

DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

FY 2017 Certification Preparation Workshops

March 2016

Agenda: FY 2017 Certification Workshops

BLA Transitions from FY16

Graziano

DLS Website Refresh & Gateway Modernization Status
Expectations for June 2016

Graziano

Certification FY 2017

Sullivan/Santangelo/Bruso

- Review proposed Certification Check List
- For Work Plan: "Who's doing what" with shared duties at the time of the work plan.
- FVAC: Coding Mixed chapter parcels vs. LA4 (See example)
- Reminder: Assessors LOD Regulations & Gateway
- Public Disclosure

Efficiency Steps and LA3 Macros

McCarthy/Morgan/Barbieri

TAP (Taxpayer Assistance Program)
Setting your tax rate earlier

Bliss/Sullivan

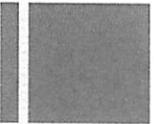
Community Certification Report in Excel

Cramer/Corbett/Johnson

Priorities FY 2017

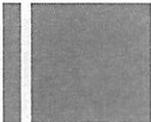
Graziano

- Certification - 5 Year – Discuss "what if" scenario; See map proposed
- State Owned Land Proposal
- Solar EGP Tip List



BLA Transitions from FY 16

Bureau of Local Assessment



- We continued to shift responsibility for Certification review to **regional office supervisors** and staff

- We cross-trained and assigned staff responsibility for review of:
 - LA3 Stats Approval**
 - LA10 and Disclosure**
 - LA4 and New Growth LA13**

- Field staff visited “Gap Year” (FY 2017) communities

- Prepared staff for transition of centrally valued telephone and pipeline values and EQV and SOL in FY17

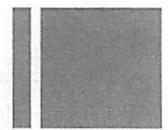
Operations: Streamlining Reports & Decentralizing Review

*How many **duplicate steps** did we remove from various review processes?*

- **LA3 & Certification:** At least **four steps or review stages** have been revised or eliminated. Assigned sign off privileges
 1. LA3 Stats Approval by advisor
 2. Eliminated the initial report review centralized in Boston
 3. LA10 Review & Sign off on New Growth by advisor
 4. Supervisors sign off on Certification

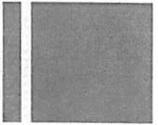
- **Interim Year & New Growth :** Cross trained, improved tracking reports, added two additional support staff.

One stop shop: Staff assigned to community will stay on it.



And these initiatives...

- Assigned team to review **LA3 and Certification module** for Gateway Modernization Project
- We open sourced **LA3 Macros** & trained assessors
- Support legislation to extend **Certification Cycle** from three five years & revise **SOL formula bill**



How did we do?

FY 2016 Turnaround Time (Average)

Certification Communities

- From LA3 Approved to Final Certification: 5 Weeks
 - To New Growth Approved: 6 Weeks
 - To Tax Rate Approved: 8.5 Weeks
-

Interim Year Communities

- From LA3 Approved to New Growth : 6 Days
 - To Tax Rate Approved: 5 Weeks
-

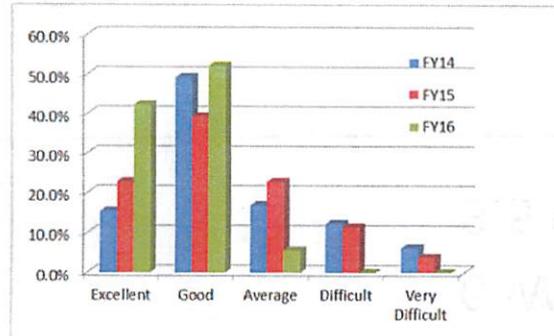
January 2016 Survey Results

Certification Survey - FY 2014 thru FY 2016

Question 1

Please rate your overall experience with the certification review process.

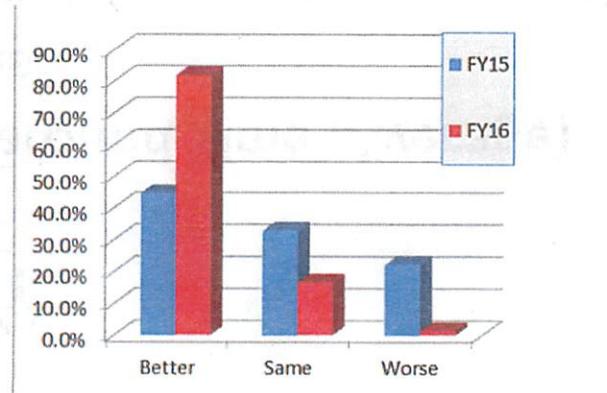
	FY14	FY15	FY16
Excellent	15.4%	22.8%	42.3%
Good	49.2%	39.2%	52.1%
Average	16.9%	22.8%	5.6%
Difficult	12.3%	11.4%	0.0%
Very Difficult	6.2%	3.8%	0.0%
<i>answered question</i>	65	79	71
<i>skipped question</i>	2	0	0



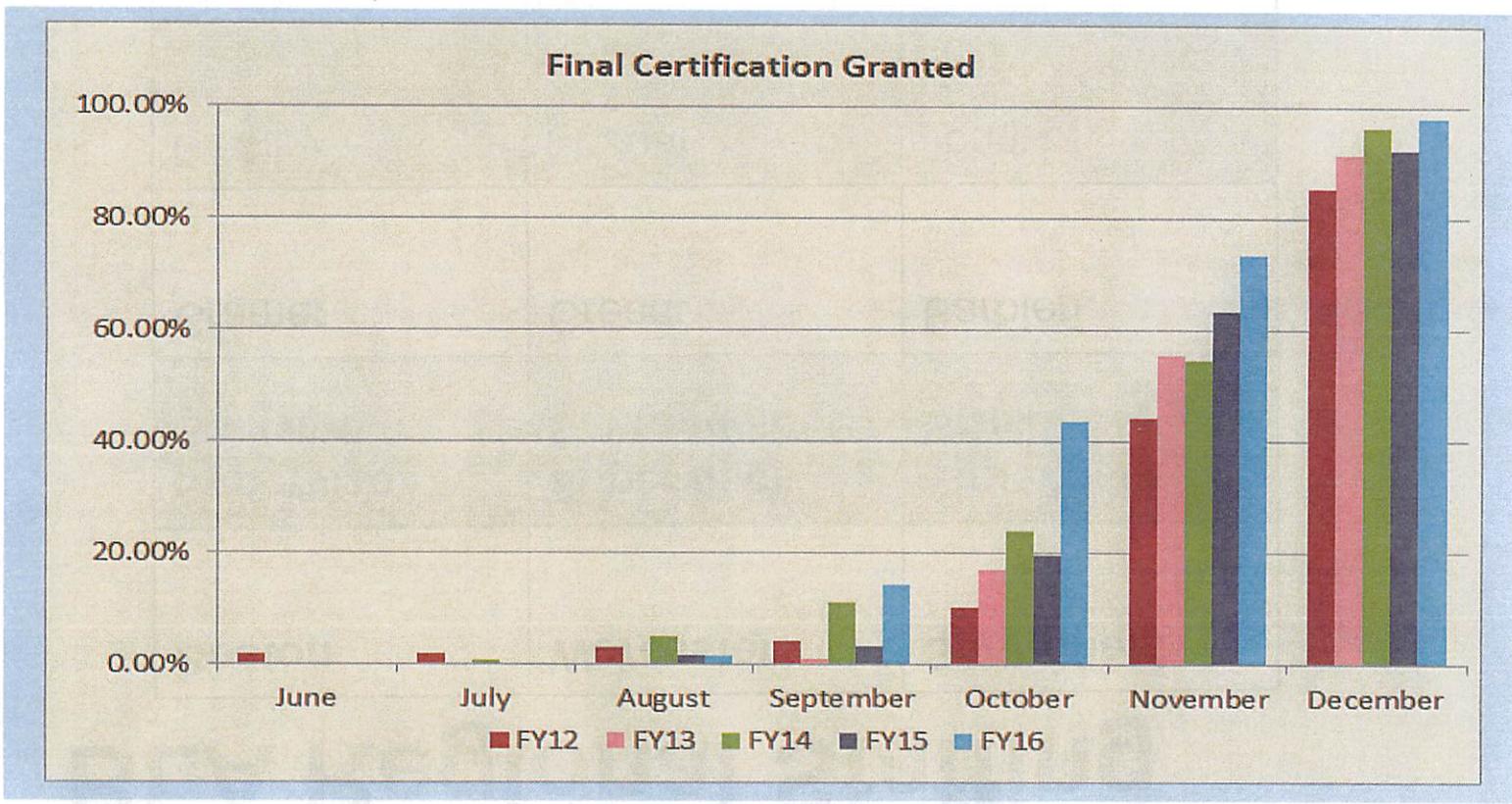
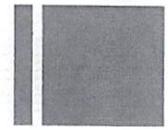
Question 2

How did the certification review compare to your last certification?

	FY15	FY16
Better	44.7%	81.8%
Same	32.9%	16.7%
Worse	22.4%	1.5%
	100.0%	100.0%
<i>answered question</i>	76	66
<i>skipped question</i>	3	5

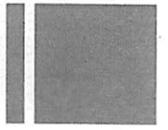


Final Review had an effect



BLA Regional Staffing

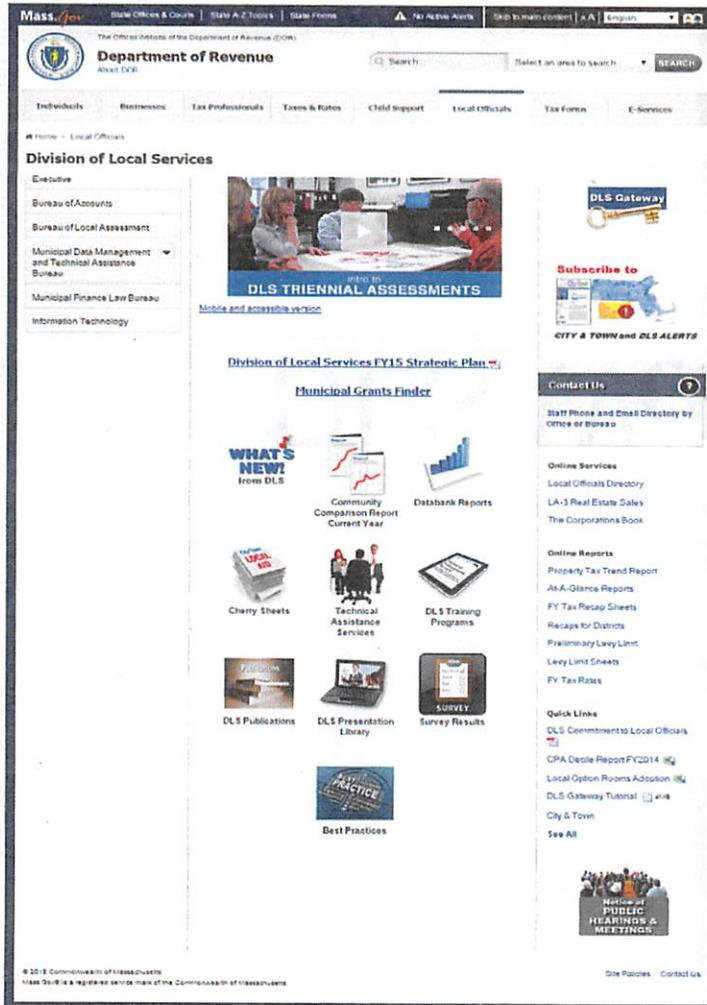
Boston	Worcester	Springfield
Supervisor Sullivan	Supervisor Santangelo	Supervisor Bruso
Cramer	Creen	Barbieri
Dawley	Morgan	Johnson
McCarthy	Silvia	Lyons
Support: Corbett & Gillet	Support: Joyce & Paquette	



DLS Website Refresh

DLS Web Site Project - October 2012

DLS Web Site Refresh - Objectives



Old DLS Home page

- Place important content and contact information front and center
- Remove redundant and outdated documents; refresh content
- Place important information front and center
- Apply consistent style throughout the site – modern “look and feel”
- Simplify navigation
- Use industry-standard usability concepts to improve the overall user experience

Reorganize and Refresh Content

Mass.Gov State Offices & Courts | State A-Z Topics | State Forms | No Active Alerts | Skip to main content | English

The Official Website of the Department of Revenue (DOR)
Department of Revenue
 About DOR

Search... Select an area to search SEARCH

I Want To ... Individuals Businesses Tax Professionals Tax Forms Child Support **Cities & Towns** E-Services

Home > Division of Local Services

Division of Local Services

Executive

- Bureau of Accounts
- Bureau of Local Assessment
- Bureau of Municipal Finance Law
- Technical Assistance Bureau
- Information Technology Unit
- Municipal Databank/Local Aid Unit

Contact DLS

The Division of Local Services - Main Office
 100 Cambridge Street
 P.O. Box 9599
 Boston, MA 02114-0599

[Office Locations](#)
[Staff Directory](#)
[Contact a Bureau or Unit](#)

Click here for

DLS DATABANK INTERACTIVE MAP

COMMUNITY COMPACT CABINET

Gateway

SUBSCRIBE TO
 DLS's City & Town and Alerts

Intro to DLS
 WELCOME TO THE DIVISION OF LOCAL SERVICES

Find it
 Municipal Grant Finder

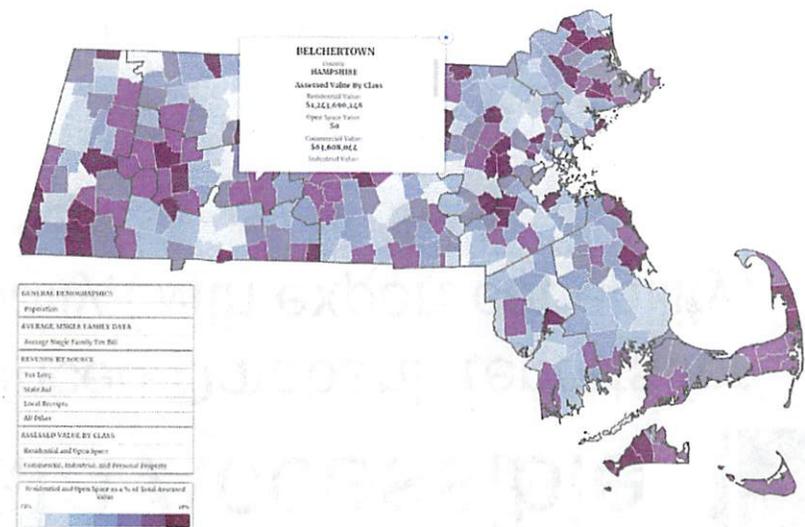
Supporting a Commonwealth of Communities

The Division of Local Services (DLS) helps Massachusetts cities and towns achieve sound and efficient fiscal management through technical assistance, training, and oversight. Its bureaus are responsible for ensuring the fairness and equity of local property taxation, the accuracy and quality of local accounting and treasury management, interpreting state laws that affect local governance, distributing local aid, and maintaining a comprehensive databank on local finances.

Most Requested	Resources/Information
<ul style="list-style-type: none"> Preliminary Municipal Est based on Budget Process Preliminary Regional Est based on Budget Process Databank Reports Information Guideline Releases (IGRs) Bulletins Final Municipal Cherry Sheet Estimates Final Regional Cherry Sheet Estimates 	<ul style="list-style-type: none"> Municipal Modernization Act City & Town e-newsletter Notice of Public Hearings/Meetings The Corporations Book Publications DLS Information and Training Center Local Officials Directory

Revised Home page with a new Interactive Databank Map based on Gateway data

Cleaner look, with our most requested and important information front and center



Report Building Tools

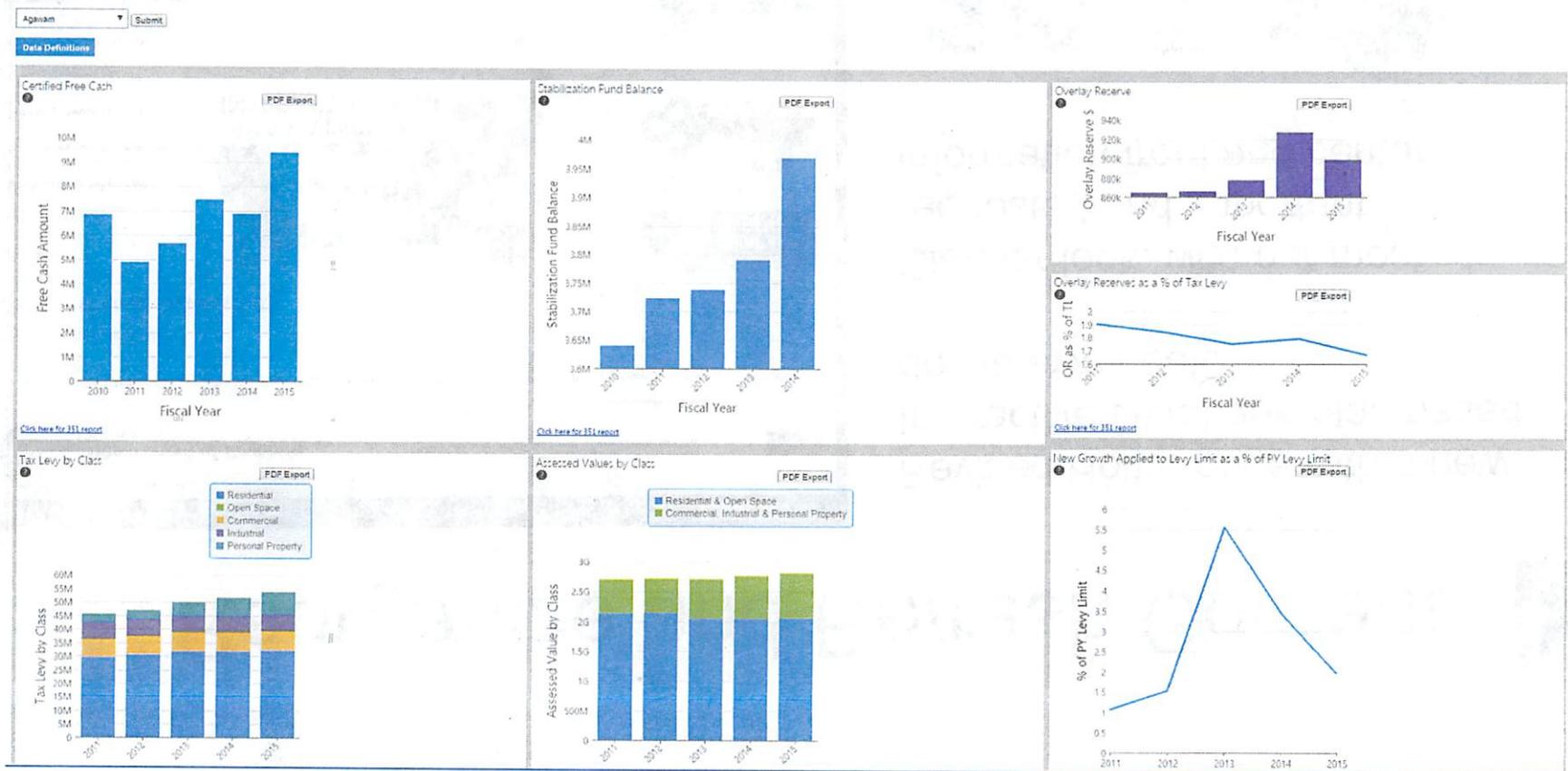
- Analysis of Municipal Local Receipts
- At-A-Glance Reports
- Community Comparison Report
- Municipal Trend Analysis**
- Property Tax Trend Report

Make Data Accessible

New on-demand, graphically enhanced Databank reports for communicating real time data visually (with export capability)



Municipal Databank
 Municipal Trend Analysis
 Data current as of 03/03/2016



Mass.gov State Offices & Courts | State A-Z Topics | State Forms No Active Alerts | Skip to main content | A A | English

The Official Website of the Department of Revenue (DOR)

Department of Revenue Search... Select an area to search SEARCH

[About DOR](#)

I Want To ... **Individuals** | Businesses | Tax Professionals | Tax Forms | Child Support | Cities & Towns | E-Services

Home > Cities & Towns > Bureau of Local Assessment > BLA Main Page

Bureau of Local Assessment

Joanne Graziano, Bureau Chief
E-mail: for bladata

The Bureau of Local Assessment is responsible for regulation, oversight, training and technical assistance to cities and towns in the areas of real and personal property valuation and classification. Its primary responsibility is to review and recertify each municipality's property values once every three years to ensure they are at full and fair market value.

In addition the bureau is responsible for:

- Performing the biennial equalized valuation study used in calculating some cherry sheet receipt and assessment programs
- Estimating the value of certain state owned land for state-owned land reimbursement program
- Centrally valuing utility telephone and gas pipeline companies for local property tax assessment
- Assisting in the development of Chapter 61A farmland values and approving new tax base levy growth.

Did you find the information you were looking for on this page? *

Yes No

[Send Feedback](#)

BLA Programs

- Equalized Valuations (EQVs)
- Centrally Valued Utilities
- Certification
- Farmland Valuations, Chapters 61, 61A, and 61B
- New Growth
- State-Owned Land Program

BLA Resources

- Certification Standards
- Sales Review LA3
- Mass GIS - Mapping
- Corporation Book

Quick Links

- [Forms](#)
- [Publications](#)
- [Contact Staff](#)

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BLA



New options boxes list content by category:

- BLA Programs
- BLA Resources
- Quick Links to DLS's most requested content

Other Bureau and Unit pages are organized the same way for consistency across the entire DLS site

BLA

Documents are now listed in drop-down menus to reduce the amount of scrolling required to find content

Mass.gov State Offices & Courts | State A-Z Topics | State Forms No Active Alerts | Skip to main content | English

The Official Website of the Department of Revenue (DOR)

Department of Revenue

About DOR

Search... Select an area to search SEARCH

I Want To ... **Individuals** Businesses Tax Professionals Tax Forms Child Support **Cities & Towns** E-Services

Home > Cities & Towns > Bureau of Local Assessment > Centrally Valued Utilities

Centrally Valued Utilities

Telephone & Telegraph Companies

Select from list below Go

Pipeline Companies

Select from list below Go

- [Finders List](#) - Archaic Community, District, Neighborhood, Section and Village. Names in Massachusetts (to match a name of a village, section or neighborhood to the official list of names of the 351 Massachusetts communities)

Did you find the information you were looking for on this page? *

Yes No

Send Feedback

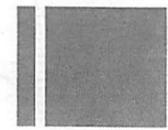
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Pipeline Companies

Select from list below Go

Select from list below

- FY 2017 Pipeline Companies
- FY 2016 Pipeline Companies
- FY 2015 Pipeline Companies
- FY 2014 Pipeline Companies
- FY 2013 Pipeline Companies
- FY 2012 Pipeline Companies
- FY 2011 Pipeline Companies
- FY 2010 Pipeline Companies



Gateway Modernization Status

Expectations for June 2016



Gateway Modernization: First Look

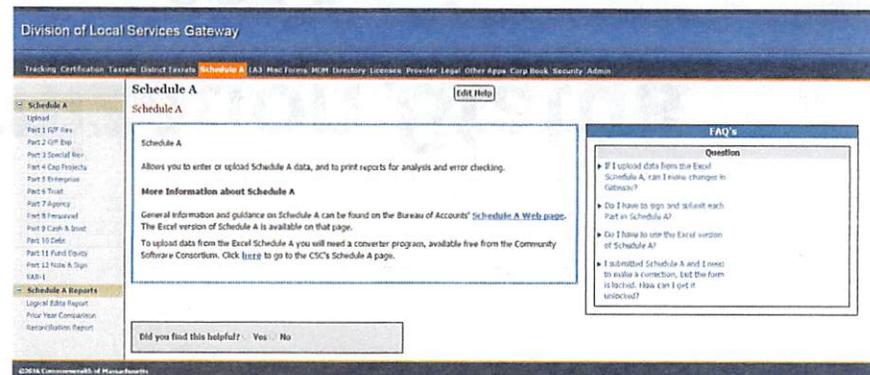


Gateway Modernization: Project Objectives

- Upgraded hardware and infrastructure for better system performance and stability, easier maintenance
- Redesigned forms for an improved user experience
- New process workflow for faster, easier submission and more efficient review
- New features including FAQs, Feedback, connections to DLS Web site, easier uploads
- Improved error messaging for better clarity

New Features

Online Help and Feedback



[Current Documents](#) - [upload new documents](#)

Multiple document upload

Name	
LA13 commercial support	Delete
LA13 supporting doc	Delete

Also coming: support for mobile devices (phones, tablets) for easier use

New Tax Rate Forms for FY 2017

Omitted/Revised

Both forms are required in FY2017. Enter values **or check the "nothing to report" checkbox**, then sign and submit both forms.

Division of Local Services Gateway

Tracking Certification **TaxRate** District Taxrate Schedule A LA3 Misc Forms NDR Directory Licenses Provider Legal Other Apps Corp Rec Security Admin

Help Menu

Tax Rate - RLA
 Certified & Revalued Assessment Report
 LA-1
 LA-13A

Tax Rate - RDA
 A1 Official Parcels
 A2 Revaluation Forms
 A3 Assessor's Forms
 A4 CIP
 A5 Free Cash
 A6 Other Funds
 C11 Overlay
 D1E Data Exclusion
 Tax Yrs
 Levy Lists
 LMS Options & Certification
 LMSR in List of Balance Sheet
 Proj Status Pickup
 Tax Rate Recal

Tax Rate - Reports
 LA4 Comparison
 LA11 Statistics
 RDA Comparison
 TR Revaluation/Map Agreement
 New Growth Rate Status
 RLA - LA7
 RLS - Chap 200
 RLA - Chap 1
 Tax Rate Subdivision Summary
 RLA/RSR Analysis/Summary (R/R/RSR)
 RLA Certification Directives
 Official Table

Tax Rate - DLS Only

Omitted and Revised Form
 Omitted and Revised Assessment Report
 Status: NO STATUS FOUND
 ADAMS - 004 2017
 Jurisdiction: Adams - 004 Fiscal Year: 2017

We have no omitted, revised or rollback taxes to report
 In accordance with provisions of General Law Chapter 93, §75, the Board of Assessors submit this omitted & revised assessment report. Retain documentation for 5 years in the event of D-R audit.

Property Type	No.	Omitted & Revised Values	Total Additional Taxes
RESIDENTIAL			
Single Family (101)	0	0	0.00
Condominium (102)	0	0	0.00
Two & Three Family (104 & 105)	0	0	0.00
Multi - Family (111-125)	0	0	0.00
Vacant Land (130-132 & 106)	0	0	0.00
All Others (103, 109, 012-010)	0	0	0.00
Total Residential	0	0	0.00
OPEN SPACE			
Open Space	0	0	0.00
Open Space - Chapter 61, 61A, 6	0	0	0.00
Total Open Space	0	0	0.00
COMMERCIAL			
Commercial	0	0	0.00
Commercial - Chapter 61, 61A, 6	0	0	0.00
Total Commercial	0	0	0.00
Industrial			
Industrial	0	0	0.00
Personal Property	0	0	0.00
Total Real & Personal Property	0	0	0.00

The assessors also committed the following rollback taxes during the fiscal year:

Chapter Class	No.	Rollback Taxes Committed
Forest Property-Chapter 61	0	0.00
Agricultural/Horticultural Chapter-61A	0	0.00
Recreational Property-Chapter 61B	0	0.00
Total	0	0.00

The assessors hereby certify that the amounts reported above reflect all omitted and revised assessments and rollback taxes committed for the year and that all omitted and revised assessments were committed to the collector on or before

Attach copies of all commitments made for omitted and revised assessments and rollback taxes.

Current Documents - upload new documents

No documents to display.

Signatures
 Board of Assessors
 Check to add signature

Save Submit Print

LA13A Amended Growth

LA13A

Amended Tax Base Levy Growth

Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year

Status: NO STATUS FOUND

Unlock for DLS Unlock for Community

WHATELY - 337 2017

Jurisdiction: Whately - 337 Fiscal Year: 2017

We have no amended tax base levy growth to report

(A) Class	(B) Omitted or Revised Value Committed to Tax Collector	(C) Portion Unassessed in Prior FY (After Reval Adj)	(D) Prior Year Tax Rate	(E) (E = C/1000 x D) Levy Growth
Residential	0	0	16.17	0
Open Space	0	0	16.17	0
Commercial	0	0	16.17	0
Industrial	0	0	16.17	0
Personal Property	0	0	16.17	0
* Audited Personal Property	0	0	16.17	0
Total	0	0		0

Download Excel Template

Current Documents - upload new documents

Name:

No documents to display.

Signatures

Board of Assessors

Check to add signature

Save Submit Approve Unapprove Print

Status of Tax Rate Forms
 Insert Tracking Action
 View Last Tracking Action
 View Last Updated By

LA3 Submission and Upload changes

Simpler process, better upload performance



Jur_code	sale_date	parcel_id	seller	buyer	st_num	st_alpha	st_name	prop_type	ml_code	sale_price	assessment_l_value	proposed_value	as_ratio	outlier	time_trend	Comment	Location ID
001	01/01/2013	47_42_	ORIFFIN LAWRENCE AND VINCENT AND J	AMOROSO FRANK	35		PATTISON ST	111		315,000	342,000	312,700	0.99				
001	03/27/2013	25_70_	MCCLEINTOCK ARTHUR W AND CAROL R	LITZENBERGER ANNAH AND MICHAEL	895		PLYMOUTH ST	104		432,000	352,000	394,500	0.91				
001	03/28/2013	53_202_	HOUSE THOMAS H AND KIMBERLY R	MEDICO CYNTHIA	24		NORTH AV	104	N	203,000	253,800	253,800	1.25			SHORT SALE	
001	03/29/2013	40_41_	ABINGTON OLDTOWN POST 5737	BLOODY MARYS INC	30		CENTRAL ST	326	K	750,000	951,100	748,500	1.00				
001	04/08/2013	53_156_	CARCHEDI DC H TY		99		RAILROAD ST	112		600,000	419,300	450,300	0.90				

Bulk Records Upload

Bulk Records Upload

Status: LA-3 Interim Year : NO STATUS FOUND

TaxRate - Interim Year Adjustment : NO STATUS FOUND

AGAWAM - 005 2017

Jurisdiction | Agawam - 005 | Fiscal Year | 2017 | Process | Interim Year |

Date Range: -- Select date range --

Is Sales Data: -- Select date range --

1/1/2015 - 12/31/2015

1/1/2014 - 12/31/2015

Select Docum: 7/1/2014 - 6/30/2016 chosen

- One unified sales template for both Interim and Cert years
- Gateway will run the validations, eliminating the need to copy data into a template then into the Upload screen
- Added Loc_ID to the upload template (optional in FY17)
- New background upload process with email notification; refresh screen or wait for email

LA3 Upload and Search

LA3 Search/Update/Delete

LA3 Search/Update/Delete

Status: LA-3 Interim Year : FORM SUBMIT

TaxRate - Interim Year Adjustment : FORM ENTERED

ABINGTON - 001 2017

Jurisdiction Abington - 001 Fiscal Year 2017 Process Interim Year

Parcel Id _____
 Sale Date From _____ (mm/dd/yyyy) Sale Date To _____ (mm/dd/yyyy)
 Sale Price From _____ Sale Price To _____
 Buyer Name _____ Seller Name _____
 Current Year ASR From _____ To _____ Is Time Trended Only

Street Name _____
 Class MULTIPLE USE Property Type List 012 Property Group 013
 RESIDENTIAL 013
 OPEN SPACE 014
 COMMERCIAL 016
 013 & 031
 013-043

Current Year NAL Code U
 V
 W
 X

Jurisdiction: Abington (001)

Fiscal Year: 2017

Process: LA-3 INTERIM YEAR ADJ

File Name: Copy of Abington-001-2016-Cert-Updated - few records.xlsx

File Upload date: 3/2/2016 1:37:19 PM

Status: Completed

Remarks: . Please return to the Bulk Upload page to review and make changes if necessary.

This is a system generated email. Please do not respond to this email.

Actual Recipients TO: shirer@dor.state.ma.us, bladata@dor.state.ma.us Actual Recipients CC:

LA3 Sign Submit

LA3 Sign Submit

Sales data is not within allowable date ranges 1/1/2015 - 12/31/2015, 1/1/2014 - 12/31/2015, 7/1/2014 - 6/30/2016.
 Only one year's sales was entered but two years of sales are required.

Status: FORM SUBMIT

INTERIM YEAR ADJUSTMENT : FORM ENTERED

ABINGTON - 001 2017

Jurisdiction Abington - 001 Fiscal Year 2017 Process Interim Year

Submit with Time Trend

Approved with Time Trend

Sales Data From 7/1/2014 To 6/30/2016

Sort Order : Sale Date Asc, Parcel Id Asc

(Number of Records found: 10)

Sale Date	Parcel Id	Seller	Buyer	St Num	St Alpha	St Name	Current Yr Use Code	Current Yr	Sale Price
01/31/2013	47_42_	GRIFFIN LAWRENCE AND VINCENT AND J	AMOROSO FRANK	35		PATTISON ST	111		315,000
03/27/2013	25_70_	MCCLEINTOCK ARTHUR W AND CAROL R	LITZENBERGER ANNAH AND MICHAEL	895		PLYMOUTH ST	104		432,000
03/28/2013	53_202_	HOKISE THOMAS H AND KIMBERLY R	MEDICO CYNTHIA	24		NORTH AV	104	N	203,000
03/29/2013	40_41_	ABINGTON OLDTOWN POST 5737	BLOODY MARY S INC	30		CENTRAL ST	326	K	750,000
04/08/2013	53_155_	CARCHEDI REALTY TRUST	96 RAILROAD ST REALTY TRUST	96		RAILROAD ST	112		500,000
04/09/2013	8_59_	ABINGTON TOWN OF	HRT REALTY TRUST	701		BROCKTON AV	103	V	175,000
05/13/2013	31_63_	JAKINS STEPHEN AND LORRIANE	ABSOLUTE BUILDERS LLC	701		WASHINGTON ST	105	I	200,000
05/15/2013	49_12A_	ESTATE OF POKORECKY MICHAEL W	VO THINH THI	0		CHESTNUT ST	131	V	149,900
05/17/2013	52_40_	MCDONALD JANET L AND PETER J SR	DOMINGUEZ JORGE O AND	93		TEMPLE ST	104	O	320,000
01/12/2016	E6_20_	D'FILIPPO	SMITH	7	A	1ST ST	132	A	675,000

Showing 1 to 10 of 10 entries

Signatures

Assessor

The Board of Assessors has reviewed all classes of property and agree that, in our judgment, the valuation adjustments result in fair and equitable assessments both within and between all classes of property.

Kristen Shirer, IT Director, DLS, shirer@dor.state.ma.us 413 784 1000 | 3/2/2016 1:40 PM

- New Search options
- New email on completion of LA3 upload (or if there's a problem)
- Gateway now automatically selects Interim or Cert based on year

LA-4 Preliminary (New) and Final Submit

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	3,762	1,137,181,200				
102	713	160,142,500				
MISC 103,109	26	9,703,350				
104	185	52,060,700				
105	79	18,061,600				
111-125	85	112,869,000				
130-32,106	279	13,829,900				
200-231	0		0			
300-393	205			173,134,900		
400-442	53				17,516,200	
450-452	0				0	
CH 61 LAND	0	0	0	0		
CH 61A LAND	0	1	0	1,600		
CH 61B LAND	0	4	0	40,000		
012-043	80	15,816,564	0	15,134,986	0	
501	190					2,037,900
502	232					9,063,400
503	0					0
504	4					17,980,600
505	2					6,047,600
506	0					0
508	4					1,558,900
550-552	0					0
TOTALS	5,904	1,519,664,814	0	188,311,486	17,516,200	36,688,600
Real and Personal Property Total Value						1,762,181,100
Exempt Parcel Count & Value					6,464	131,497,500



For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Certification
Preliminary LA-4
Certification Summary
Revaluation Workplan
Preliminary Certification
LA10
Links
Final Certification
Valuation Delay Certification
LA9-12
Field Certification Audit Form
BLA Directives
Directive Approval
Directive Progress

New Forms-Certification

New options to further automate the cert process
Better transparency
More efficient submission and review

Revaluation Workplan

Revaluation Workplan

Status: NO STATUS FOUND

[Unlock for DLS](#)

[Unlock for Community](#)

ADAMS - 004 2016

Jurisdiction: Adams - 004

Fiscal Year: 2016

Versions | Current

CERTIFICATION	PROGRAM COMPONENTS	WORK SCHEDULE DATES**
Since Last Certification Current CAMA System New Valuation System New Installation Completed If yes, was full field review done? Date Full Field Review was Completed Data Collection Cycle	Residential Select Select FY Select Number of Years Ending FY % Inspectives Completed	Mixed Use/C&I Select Select FY Select Number of Years Ending FY % Inspectives Completed
	Personal Property Select Select FY Select Number of Years Ending FY % Inspectives Completed	
504 - Local Utilities: NET BOOK <input type="checkbox"/> If <input checked="" type="checkbox"/> appraiser/contractor* Select Electric Generation Plant <input type="checkbox"/> If YES, agreement or appraiser/contractor*		

*Please list contractor(s) if known

**Indicate a complete proposed work schedule. Major changes will require a revised work schedule.

Current Documents - [upload new documents](#)

Name
No documents to display.

Signatures

Board of Assessors

Check to add signature

Save Submit Approve Unapprove

New form: Revaluation Workplan

- Fill out the data, sign and submit
- When a change occurs, edit the workplan and re-submit – the history is preserved
- Attach supporting documentation if desired (multiple docs allowed)
- Documents can now be deleted (system-wide)

Certification Summary

Certification Summary

AGAWAM - 005 2019

Jurisdiction Fiscal Year

BLA Advisor		Last Cert Year	2016
LA9_12 Filed		Real CAMA System	
Chapter 653	1991	Personal CAMA System	
Billing Cycle	Quarter	Com/Ind CAMA System	

Preliminary Certification

<input type="checkbox"/> LA 9-12 Data Quality Date		<input type="checkbox"/> Electric Generating Plant
<input type="checkbox"/> LA 3 Approved Date		<input type="checkbox"/> Appraisal <input type="checkbox"/> PILOT
<input type="checkbox"/> Prelim. Cert. Approval Date		

Preliminary Certification Reviewed By

Preliminary Certification has not been reviewed yet.

Supporting Documentation

Name
No Preliminary Certification documents to display.

Final Certification

<input type="checkbox"/> Disclosure Stmt. Date	
<input type="checkbox"/> DLS Reviewed Date	
<input type="checkbox"/> Final Approval Date	

Final Certification Reviewed By

Final Certification has not been reviewed yet.

Supporting Documentation

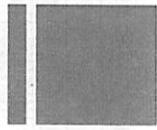
Name
No Final Certification documents to display.

New Forms- Certification

Certification Summary:

- Better transparency
- Provides a snapshot view of where your community stands in the cert process
- Dates appear when certain events happen

Certification FY 2017



Certification Check List

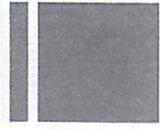
Preferred Format for Submittal: (*1) Excel, (*2) Electronic version if available - .doc / .docx (Word), .pdf, .jpg....
Forms can be found in the Commonly Used Forms section of the Certification Standards

	<i>Date Received</i>
1 Review the status of Previous Directives	<input style="width: 100%; height: 20px;" type="text"/>
2 Revaluation Workplan:	<input style="width: 100%; height: 20px;" type="text"/>
A. Download the Revaluation Workplan from the Certification Standards	<input style="width: 100%; height: 20px;" type="text"/>
B. Fill out the Workplan and upload, after a review by your certification advisor, into the Revaluation Workplan section of the Certification tab	<input style="width: 100%; height: 20px;" type="text"/>
a. If using the Excel version simply upload after completing (*1)	<input style="width: 100%; height: 20px;" type="text"/>
b. If using the .pdf then complete, scan and upload (*2) or complete and submit to your advisor	<input style="width: 100%; height: 20px;" type="text"/>
3 Upload LA-3 Sales File into Gateway (*1)	<input style="width: 100%; height: 20px;" type="text"/>
A. "N" Code Explanations should be on LA3 (In the comments column)	<input style="width: 100%; height: 20px;" type="text"/>
B. Check all medians and COD's for compliance (overall, quartiles or half's)	<input style="width: 100%; height: 20px;" type="text"/>
C. Sign and Submit LA3 in Gateway	<input style="width: 100%; height: 20px;" type="text"/>
D. Time Adjustment Sales Study - if applicable - (*1)	<input style="width: 100%; height: 20px;" type="text"/>
4 Final ASR Studies by: - (With resulting medians & COD's)	<input style="width: 100%; height: 20px;" type="text"/>
a. State Use Code	<input style="width: 100%; height: 20px;" type="text"/>
b. Style	<input style="width: 100%; height: 20px;" type="text"/>
c. Selling Price	<input style="width: 100%; height: 20px;" type="text"/>
d. Neighborhoods	<input style="width: 100%; height: 20px;" type="text"/>
e. Age Groups	<input style="width: 100%; height: 20px;" type="text"/>
f. Dates X	<input style="width: 100%; height: 20px;" type="text"/>
g. Other	<input style="width: 100%; height: 20px;" type="text"/>
Condominium Studies by: (With resulting medians & COD's)	<input style="width: 100%; height: 20px;" type="text"/>
a. Overall by Use	<input style="width: 100%; height: 20px;" type="text"/>
b. Complex	<input style="width: 100%; height: 20px;" type="text"/>
c. Selling Price	<input style="width: 100%; height: 20px;" type="text"/>
d. Date X	<input style="width: 100%; height: 20px;" type="text"/>
5 Preliminary LA-4 from the CAMA system (*2)	<input style="width: 100%; height: 20px;" type="text"/>
6 Neighborhood Map - @ the beginning of the certification review (*2)	<input style="width: 100%; height: 20px;" type="text"/>
7 Valuation Narrative including Land valuation methodology (*2)	<input style="width: 100%; height: 20px;" type="text"/>
8 Copy of land rate tables	<input style="width: 100%; height: 20px;" type="text"/>
A. Land Form 1 - Neighborhood Land Pricing Schedule (*1)	<input style="width: 100%; height: 20px;" type="text"/>
B. Copy of additional land rate tables including excess, and front foot price (*1)	<input style="width: 100%; height: 20px;" type="text"/>
9 Land pricing instructions that describes method of pricing for the following - Could be included in #7 (*2) :	<input style="width: 100%; height: 20px;" type="text"/>
A. Primary lots	<input style="width: 100%; height: 20px;" type="text"/>
B. Excess/residual	<input style="width: 100%; height: 20px;" type="text"/>
C. Un-developable	<input style="width: 100%; height: 20px;" type="text"/>
D. Front feet or secondary	<input style="width: 100%; height: 20px;" type="text"/>
E. Waterfront adjustments/condition factors	<input style="width: 100%; height: 20px;" type="text"/>
10 Copy of vacant land discount analysis -- if applicable -- (*1)	<input style="width: 100%; height: 20px;" type="text"/>
11 Land Analysis Studies - (*1)	<input style="width: 100%; height: 20px;" type="text"/>
A. Vacant Land Sales Analysis	<input style="width: 100%; height: 20px;" type="text"/>
B. P code Study (vacant land sales improved as on Jan 1st)	<input style="width: 100%; height: 20px;" type="text"/>
12 Land Residuals Analysis (*1)	<input style="width: 100%; height: 20px;" type="text"/>
A. Overall Land Residual Study	<input style="width: 100%; height: 20px;" type="text"/>
B. Land Residuals By NBHD	<input style="width: 100%; height: 20px;" type="text"/>
C. Land Residual By Lot Size - Three strata w/ lot size	<input style="width: 100%; height: 20px;" type="text"/>
a. By Primary lot size or by zoning (if schedule is applied)	<input style="width: 100%; height: 20px;" type="text"/>
b. Oversized by primary lot size or by zoning	<input style="width: 100%; height: 20px;" type="text"/>
c. Oversized by NBHD if excess varies by NBHD	<input style="width: 100%; height: 20px;" type="text"/>

* Analysis by zoning may be requested if difficulties setting excess value or high excess rate

Work Plan - Who's up?

Program Components	Residential		Mixed-Use/C&I		Personal Property	
	Inhse	Contractor Name*	Inhse	Contractor Name*	Inhse	Contractor Name*
Partial field review		pk Valuation Group		pk Valuation Group		
Full Field Review						
Data Collection	YES		YES			pk Valuation Group
Formal Data Quality Study	NO		NO		NO	
Valuation		pk Valuation Group		pk Valuation Group		pk Valuation Group
Val. Field Review		pk Valuation Group		pk Valuation Group		pk Valuation Group
New mapping program? NO GIS? YES Integrated with CAMA? YES Last updated: 2014 Impact Notices? NO Classes: _____ Notification to 2nd home Owners Required? YES Adequate Funds for Revaluation: YES Appropriation - Pending						
Work Schedule Dates**	Start date	End date	Additional Information:			
Sales analysis	5/15/15	6/15/15				
Value generation	6/15/15	8/15/15				
Value review	7/15/15	9/15/15				
DOR review	9/29/15	10/30/15				
Public disclosure	11/9/15	11/13/15				
Tax rate set	12/1/15	12/15/15				



FVAC Coding Issues

- On LA4 - Value too high per parcel if all in Chapter.

Ch-61 Land	3		0	368
Ch-61A Land	1		0	218,960
Ch-61B Land	10		0	3,343,119

199 0 5
MAP BLOCK LOT

ALPHA

1 of 2
CARD

TOTAL ASSESSED: 207,046
14342!

78

PROPERTY LOCATION

No	Alt No	Direction/Street/City
0		

OWNERSHIP

Owner 1:	
Owner 2:	
Owner 3:	
Street 1:	
Street 2:	
Twn/City:	
SI/Prov: MA	Cnty: Own Occ: N
Postal:	Type:

PREVIOUS OWNER

Owner 1:	
Owner 2:	
Street 1:	
Twn/City:	
SI/Prov: MA	Cnty:
Postal:	

NARRATIVE DESCRIPTION

This Parcel contains 40. ACRES of land mainly classified as TRUCK CROP with a(n) N/A Building Built about , Having Primarily N/A Exterior and N/A Roof Cover, with 0 Units, 0 Baths, 0 HalfBaths, 0 3/4 Baths, 0 Rooms, and 0 Bdrms.

OTHER ASSESSMENTS

Code	Descrip/No	Amount	Com. Int

PROPERTY FACTORS

Item	Code	Descp	%	Item	Code	Descp
Z	SRC	SGL RES C	100	U		
o				t		
n				i		
Census:				Exmpt		
Flood Haz:						
D				Topo		
s				Street		
t				Traffic		

LAND SECTION (First 7 lines only)

Use Code	Description	LUC Fact	No of Units	Depth / Price/Units	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Inlu	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	%	Appraised Value	Alt. Class	%	Spec Land	J Code	Fact	Use Value	Notes
712	TRUCK CRO		43560		SQUARE FE SITE			0	7.42	1.000	MA	1.00								323,215			0.0182			793	
712	TRUCK CRO		3		ACRES EXCESS			0	14,700.	1.000	MA	1.00								44,100			802			2,406	
712	TRUCK CRO		11		ACRES EXCESS			0	14,700.	1.000	MA	1.00								161,700			802			8,822	
722	NONPROD A		25		ACRES EXPANSION			0	14,700.	0.250	MA	1.00								91,875			29			725	
712	TRUCK CRO		900		FRONT FEEXPANSION			0	0.	0.000	MA	1.00											0				

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Value	Yard Items	Land Size	Land Value	Total Value	Legal Description	User Acct
712		149,200	15.000	12,021	161,221		
722			25.000	725	725		
Total Card							
Total Parcel						Entered Lot Size	
Source: Market Adj Cost						Total Land:	
Total Value per SQ unit /Card: N/A						Land Unit Type:	
/Parcel: 215.67							

PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2016	712	FV	45,100	149200	40.	620,890	815,190	207,046		1/13/2016
2015	712	FV	42,400	151700	40.	608,258	802,358	206,855		1/29/2015
2014	712	FV	33,600	159600	40.	639,657	832,857	205,955		1/28/2014
2013	712	FV	33,600	159600	40.	639,657	832,857	205,955		1/17/2013
2012	712	FV	33,600	161900	40.	639,657	835,157	208,255		2/2/2012
2011	712	FV	31,700	161900	40.	1,136,174.	1,329,774	206,355		3/1/2011
2010	712	FV	34,100	163500	36.6	1,126,165	1,323,765	210,153		1/26/2010
2009	712	FV		110000	40.	1,144,015	1,254,015	122,652		1/20/2009

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Assoc PCL Value	Notes
G + T REALTY TR	11965-254		3/8/2010	CONVENIENCE		0	No	No		
	3090-46		4/2/1990	CONVENIENCE		0	No	No		
	2181-186		5/1/1986			0	No	No		

BUILDING PERMITS

Date	Number	Descp	Amount	C/O	Last Visit	Fed Code	F. Descp	Comment

ACTIVITY INFORMATION

Date	Result	By	Name
2/3/1997	ABATE/F97	500	B.O.A.
8/20/1996	PERMIT/ENT	201	SUSAN MOORE
8/18/1993	MEASURED	198	

Sign: VERIFICATION OF VISIT NOT DATA

Total AC/HA: 40.00000 Total SF/SM: 1742400.00 Parcel LUC: 712 TRUCK CROP Prime NB Desc: MIDAGE AVG

Total: 620,890 Spl.Credit: 608,144 Total: 12,746

Disclaimer: This Information is believed to be correct but is subject to change and is not warranted. Database: AssessPro

apro

2016



USER DEFINED

Prior Id # 1:	1990050
Prior Id # 2:	
Prior Id # 3:	
Prior Id # 1:	
Prior Id # 2:	
Prior Id # 3:	MA
Prior Id # 1:	00000
Prior Id # 2:	
Prior Id # 3:	
ASR Map:	
Fact Dist:	
Reval Dist:	
Year:	
Land Reason:	
Bld Reason:	

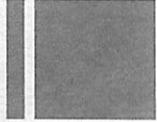
PRINT

Date: 02/01/16 Time: 15:17:42

LAST REV

Date: 08/08/14 Time: 10:31:40

apro 4342



Assessors Qualification

Annual LOD Update on Gateway

Assessor Qualification Certification Process

Step	Action														
1	Sign in DOR Gateway , select Directory tab														
2	Verify department list contains all Board Members and Staff with <u>valuation responsibility</u>														
3	Review individual email address is correct														
4	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">If you want to...</th> <th style="text-align: center;">Then...</th> </tr> </thead> <tbody> <tr> <td>No updates needed</td> <td>Proceed to <u>step 5</u></td> </tr> <tr> <td>Remove individual</td> <td> <ul style="list-style-type: none"> • Click on individual name in list • Select Delete at bottom of page • "Yes" to question; "are you sure you want to Delete?" (near top of page) </td> </tr> <tr> <td>Update individual's email address</td> <td> <ul style="list-style-type: none"> • Click on individual name in list • Update address on right • Save </td> </tr> <tr> <td>Add new person</td> <td> <ul style="list-style-type: none"> • Click on Assessors link under Department • On left menu, select Add/Edit Person/Position • Enter Position Title¹ • Functional Role² (drop down arrow) • Enter legal name • Department Head³ • Official Phone Information – enter extension⁴ • Elected/Term Info⁵ (drop down arrow) • Web & Email Information⁶ • Personal Phone & Email Information⁷ • Click "Save" at the bottom of page </td> </tr> <tr> <td>Update another person within office</td> <td>Click individual's name in the Directory Tree on the right to enter Individual's page.</td> </tr> <tr> <td>Updating is complete</td> <td>Click on "Assessors" on Directory Tree on the right and proceed to Step 6</td> </tr> </tbody> </table>	If you want to...	Then...	No updates needed	Proceed to <u>step 5</u>	Remove individual	<ul style="list-style-type: none"> • Click on individual name in list • Select Delete at bottom of page • "Yes" to question; "are you sure you want to Delete?" (near top of page) 	Update individual's email address	<ul style="list-style-type: none"> • Click on individual name in list • Update address on right • Save 	Add new person	<ul style="list-style-type: none"> • Click on Assessors link under Department • On left menu, select Add/Edit Person/Position • Enter Position Title¹ • Functional Role² (drop down arrow) • Enter legal name • Department Head³ • Official Phone Information – enter extension⁴ • Elected/Term Info⁵ (drop down arrow) • Web & Email Information⁶ • Personal Phone & Email Information⁷ • Click "Save" at the bottom of page 	Update another person within office	Click individual's name in the Directory Tree on the right to enter Individual's page.	Updating is complete	Click on "Assessors" on Directory Tree on the right and proceed to Step 6
If you want to...	Then...														
No updates needed	Proceed to <u>step 5</u>														
Remove individual	<ul style="list-style-type: none"> • Click on individual name in list • Select Delete at bottom of page • "Yes" to question; "are you sure you want to Delete?" (near top of page) 														
Update individual's email address	<ul style="list-style-type: none"> • Click on individual name in list • Update address on right • Save 														
Add new person	<ul style="list-style-type: none"> • Click on Assessors link under Department • On left menu, select Add/Edit Person/Position • Enter Position Title¹ • Functional Role² (drop down arrow) • Enter legal name • Department Head³ • Official Phone Information – enter extension⁴ • Elected/Term Info⁵ (drop down arrow) • Web & Email Information⁶ • Personal Phone & Email Information⁷ • Click "Save" at the bottom of page 														
Update another person within office	Click individual's name in the Directory Tree on the right to enter Individual's page.														
Updating is complete	Click on "Assessors" on Directory Tree on the right and proceed to Step 6														
5	Click on Assessors under Department to access the <i>Department page</i>														
6	Verify: <ul style="list-style-type: none"> • Address • Phone number enter extension if needed to reach your office • Email address for general communication • Indicate if the Board is Part Time or Full Time • Hit Save if any changes are made 														
7	Certification: <ul style="list-style-type: none"> • Check box - your name will populate field • Submit to Clerk for Certification - System responds "Assessor Certification Request sent to the Clerk successfully" 														

Assessor Qualification Certification Process

Annual Certification of staffing is required by **July 1**. Throughout the year it is also required whenever there is a Board Member or valuation staff change.

For information or clarification please contact:

Program Coordinator, Deb Joyce at joyced@dor.state.ma.us; Phone, 508-792-7300, ext. 22315

Endnotes:

¹ Assessor, Assistant, Director, Clerk or any title your community uses. Note; if the title is too long the person's name will not show in the Directory Tree. e.g. Director of Assessing

² Only select for Chairman of the Board or "Assessment Director" (person in charge of assessments). This could be any key assessment staff member. In some cases may be the Assessing Clerk. Only 1 person should have this designation.

³ The default is "No". Choose "Yes" for the head of the department. The Directory will only accept 1 person with this designation. Each office should have one.

⁴ The main office phone number will carry from the *Assessing Department* page.

⁵ **Board members Elected:** check box and select drop down on Elected Date. *NOTE: If date is not listed; the Town Clerk will need to enter the town election date at the town level of the directory, for it to appear an option on the drop down.* Enter the Term Expires date and check "on Board". **Appointed:** enter Appointment date, Term Expires date and check "on Board". An appointment to fill a vacancy or complete term of an elected position vacated, list as Appointed with an Appointment date, Term Expires date and check "on Board".

Assistant: all staff with valuation responsibility not on the Board, check "Appointed" and enter an "Appointment date". Term Expires date is left blank and check "Assistant".

Clerks or non-valuation staff leaves this section blank.

⁶ If left blank, this information will carry from *Assessing Department* page. Please update to individual's town email address.

⁷ Enter when the community has limited office hours and you would like to be contacted on your personal phone or email. Personal Information will not be available to other communities unless you select "Yes" to "Disclose Personal Info." DLS staff will have access to this information with the default "No" selected on the page.

Certifying & Updating LOD Visual Aid

The Official Website of the Massachusetts Department of Revenue
Division of Local Services Gateway 

Certification Taxrate Schedule A LA3 Misc Forms **Directory**

Quick Search
 Select an item and click the button.
 City / Town
 Select a City / Town
 County
 Select a County
 Utility District
 Select a Utility District
 School District
 Select a School District

Directory Basic Search
 Step 1: Sign in, select Directory
 Help | My Profile | Log
 Logged in:
 Jurisdiction: Berlin
 Department: Select a Department
 Functional Role: Select a Functional Role
 Position:
 Official's Last Name:
 Department Heads only:

Step 2: Verify staff & email
 Click on the column headings to sort or click on the individual fields to view the details.
 Search results sorted on jurisdiction in ascending order.
 Click on Export List button to create Excel-type file of contact data.
 Attempts to Export all local officials at one time may result in error messages.

Step 5: Enter Dept. Page 50 records found Scroll down to view results

Jurisdiction	Department	Functional Role	Position	Official's Name	Phone	Email
Berlin	Town/Citywide		Constable	Robert Williams	978-838-2442	selectmen@towno...
Berlin	Moderator	Town Moderator	Moderator	Barry Eager	978-838-2502	townreports@tow...
Berlin	Selectmen/Town	Selectboard Cha...	Selectman	Thomas Andrew	978-838-2442	Selectmen@towno...
Berlin	Selectmen/Town		Selectman	Walter Bickford	978-838-2442	selectmen@towno...
Berlin	Selectmen/Town		Selectman	Judith Boyman	978-838-2442	selectmen@towno...
Berlin	Accountant/Aud...	Accountant/Aud...	Accountant	June Poland	978-838-0045	Accountant@town...
Berlin	Assessors		Assessor	David Pierce	978-838-2256	assessors@towno...
Berlin	Assessors	Assessor Chairm...	Assessor Ch	Howard Spauldin...	978-838-2256	assessors@towno...
Berlin	Assessors		Assessor Clerk	Roseanne Pierce	978-838-2256	assessors@towno...
Berlin	Assessors		Assessor's Cler...	Jill Fosey	978-838-2256	assessors@towno...
Berlin	Assessors	Assessment Dire...	Asst Assessor	Diane Paterson	978-838-2256	assessors@towno...
Berlin	Assessors		Prin Assessor	Susan Worcester	978-838-2256	assessors@towno...

Step 4: Click on Official's Name to enter "Individuals Page" for editing

Certification Taxrate Schedule A LA3 Misc Forms **Directory**

Quick Search
 Select an item and click the button.
 City / Town
 Select a City / Town
 County
 Select a County
 Utility District
 Select a Utility District
 School District
 Select a School District

Directory Person/Position Information
 Step 5: Enter Dept. Page
 Help | My Profile | Logout
 Logged in: Diane M. Paterson

City/Town: BERLIN Assessors
 Type: City/Town
 Jurisdiction: Berlin - 028
 Department: Assessors

Person/Position Information
 Position Title: Asst Assessor
 Fund. Role: Assessment Director
 Salutation: Mrs.
 First Name*: Diane
 Mid Name: M.
 Last Name*: Peterson
 Suffix:
 Dept. Head: Yes No

Official Address Information
 Address 1*: 23 Linden Street
 Address 2:
 Address 3:
 City*: Berlin
 State: MA Zip*: 01503

Official Phone Information
 Main Phone: 978-838-2256 Ext.:
 Alt. Phone: Ext.:
 Fax: 978-838-2560
 Cell Phone:

Elected/Term Information
 Elected Appointed
 Election Date: --Select an election date--
 Appointed Date:
 Term Expires On: Yes No
 On Board Assistant

Website and Email Information
 Web Site (click here to launch):
 http://www.townofberlin.com
 Official Website Unofficial Website
 Official Email (click here to send):
 assessors@townofberlin.com

Personal Address Information
 Address1:
 Address2:
 Address3:
 City:
 State: MA Zip: -

Personal Phone Information
 Main Phone: Ext.:
 Alt. Phone: Ext.:
 Fax:
 Cell Phone:

Personal Email Information
 Personal Email (click here to send):

Disclose Personal Info: Yes No

To Delete →

Last updated by: Debra Joyce
 Date: 7/10/2014 3:19:53 PM

To Navigate to Department Page (Step 5) ... another staff member

Add new person

Directory

Department Information

City/Town BERLIN Assessors

Type

Jurisdiction

Department

Step 6: Verify information is correct. Enter office hours if open limited hours. Remember to hit "Save"

Reset

Department Alternate Name

Address Information

Address 1*

Address 2

Address 3

City*

State Zip* -

Office Hours

Office Hours

Licensee Information

Licensee Type

Phone Information

Main Phone Extn.

Alt. Phone Extn.

Fax

Cell Phone

Website and Email Information

Web Site (click here to launch)

Official Unofficial

Email (click here to send)

Assessor Related Information

Number of Board Members

Part Time Full Time

Note: signatures must be saved by clicking the Submit to Clerk or Do Clerk's Certification buttons.

Signatures

I certify on behalf of the assessing department that the current entries in the Local Officials Directory are an accurate list of assessors and assistant assessors.

(Board of Assessors) _____ (Date) _____

Comments:

Step 7: Click name box followed by "Submit to Clerk for Certification"

I certify on behalf of the Clerks department that the current entries in the Local Officials Directory are an accurate list of assessors and assistant assessors.

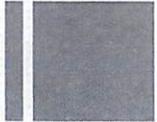
(Clerk) _____ (Date) _____

Comments:

Certification Standards

Public Disclosure

- For certification communities, a comprehensive and formal notice must appear in the general circulation within the community, and to be posted on the municipality's website or local newspaper (or both) for a minimum 5 business days following the date of publication.
- This notice is not required to be a paid legal notice.

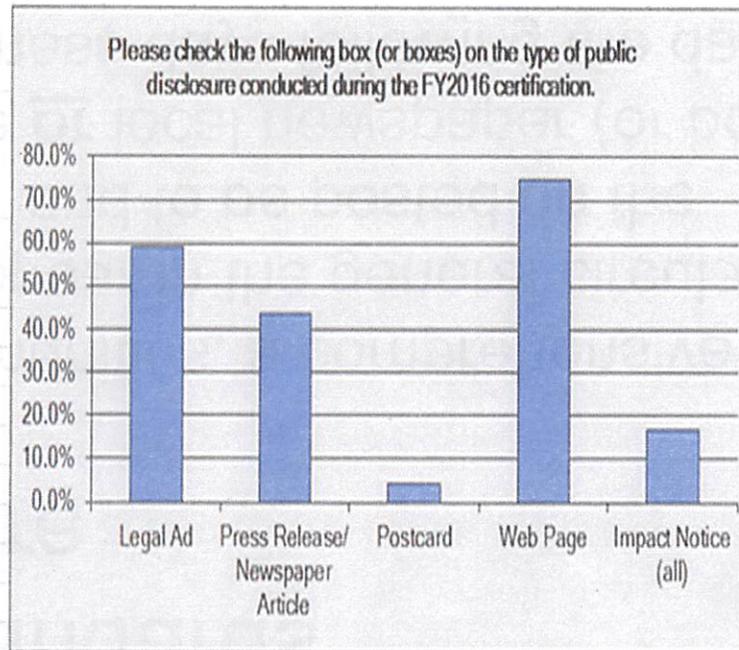


FY 2016 Disclosure Stats

Bureau of Local Assessment FY2016 Certification Survey

Please check the following box (or boxes) on the type of public disclosure conducted during the FY2016 certification.

Answer Options	Response Percent	Response Count
Legal Ad	59.2%	42
Press Release/ Newspaper Article	43.7%	31
Postcard	4.2%	3
Web Page	74.6%	53
Impact Notice (all)	16.9%	12
Please provide any comments on results.		22
<i>answered question</i>		71
<i>skipped question</i>		0



Second Home Notice

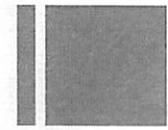
- Postcards can be printed in advance and then mailed once authorization is received. The dates and times would be listed on the website (rather than the postcard) along with the values and updated PRC's marked "PRELIMINARY".

NOTICE TO HARWICH TAXPAYERS

The Harwich Board of Assessors has completed its comprehensive reassessment of all classes of property in the Town of Harwich in compliance with Massachusetts General Laws, Chapter 40 Section 56. Printouts with the preliminary FY 16 assessments will be available for taxpayer review at the Harwich Town Hall Assessors Office, Brooks Free Library and the Community Center during normal business hours as well as on our website at:

www.harwich-ma.gov

The dates and times for this Public Disclosure period are listed on the website. You may also contact the Assessor's Office by phone at (508) 430-7503.



Efficiency Steps & LA3 Macros

Optional: BLA Tip List for a timely Certification Review Schedule for FY17

Candidate documents to receive *during or near the Data Quality visit dates in the spring:*

- As part of the Data Quality process, preliminary versions of the LA3, Land Line report, & Res Comm review spreadsheet **from prior year, FY 2016**, are requested
- **State owned land info**—check parcels, land segmentation, number of building lots, neighborhood, and zoning. Final PRCs can't be submitted until the land table values are finalized for the year. Follow up any outstanding acquisitions.
- **504s**—letters from utilities, Net Book Value spreadsheets, and CWIP info (and BOA signed letter if it's done).
- **Solar agreements (if not on our file) and PRCs.**
- **Chapter acre values** (the FY17 values as set by the DOR)
- **Maps**—neighborhood and zoning (if necessary).
- **Zoning Regulations** (if necessary).
- Follow up to the startup meeting review of prior cert directives (if necessary).

Candidate documents to receive at least 3 business days, or more if possible, before the cert review:

- **LA3:** This is the most important document to receive as far ahead of the review date as possible.
- **101 stats analysis**
- **Residential land residuals:** Be sure they include the appropriate 104, 105, and 109 sales.
- **Residential land table** (sample is in the Certification Standards as "Form Land 1").
- **Land line report:** spreadsheet with *one line for every land segment* in the community.
- **Land Table from the CAMA system** (aka Land Curve Report or Land Price Data or Land Rate Report)
- **Land Use Breakdown** (aka Parcel Use Breakdown) listing—shows every land use code and the number of parcels in the community for each one.
- **Condo stats/review.**
- **Res Comm Review Spreadsheet** with *one line for each parcel* in the community, with several columns of data including neighborhood, LUC, acreage, sales info, building info, etc.



LA3 Macros on BLA Website

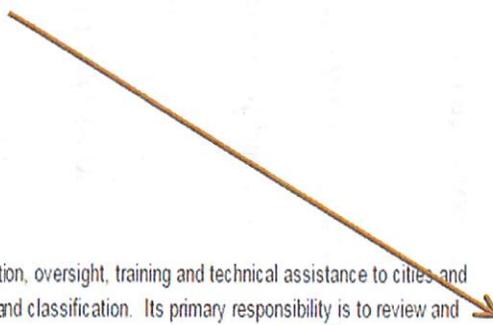
Bureau of Local Assessment

Joanne Graziano, Bureau Chief
E-mail: for bladata

The Bureau of Local Assessment is responsible for regulation, oversight, training and technical assistance to cities and towns in the areas of real and personal property valuation and classification. Its primary responsibility is to review and recertify each municipality's property values once every three years to ensure they are at full and fair market value.

In addition the bureau is responsible for:

- Performing the biennial equalized valuation study used in calculating some cherry sheet receipt and assessment programs
- Estimating the value of certain state owned land for state-owned land



BLA Programs

- Equalized Valuations (EQVs)
- Centrally Valued Utilities
- Certification**
- Famland Valuations, Chapters 61, 61A, and 61B
- New Growth
- State-Owned Land Program



Locate in this section...

Home > Cities & Towns > Bureau of Local Assessment > Certification

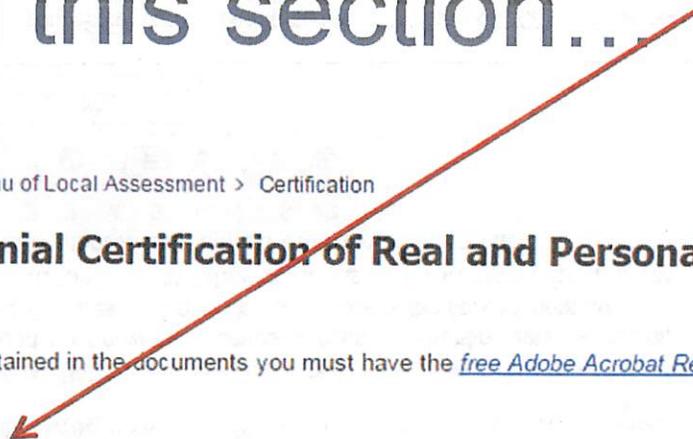
Certification - Triennial Certification of Real and Personal Property Values

In order to view the information contained in the documents you must have the [free Adobe Acrobat Reader Version](#)

Resources available:

- [LA3 Excel Macros](#) 

- This is an Excel Workbook of macros that perform analysis on the LA3 sales report and checks compliance with our [Certification Standards](#) . Macros are programs (sets of instructions) that run within Excel. The various analysis sheets point out coding, ratio and consistency issues and can also be used, prior to a change in values, to determine assessment levels and consistency. The Excel Workbook is accompanied by a separate Word document – [Using the LA3 Macros - Step by Step Directions](#) . These directions will guide the user through the review process and point out specifics as to what to look for in the analysis. If additional training is needed beyond the directions or if there are questions regarding the macros, the assessors can contact the MAAO. Contact information is provided on the direction sheets.



LA3 Macros Directions on BLA Website

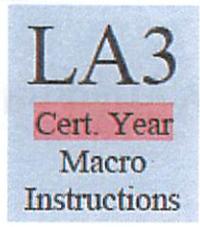
NOTE: The MAAO is providing support for these macros. Please contact Bob Ellia at (774) 249-8625 or email at execdir@maao.org with any questions or concerns regarding these macros.

Step 1 - Download  LA3 Macros .xslm to your computer. Open Excel and open  LA3 Macros .xslm. The tool bar in the spreadsheet now has a series of icons representing various macros. **NOTE:** These will usually appear at the top left hand side of the spreadsheet but may appear above the normal toolbar - as "shortcut icons". If you have other macros on your toolbar, the new macros may appear after the existing ones.

1 2 3 4 5 6 7 8 9



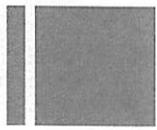
NOTE: Macros 1 - 7 must be used in order.



Step 2 - Copy the LA3 data from your Excel spreadsheet (columns "A" through "Q"). *Include NAL explanations located in column "Q".* Paste into the  LA3 Macros .xslm spreadsheet. Do not include your original header. Use the supplied header as seen below that is located in the  LA3 Macros .xslm spreadsheet.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Jur Code	Sale Date	Parcel ID	Seller	Buyer	St Num	St Alpha	Street Name	Current Yr Use Code	Current Yr NAL Code	Sale Price	Prior Yr Assessed Value	Current Yr Assessed Value	Current Yr ASR	Code Review Flag	TT Sales	Comments

Step 3 - Go into the File tab and "Save As" the  LA3 Macros .xslm file with a new name. For example: City/Town FY20XX LA3.



TAP: Taxpayer Assistance Program

Setting your Tax Rate earlier.

TAP Enrollment Now Open

The Division of Local Services is now signing up communities interested in setting their tax rates before the end of November utilizing the Taxpayer Assistance Project (TAP).

This will be the third year for TAP. In FY15, 13 communities signed up. In FY16, 25 communities signed up (enrollment is voluntary) and DLS hopes to have even more communities sign up for FY17.

If the thought of setting a tax rate in December is not your idea of a holiday celebration. TAP may be the solution. The program is designed to increase communication between your community and DLS, and equally important, to improve communication amongst your finance and assessing teams.

The centerpiece of TAP is a meeting held in a city or town hall with representatives from the assessing and finance offices present along with the field representatives from DLS' Bureau of Local Assessment (BLA) and Bureau of Accounts (BOA). The city or town selects who it wants to attend from its finance and assessing office; town managers or administrators are also welcome to attend, but their attendance is not required as long as they have bought into the objective of the program.

At this meeting, the parties lay out a work plan schedule designed to give the community a realistic date for an earlier setting of the tax rate, with the goal of getting it done before the end of November. The meeting will take place sometime in March, April or early May. The effect of having members of a community's finance and assessing offices setting down on paper a schedule to get the rate set by the end of November if not earlier seems to have a positive effect.

This meeting is an opportunity for local officials and DLS staff to get on the same page in terms of planning dates for the key submissions to set a tax rate, and for DLS to answer any questions local officials may have about the tax rate setting process.

This meeting is also one of the few occasions for local officials to meet simultaneously with both of their DLS field representatives.

The name TAP reflects our belief that ultimately taxpayers in cities and towns benefit from a careful, measured DLS review of finances prior to tax-rate setting, rather than a rush to get it done so that tax bills can get into the mail just before December 31. The name also suggests that local officials can use the program to tap into the expertise and guidance that DLS offers local officials.

Twenty-five cities and towns participated in FY16 TAP, with 19 communities setting their tax rates earlier than they had either in the previous fiscal or certification year.

TAP Enrollment Now Open

Those 19 communities averaged an improvement of 22 days. One other community set its rate on the same date a year ago, while five more communities fell an average of 15 days behind their previous year's schedule.

Eight of the 25 TAP communities were in certification; seven of those set rates earlier than the most recent previous certification year. The average improvement for communities in certification was 28 days.

The community that registered the single largest improvement was Oxford, whose rate was set 44 days earlier than in the previous year.

Other communities setting tax rates earlier than in their previous fiscal or certification year were Wareham, 35 days; Boylston, 33 days; Boxford and Framingham, 32 days; Merrimac, 31 days; Hanover, 29 days; Holliston, 28 days; Pepperell, Tewksbury and Wenham, 26 days; Chelsea, 23 days; Chesterfield, 14 days; Dennis, 12 days; Heath, 9 days; Rehoboth, 6 days; Fairhaven, 4 days; Sutton, 3 days; Worcester, 2 days.

If you are interested in signing up or have additional questions, please contact Bob Bliss, DLS Regional Manager and Director of Strategic Planning, at 508-792-7300 Ext. 22312 or email him at blissr@dor.state.ma.us.

Enrollment will close on March 31.

TAP Tracking					
PRIOR	WrkPlan	FY16	PRIOR Grth.	WrkPlan	FY16 Grth.
Final Approved			LA13 Final Submit		
10/26/2012	09/16/2015	10/05/2015	10/30/2013	09/16/2015	09/23/2015
			12/01/2014	08/13/2015	08/27/2015
12/06/2012	10/01/2015	10/23/2015	12/07/2012	10/15/2015	11/02/2015
12/05/2012	09/28/2015	10/02/2015	11/27/2012	09/30/2015	10/05/2015
			10/21/2014	10/19/2015	10/20/2015
			12/12/2014	11/02/2015	11/03/2015
			09/30/2014	09/30/2015	10/23/2015
			11/05/2014	10/19/2015	11/12/2015
			11/14/2013	10/15/2015	10/02/2015
			11/19/2014	09/15/2015	09/14/2015

Community Certification Report

Objective

To conduct a pilot program in FY 2017 to determine if development as an online report and database in Gateway is more efficient. The benefit is to include the assessors in the review process and more transparency.

What is it?

The **Community Certification Report** is derived from the **“LA-912” Report**. Advisors interview you and compile the report during a communities triennial certification. It is a summary of the statistics and review process related to the required Standards. It is filed in the communities certification folder in Boston for their Certification Year.

How will CCR work?

- Assessors or their consultant would notify advisor and opt in **by June 1st** .
- Download the EXCEL version from the BLA webpage.
- Questions will be answered by your advisor.
- Assessors or consultant would submit the report at the **beginning** of the Certification for advisor to review.
- Report will be reviewed, edits finalized and will be submitted with the folder for **sign off by supervisors**.
- Performance will be tracked and your feedback on process will be essential.
 - **Note: This is a voluntary program.**

CCR Form Tips

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	MASSACHUSETTS DEPARTMENT OF REVENUE										COMMUNITY CERTIFICATION REPORT				Page 1		
2	DIVISION OF LOCAL SERVICES																
3	BUREAU OF LOCAL ASSESSMENT																
4	COMMUNITY CODE & COMMUNITY																
5	BLA ADVISOR:				Select the appropriate BLA advisor from the drop-down list.				Select the appropriate community from the drop-down list.				FISCAL YEAR: 2017		BILLING:		
6																	
7	COMMUNITY INFORMATION																
9	PREVIOUS FISCAL YEAR TAX RATES:				Res. Rate: _____			C/I Rate: _____			PP Rate: _____			Are bills sent quarterly or semi-annually in this community?			
11	TOP FIVE TAXPAYERS																
12	(Exclude 504-508 uses) Explain those with a % Change > 10% from average class change as listed below under Interim Yr. Reassessment Prgm																
13																	
14	TAXPAYER TYPE USE CURRENT VALUE PROPOSED VALUE % CHANGE																
15	Use current top 5 taxpayers (prior fiscal year, not proposed), listed from highest value to lowest value regardless of proposed values. Do not include utility companies (504-508) such as Verizon or NStar			See gray highlighted below: (1) is real prop (2) is personal property, (3) is multi parcel, etc.			What is the predominant use?			This is calculated automatically when the current and proposed values are entered.							
16																	
17																	
18																	
19																	
21	Types: (1) Real (2) Personal (3) Multiple Parcels (4) #1 & #2 (5) firm.																
22																	
23	TAX MAPPING SYSTEM:				BASE YEAR: _____				Indicate the year base maps were created (ex 1973)				Photogram		Check if original maps were based on aerial photography		
24	Assessors maps should be updated annually.				FIRM: _____				Who updates the assessors maps?				Tax Maps are Computerized		Are the tax maps computerized?		
25																	
26																	
27																	
28																	
29	CERTIFICATION TRACKING																
32																	
33	Public Disclosure Program: Period: _____				Week(s)				Minimum 5 day public disclosure is required				Informal Hearings		If the community has second homes, impact notices need to be sent to the out-of-town owners.		
34																	
35	At minimum, 5 business days				DATA QUALITY												
36																	
37																	

CCR Form Tips

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

COMMUNITY CERTIFICATION REPORT

BLA ADVISOR: _____ COMMUNITY CODE & COMMUNITY _____ FISCAL YEAR: 2017
BILLING: _____

COMMUNITY INFORMATION

PREVIOUS FISCAL YEAR TAX RATES: Res. Rate: _____ C/I Rate: _____ PP Rate: _____

TOP FIVE TAXPAYERS

(Exclude 504-508 uses) Explain those with a % Change > 10% from average class change as listed below under Interim Yr. Reassessment Prgm.

TAXPAYER	TYPE	USE	CURRENT VALUE	PROPOSED VALUE	% CHANGE
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Types: (1) Real (2) Personal (3) Multiple Parcels (4) #1 & #2 (5) Everything

TAX MAPPING SYSTEM: BASE YEAR: _____ FIRM: _____ Photogrammetric
 Updated Annually FIRM: _____ Assessors/Staff Tax Maps are Computerized
 GIS used by Assessors

CERTIFICATION TRACKING

Public Disclosure Program: Period: _____ week(s) Public Notice Value Listing Informal Hearings
 Impact Notices

DATA QUALITY

A Formal Data Quality Study was conducted by the community

50

BLA ADVISOR: _____ COMMUNITY CODE & COMMUNITY _____

FISCAL YEAR: 2017
 BILLING: _____

COMMUNITY INFORMATION

PREVIOUS FISCAL YEAR TAX RATES: Res. Rate: _____ C/I Rate: _____ PP Rate: _____

TOP FIVE TAXPAYERS

(Exclude 504-508 uses) Explain those with a % Change > 10% from average class change as listed below under Interim Yr. Reassessment Prgm.

TAXPAYER	TYPE	USE	CURRENT VALUE	PROPOSED VALUE	% CHANGE
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Types: (1) Real (2) Personal (3) Multiple Parcels (4) #1 & #2 (5) Everything

TAX MAPPING SYSTEM: BASE YEAR: _____ FIRM: _____ Photogrammetric
 Updated Annually FIRM: _____ Assessors/Staff Tax Maps are Computerized
 GIS used by Assessors

CERTIFICATION TRACKING

Public Disclosure Program: Period: _____ week(s) Public Notice Value Listing Informal Hearings
 Impact Notices

DATA QUALITY

A Formal Data Quality Study was conducted by the community

This section for DOR use only

BLA Advisor Reviewed Community's Data Quality Study Results

BLA Data Quality Review	Residential	Apartments	Comm / Indus	Bus. Personal	Exempt
Per Cent Reviewed	_____	_____	_____	_____	_____
Data Quality is Acceptable	_____	_____	_____	_____	_____
Last Full Measure and List Completed	_____	_____	_____	_____	_____
Current Cyclical Inspection Program Ends	_____	_____	_____	_____	_____
Per Cent Complete	_____	_____	_____	_____	_____

There is a Data Collection Manual Available in the Assessors Office

SALES ANALYSIS

SALES VERIFICATION: Completed by: _____ Position: _____

DATA SOURCE(S): _____

NEIGHBORHOODS (101):															
Codes	Sales	Median	COD												

Additional 101 Stratification Provided: _____

Total Sales Count: _____

Other: _____

SALES ANALYSIS CONT.

CONDOMINIUMS:

Condo Complex/Type	Sales	Median	COD

Condo Complex/Type	Sales	Median	COD

RESIDENTIAL VALUATION

RESIDENTIAL LAND

Zoning Ranges: _____ Acres >: _____ Sq. Ft. Land NBHD's: _____

Land Tables: _____ Land Adjustments: Traffic View
 Table Types: Prime Site Excess Frntg. Rear/Exs. Undevelopable
 Secondary Waterfront Lg Acreage

Sales Analysis	Vacant Land Sales	Vac & "P" Code Land Sales	("P" Codes) Used In Study	Land Residuals	Up to Residuals	Above Residuals
Num: _____	_____	_____	_____	_____	_____	_____
Period:(Mo's) _____	_____	_____	_____	_____	_____	_____
Median A/S: _____	_____	_____	_____	_____	_____	_____
COD _____	_____	_____	_____	_____	_____	_____
<i>Time Frame</i> _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Base Lot Standard Site Value: _____ For: _____ Sq. Ft.
 Base Lot Notes: _____
 Standard Rear Value Per Acre: _____ Standard Undev Value Per Acre: _____
 Rear Value Notes: _____ Undev Value Notes: _____
 Excess size curve applied? Excess rate at 100 acres: _____
 Undeveloped Discount: _____ or _____ For: Utilities Site Improvements
 101 Land/Total Val Ratio: _____
 Open Space Parcels (201-231): _____ %Rev.: _____ Acres required for Open Space Discount: _____

RESIDENTIAL MARKET MODELS:

Last Field Review FY: _____ % of Residential Parcels Reviewed: _____ BY: _____

Multiple Regression Analysis (MRA)

Indicate Model Groups or Property Class (Attach copies of all final models)

Models	R-Squared	Standard Error	COV	Avg % Error

RESIDENTIAL VALUATION - APTS.

52

111 Parcels: 112 Parcels: 113 - 125 Parcels: Total Apt. Parcels:

Additional Land Schedule Doc. For 111's & 112's

(E)111 (T)112 (B)Both (N)N/A

Valuation Units: Sq. Ft.: N Acres: N PerUnit: N Site: N L/B: N Other: N

Do land values reflect locational influences: Market Data: # Lnd Resdls Median COD Per Unit NBHD

If a separate schedule was NOT developed for the 111's and/or 112's, what base-rate schedule was used and what adjustments, if applicable?

Residential % adj Commercial % adj 111's 112's Land table used based on type of zoning

Additional Market Model Doc For 111's & 112's

(P)Primary Approach (S)Supporting Approaches (N)Not Used

Cost Approach Depreciation - Market Adj. Building Residuals were based on: Sales or Income 111's 112's

RESIDENTIAL INCOME APPROACHES:

Approach to Value Number of Income Statements Analyzed Rents Include Utilities Average Vacancy Rate Value Correlation on Avg 15% of 2nd Approach

Cap Rates: Overall Market Rate Band of Investment (M.E.) Built-up Rate

Applied: Overall Range of Rates (Without Tax Factor): Cap Rate Range: Effective Tax Rate in \$'s: \$0.00

MIXED-USE VALUATION

Predominantly Residential Parcels: Overall Parcels: Predominantly Com / Indus Parcels:

LAND SCHEDULE: Valuation Units: Schedule Used: Adjustment (x%): based on type of zoning

MARKET MODELS: Primary Approach to Value: Secondary Approach to Value: I & E's Used:

Total Residuals: No. Med COD

Res., Apt. and Com. Schedules followed Depreciation - Market Adj. Building Residuals base on:

Value Allocations: Recorded on PRC's

Both Approaches to value correlated to within 15% for class(es):

COMMERCIAL and INDUSTRIAL VALUATION

Total Parcels: C/I Vacant Land Parcels: C/I Condo Parcels:

LAND SCHEDULE:

[C]Com [I]Indus [B]Both [N]N/A

Valuation Units: Sq. Ft. Acres Front F Site L/B Ratio Other:

Land values reflect locational influences: NBHD Site Index Street Index

Prime site size: Sq. Ft. Prime site reflects the amount of land required for each specific use

Excess Value:

Land Segmentation: Prime Secondary Excess Expansion Unbuildable

Market Data: # Lnd Sales: # Land Residuals: Market Adjusted Building Residuals based on

Median: Median:

COD: COD:

Primary Approach to Value: Secondary Approach to Value:

Number of I&E's used for Analysis: Sources other than I&E's

Cap Rates:

Applied: Overall Range of Rates (Without Tax Factor): To Effective Tax Rate in \$'s:

Cap Rate Range: To

Both Approaches to value correlated to within 15% for class(es):

PERSONAL PROPERTY VALUATION

Total Personal Property Accounts:

[Counts represent accounts that are scheduled to receive tax bills.]

The Community has adopted the Exemption for Small Personal Property Accounts FY Adopted: Base Value: # Exempted:

Annual Discovery: On Site Field Review Permit Business Directory Town Clerk

Data Collection (This Yr.): BOA Staff FOL # Rec. On Site # Insp. Consultant

The Community values the 504 Utility Accounts by: Net Book Net Book Adjusted Appraisal
504 Property Values listed on the Community's Utility Letter match what was certified and appear correctly on the preliminary LA4

of Acts. valued by: Estimated (Business Model / SF): Net Book:

Tables are updated annually

Residential Accounts: # of Second Homes: # of Apartments & Rooming Houses:

Allocation Method Documentation: # of FOL's Analyzed: # of On-Site Inspections: Allocation Base Yr.:

Value Method: Allocation: of % on RCNLD applied to all accounts.

(Select only one method) FOL: # Received Remainder valued by model constructed from FOL information

On-Site Inspections: # Inspected Remainder valued by model constructed from Inspection information

ELECTRIC GENERATION PLANTS VALUATION

The Community Does not Have Generating Plants

Real Property is Valued By: N/A

Personal Property is Valued By: N/A

Turbines (Steam) Turbines (Hydro) Turbines (Wind) Photovoltaic (Solar)

54

CHAPTER LAND VALUATION

Chapter Lands:

- Chp. 61 (Forest)
- Chp. 61A (Farms)
- Chp. 61B (Rec. Open)

<u>Classes Used</u>	<u>Parcels</u>	<u>F + F Value</u>	<u>Use Value</u>	<u>Liens Filed</u>
<u>601</u>	_____	—	—	—
<u>700's</u>	_____	—	—	—
<u>800's</u>	_____	—	—	—

Method
 \$ Amount: _____
 FVAC Cat: _____
 % Discount: _____
 75% or >

Total Chapter Parcels: _____

EXEMPT PROPERTY VALUATION

Parcels: _____

Data Quality:

Last Measure-List: _____

- Building Permits Reviewed Annually
- Property Data is on the CAMA System
- There is a PRC for each Parcel
- Cost tables have been updated

Value Method:

RCNLD

Market Model

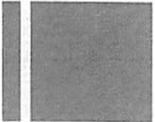
Income Approach

Other: _____

State Owned Land:

The Community Has: No Cherry Sheet or DCR Land

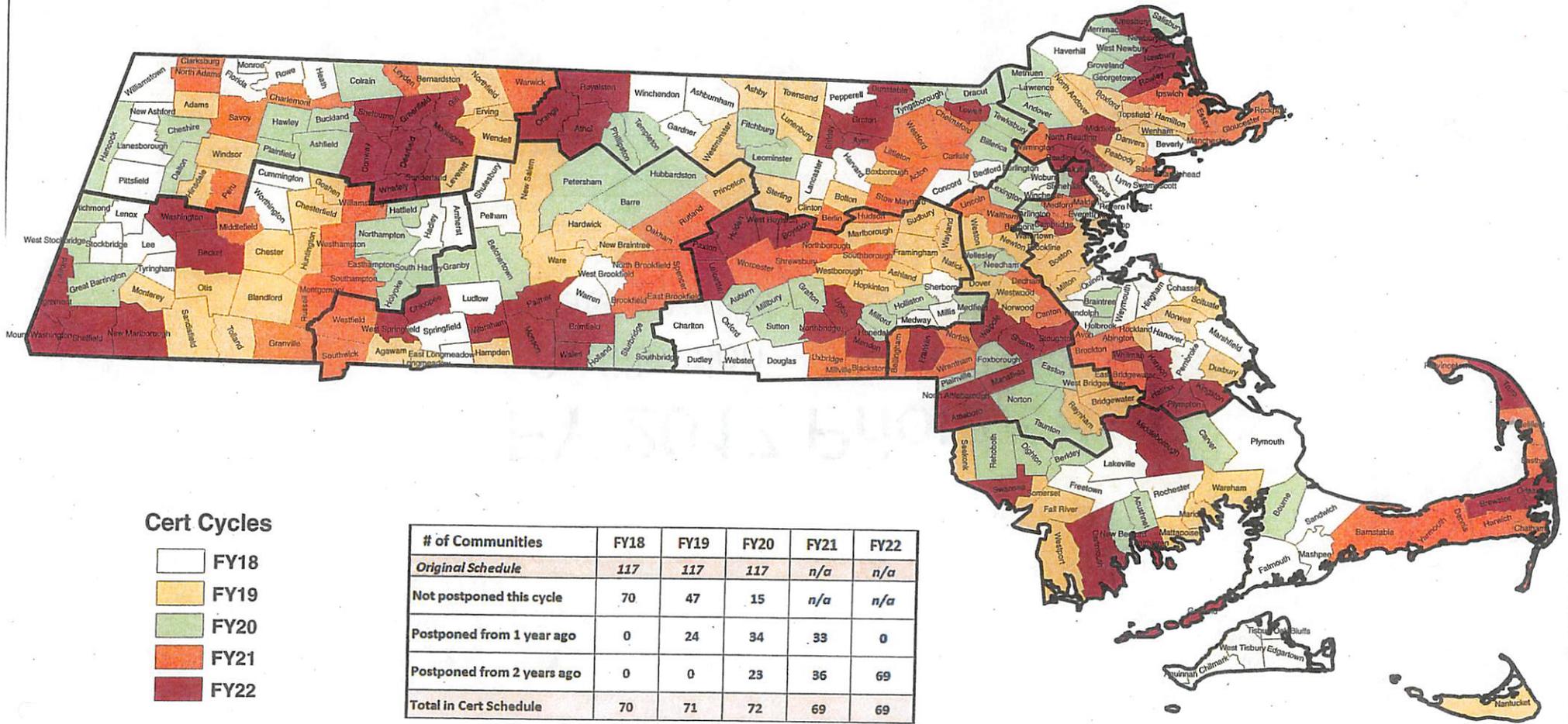
- SOL Values are based on Zoning
- A Zoning Change has occurred since the last SOL Valuation and its effects are reflected in the SOL Spreadsheet, PRC's and Addendum.
 - New Zoning regulations have been uploaded.
- SOL has been Valued based on DOR Guidelines
- SOL updated PRC's and Valuation Spreadsheet have been Submitted.



FY 2017 Priorities

Certification – 5 Year Cycle
State Owned Land Proposal
Solar EGP Tip List

Proposed 5 Year Certification Cycle



Cert Cycles

- FY18
- FY19
- FY20
- FY21
- FY22

# of Communities	FY18	FY19	FY20	FY21	FY22
<i>Original Schedule</i>	117	117	117	<i>n/a</i>	<i>n/a</i>
Not postponed this cycle	70	47	15	<i>n/a</i>	<i>n/a</i>
Postponed from 1 year ago	0	24	34	33	0
Postponed from 2 years ago	0	0	23	36	69
Total in Cert Schedule	70	71	72	69	69

ASSESSMENT OF RENEWABLE ENERGY GENERATING FACILITIES, SYSTEMS, OR DEVICES

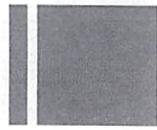
March 7, 2016

	Who Owns the Renewable Energy Generating Assets?	Taxable?	Exemption Applicable?	Method
A. ASSETS OWNED BY GOVERNMENTAL ENTITY				
1	Municipal light plant	<p>NO.</p> <p>However, if the land owned by the municipality is located in another municipality and was acquired on or after 1/1/1946, the municipal owner may have to make a statutory payment in lieu of taxes (PILOT) to the host community based on the land valuation. G.L. c. 59, § 5F.</p>	<p>YES.</p> <p>Real and personal property of city or town held for a public purpose is exempt by common law. <i>See Collector of Taxes of Milton v. Boston</i>, 278 Mass. 274 (1932); <i>Board of Gas and Electric Commissioners of Middleborough v. Board of Assessors of Lakeville</i>, 355 Mass. 387 (1969).</p>	<p>G.L. c. 59, § 5F PILOT is determined in accordance with methodology prescribed in the statute and explained in IGR 88-407.</p>
2	Municipal light plant cooperative	<p>NO.</p> <p>However, the cooperative must make a PILOT to the host community. G.L. c. 164, § 47C(j).</p>	<p>YES.</p> <p>Cooperative real and personal property is exempt by statute. G.L. 164, § 47C(j).</p>	<p>G.L. c. 164, § 47C(j) PILOT is the amount the cooperative would pay in real and personal property taxes as a corporation.</p>
3	Other governmental entity (e.g. Commonwealth, county, municipal)	<p>NO.</p> <p>However, if the land is owned by a municipality and is located in another municipality, or by a district and located outside district, the municipal or district owner may be subject to a G.L. c. 59, § 5F PILOT. See A.1 above.</p>	<p>YES.</p> <p>Real and personal property is exempt by statute, G.L. 59, § 5, Clause Second (Commonwealth), or common law (Municipality or District). See A.1 above.</p>	<p>See A.1 above.</p>

	Who Owns the Renewable Energy Generating Assets?	Taxable?	Exemption Applicable?	Method
B. ASSETS OWNED BY PRIVATE PERSONS OR ENTITIES				
1	Renewable generating or wholesale generating company under G.L. c. 164, § 1 leasing real property owned by governmental entity	<p>YES.</p> <p>The lessee is treated as the fee owner of the land and subject to real estate taxation under G.L. c. 59, § 2B. <u>However, the lessee may obtain special tax treatment from the municipality that the lessee could obtain if the actual fee owner:</u></p> <ul style="list-style-type: none"> • Generation plant tax payment in lieu of tax (PILOT) agreement. G.L. c. 59 § 38H(b). This PILOT is a tax stability or restructuring agreement, i.e., it is a negotiated payment structure that is supposed to reasonably approximate the taxes that would be due over the term of the agreement. It is not a tax reduction or exemption agreement. PILOTs are part of the tax levy for Proposition 2½ and tax classification purposes. • Tax Increment Financing (TIF) Agreement. G.L. c. 40, § 59; G.L. c. 23A § 3E. The electric generation must create sufficient jobs to qualify. 	<p>DEPENDS.</p> <p>If a solar or wind generating plant, system or device, the asset will not generally be eligible for the G.L. c. 59, § 5(45) exemption.</p> <p>The asset is situated on exempt governmentally owned property and the <u>exemption requires that the energy be supplied to a taxable property.</u></p> <p>In most cases, renewable energy generation assets (on a municipal landfill for example) supply energy to sites belonging to the government owner or other governmental entities, i.e., to <u>non-taxable property.</u></p>	<p>The renewable energy assets may be assessed to the generating company as part of the leased real estate on which they are located.</p> <p>Alternatively, the renewable energy assets may be assessed separately to the generating company as personal property.</p>

	Who Owns the Renewable Energy Generating Assets?	Taxable?	Exemption Applicable?	Method
2	Other private person or entity leasing real property owned by governmental entity	<p>YES.</p> <p>The lessee is treated as the fee owner of the land and subject to real estate taxation under G.L. c. 59, § 2B. <u>However, the lessee may obtain special tax treatment from the municipality that the lessee could obtain if the actual fee owner:</u></p> <ul style="list-style-type: none"> • TIF Agreement. See B.1 above. 	See B.1 above	<p>The renewable energy assets may be assessed to the person or entity as part of the leased real estate on which they are located.</p> <p>Alternatively, the renewable energy assets may be assessed separately to the person or entity as personal property.</p>
3	Renewable generating or wholesale generating company on privately owned real property	<p>YES.</p> <p><u>However, the asset owner may obtain special tax treatment:</u></p> <ul style="list-style-type: none"> • Generation plant PILOT tax agreement. See B.1 above. • TIF Agreement. See B.1 above. 	<p>DEPENDS.</p> <p>If a solar or wind generating plant, system or device, the asset is not exempt under G.L. c. 59, § 5(45). The energy is usually intended for commercial sale and use off-site. DLS position has long been that the exemption requires the electricity generated to be used to meet the power needs of the taxable property where the asset is sited (or associated taxable parcel of the same owner). <i>But see Forestall Enterprises, Inc. v. Assessors of Westborough, Mass. ATB Findings of Fact and Report 2014-1025.</i> However, the scope of the exemption remains uncertain since it has not been construed by an appellate court.</p>	<p>If the land is owned by the generating company, the renewable energy assets should be assessed to the company as part of the real estate on which they are located.</p> <p>However, if the land is owned by another party, the renewable energy assets may be assessed separately to the company as personal property. If the municipality is entering into a PILOT agreement with the generating company, the assets should be treated as personal property since the land owner is not a generating company.</p>

	Who Owns the Renewable Energy Generating Assets?	Taxable?	Exemption Applicable?	Method
4	Private person or entity other than a renewable generating or wholesale generating company on privately owned real property	YES. <u>However, the asset owner may obtain special tax treatment:</u> <ul style="list-style-type: none">• TIF Agreement. See B.1 above.	See B.3 above	See B.3 above.



Questions? Concerns? Contact Local Assessment



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