



Massachusetts Association of Assessing Officers, Inc.

The Role of the Assessor

In Massachusetts, Assessors provide vital financial services to cities and towns that enable municipal officials to prepare accurate, reliable spending and revenue plans. As officials create their budgets for public safety, schools, public works, recreation and other essential services, they need to know what taxable real and personal property is available to support the high-level quality of life local residents expect.

Two-thirds of Assessors are elected¹ to their positions. As well, in many assessing offices there are locally appointed professionals. Professional Assessors assist local elected and appointed officials in maintaining positive relations with residents and property owners. Their work is open and transparent to the public, bolstering confidence in the integrity of the local tax system.

Whether elected or appointed, the Assessor's office provides critical services necessary for the municipality to properly serve its taxpayers by:

- Keeping accurate, reliable data on taxable property in each community, which can also assist in planning as well as economic development decisions;
- Raising and collecting local revenues (real estate and personal property taxes, excise taxes on motor vehicles and boats, farm animal taxes, and personal property taxes);
- Establishing values to meet the Massachusetts Department of Revenue requirements for triennial certification or for an interim annual year adjustment;
- Retaining historical tax information, review exemptions and abatements, and inspect parcels to update information. In addition to physical inspections, Assessors will interview real estate agents, appraisers, buyers and sellers of property;
- Enabling city and town officials by projecting revenues to develop budgets that are reliable and sustainable;
- Interacting with state tax officials to ensure compliance with regulations and statutes; and,
- Providing property information that enables officials to plan for spending on vital local services.

In general terms, Assessors value personal and real property each year for the purpose of taxation. Values are determined as of January 1st and bills are sent either on January 1st (quarterly bills) or October 1st (for semi-annual bills).

The role of the Assessor as defined above is critical to all aspects of a community's financial health. It is imperative that the person in this position be it elected or appointed, maintain professional standards sufficient to accomplish these crucial and important tasks. In order to maintain professional standards, Assessors in Massachusetts undergo training and continuing education throughout their careers.

This information was produced by the MAAO. If you should have any questions, please feel free to contact Christine L. Purple, Executive Director, MAAO, 44 Bearfoot Road, Northborough, MA 01532 or 774-249-8624 or director@maao.org.

¹ Massachusetts DOR,-DLS, *City and Town, July 2014*