

ASSESSOR RESPONSIBILITIES

August 2024



As excerpted from the Division of Local Services (DLS) [Course 101 Handbook, Assessment Administration: Law, Procedures and Valuation](#), below is a summary of the duties of municipal assessors:

- For assessing board members: Complete required DLS Course 101 ([830 CMR 58.3.1](#)).
- Value all real and personal property within the municipality on a fair cash value basis ([MGL c. 59 §2A, 38](#)). Inspect property sales, implement a cyclical property reinspection program, complete annual property value adjustment analysis, and prepare for a 5-year certification process of property values by DLS.
- Conduct inspections of building permit properties and determine new growth for the levy limit ([MGL c. 59 §21C \(f\)](#)).
- Fix the annual tax levy and set the tax rate. Participate in the preparation of the Tax Recapitulation Sheet ([MGL c. 59 §21, 23](#)).
- Establish the annual overlay amount for insertion in the Tax Recap sheet ([MGL c. 59 §25](#)).
- Determine any overlay surplus.
- Assess and administer motor vehicle, farm, and boat excises ([IGR 2013-208](#)).
- Prepare the valuation and commitment list ([MGL c. 59 §43, 54](#)).
- Commit original and apportioned betterments to the collector ([MGL c. 80 §4](#)).
- Commit delinquent municipal charges, including water and sewer liens and charges, to tax bills ([MGL c. 40 §42, A-F](#) and [c. 83 §16, A-F](#)).
- Sign the commitment under oath and send it with a warrant to the collector ([MGL c. 59 §52, 53](#)).
- Send notice of the commitment to the accountant/auditor ([MGL c. 59 §23A](#)).
- Process and act on abatement and exemption applications ([MGL c. 59 §59](#)).
- Send copies of approved abatement and exemption certificates to the collector and accountant/auditor.
- Meet all DLS regulatory requirements and [assessment administration standards](#).

<https://www.mass.gov/property-assessment-valuation-guidance>