ASSESSOR RESPONSIBILITIES
January 2020

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](https://www.mass.gov/files/specifications/830-cmr-58.3.1.pdf)).
- Value all real and personal property within the municipality on a fair cash value basis ([MGL c. 59 §2A, 38](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)). Inspect property sales, implement a cyclical property reinspection program, complete annual property value adjustment analysis, and prepare for triennial certification of property values by DLS.
- Conduct inspections of building permit properties and determine new growth for the levy limit ([MGL c. 59 §21C (f)](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Fix the annual tax levy and set the tax rate. Participate in the preparation of the Tax Recapitulation Sheet ([MGL c. 59 §21, 23](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Establish the annual overlay amount for insertion in the Tax Recap sheet ([MGL c. 59 §25](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Determine any overlay surplus.
- Assess and administer motor vehicle, farm, and boat excises ([IGR 88-219](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Prepare the valuation and commitment list ([MGL c. 59 §43, 54](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Commit original and apportioned betterments to the collector ([MGL c. 80 §4](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- 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](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Sign the commitment under oath and send it with a warrant to the collector ([MGL c. 59 §52, 53](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Send notice of the commitment to the accountant/auditor ([MGL c. 59 §23A](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Process and act on abatement and exemption applications ([MGL c. 59 §59](https://www.mass.gov/gov/departments/taxation/massachusetts-general-laws/chapter-59)).
- Send copies of approved abatement and exemption certificates to the collector and accountant/auditor.
- Meet all DLS regulatory requirements and assessment administration standards.