

# UNDERSTANDING YOUR ASSESSMENT

May 22, 2019



# WHAT DO WE DO?

- Why do assessors inspect properties?
  - Sales inspections to aid in valuations of all properties
  - Building Permit inspections for new taxable property
  - Abatement Inspections
  - Cyclical Inspections (every 10 years)



# WHAT DO WE DO?

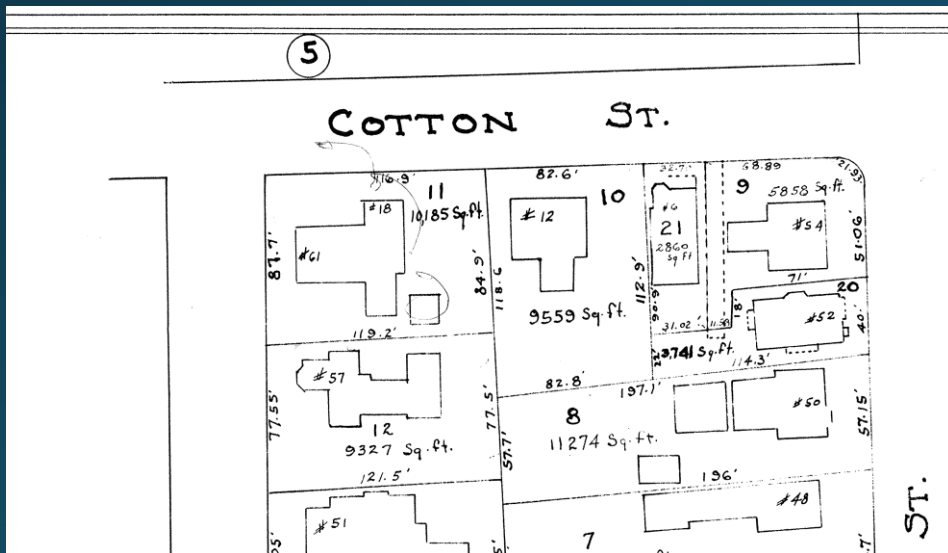
- Data Collection Process
  - Accurate measurements to the nearest foot
  - Sketch with dimensions, story heights, additions, porches, etc.
  - Note all physical aspects of the home:
    - Style, Siding, roof type, heating, flooring, rooms, baths, etc.
  - Photographs (why?)
    - For valuation purposes and consistency of data
    - For attributes that effect values

A PICTURE IS WORTH 1,000 WORDS



# OTHER THINGS THAT EFFECT VALUE

- TAX MAPS
  - Every Community is Required to have adequate tax Maps
  - Include GIS information conforming to MassGIS standards
  - Mass GIS Standards:
    - [www.mass.gov/mgis/ParstndrdVer2.0.pdf](http://www.mass.gov/mgis/ParstndrdVer2.0.pdf)
  - Must be part of our reassessment program to update our tax maps





# WE CLASSIFY PROPERTY BY USE

- PARCEL CLASSIFICATION (Residential)
  - Code 1 – All Real Property used or held for human habitation containing one or more dwelling units including rooming houses with facilities assigned and used for living, sleeping, cooking, eating, etc.
    - 10 – Residences
    - 11 – Apartments
    - 12 – Non-Transient Group Quarters
    - 13 – Vacant Land in a Residential Zone or Accessory to a Residential Parcel
    - 14 – Other



# WE CLASSIFY PROPERTY BY USE

- PARCEL CLASSIFICATION (Open Space)
  - Code 2 – Land which is not otherwise classified and which is not taxable under the provisions of Chapter 61, 61A or 61B or taxable under a permanent conservation restriction and which land is not held for the production of income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public.
    - 20 – Open Land in Residential Area
    - 21 – Open Land in Rural Areas
    - 22 – Open Land in a Commercial Area
    - 23 – Open Land in an Industrial Area





# WE CLASSIFY PROPERTY BY USE

- PARCEL CLASSIFICATION (Open Space Continued)
  - Chapter 61, 61A, 61B Property Being Classified as Open Space
    - 26 – Forest Land
    - 27 – Agricultural / Horticultural
    - 28 – Recreational Land
    - 29 – Non-Productive Land





# WE CLASSIFY PROPERTY BY USE

- PARCEL CLASSIFICATION (Commercial)
  - Code 3 – All real property used or held for use for business purposes and not specifically included in another class.
    - 30 – Transient Group Quarters
    - 31 – Storage Warehouses and Distribution Facilities
    - 32 – Retail Trade
    - 33 – Retail Trade (Automotive, Marine Craft & Other Engine Propelled Vehicle Sales & Service)
    - 34 – Office Building
    - 35 – Public Service Properties
    - 36 – Cultural & Entertainment Properties
    - 37 – Indoor Recreational Facilities
    - 38 – Outdoor Recreational Properties (Excluding Chapter 61B)
    - 39 – Vacant Land (Accessory to Commercial Property)



# WE CLASSIFY PROPERTY BY USE

- PARCEL CLASSIFICATION (Industrial)
  - Code 4 – All real property used or held for the use for manufacturing, milling, converting, producing, processing, extracting or fabricating materials, etc.
    - 40 – Manufacturing and Processing
    - 41 – Mining and Quarrying
    - 42 – Utility Properties
    - 43 – Utility Properties (Communication)
    - 44 – Vacant Land (Accessory to Industrial Property)
    - 45 – Electric Generation Plants



# WE CLASSIFY PROPERTY BY USE

- PARCEL CLASSIFICATION (Personal Property)
  - Code 5 – All Personal Property...Wherever situated, unless expressly exempt, shall be subject to taxation.
    - 501 – Individuals, Partnerships, Associations, LLC's (Not Incorporated)
    - 502 – Business Corporations
    - 503 – Classified Manufacturing Corporations
    - 504 – Utility Corporations (not Telephone & Telegraph & Pipelines)
    - 505 – Machinery, Poles & Wires, etc. (Centrally Valued by the Commissioner)
    - 506 – Pipelines of 25 miles or more (as Determined by the Commissioner)
    - 508 – Cellular / Mobile Wireless Telecommunications
    - 550 – Electric Generation Plants Personal Property
    - 551 – Electric Generation Plants PP; Renewable
    - 552 – Electric Generation Plants PP; Agreement Value

**DOES NOT APPLY TO ASSESSORS**





# WE CLASSIFY PROPERTY BY USE

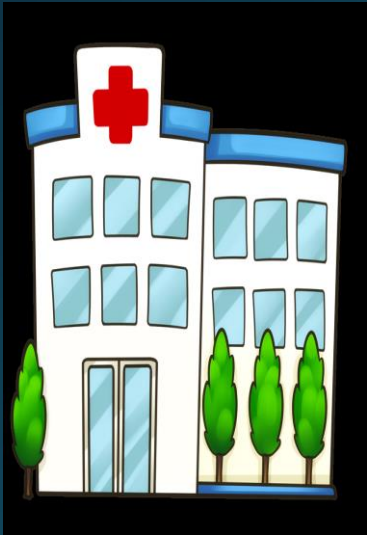
- PARCEL CLASSIFICATION (Chapter 61, 61A and 61B)
  - Code 6, 7 & 8 – Valued According to MGL Chapter 61, 61A & 61B subject to the Commercial Property Tax Rate.
    - Code 6 – Forest Lands
    - Code 7 – Agricultural / Horticultural Lands
    - Code 8 – Recreational Lands





# WE CLASSIFY PROPERTY BY USE

- PARCEL CLASSIFICATION (Exempt Property)
  - Code 9 – All property that is totally exempt from taxation.
    - 90 – Public Service Properties
    - 91 – Commonwealth of Massachusetts (Reimbursable Land)
    - 92 – Commonwealth of Massachusetts (Non-Reimbursable Land)
    - 93 – Municipal or County Codes
    - 94 – Educational, Private
    - 95 – Charitable
    - 96 – Religious Groups
    - 97 – Authorities
    - 98 – Land Held by other Towns, Cities or Districts
    - 99 – Other



# CHECK YOUR DATA

[illegible]

Name &  
Address -  
of Owner

## Sale History

## Assessment History

## Visit History

## Land Information

# FIELD CARD

# CHECK YOUR DATA

# Construction Information

## Outbuildings And Extra Features

## Sub Areas

Property Location: 18 MOUNTAINVIEW RD  
Vision ID: 6245

Account #  
Bldg Name:

MAP ID: 325/35/11  
Bldg #: 1 of 1

State Use: 1010  
Print Date: 12/24/2015 13:31

CONSTRUCTION DETAIL

Element	Cd	Sh	Description
Style	04		Cape Cod
Model	01		Residential
Grade	11		11
Stories	1.75		
Occupancy	1		
Exterior Wall 1	11		Clapboard
Exterior Wall 2	25		Vinyl Siding
Roof Structure	03		Gable/Hip
Roof Cover	03		Asph/F Glz/Cmp
Interior Wall 1	05		Drywall/Sheet
Interior Wall 2			
Interior Flr 1	12		Hardwood
Interior Flr 2	14		Carpet
Heat Fuel	03		Gas
Heat Type	04		Forced Air-Duc
AC Type	03		Central
Total Bedrooms	03		3 Bedrooms
Total Baths	3		
Total Half Baths	1		
Total Xtra Fixtr	3		
Total Rooms	13		
Bath Style	03		Modern
Kitchen Style	03		Luxurious

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Sh	Description
MIXED USE			
Code	Description	Percentage	
1010	Single Fam MDL-01	100	
COST/MARKET VALUATION			
Adj. Base Rate:		143.45	
		983,500	
Net Other Adj:		23,000.00	
Replace Cost		1,006,500	
AYB		1958	
EYB		2005	
Dep Code		E	
Remodel Rating			
Year Remodeled			
Dep %		9	
Functional Obsolesc		25	
External Obsolesc		0	
Cost Trend Factor		1	
Condition			
% Complete			
Overall % Cond		66	
Apprais Val		664,300	
Dep % Ovr		0	
Dep Ovr Comment			
Misc Imp Ovr		0	
Misc Imp Ovr Comment			
Cost to Cure Ovr		0	
Cost to Cure Ovr Comment			

OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)

Code	Description	Sub	Sub Descript	L	Units	Unit Price	Yr	Side	Dep Rt	Cond	NetCnd	Appr Value
SPL3	GUNITE			L	1,304	26.00	1992	0		60	20,300	
SHD1	SHED FRAME			L	128	15.00	1992	0		50	1,000	
FPL	FIREPLACE			B	1	1,800.00	2002	1		100	1,200	
FPL2	1.5 STORY CH			B	1	5,000.00	2002	1		100	3,300	

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprc. Value
BAS	First Floor	3,722	3,722	143.45		533,925
CTH	Cathedral Ceiling	0	900	7.17		6,455
FGR	Garage, Finished	0	749	57.46		43,035
FHS	Half Story, Finished	317	633	71.84		45,474
FOP	Porch, Open	0	652	50.16		32,707
FUS	Upper Story, Finished	528	528	143.45		75,742
PTO	Patio	0	185	14.73		2,726
TQS	Three Quarter Story	1,183	1,577	107.61		169,703
UBM	Basement, Unfinished	0	2,570	28.69		73,734
Ytl. Gross Liv/Lease Area:		5,750	11,516	6,856		1,006,500

## – Sketch

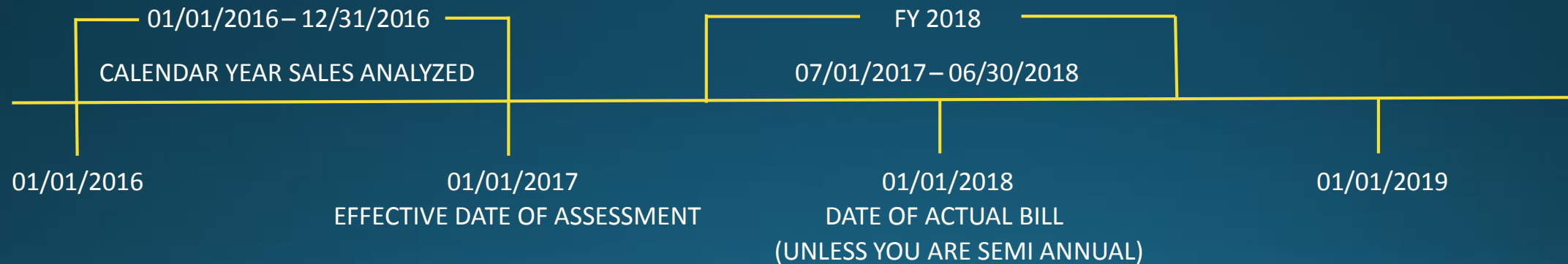
# Photograph

# FIELD CARD

# ASSESSMENT TIMELINES & DATES

## ASSESSING TIMELINE & DATES

FISCAL YEAR 2018 EXAMPLE

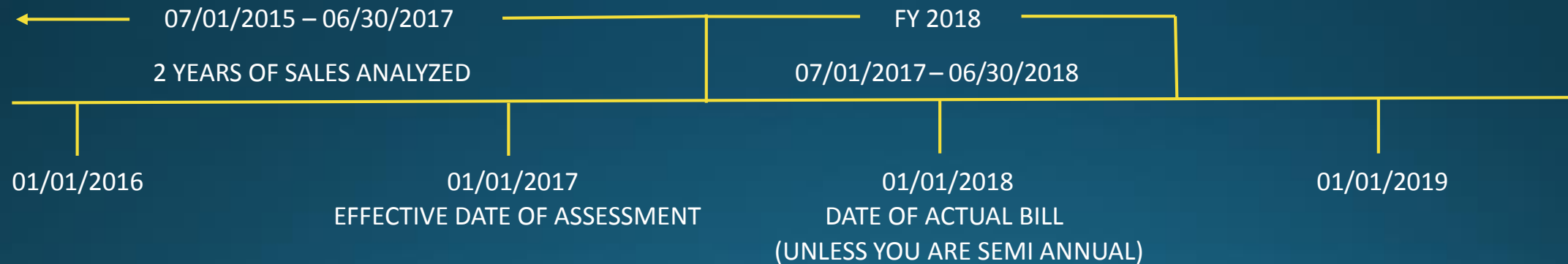




# ASSESSMENT TIMELINES & DATES

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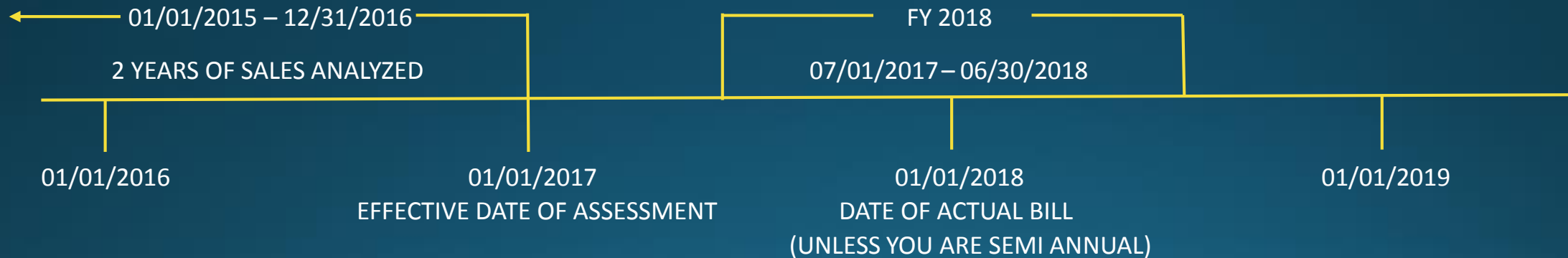
FISCAL YEAR 2018 EXAMPLE  
(IF LESS THAN 2%)



# ASSESSMENT TIMELINES & DATES

## ASSESSING TIMELINE & DATES

FISCAL YEAR 2018 EXAMPLE  
(IF LESS THAN 2%)



# OVERVIEW OF VALUATION PROCESS

- STATISTICAL ANALYSIS

- Community wide assessment to sales ratios and coefficients of dispersions must be calculated for the residential class of properties having the largest number of parcels
- Then the ASR's and COD's for all other property classes should be calculated
- The difference in the median ASR of the predominant class and the median ASR of any other class should be 5% or less, but may not go below 90% or above 110%
- See Table.....

# OVERVIEW OF VALUATION PROCESS

TYPE	CLASS CODE	MEDIAN ASR	MAX COD
Single Family	101	90-110%	10.0
Condominiums	102	90-110%	10.0
Two Family	104	90-110%	12.0
Three Family	105	90-110%	12.0
Multiple Dwellings	109	90-110%	15.0
Apartments	111-112	90-110%	15.0
Vacant Land	130-132	90-110%	20.0
Commercial	300S	90-110%	20.0
Industrial	400S	90-110%	20.0
Mixed Use	013-031	90-110%	20.0