

## WHAT WE DO –

Generally, Assessors are responsible for assessing both real and personal property taxes, the major source of revenue for most communities, as well as miscellaneous excise taxes assessed in lieu of personal property taxes, such as the motor vehicle, boat and farm animal excises. Assessors also play a key role in the collection of special assessments and betterments.

Assessors Staff duties include:

- ❖ Valuing all real and personal property within the Community as of January 1<sup>st</sup> of each year and reporting to the Department of Revenue(DOR)
- ❖ Maintaining an up-to- date CAMA database of all real property.
- ❖ Maintaining assessors map systems with new subdivisions and lot splits
- ❖ Reviewing and cataloging transfer documents and deeds
- ❖ Ongoing field review and discovery of property changes, both real and personal.
- ❖ Determining the tax base growth each year and reporting their findings to the Department of Revenue(DOR)
- ❖ In concert with the Treasurer's office, the Assessors utilize the property valuation to set the annual tax levy and determine the tax rate.
- ❖ Act on Abatement and Exemption applications filed by taxpayers in accordance with the laws of the Commonwealth
- ❖ Maintain overlay accounts reserved to fund anticipated abatements and exemptions for each fiscal year for both districts and Town
- ❖ Establish, manage and commit betterments and special assessments for water and sewer projects
- ❖ Initiating by commitment the collection of overdue charges secured by liens on a property such as water or sewer usage charges.
- ❖ Administering the local excise taxes on motor vehicles and boats by:
  - Preparing tax lists
  - Committing the lists to the Collector
  - Granting abatements and exemptions