

INSTRUCTIONS FOR COMPLETING THE LA13 TAX BASE LEVY GROWTH REPORT

Note:

- The community should have completed the annual Assessors Certification in the LOD (Gateway Directory) and this information should have been certified by the City/Town Clerk
- The following forms must be verified and completed on Gateway as explained below. The documentation required to support all reported amounts is also explained.
- Supporting documentation should be retained in the Assessors' Office for at least 5 years in the event of an audit.
- The correct order for submission of the BLA forms is: 1) Omitted & Revised Assessments, 2) LA13-A, Amended Growth Report 3) LA-3 Sales Report (and LA-15 in an interim year), 4) LA-4, Assessment Classification Report and 5) LA-13, New Growth Form.

Step 1: Omitted and Revised Form

1. The LA-13 process begins with the community filling out and submitting the **Omitted and Revised Form**, located under the Taxrate tab in Gateway.
Commitments must be made by June 20th and reported to the DOR no later than 10 days later.

Omitted and Revised Form
Omitted and Revised Assessment Report
Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year
Status: NO STATUS FOUND Unlock for DLS Unlock for Community
ABINGTON - 001 2021
Jurisdiction: [dropdown] Fiscal Year: 2021 [Go]

INSTRUCTIONS: Enter all omitted and revised assessments and rollback taxes in the grids below. If you have nothing to report, check the "We have no omitted, revised or rollback taxes to report" checkbox below. You must either enter values in the grids or check the "We have no omitted, revised or rollback taxes to report" checkbox. Please submit the LA-13A after submitting the Omitted & Revised Assessment Report.

We have no omitted, revised or rollback taxes to report

Property Type	No.	FY 2020 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, 012-018)	0	0	0.00
Total Residential	0	0	0.00
OPEN SPACE			
Open Space	0	0	0.00
Open Space - Chapter 61, 61A, 61B	0	0	0.00
Total Open Space	0	0	0.00
COMMERCIAL			
Commercial	0	0	0.00
Commercial - Chapter 61, 61A, 61B	0	0	0.00
Total Commercial	0	0	0.00
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 [dropdown].

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

Current Documents - upload new documents

Name	Action
No documents to display.	

Signatures
Board of Assessors
 Check to add signature

[Save] [Submit] [Print]

Why are my buttons disabled?
Status of Tax Rate Forms
View Last Updated By

2. Proceed, in Gateway, to the "Taxrate" tab and click on the "Omitted & Revised Assessment Report"
3. Select the upcoming Fiscal Year
(The "Omitted and Revised Form" must be filed prior to the start of the new Fiscal Year.)

4. If there are no omitted, revised or rollback taxes to report, check the box (as seen below). Sign and submit the form. Then continue to the form LA-13A [Amended Growth].

INSTRUCTIONS: Enter all omitted and revised assessments and rollback taxes in the grids below. If you have nothing to report, check the "We have no omitted, revised or rollback taxes to report" checkbox below. **You must either enter values in the grids or check the "We have no omitted, revised or rollback taxes to report" checkbox.** Please submit the LA-13A after submitting the Omitted & Revised Assessment Report.

We have no omitted, revised or rollback taxes to report

5. If there are items to report, continue as follows: In columns, by property type, enter the number of parcels, amounts of the Omitted and/or Revised Values (**Value not previously taxed**) [for the ending Fiscal Year], and the Total **Additional** Taxes (**Taxes for the portion not previously taxed**). **DO NOT INCLUDE – CPA, PRO RATA OR PRO FORMA AMOUNTS, SUPPLEMENTAL TAX ASSESSMENTS.**

Property Type	No.	FY 2020 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, 012-018)	0	0	0.00
Total Residential	0	0	0.00
OPEN SPACE			
Open Space	0	0	0.00
Open Space - Chapter 61, 61A, 61B	0	0	0.00
Total Open Space	0	0	0.00
COMMERCIAL			
Commercial	0	0	0.00
Commercial - Chapter 61, 61A, 61B	0	0	0.00
Total Commercial	0	0	0.00
Industrial	0	0	0.00
Personal Property	0	0	0.00
Total Real & Personal Property	0	0	0.00

- Enter any rollback taxes from Chapter Land in the separate section below. List the number and amount of Rollback Taxes for the appropriate Chapter Class/Classes committed to the Collector.

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

- After entering the date assessments were committed, upload a copy or copies of the Warrant to the collector and a copy of the commitment list, check to add the Board of Assessors signature(s) then click on the “Save” and the “Submit” buttons to finalize the submission.

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](#)

Name	Action
No documents to display.	

Signatures
Board of Assessors

Check to add signature

Step 2: The LA-13A Amended Tax Base Levy Growth Report

The next step in the process, per the instructions on the Omitted and Revised Form, is completing the LA-13A:

The LA-13A is located in Gateway under to the “Taxrate” tab. Select the upcoming Fiscal Year.
(Just like the “Omitted and Revised Form”, the LA-13A should be filed prior to the start of the new Fiscal Year.)

Tracking Certification **Success** Balance Sheet Schedule A District Taxrate LA-3 Misc Forms Directory Legal Other Apps Corp Book Admin

Tax Rate - BIA
Omitted & Revised Assessment Report
LA-13A
LA-4
LA-13
Tax Rate - BOA
A-1 Offset Receipts
A-2 Enterprise Funds
A-3 Resolving Funds
A-4 CDF
B-1 Free Cash
B-2 Other Funds
DL-1 Overlay
DE-1
Tax Title
Levy Limit
LA-5 Options & Certification
Letter in Lieu of Balance Sheet
Pro Forma Recap
Tax Rate Recap
Tax Rate Checklist
Tax Rate - Reports
LA-4 Comparison
LA-13 Statistics
Recap Edit Report
TR Approvals/Non-Approvals
New Growth Rate Status
BLA - LA-7
BLA - Chap 200
BLA - Chap 3
Tax Rate Submission Summary
Options Table
BLA/BOA Assignments
Tax Rate - DLS Only
DE-1 - Votes Meeting
Tax Rate Overrides
New Growth Adjustment
Votes - Debt Exclusion
Votes - Override
Votes - Override
Votes - Capital Exclusion
Votes - Stabilization Fund

LA-13A
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](#)

2021
Jurisdiction: _____ Fiscal Year: 2021

We have no previously unassessed or permanently abated tax base levy growth to report.

Class	(A) Omitted or Revised Value Committed to Tax Collector	(B) Portion Unassessed in Prior FY (After Revol Adj)	(C) Growth Value Reported in Prior FY and Permanently Abated	(D) Net Growth Adjustment	(E) Prior Year Tax Rate	(F) (D/1000 x E)
Residential	0	0	0	0	17.39	0
Open Space	0	0	0	0	0.00	0
Commercial	0	0	0	0	17.39	0
Industrial	0	0	0	0	17.39	0
Personal Property	0	0	0	0	17.39	0
* Audited Personal Property	0	0	0	0	17.39	0
Total	0	0	0	0	0	0

Retain documentation for 5 years in the event of a DON audit.
After submitting the LA13A, please submit the LA-3 (and the LA-15 in an Interim year), then the LA-4, then the LA-13.
*Assessors must upload and submit a spreadsheet documenting Audited Personal Property. This spreadsheet can be downloaded from the Tax Rate landing page. Refer to the IGR on "Determining Annual Levy Limit Increase for Tax Base Growth" for more information.

[Current Documents - upload new documents](#)

Name	Action
No documents to display.	

Signatures
Board of Assessors

Check to add signature

Why are my buttons disabled?

1. If there were no Omitted or Revised, permanently abated growth or Audited Personal Property, then: check the box just below the Jurisdiction and Fiscal Year.

We have no previously unassessed or permanently abated tax base levy growth to report.

Sign and Submit the form and the LA-13A will be complete.

2. In the event there was reportable amended growth or permanently abated growth, then complete the form as follows:

- **Column A:** The information, as completed on the “Omitted and Revised Form”, will populate the LA-13A with the appropriate value information in column (A) and tax rate in column (E).
- **Column B:** Indicate in column (B), the portion of the reported “Omitted or Revised Value” that is growth. NOTE: Not all “Omitted or Revised Value” is necessarily growth. If the additional value was simply omitted from the tax bill in error, but was previously taxed, then it would not be growth.
- **Column C:** Indicate any growth reported in the prior fiscal year that was permanently abated in column (C).

Example: A parcel was originally assessed for \$400,000 in FY20 with \$300,000 taken for new growth because a new house was added to the lot. An abatement of \$25,000 was granted because of an error in square footage so that the FY21 assessed valuation will now be \$375,000. In this case, the \$25,000 growth reported in FY20 will need to be removed (amended) for FY20.

- **If there was any “Audited Personal Property”** follow the instructions on the LA-13A:

The Audited PP must be completed before submitting the 13A because the amount flows into 13A



The Audited PP section can be found on the Tax Rate Tab just above the section for the LA-13A. Instructions can be found on the landing page.

The information from the Audited Personal Property section will automatically be transferred to the LA-13A. Remember to Sign & Submit the Audited PP form after completing.

3. Check to add the Board of Assessors signature(s) then click on the “Save” and the “Submit” buttons to finalize the submission.
4. Once the LA-13A has been submitted, the amended growth calculation can be seen on the Levy Limit page. The Levy Limit is located in Gateway under the “Taxrate” tab. The Net of the Amended Growth from the LA-13A is located in Section II, Line A1.

Step 3: LA-13 Tax Base Levy Growth Form

The last step in the LA-13 process is completing the actual LA-13.

After completing the Omitted & Revised Form and the LA-13A, the LA-3 must be completed for all communities and the additional LA-15 for interim year communities. The next step in the Tax Rate section is submitting the LA-4 which allows the user to proceed to the LA-13 to report growth.

From the LA-13A:

After submitting the LA13A, please submit the LA-3 (and the LA-15 in an Interim year), then the LA-4, then the LA-13.

Property Class	(A) All Prior Year Abatement No.	(B) All Prior Year Abatement Values	(C) New Growth Valuation	(D) PY Tax Rate	(E) Tax Levy Growth
RESIDENTIAL					
SINGLE FAMILY (101)	0	0	0		
CONDOMINIUM (102)	0	0	0		
TWO & THREE FAMILY (104 & 105)	0	0	0		
MULTI - FAMILY (111-125)	0	0	0		
VACANT LAND (130-132 & 106)	0	0	0		
ALL OTHERS (103, 109, 012-018)	0	0	0		
TOTAL RESIDENTIAL	0	0	0	0.00	0
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	0	0	0	0.00	0
COMMERCIAL	0	0	0		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL COMMERCIAL	0	0	0	0.00	0
INDUSTRIAL	0	0	0		
TOTAL INDUSTRIAL	0	0	0	0.00	0
PERSONAL PROPERTY	0	0	0		
TOTAL REAL & PERSONAL	0	0	0		0

The user must complete columns (A) and (B) with the number of abatements and abated value (**NOT TAX**) for each class category from the prior year, [as found in your Abatement Certificate Book or Log](#).

1. The next step is to Upload the LA-13 Growth Template – See the instructions on the Taxrate landing page for completing and uploading the Template.
2. On the new View/Edit/Submit Growth form, check to add the Board of Assessors signature(s) then click on the “Save” and the “Submit” buttons to finalize the growth submission.
3. Finally, return to the LA-13 form, check to add the Board of Assessors signature(s) then click on the “Save” and the “Submit” buttons to submit the completed LA-13.

For Assistance or Guidance

**Contact your BLA Community Advisor
Or Email us at
bladata@dor.state.ma.us**