

## REPORT OF THE BOARD OF ASSESSORS

The Board of Assessors, in an effort to maintain proficiency in the administration of the office and the appraisal of real and personal property for assessment purposes, maintain several extensive databases. The department is continuing the property re-inspection program as required by the Massachusetts Department of Revenue, Bureau of Local Assessment. The property data is part of the town's computerized mass appraisal system, otherwise known as the "CAMA" system. This extensive database maintained by the assessing staff not only assists in the analytical process of valuing the properties but also contains property data, building sketches, photographs, ownership history and much more data used by other departments. The database is linked to the town's geographical information system producing on-line information for many town departments.

The assessing staff has completely changed this year. Marjie Curran retired after 22 years working for the town and Teri Gonsalves advanced her career by accepting a full time assessor's position in her hometown of Hopedale. Marlene Rehkamp O'Brien decided not to seek reelection to the Board of Assessors. L. Deborah Carpenter was elected to fill the vacancy on the Board.

Lauren O'Sullivan and Louise Burns were hired to fill the vacancy in the office. Tara Damiano joined the staff as the Assessor Technician to visit and measure the properties in town. This function was contracted out to a consultant for several years. Town Meeting members approved reinstating this position at the 2006 annual town meeting. The benefits of bringing these functions back in house have already proved beneficial.

The Board of Assessors presented several informational forums on tax classification. Tax Classification gives the Board of Selectmen the option of having different tax rates for commercial and residential properties. This does not increase the amount of tax levy for the town but merely shifts the tax burden from one class of properties to the other. After a formal public hearing in November, the Board of Selectmen voted to continue with a single tax rate for fiscal year 2006.

Eight overvaluation appeals were filed at the Massachusetts Appellate Tax Board (ATB) because the property owners were not satisfied with the decision of the Board of Assessors. The chief assessor successfully defended the town's assessment on five of those appeals. One appeal received an adjustment from the Appellate Tax Board and the two appeals filed by the Wellesley Country Club on the personal property is still pending.

Total assessed values for each major class of properties, the number of parcels, and their share of the Tax Levy are shown below:

| <b>Class</b>      | <b>Parcel Count</b> | <b>Valuation</b>       | <b>Percentage of Levy</b> |
|-------------------|---------------------|------------------------|---------------------------|
| Residential       | 8,118               | \$7,743,110,000        | 89.75%                    |
| Commercial        | 247                 | 821,903,000            | 9.52                      |
| Personal Property | 804                 | 62,828,000             | 0.73                      |
| <b>TOTAL</b>      | <b>9,169</b>        | <b>\$7,895,988,000</b> | <b>100.00%</b>            |

The tax rate for fiscal year 2006 was \$8.32/1,000 of valuation. The levy limit was \$71,792,528 and the Town levied \$71,783,641. The levy included payments towards four debt exclusions totaling \$2,416,689 and new growth of \$1,167,684. There were 149 tax

abatement applications for the fiscal year and 66 were granted some adjustment in their assessed value and corresponding abatement.

The total statutory exemptions for fiscal year 2006 were:

| <b>Exemption Type</b>            | <b>Count</b> | <b>Total Tax Amount</b> |
|----------------------------------|--------------|-------------------------|
| Clause 22 – Veterans             | 112          | \$42,560                |
| Clause 37 – Blind                | 20           | \$10,000                |
| Clause 41A – Deferral            | 52           | \$277,342               |
| Clause 41C – Elderly             | 53           | \$39,750                |
| Community Preservation Exemption | 70           | \$2,901                 |
| Senior Work Program              | 16           | \$9,966                 |

Taxpayers experiencing financial hardship are encouraged to consult with the assessors' office to determine eligibility for deferrals and exemptions as options to allow them to remain in their homes.

The total number of Motor Vehicle Excise Bills issued during fiscal 2006 was, 23,242 that generated \$3,660,442 in tax receivables.

Office Staff:

|                   |                          |
|-------------------|--------------------------|
| Donna McCabe, AAS | Chief Assessor           |
| Lauren O'Sullivan | Administrative Assistant |
| Tara Damiano      | Assessor Technician      |
| Louise Burns      | Secretary                |
| Judy Keefe        | Assistant Secretary      |

Respectfully submitted,

Board of Assessors  
David C. Chapin, Chair  
Stephen D. Mahoney  
L. Deborah Carpenter