

Assessor

Below is a summary of the duties of the municipal assessors as excerpted from Assessment Administration: Law Procedures, Valuation prepared by the Massachusetts Department of Revenue (September 1999).

- Complete required DOR Course 101, *Assessment Administration: Law Procedures, Valuation* for Assessing Board members. ([830 CMR 58.3.1](#))
- Value all real and personal property within the municipality on a fair cash value basis ([MGL Ch. 59 sec. 2A, 38](#). Inspect property sales, implement a cyclical property reinspection program, complete annual property value adjustment analysis, and prepare for triennial certification of property values by the Department of Revenue.
- Conduct inspections of building permit properties and determine new growth for levy limit ([MGL Ch. 59 sec. 21C\(f\)](#)).
- Fix the annual tax levy and set the tax rate. Participate in the preparation of the Tax Recapitulation Sheet. ([MGL Ch. 59 sec. 21, 23](#)).
- Prepare the valuation and commitment list. ([MGL Ch. 59 sec. 43, 54](#)). Sign under oath ([MGL Ch. 59 sec. 52](#)) and send the commitment with a warrant to the collector. ([MGL Ch. 59 sec. 53](#)). Send a notice of commitment to the town accountant or city auditor. ([MGL Ch. 59 sec. 23A](#)).
- Process and act on abatement and exemption applications. ([MGL Ch. 59 sec. 59](#)). Send copies of approved abatement or exemption certificates to collector and to accountant or auditor.
- Establish the annual overlay amount ([MGL Ch. 59 sec. 25](#)) for insertion in the tax recap sheet. Determine any overlay surplus.
- Commit original and apportioned betterments to the collector ([MGL Ch. 80 sec. 4](#))
- Commit delinquent municipal charges, including water and sewer liens and charges, to tax bills. ([MGL Ch. 40 sec. 42A-F](#); [MGL Ch. 83 sec. 16A-F](#))
- Assess and administer motor vehicle, farm and boat excises. ([IGR 88-219](#))
- Meet all regulatory requirements, assessment administration standards of the Department of Revenue, Division of Local Services.