

Office of the Assessor

The Assessor's Office ensures fair and equitable assessments for all property owners in the City, in accordance with MGL Chapter 40, §56 and Chapter 58, §1, 1A, and 3. The office processes 12,000 real estate and personal property tax bills, commits and adjusts 23,000 motor vehicle excise taxes each year, processes exemptions and abatements and measures and lists all building permits, tracking new growth. Assessors are required to update all property values to reflect market value each year. This work progresses under the supervision of the Massachusetts Department of Revenue.



The Assessor's Office assesses real estate and manages abatements for the elderly, veterans widows/widowers and legally blind.

Being an Assessor isn't all office work – sometimes, it's an adventure. Two of us were out on Ward Ave to measure a garage and pool home improvement when we saw bear cubs in a tree. When we noticed the Mama Bear noticing us, we knew it was time to get back to the car. Joe made sure the door was locked and turned to look out his window at the Mama's progress toward us, and at the cute little cubs. It was so exciting to be that close – so you really can't blame him for not hearing me pound on the window to unlock the door and let me in, too! Fortunately, most property assessments are a lot less 'interesting.'

Joan Sarafin, Principal Assessor



Nancy and I went to the Northampton Senior Center to do a presentation for the seniors on property tax exemptions. In spite of a bad snowstorm the day before, we had a good turnout. Several people attending were able to qualify for exemptions for the current year, and more will qualify in a few years. It was comforting for them to know that we have a Clause 41A exemption where you can defer your taxes at a 5% interest rate (a real life saver if you are having a hard time financially in your later years). We plan to give this presentation again next year, too.

Joan Sarafin, Principal Assessor

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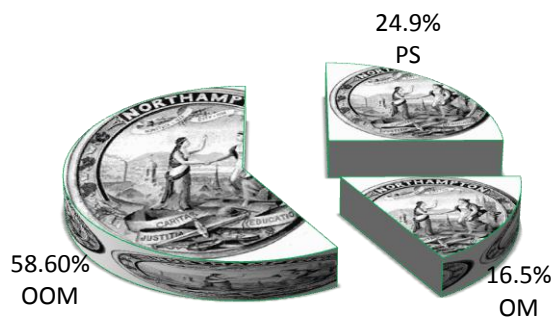
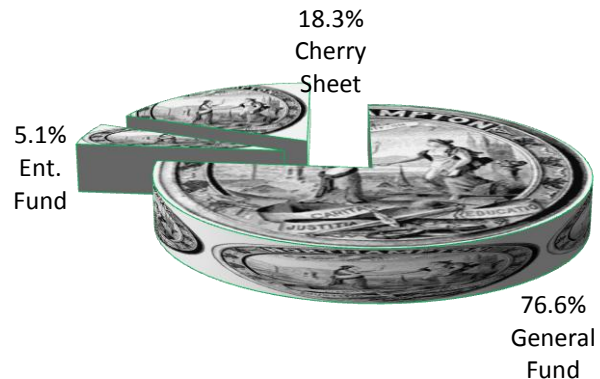
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Staffing Proposal for FY2012

Position Title	Full or Part time	Annual Salary	Funding Source(s)	Budgeted FTE	Change from FY2011	Union affiliation
Principal Assessor	Full Time	62,932	General Fund	1.0		NAPEA
Assistant Assessor	Full Time	51,579	General Fund	1.0		NAPEA
Principal Clerk	Full Time	33,092	General Fund	1.0		AFSCME
Senior Clerk	Part Time 20 hrs/wk	17,672	General Fund	.57		AFSCME

Where Our Funding Comes From

The annual budget of the Assessor's Office is supported through the General Fund, Enterprise Funds, and from the state Cherry Sheet.



How We Spend Our Money

This chart shows how much of the annual budget of the Assessor's Office is spent on staff (PS), on Ordinary Maintenance (OM) and Other than Ordinary Maintenance (OOM), namely the contract for triennial citywide property valuation.

Some Accomplishments At A Glance

beyond our day-to-day operations

- FY2010 was the city's triennial revaluation of all properties. It was also the first year of adding the Business Improvement District assessments to select downtown properties

The Year Ahead

- In the coming year we will be hiring an external firm for revaluation services. They will come in to measure and list residential properties. The Department of Revenue requires us to conduct this revaluation every three years, under Proposition 2 ½. Northampton has over 6,000 residential properties, which includes single family, two family and three family homes. As part of this, we are able to add new value for home additions and renovations which translates into increased revenue for the city. The new growth listed during the revaluation may potentially cover much of the cost of the contracted services.

OFFICE OF THE ASSESSOR

	Actual FY 2010	Budget FY 2011	Budget FY 2012	\$ Change FY11-12	% Change FY11-12
<u>Appropriation by Major Object</u>					
Personal Services	167,691	167,941	169,678	1,737	1.0%
Ordinary Maintenance	107,695	86,295	112,435	26,140	30.3%
Other than Ordinary Maintenance	412,448	388,923	400,000	11,077	2.8%
Total	687,834	643,159	682,113	38,954	6.1%
<u>Appropriation by Major Activity</u>					
Assessors	192,950	214,236	242,113	27,877	13.0%
Abatements and Exemptions Reserve	412,448	388,923	400,000	11,077	2.8%
Revaluation Services	82,436	40,000	40,000	0	0.0%
Total	687,834	643,159	682,113	38,954	6.1%
<u>Financing Plan</u>					
Enterprise Fund Charge to General Fund	34,305	34,305	34,621	316	0.9%
Cherry Sheet (elderly exemption)	116,792	110,264	124,830	14,566	13.2%
General Fund	536,737	498,590	522,662	24,072	4.8%
Total	687,834	643,159	682,113	38,954	6.1%

Assessors Office

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by the numbers

- 12,000** Parcels whose value we update to market value each year (*you can look up the assessed value of any city property on the [Assessors webpage.](#)*)
- 4** Times a year that we process property tax bills and personal property tax bills
- 10,400** Real estate tax bills sent out each quarter, a stack of papers almost 3½ feet tall, roughly the official maximum height of a Shetland Pony
- 1,600** Personal property tax bills sent out each quarter
- 125** Abatement applications we take, review, and decide on each year (*abatement forms must be filed in January and can be [downloaded here.](#)*)
- 400** Taxpayers qualifying for income exemptions for the Community Preservation Act surcharge