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 <u>at least 5 years</u> 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*.

Balance Sheet Schedule A District Taxrate L	A-3 Misc For	ms Direct	ory Legal Other Ag	os Corp Book Ad	Imin				
Omitted and Revised Form									
mitted and Revised Assessment Rer	ort								
mitted And Revised Parcels Not Previously A	ssessed								
itatus: NO STATUS FOUND		Hal	ork for DLC	ock for Commun	itu				
ABINGTON - 001 2021		Uni	JOK TOT DES	ock for commun	it.y				
windiction		Ereal	Vera 2021		-				
		- iocui			30				
STRUCTIONS: Enter all omitted and revised or must either enter values in the orid	assessments or check to	s and rolls he "We h	ack taxes in the gr ave no omitted.	ids below. If you revised or rollb	have nothing to ack taxes to re	sport, check the "W port" checkbox.	e have no omitte	ed, revised or	rollback tax
ease submit the LA-13A after submitting the	Omitted & R	evised As	sessment Report.						
We have no omitted, revised or rollba	ck taxes to	report							
Property Type	No.	FY 20 Rev	20 Omitted & ised Values	Total Addit	ional Taxes				
ESIDENTIAL									
Single Family (101)	0		0		0.00				
ondominium (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				
PEN SPACE			-						
Open Space	0		0	-	0.00				
Open Space - Chapter 61, 61A, 61B	0		0		0.00				
Total Open Space	0		0		0.00				
	•		U		0.00				
Commercial	0	_	0	(0.00				
Commercial Chambre (1 (14 (18	0		•		0.00				
Commercial - Chapter 61, 614, 618	- 0	_	U	-	0.00				
Iotal Commercial	0		0		0.00				
dustrial	0		0		0.00				
ersonal Property	0		0		0.00				
al Real & Personal Property	0		0		0.00				
assessors also committed the following ro	lback taxes	during the	fiscal year						
					1				
Chapter Class	No.		Rollback	Taxes itted					
orest Property-Chapter 61	[0	[0.00	1				
gricultural/Horticultural Chapter-61A	-	0		0.00	1				
ecreational Property-Chapter 61B	-	0	-	0.00	1				
otal		0	-	0.00	1				
	h	-		2100	1				
assessors hereby certify that the amounts	reported ab	ove reflec	t all omitted and re	rvised assessmen	ts and rollback ta	es committed for th	e year		
that all omitted and revised assessments	were commit	ted to the	collector on or be	tore					
tach copies of all commitments made	for omitted	and revi	sed assessments	and follback to	ixes.				
rrent Documents - upload new docun	ients								
Name		\$	Actio	n					
documents to display.									
natures									
ard of Assessors									
Check to add signature									
-									
ave Submit Print									
hy 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.)

Tracking Certification Taxra	ate Balance Sheet Schedule A District Taxrate LA-3 Misc Forms Directory Legal Other Apps Corp Book Admin
Tax Rate - BLA Omitted & Revised Assessment Report	Omitted and Revised Form Omitted and Revised Assessment Report
LA-13A	Omitted And Revised Parcels Not Previously Assessed In Prior Fiscal Year
LA-13	Status: NO STATUS FOUND Unlock for DLS Unlock for Community
🗄 Tax Rate - BOA	2021
A-1 Offset Receipts	
A-2 Enterprise Funds	Jurisdiction Viscal Year 2021 Viscal 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. 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

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 <u>Additional</u> 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

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6. 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				

7. 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 repor and that all omitted and revised assessments were or Attach copies of all commitments made for on	ted above reflect all or ommitted to the collec itted and revised a	nitted and revised ass tor on or before sessments and roll	essments and rollback taxes committed for the ye back taxes.
Current Documents - upload new documents			
Name	\$	Action	
No documents to display.	13 - 394		
Signatures			
Board of Assessors			
Check to add signature			
Save Submit Print			

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.)

Technol Cast Feature	Balanca Shart Schadula A Distric	t Terrate 1A.2 Miss Former Dir	entons Lanal Others Auger Cours	Cont. Admin.					
Tax Rate - RLA	Datance sneet schedule A, Distric	t latrate Dra Pisc Paritis Din	ectory cegai other apps corp	DOOK AGININ					
Omitted & Revised	LA-13A								
Assessment Report	Amended Tax Base Levy Growth								
LA-13A	Omitted And Revised Parcels Not P	reviously Assessed							
LA-4	In Prior Fiscal Year								
LA-13	Status: NO STATUS FOUND	5	Inlock for DLS Unlock for C	Community					
Tax Rate - BOA	2021								
A-1 Offset Receipts	Iurisdiction	luciediction							
A-2 Enterprise Funds									
A-4 CPF	🗌 We have no previously unas	sessed or permanently abai	ted tax base levy growth to	o report.					
B-1 Free Cash									
B-2 Other Funds	Class	(A) Omitted or Revised	(B) Portion Unassessed	(C) Growth Value Reported in	(D) Net Growth	(E)	(F) (D/1000 x E)		
DE-1		Tax Collector	(After Reval Adj)	Permanently Abated	Adjustment	Phor rear tax Rate	Amended Growth		
Tax Title	Residential	0	0	0	0	17.39	0		
LA-5 Options & Certification	Open Space	0	0	0	0	0.00	0		
Letter in Lieu of Balance Sheet	Commercial	0	0	0	0	17.39	0		
Tax Rate Recap	Industrial	0	0	0	0	17.39	0		
Tax Rate Checklist	Personal Property	0	0	0	0	17.39	0		
LA-4 Comparison	* Audited Personal Property	0	0	0	0	17.39	0		
LA-13 Statistics	Total		0	0	0		0		
TR Approval/Nen-Approvals TR Approval/Men-Approvals New Growth Rate Status BLA - LA-7 BLA - Chap 200 BLA - Chap 3 Tax Rate Submission Summary Color - Subh	In Property Maniful Pre-Agroups with Fast States, 7- Refain documentation for 5 years in the event of a DOR audit. Notesting the LAISA, please submit the LA-3 (and the LA-15 in an Interim year), then the LA-4, then the LA-13. Notesting the LAISA, please submit the LA-3 (and the LA-15 in an Interim year), then the LA-4, then the LA-13. Notesting the LAISA, please submit the LA-3 (and the LA-15 in an Interim year), then the LA-4, then the LA-13. Statematic Notesting the LAISA, please submit the LA-3 (and the LA-15 in an Interim year), then the LA-4, then the LA-13. Statematic Statematic Statematic Statematic Y								
BLA/BOA Assignments	Nam	e	Action						
Tax Rate - DLS Only	No documents to display.								
Tax Rate Overnides New Growth Adjustment Votes - Debt Exclusion Votes - Overnide Votes - Capital Exclusion Votes - Capital Exclusion	Signatures Board of Assessors Check to add signature Save Submit Approve Un	approve Print							
rouge - Journaliouti Putto	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.

Use 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 <u>permanently abated</u> 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
Division of Loca	Services Gateway
Tracking Certification Tax	Rate Balance Sheet Schedule A District Taxrate LA-3 Misc Forms Directory Legal Other Apps Corp Book FMRB Admin
E Tax Rate - Assessments	Taxrate
Omitted & Revised Assessment Report	Tax Rate
Audited Personal Property	
LA-13A	Clerks may now enter Proposition 2.1/2 votes into Gateway! Please read our guide How to enter Proposition 2.1/2 votes in DLS Gatew
LA-13 Upload	DLSGateway@dot.state.ma.us or Databank@dor.state.ma.us for assistance.
View/Edit/Submit Growth	Completing Assessment forms - EV 2024
LA-13	
Tax Rate - Finance	• LA-5 form, Residential or Senior Means-Tested Exemptions: If adopting either exemption type, you must upload your local exemption calcu
A-1 Offset Receipts	should include the following required fields: parcel location/address, class, total value, exempted value and net value arter exemption.
A-2 Enterprise Funds	 The similar the ray fact report provides an the background information and calculations relating to similar the tax rate. If you are considering run this report to fully understand your options. Use the Options Table to create, download and analyze notential shifts.
A-4 CPF	• Audited Personal Property: For more information on this form, download BLA's Instructions for Submitting Audited Personal Property.
R-1 Free Cach	- NEWE Crowth changes for EV24: All communities will unlead percel data using the faith day of the faith day

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.

Tracking Cartification	Balance Sheet Schedule & LA-3 Misc Forms Directory Level Other Area Core Book Admin			
Tax Bala - BLA	Town Theorem and the second seco			
Omitted & Revised	Levy Limit			
Assessment Report	Levy Limit			
1A-13A	Status: NO STATUS FOUND			
UA-4				
LA-13	2022			
Tax Rate - BOA	Jurisdiction • Fiscal Year 2022 •	60		
A-1 Offset Receipts				
Ar2 Enterprise Funds				
Ar2 Ravolving Funds	I. TO CALCULATE THE FY 2021 LEVY LIMIT			
A-4 CPF	A. FY 2020 Levy Limit		0	
E-1 Free Cash	A1. Amended FY 2020 Growth		0	
B-2 Other Funds			0	
Contra Contract	8. ADD (IA + IA1)"2.5%		0	
Tax Title	C. ADD FY 2021 New Growth		0	
Levy Limit	C1 ADD EV2021 New Growth Adjustment		0	
LA-5 Options & Certification			0	
Letter in Lieu of Balance Sheet	D. ADD FY 2021 Override		0	
Pro Forma Racap	E. FY 2021 Subtotal		0	
Tax Rate Recap	E FX 2021 Louis Colling			
Tav Rate Checklist	F. FT 2021 Levy County		0 4	0
Tax Rate - Reports			FY 2021	Levy Limit
LA-4 Comparison	II. TO CALCULATE THE FY 2022 LEVY LIMIT			
LA-13 Statistics	A. FY 2021 Levy Limit from I.		0	
Recap Edit Report	All Amounted DV 2023 County			"NET" Amended Growth
TR Approvals/Non-Approvals	AL Anelded PT 2021 Growth			Erom LA-18A
here growth Kate Status	B. ADD (IIA + IIA1)*2.5%		0	TIGHT DA 13A
Bild - Cheve 200	C. ADD FY 2022 New Growth		0	
BLA - Chap 3	Ci. 100 DC 2022 How County 1 directored			
Tax Rate Submission	C1. ADD FT 2022 New Growth Aujustinent		0	
Summary	D. ADD FY 2022 Override		0	
Options Table	E. ADD FY 2022 Subtotal		0	
BLA/DOA Assignments				
Tax Rate - DLS Only	F. FY 2022 Levy Ceiling		0 11.	0
DE-1 - Votes Mapping			FY 2023	2 Levy Limit
Tax Rate Overrides	III. TO CALCULATE THE FY 2022 MAXIMUM ALLOWABLE LEVY			
New Growth Adjustment	A FY 2022 Level imit from II.		0	
Votes - Dept Exclusion				
Vintes - Underride	B. FY 2022 Debt Exclusion(s)		0	
Votes - Capital Exclusion	C. FY 2022 Capital Expenditure Exclusion(s)		0	
Votes - Stabilization Fund	D. FY 2022 Stabilization Fund Override		0	
	E. FY 2022 Other Adjustment		0	
	F. FY 2022 Water/Sewer		0	
	C EX 3033 Maximum Allowable Level			
	O. FT 2022 PRANISHI ANOTHERE LETY		U	

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.

Tax Rate - Assessments Omitted & Revised	LA-13								
Assessment Report	Tax Base Levy Growth								
Audited Personal Property	Status: NO STATUS FOUND								
LA-13A	BLA-LA4 : FORM ENTERED								
LA-13 Linked	BLA-LA13A : NO STATUS FOUND								
View/Edit/Submit Growth	WINCHESTER - 344 2024								
LA-13	Jurisdiction Winchester - 344 Y Fisca	Vear 2024	✓ Go						
Tax Rate - Finance									
A-1 Offset Receipts A-2 Enternrise Funds		(A)	(B) All Prior Year	(C) New Growth		(F) Tax Levy			
A-4 CPF	Property Class	All Prior Year Abatement No.	Abatement	Valuation	(D) PY Tax Rate	Growth			
B-1 Free Cash	RESIDENTIAL		values						
B-2 Other Funds	SINGLE FANTLY (101)								
DE-1			U	U					
Tax Title	CONDOMINIUM (102)	0	0	0					
Levy Limit	TWO & THREE FAMILY (104 & 105)	0	0	0					
Letter in Lieu of Balance Sheet	MULTI - FAMILY (111-125)	0	0	0					
Tax Rate Recap	VACANT LAND (130-132 & 106)	0	0	0					
Tax Rate Page 3 Support	ALL OTHERS (103, 109, 012-018)								
Pro Forma Recan			0	U					
Pro Forma Page 3 Support	IVIAL RESIDENTIAL	0	0	0	0.00	0			
Tax Rate - Reports	OPEN SPACE	0	0	0					
LA-4 Comparison	OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0					
Recap Edit Report	TOTAL OPEN SPACE	0	0	0	0.00	0			
New Growth/LA4 Status	COMMERCIAL	0	0						
Shifting the Tax Rate	COMMERCIAL - CHAPTER 61 614 618								
Tax Rate Submission Summary		0	0	U					
Options Table	TOTAL COMMERCIAL	0	0	0	0.00	0			
BLA/BOA Assignments	INDUSTRIAL	0	0	0	0.00	0			
	PERSONAL PROPERTY	0	0	0	0.00	0			
	TOTAL REAL & PERSONAL	0	0	0		0			
	Community Comments								
	Community Comments								
	Current Documents - upload new documents	5 6	Action						
	No documents to display.	Ŷ	ACIDII						
	Signatures Board of Assessors Chack to add signature								
	Save Submit Print LA13 Statistics Report								

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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