9 TORNADO ALLEY	6/1/2011	347,000	145,000	-58%	\$ (202,000)	\$ (9.76)	6/30/2011	30	\$ (292.80)	106.84	\$ (8.78)	\$ (301.58)
632-02336-013	10 TORNADO ALLEY	6/1/2011	266,500	130,000	-51%	\$ (136,500)	\$ (6.59)	6/30/2011	30	\$ (197.70)	72.19	\$ (5.93)	\$ (203.63)
										\$ (2,535.00)		\$ (76.05)	\$ (2,611.05)

5

Sample Abatement Letter



Town of Sturbridge

William B. Mitchell, RMA, MAA - Principal Assessor

Date: June 30, 2011

Dear Taxpayer:

The attached supplemental abatement is calculated from the date of the natural disaster on June 1, 2011 to the end of the fiscal year June 30th, 2011. It is for fiscal year 2011.

How Your Supplemental Abatement Was Generated

Property Address:	1 Tornado Alley
Original Assessed Value:	\$ 353,000
Date of Occupancy:	06/01/2011
New Assessed Value:	\$ 144,500
% Increase From Original:	59%
Per Diem Amount:	\$ 10.07
Number of Days to 06/30/2012:	30
Supplemental Tax:	\$ 302.10
Supplemental CPA Tax:	\$ 9.06
Total Supplemental Taxes:	\$ 311.16

Sample Abatement Letter

Under G.L. Ch.59 S2D cities and towns must make a pro rata tax assessment on the value of certain improvements to real estate made after June the 30th assessment date. If there has been an increase in value of more than 50%, a supplemental bill must be issued for the difference in taxable value, pro-rated to the end of the fiscal year, which is June 30, 2011. In addition, the assessors must abate property taxes on any parcel in the community whenever it loses more than 50% of its value due to fire or other natural disasters after the assessment date. The detailed breakdown of your abatement is shown above. The loss in taxable value is the amount of which the per diem is calculated. The per diem amount is shown above and multiplied by the number of days remaining in the fiscal year to generate the supplemental abatement.

Please feel free to contact us if you have any questions at (508) 347-2503.

Sincerely,

William B. Mitchell, MAA.
Principal Assessor

*Town Hall, 308 Main Street
Sturbridge, MA 01566*

*Telephone (508) 347-2503
Fax (508) 347-2521
Email: wmitchell@town.sturbridge.ma.us*

Supplemental Billing

=SUM((E5-100000)*0.01455*0.03)

=IF(((D5-100000)*0.01455*0.03)<0, 0,((D5-100000)*0.01455*0.03))

=((M5-L5)/365)*J5

=ROUND(G5*0.01455/365,2)

=J5*H5

=E5-D5

=I5-C5+1

=(E5-D5)/D5

=K5+N5

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
			COMMITTED ASSESSED	NEW TOTAL		ADD'T								
		DATE OF	VALUE AS OF	ASSESSED	%	TAXABLE	PERDIEM	END OF	# OF	SUPPL	ORIGINAL	TOTAL	SUPPL	TOTAL
PARCEL ID	ADDRESS	CERT. OC.	30-Jun	VALUE	INC	VALUE	AMOUNT	FISCAL YR	DAYS	TAX	CPA	CPA	CPA	
536-02954-001	1 SUPPLEMENTAL RD	3/7/2011	76,700	321,000	319%	244,300	9.74	6/30/2011	116	1,129.84	-	96.47	30.66	1,160.50
536-02954-002	2 SUPPLEMENTAL RD	3/25/2011	76,700	324,500	323%	247,800	9.88	6/30/2011	98	968.24	-	97.99	26.31	994.55
536-02954-003	3 SUPPLEMENTAL RD	4/1/2011	76,700	299,900	291%	223,200	8.9	6/30/2011	91	809.90	-	87.26	21.75	831.65
536-02954-004	4 SUPPLEMENTAL RD	4/7/2011	75,000	315,000	320%	240,000	9.57	6/30/2011	85	813.45	-	93.85	21.85	835.30
536-02954-005	5 SUPPLEMENTAL RD	4/15/2011	74,500	319,000	328%	244,500	9.75	6/30/2011	77	750.75	-	95.59	20.17	770.92
536-02954-006	6 SUPPLEMENTAL RD	4/30/2011	78,600	396,000	404%	317,400	12.65	6/30/2011	62	784.30	-	129.20	21.95	806.25
536-02954-007	7 SUPPLEMENTAL RD	5/1/2011	75,000	325,000	333%	250,000	9.97	6/30/2011	61	608.17	-	98.21	16.41	624.58
536-02954-008	8 SUPPLEMENTAL RD	5/10/2011	78,600	395,000	403%	316,400	12.61	6/30/2011	52	655.72	-	128.77	18.34	674.06
536-02954-009	9 SUPPLEMENTAL RD	5/15/2011	77,500	320,000	313%	242,500	9.67	6/30/2011	47	454.49	-	96.03	12.37	466.86
536-02954-010	10 SUPPLEMENTAL RD	5/30/2011	102,000	405,000	297%	303,000	12.08	6/30/2011	32	386.56	0.87	133.13	11.60	398.16
										7,361.42			201.41	7,562.83

Sample Supplemental Tax Letter



Town of Sturbridge

William B. Mitchell, RMA, MAA - Principal Assessor

Date: June 1, 2011

Dear Taxpayer:

The attached supplemental property tax abatement is calculated from the date of the occupancy permit to June 30th, 2011. It is for fiscal year 2011. This tax is in addition to the actual tax bill that was mailed on January 1, 2011.

How Your Supplemental Bill Was Generated

Property Address:	1 Supplemental Road
Original Assessed Value:	\$ 76,700
Date of Occupancy:	3/7/2011
New Assessed Value:	\$ 321,000
% Increase From Original:	319%
Per Diem Amount:	\$ 9.74
Number of Days to 06/30/2012:	116
Supplemental Tax:	\$ 1,129.84
Supplemental CPA Tax:	\$ 30.66
Total Supplemental Taxes:	\$ 1,160.50

Sample Supplemental Tax Letter

Under G.L. Ch.59 S2D cities and towns must make a pro rata tax assessment on the value of certain improvements to real estate made after June the 30th assessment date. If there has been an increase in value of more than 50%, a supplemental bill must be issued for the difference in taxable value, pro-rated to the end of the fiscal year, which is June 30, 2011. The detailed breakdown of your bill is shown above. The additional taxable value is the amount of which the per diem is calculated. The per diem amount is shown above and multiplied by the number of days remaining in the fiscal year to generate the supplemental tax. Please notify your mortgage company of this additional tax.

Please feel free to contact us if you have any questions at (508) 347-2503.

Sincerely,

William B. Mitchell, MAA.
Principal Assessor

*Town Hall, 308 Main Street
Sturbridge, MA 01566*

*Telephone (508) 347-2503
Fax (508) 347-2521
Email: wmitchell@town.sturbridge.ma.us*



Any Questions?

Bill Mitchell

Chief Assessor

City of Leominster

wmtichell@leominster-ma.gov

(978)534-7531