



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

Michael J. Heffernan  
Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

TO: Boards of Assessors  
FROM: Joanne Graziano, Chief, Local Assessment  
DATE: June 3rd, 2016  
TOPIC: **NEW FORMS TO BE SUBMITTED ON GATEWAY: OMITTED AND REVISED ASSESSMENT REPORT FOR FY16 AND LA13A – AMENDED TAX BASE LEVY GROWTH**

---

In accordance with the provisions of General Laws Chapter 59, §75, the Board of Assessors must submit the Omitted and Revised Assessment Report for fiscal year 2016. A copy of all warrants/commitments made for omitted and revised assessments and rollback taxes for the year must be submitted with the form. Such assessments must be committed to the Collector by June 20<sup>th</sup> of the taxable year or 90 days after the date the tax bills are mailed, whichever is later and must be submitted to DOR by June 30<sup>th</sup> or 100 days after tax bills were mailed. **As part of the current tax rate approval, the form must be submitted in Gateway.**

Communities reporting revised or omitted value due to new construction, taxed for the first time will also be filling out the **LA-13A Amended Tax Base Levy Growth**. The **LA13A must also be submitted in Gateway** for tax rate approval beginning in FY17. The Omitted and Revised Assessment Report and LA13A are both located in the Tax Rate tab in Gateway. **See attached instructions.**

If the FY16 Omitted and Revised Assessment Report and LA13A- Amended Tax Base Levy Growth) are not submitted prior to the Bureau's review of new growth, the approval process may be delayed. Should you have any questions, please contact your BLA Community Advisor or email us at [bladata@dls.state.ma.us](mailto:bladata@dls.state.ma.us)

*Note: If you have **no data to report**, a check box labeled: "We have no omitted, revised or rollback taxes to report" is at the top of the Omitted and Revised form and "We have no amended tax base levy growth to report." is at the top of the LA13A. If applicable, check the boxes, **sign and submit.***

*Supporting a Commonwealth of Communities*

mass.gov/DLS  
P.O. Box 9569 Boston, MA 02114-9569  
(617) 626-2300

## Instructions to Submit Omitted and Revised and LA13A on Gateway:

In Gateway, tab to **Tax Rate, Tax Rate –BLA** and click on “**Omitted and Revised Assessment Report**”

The screenshot shows the 'Division of Local Services Gateway' interface. The navigation menu includes 'Tracking', 'Certification', 'Taxrate', 'District Taxrate', 'Schedule A', 'LA-3', 'Misc Forms', 'MDM', 'Directory', 'Legal', 'Other Apps', 'Security', and 'Admin'. The 'Tax Rate - BLA' section is active, showing 'Omitted & Revised Assessment Report'. The 'Omitted and Revised Form' title is displayed, along with the subtitle 'Omitted and Revised Assessment Report' and a highlighted note: 'Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year'. Below this, there are dropdown menus for 'Jurisdiction' (set to '<Select a Jurisdiction>') and 'Fiscal Year' (set to '2017'), with a 'Go' button. A green arrow points to the 'Fiscal Year' dropdown.

**Step 1:** Enter **Jurisdiction**. **Note:** Since this is part of the FY 17 Tax Rate setting, the **default year is FY 2017**.

**Step 2:** In columns, **by property type**, enter the number of parcels, amount of Omitted and Revised Values, and Total Additional Taxes

**Omitted and Revised Form**  
**Omitted and Revised Assessment Report**  
 Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year

Status: FORM SUBMIT Unlock for DLS    Unlock for Community

ESSEX - 092 2017

Jurisdiction: Essex - 092    Fiscal Year: 2017    Go

We have no omitted, revised or rollback taxes to report

In accordance with provisions of General Law Chapter 59, §75, the Board of Assessors submit this omitted & revised assessment report. Retain documentation for 5 years in the event of DOR audit.

Property Type	No.	Omitted & Revised Values	Total Additional Taxes
<b>RESIDENTIAL</b>			
Single Family (101)	1	266,700	4,219.00
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, 012-018)	1	52,900	834.24
<b>Total Residential</b>	<b>2</b>	<b>319,600</b>	<b>5,053.24</b>
<b>OPEN SPACE</b>			
Open Space	0	0	0.00
Open Space - Chapter 61, 61A, 61B	0	0	0.00
<b>Total Open Space</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>COMMERCIAL</b>			
Commercial	0	0	0.00
Commercial - Chapter 61, 61A, 61B	0	0	0.00
<b>Total Commercial</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Industrial	0	0	0.00
Personal Property	0	0	0.00
<b>Total Real &amp; Personal Property</b>	<b>2</b>	<b>319,600</b>	<b>5,053.24</b>

**Step 3:** If any **Rollback Taxes are committed**, enter in the Chapter Class section

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	1	2,500.00
Recreational Property-Chapter 61B	0	0.00
<b>Total</b>	<b>1</b>	<b>2,500.00</b>

**Step 4:** In **Current Documents**, upload a copy (or copies) of the commitment list and the warrant to the collector.

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 05/30/2016

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

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

Name	Delete
Essex OmittedRevised	<input type="button" value="Delete"/>

**Signatures**  
Board of Assessors

Joanne Graziano, Bureau Chief, DLS, grazianoj@dor.state.ma.us 617-626-3512 | 5/23/2016 10:14 AM

Check to add signature



**Step 5:** Check to **add Board of Assessors signature(s)** and hit **Save and Submit**. *If any changes need to occur after submission, the form will need to be unlocked if the LA13 and LA13 A have also been submitted.*

**Note:** For FY 17, you will no longer have to enter column B as part of the LA13 submission. When your LA4 is entered, you will see the figures populate Column B in the LA13.

**LA-13**  
Tax Base Levy Growth  
Status: NO STATUS FOUND  
BLA-LA4 : FORM ENTERED

ESSEX - 092 2017

Jurisdiction: Essex - 092 Fiscal Year: 2017



Property Class	(A)PFY LA4 Values	Omitted and Revised No.	(B) Omitted and Revised Values
<b>RESIDENTIAL</b>			
SINGLE FAMILY (101)	492,650,200	1	266,700
CONDOMINIUM (102)	32,584,100	0	0
TWO & THREE FAMILY (104 & 105)	58,172,000	0	0
MULTI - FAMILY (111-125)	8,156,600	0	0
VACANT LAND (130-132 & 106)	28,086,800	0	0
ALL OTHERS (103, 109, 012-018)	65,994,408	1	52,900
<b>TOTAL RESIDENTIAL</b>	<b>685,644,108</b>	<b>2</b>	<b>319,600</b>
OPEN SPACE	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0
<b>TOTAL OPEN SPACE</b>	<b>0</b>	<b>0</b>	<b>0</b>
COMMERCIAL	53,150,302	0	0
COMMERCIAL - CHAPTER 61, 61A, 61B	634,045	0	0
<b>TOTAL COMMERCIAL</b>	<b>53,784,347</b>	<b>0</b>	<b>0</b>
INDUSTRIAL	14,495,400	0	0
PERSONAL PROPERTY	11,641,822	0	0
<b>TOTAL REAL &amp; PERSONAL</b>	<b>765,565,677</b>	<b>2</b>	<b>319,600</b>

**Step 6:** When completing your LA13 Tax Base Levy Growth report, in Gateway, tab to **Tax Rate, Tax Rate – BLA** and click on “**LA13A**” The **LA13A** is now populated with the totals from Omitted and Revised to capture any growth .

Enter the value portion that is being **taxed for the first time** and qualifies as new growth in **Column C**.

**LA-13A**  
 Amended Tax Base Levy Growth  
 Omitted And Revised Parcels Not Previously Assessed  
 In Prior Fiscal Year

Data submitted

Status: FORM SUBMIT Unlock for DLS Unlock for Community

ESSEX - 092 2017

Jurisdiction: Essex - 092 Fiscal Year: 2017 Go

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	319,600	266,700	15.42	4,113
Open Space	0	0	0.00	0
Commercial	0	0	15.42	0
Industrial	0	0	15.42	0
Personal Property	0	0	15.42	0
* Audited Personal Property	0	0	15.42	0
<b>Total</b>		<b>266,700</b>		<b>4,113</b>

Download Excel Audited Personal Property template

**Current Documents**

Name
No documents to display.

**Signatures**  
 Board of Assessors  
 Joanne Graziano, Bureau Chief, DLS, grazianoj@dor.state.ma.us 617-626-3512 | 5/23/2016 10:27 AM

Save Submit Approve Unapprove Print

**Step7:** Check to add Board signatures and hit **Save and Submit**

*Note: Once the LA13A is submitted, you will see the amended growth for FY 2016 calculated and included as part of the Levy Limit calculation for FY 17.*

**Levy Limit**  
 Levy Limit

Data saved

Status: FORM ENTERED Unlock for DLS Unlock for Community

ESSEX - 092 2017

Jurisdiction: Essex - 092 Fiscal Year: 2017 Go

**I. TO CALCULATE THE FY 2016 LEVY LIMIT**

A. FY 2015 Levy Limit	10,753,350	
A1. ADD Amended FY 2015 Growth	2,297	
B. ADD (IA + IA1)*2.5%	268,891	
C. ADD FY 2016 New Growth	78,159	
C1. ADD FY2016 New Growth Adjustment	0	
D. ADD FY 2016 Override	0	
E. FY 2016 Subtotal	11,102,697	
F. FY 2016 Levy Ceiling	19,139,142	I. 11,102,697

**FY 2016 Levy Limit**

**II. TO CALCULATE THE FY 2017 LEVY LIMIT**

A. FY 2016 Levy Limit from I.	11,102,697	
A1. ADD Amended FY 2016 Growth	4,113	
B. ADD (IIA + IIA1)*2.5%	277,670	
C. ADD FY 2017 New Growth	0	
C1. ADD FY 2017 New Growth Adjustment	0	
D. ADD FY 2017 Override	0	
E. ADD FY 2017 Subtotal	11,384,480	
F. FY 2017 Levy Ceiling	19,846,726	II. 11,384,480

**FY 2017 Levy Limit**