



## State Owned Land Revision Request

### 2013 - Instructions

The Bureau of Local Assessment recently concluded the 2013 revaluation program for all reimbursable state owned land pursuant to MGL Ch. 58 §13-17, and MGL Ch. 59 §5G. Communities questioning their proposed state owned land values should attend the public hearing at DOR offices, 100 Cambridge Street, Boston, Massachusetts on Thursday, June 6, 2013 at 10 a.m. Assessors must, at a minimum, comply with the instructions in this *State Owned Land Revision Request*. Forms needed include the Sales Analysis Form if a sufficient number of sales are available or the Land Abstraction (Residual) Form if there are not enough sales. Also, all documents requested below must be provided to the Bureau of Local Assessment on or before 5:00 p.m. on June 10, 2013. Bureau representatives will review the documentation submitted by the assessors. Final values, including revised 2013 state owned land values, will be posted to the Department's website on or before July 20, 2013. Should a community continue to be aggrieved after the final valuations are posted to the Internet it will have until August 10, 2013 to file an appeal with the Appellate Tax Board.

In order to review your concerns about the valuation of eligible land in your community please provide the information requested below for each site in question.

1. Current property record cards, assessor's maps (index and parcel),
2. Zoning map with the table of dimensional & use regulations along with a list of municipally accepted streets,
3. Deed or order of taking along with the commitment for the year prior to state acquisition,
4. [Sales Analysis Form](#) must be completed for at least three comparable calendar year 2008 land sales. Land sales must be of comparable properties in terms of location, zoning, physical characteristics, etc. Depending on the size and nature of the site, the analysis needs to consider all directly comparable land sales, prime lot sales; rear/excess land sales and unbuildable land sales. Provide information required in number (1.) above for each comparable land sale.
5. [Land Abstraction \(Residual\) Form](#) must be completed if there are an insufficient number of calendar year 2012 comparable land sales. This abstraction method will be used to develop value estimates. Provide information required in number (1.) above for each residual sale.
6. Proposed site land valuation based on the Bureau of Local Assessment's *Certification Standards*, revised March 2012.

Your cooperation is appreciated. If you have questions please contact Jack Lyons at 617-626-2368.