

### **1)--Q What do the Assessors do?**

Assessors are required by Massachusetts law to value all real and personal property within their community. This includes every property from single-family residences to commercial and industrial enterprises. Every three years, the Assessors must submit these values to the Department of Revenue for certification.

Assessors must also maintain the values at 100% market in the years between certifications. This is done so that each taxpayer in the community pays their fair share of the cost of local government no more or less in proportion to the amount of money the property is worth. The Assessors also have a responsibility to assess business personal property which is taxed at the same rate as the commercial and industrial rates. Assessors also have the responsibility for the Motor Vehicle Excise (see motor vehicle information link on the Assessors website).

### **2)--Q What do the Assessors NOT do?**

Assessors do not make the laws that affect property owners. Tax laws are enacted by the Massachusetts Legislature. Various guidelines and regulations to implement the legislation are established by the Department of Revenue. Assessors follow the procedures to set the value of property. Value is actually set by buyers and sellers as they establish the worth of comparable properties through their transactions in the real estate marketplace. Assessors do not determine taxes. The level of property taxation is determined by the municipality itself, through the Board of Selectmen and the annual Town Meeting. For example, Assessors follow Department of Revenue guidelines and state law when deciding who's qualified for relief on taxes. (see Real Estate exemption link).

### **3)--Q What is the Assessment?**

The assessed value (or assessment) is the value of property to be used for local taxation, as determined by the Assessors according to Massachusetts law and regulations set by the Commissioner of Revenue.

Since assessments must be set at market value, rising real estate values in the community will be reflected in higher assessments. Conversely, lower property values will be reflected by lower assessments. All properties, however, do not change in value to exactly the same degree. Many factors influence values and the value of some properties may well increase or decrease more rapidly than others.

#### **4)--Q How do Assessors determine assessed value?**

In Massachusetts, valuation is based on full and fair cash value (market value) which is the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze a great deal of information about property and market characteristics in order to estimate the fair market value of taxable properties in their communities. Religious organizations, hospitals, government and educational institutions are also valued even though they are exempt from taxation. Characteristics of land and buildings contribute to properties' value. Finding the full and fair cash value or market value of residential properties involves discovering what similar properties sold for (both improved properties and vacant land). Valuation techniques for commercial and industrial properties also include what the property costs to build today, minus depreciation, what financial factors, such as interest rates are affecting real estates and analysis from an investment perspective, since the purchase price the buyer is willing to pay depends in part on the return they expect to receive (Income Approach). Assessors do not create value; rather they have the legal responsibility to discover and reflect the changes that are occurring in the marketplace.

#### **5)--Q How do I know that the information the Assessors used to value my property is correct?**

The Assessors office maintains a property record card on every property, which details the characteristics of the land and buildings. You may also access that information for any other properties in town, by going to the town website, [www.burlington.org](http://www.burlington.org). If there is any error on your data, contact the Assessor's office and a correction will be made after verification.

#### **6)--Q How is the Tax rate determined?**

Once the Assessors have calculated and they know the amount of the current total valuation of property, and Town Meeting has voted the amount of money to be raised by taxes (also known as the levy), the Assessors then prepare a document that shows how much of the value and how much of the proposed levy would come from each of the different classes of property (residential, commercial, industrial, open space and personal). They provide this document to the Board of Selectman who must then vote on whether to apply the same tax rate or separate rates to the different property classes.

If the Selectmen choose to utilize different tax rates, a residential rate could, for example, be \$10 per thousand of value and the Commercial/ Industrial/Personal Property rate \$22 per thousand of value. Next, the Assessors prepare various documentation which is submitted to the Department of Revenue for approval of the tax rate. Once the rate is approved, the collector's office is authorized to issue tax bills.

**7)--Q What is the fiscal year and what is the effective date for valuation?**

The Fiscal Year for the Town of Burlington runs from July 1<sup>st</sup> to June 30<sup>th</sup> and the effective date for valuation is January 1<sup>st</sup> (precedes the fiscal year). Therefore, if a house is constructed after January 1<sup>st</sup>, then it is not included on the tax bill for that fiscal year. Conversely, a property damaged or demolished after January 1<sup>st</sup> is liable of the tax for the entire fiscal year since it was in place on the assessment date of January 1.

**8)--Q How is the town able to raise my taxes by more than 2 ½ %?**

Proposition 2 ½ pertains to the total amount of monies raised by taxation also known as the tax levy. Generally speaking, the tax levy may not increase greater than 2.5 percent over the prior year's levy, plus growth (such as new construction), however, this limitation does not pertain to individual tax bills. Your bill may increase or decrease by any amount in any given year.

**9)--Q When are the tax bills due?**

The Town Of Burlington issues tax bills on a quarterly billing cycle. The cycle begins with the determination of the Preliminary Tax Bill. The Preliminary bill is based upon one-half of the prior year's net tax bill. This amount is divided into two payments (Quarter 1 and Quarter 2). The third quarter or actual bill contains the property assessment for the fiscal year and the new tax rate. Applying the rate to the assessment, results in the total taxes for the year. The first two quarter bills (providing they have been paid) are then deducted from the total bill and this amount is in turn divided into two quarterly bills. The process is summarized below:

Quarterly bill Due Dates:

First (preliminary bill)	August 1
Second (preliminary bill)	November 1
Third (actual bill)	February 1
Fourth (actual bill)	May 1

**10)--Q I recently purchased my home. When will the tax bill be sent in my name?**

By law, the real estate tax bill must be addressed to the owner of record as of January 1<sup>st</sup> for following fiscal year, which starts July 1<sup>st</sup>. As a courtesy, the Assessors Office put an ñin care ofñ as soon as the office receives a deed. For Example: if you buy a house **after** January 1<sup>st</sup>, the old owner's name will appear on the bill until the end of the fiscal year, which is June 30<sup>th</sup>. Your name will be on the bill beginning the following fiscal year. Regardless of whose name appears on the bill it is the responsibility of the **current legal owner** to make sure that the tax bill gets paid on time.

**11)--Q I am a senior on a fixed income, is there any help for me with my taxes?**

The Assessors Office has information on a number of exemptions that are available to Burlington residents. The qualifications for an exemption vary depending on the type of exemption. You may contact the assessorsøoffice to find out specifically what the qualifications are as well as when to apply. ([Click here to go to the Assessors web site and see what the qualifications are](#)).