

## **Report of the Monson Board of Assessors**

The Report of the Monson Board of Assessors is based on meetings and activities during the calendar year 2014 and expenditures for fiscal year 2015 July 1, 2014 through June 30, 2015.

### **Mission Statement**

The Assessor's office is responsible for administering Massachusetts property tax law effectively and equitably and for producing accurate and fair appraisals of all taxable property. Taxable property would include not only real estate, but personal property for businesses as well.

### **Role of the Board of Assessors**

The Board of Assessors consists of three elected Assessors.

The Assessors are required by Massachusetts law to value all real and personal property within the town. They value residential, commercial, industrial and personal property. Periodically, outside professional appraisers are used to assist with specialized assessments. Special assessing computer software is used to maintain values and assist with the multitude of calculations required in their work.

Every three years, the Assessors must re-value all real and personal property and submit these values to the state Department of Revenue for certification. Assessors must also maintain the values on the years between verification. This is done so that each property taxpayer in the town pays his or her fair share of the cost of local government.

The Assessors submit the Tax Rate Recapitulation Sheet annually to the Department of Revenue. The Assessors are required to annually assess taxes in an amount sufficient to cover the State and Local appropriations chargeable to the Town. The tax rate, set by the Assessors, is the basis for the budget needed to provide for services, such as schools, roads, fire, law enforcements etc. The tax rate is simply the rate, which will provided funds to pay for those services.

Assessors also have a responsibility for motor vehicle excise tax bills, originated by the State Registry of Motor Vehicles, and farm excise tax bills, generated at the local level. For motor vehicles, they update the bills to reflect recent changes and pass them onto the Town Collector for distribution. Assessors grant abatements and answer any questions regarding excise tax bills.

Additionally the Assessors have the authority to grant real estate abatements for overvaluation and personal exemptions to qualifying taxpayers.

The Assessors' office provides a variety of information to the public. Assessor's maps, assessment lists, deeds and property record cards are available to review. Certified abutters lists are prepared by the Assessors' office. The office is glad and willing to assist you during regular business hours.

The Assessor's office welcomed two new employees Alyce Johns, Principal Assessor and Lauren Dowd Administrative Clerk.

**Fiscal year 2015**

	Value	Committed
<b>Preliminary Tax Bills</b>		
Real Estate	\$5,594,263.16	June 23, 2014
Personal Property	\$ 251,934.30	
Community Preservation Act (CPA)	\$ 87,632.86	

**Actual Tax Bills**

Real Estate	\$5,997,729.66	December 15, 2014
Personal Property	\$ 278,836.35	
Community Preservation Act (CPA)	\$ 97,266.96	

**Personal Exemptions Granted on Actual Real Estate Bills**

Clause	Number	Real Estate Adjustment	CPA Adjustment
22 10% Veteran	98	\$ 20,800.00	\$614.00
22E 100% Veteran	21	\$11,000.00	\$317.44
22A Medals/Disability	2	\$ 750.00	\$ 22.50
37A Legally Blind	6	\$ 1,500.00	\$ 45.00
41C Elderly	33	\$14,250.00	\$377.44

**Supplemental Taxes**

Fiscal Year 2014 supplemental taxes for 6 newly constructed houses were issued totaling \$6,531.26 and community preservation surcharge (CPA) \$92.88. Supplemental tax assessments are based on new growth with an increase in total value of more than 50% prorated from the date of occupancy through the end of the fiscal year in which it relates.

**Motor Vehicle Excise**

Chapter 60A is issued directly from the Registry of Motor Vehicles. The first commitment for 2014 totaled \$749,005.00. There were 7 additional motor vehicle commitments.

**Top Five Taxpayers**

Medeiros Downtown Crossing	123 Main Street	\$2,086,100.00
Sune Monson Land LLC	Macomber Road	\$1,849,300.00
Bethany Road Realty Trust	132 Bethany Road	\$1,811,400.00
Monson Materials	Various Locations	\$1,803,700.00
Monson Savings Bank	Main Street	\$1,379,100.00

Sincerely,

Russell A. Bressett Jr. Chairman

Allan E. Curtis

Thomas J. Faulkner Jr.