

What the Assessors Do and Don't Do

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What the Assessors Do

The assessors are required by Massachusetts Law to list and value all real and personal property. The valuations are subject to ad valorem taxation on the assessment roll each year. The "ad valorem" basis for taxation means that all property should be taxed "according to value", which is the definition of ad valorem. Assessed values in Massachusetts are based on "full and fair cash value", or 100 percent of fair market value.

Assessors are required to submit these values to the State Department of Revenue for certification every three years. Fiscal 2011 was the most recent certification year for Hadley. In the years between certification, assessors are required to do interim adjustments and maintain the values. The Board of Assessors reviews sales and the market every year and thereby reassesses values. The Board of Assessors reviews sales and the market every year and thereby reassesses values in the town each and every year where the need is indicated. This is done so that the property taxpayer pays his or her fair share of the cost of local government, in proportion to the amount of money the property is worth, on a yearly basis rather than every three years.

What the Assessors Don't Do

The assessors do not raise or lower taxes. The assessors do not make the laws which 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. The assessors, in short, follow the procedures established by others 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 market place.

The Massachusetts Constitution requires that direct taxes on persons be proportionately and reasonably imposed. In addition, the Declaration of Rights, Part I, Article 10, requires each individual to bear his fair share of the public expenses. The Board of Assessors is required to annually assess taxes in an amount sufficient to cover the state and local appropriations chargeable to the town. These taxes assessed will include state taxes which have been duly certified to the Board, town taxes voted by the town and all taxes voted and certified by the annual Town Meeting.

The assessor's office has nothing to do with the total amount of taxes collected. The assessors' primary responsibility is to find and list the "full and fair cash value" of your property, so that you only pay your fair share of the taxes. The tax rate is the basis for the budget needed or demanded by the voters to provide the services, such as schools, roads and public safety. The tax rates are simply those rates which will provide funds to pay for those services.