



**Town of Wareham**  
**Board of Assessors**

Wareham, Massachusetts 02571-1497

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**Town of Wareham**  
**Assessing Department**  
**Mission Statement**

The main function of the Assessors Office is to value the 16,600 real and personal property accounts in the Town of Wareham. By law, the valuation is based on “fair cash value”, the amount a willing buyer pays a willing seller on the open market. The fair cash value standard protects the property owner’s constitutional right to pay only his or her fair share of the tax burden. The valuations are used to allocate the taxes needed to fund each year’s budget among the community’s taxpayers.

Determining the “fair cash value” or “market value” of a property involves discovering what similar properties are selling for, what the property would cost today to replace and what financial factors may be affecting the real estate market. Valuation techniques for commercial and industrial properties include analysis from an investment point of view, since the purchase price the buyer is willing to pay depends in part on the return he expects to receive.

Taxpayers have the right to file for an abatement of taxes once the actual tax bills have been mailed. Taxpayers can file an abatement if they believe their property is over assessed, is not assessed fairly in comparison to other properties or is not classified correctly. If the assessors do not grant the desired abatement, the taxpayer can appeal to the Appellate Tax Board. The assessors and assessing staff defend the valuations they have established on cases that are heard by the Appellate Tax Board.

Each fiscal year the assessors and assessing staff are required to fix the tax levy and tax rate for the Town of Wareham and for both fire districts in town. We oversee the preparation of the tax rate recapitulation, which shows all local appropriations, state/county charges and other expenditures, all state and local revenues available to offset those expenditures, and the amount that must be levied in property taxes to have a balanced budget.

Proposition 2 ½ provides the Town of Wareham to annually increase their tax levy by 2.5 percent plus “new growth”. New growth is an additional amount based on the assessed value of new construction and other growth in the tax base that is not the result of property revaluation. Other growth may include subdivision of vacant land and new personal property accounts. The Assessors Office is responsible for tracking, valuing and reporting to the Department of Revenue all growth in the community.

The Commonwealth of Massachusetts allows some taxpayers exemptions from their property tax bill. These exemptions are for certain types of property and for persons (elderly, veterans, the blind, surviving spouses, and the minor children of deceased parents who qualify). For persons to receive an exemption, however, they must apply at the Assessors Office. The assessors must grant an exemption if the applicant meets all of the requirements set out in the law. The state reimburses the town for a portion of the personal exemptions. The assessors and office staff are responsible to review and act annually on the personal exemptions. The office is also responsible for reporting to the state to receive reimbursement.

If an area of Wareham benefits from a public improvement (e.g. water, sewer), special taxes may be assessed to reimburse the town or district for all or part of the costs it incurred constructing it. The town or district charges each parcel that benefits from the improvement a proportionate share of the cost. The assessors commit the betterment assessed by the Fire District or Sewer Commissioners or other board to the collector. The betterments may be paid in full, or the property owner may ask the assessors to apportion it over a period of time. Each year over the lifetime of the betterment, the Assessors Office calculate one year's apportionment along with one year's interest on the unpaid balance.

The assessors are responsible for motor vehicle and boat excise. Billing files for the 20,000 motor vehicles originate at the State Registry of Motor Vehicles, but the town issues bills to the owners of registered vehicles garaged in the community. Boat excise on the 1900 accounts are taxed to all watercraft which are moored, docked or situated in the Town of Wareham on July first of each year. The assessors are required to commit the excise tax to the collector and to act on abatements.

In fiscal year 2005 the Assessors Office will be analyzing the valuations of real and personal property in town. Although the town's next revaluation year is Fy2006 the Department of Revenue is now requiring every community to monitor their values and adjust their values if needed in this changing real estate market. The Assessors Office, along with the town accountant, will be looking to convert to a new betterment software package, one that will function with the collector's new Vadar system. We will also be putting the assessment data onto the internet in the upcoming year to help the general public gain better access, and to free up the clerical staff, allowing them to concentrate on the increasing work load of the office.