From:	bladata@dor.state.ma.us
To:	Assessor Department; Board of Selectmen; dlsitgroup@dor.state.ma.us
Cc:	bladata@dor.state.ma.us
Subject:	Notification of certification
Date:	Thursday, November 19, 2015 2:28:40 PM

Massachusetts Department of Revenue *Division of Local Services*
Mark Nunnelly, Commissioner of Revenue
Sean R. Cronin, Senior Deputy Commissioner of Local Services

Thursday, November 19, 2015

Acton Board of Assessors
Town Hall
472 Main Street
Acton, MA 01720

Re: **NOTIFICATION OF CERTIFICATION - Acton**

Dear Board Members:

The Commissioner of Revenue has determined that the locally assessed values of real and personal property in your municipality represent full and fair cash valuation as of January 1, 2015 for fiscal year 2016 and that these proposed property assessments satisfy the minimum requirements for certification.

The Commissioner further certifies that:

1. all real property has been classified according to its use as of January 1, 2015 as required by Chapter 59, § 2A(b).
2. a majority of the assessors have been qualified to classify property by their attendance at a classification workshop conducted by the Department of Revenue.

The community must now hold a public hearing on the issue of selecting a residential factor, which will determine the percentages of the tax burden to be borne by each class of property for fiscal year 2016. Prior to the hearing, we urge you to promote public understanding and discussion of the options available to the town in regard to allocating the tax burden among major property classes. The Selectmen or the City Council with the approval of the Mayor may elect a factor greater than the minimum residential factor, or a factor of "1" which will result in a uniform allocation of the tax burden among all classes of property. In addition, they have the option of granting an open space discount, residential exemption and small commercial exemption.

It appears that you are progressing satisfactorily in complying with your responsibilities under the classification law. It is important that you complete the final steps expeditiously so that tax billing will not be delayed.

If you have further questions or require assistance in completing the final steps for a classified tax system please contact the Bureau at (617) 626-2300.

Fiscal Year 2019 Certification Directives:

In order to prepare for the next scheduled recertification of all real and personal property we are enclosing your community's program directives. These directives were made by your Bureau of Local Assessment advisor as a result of your FY 2016 certification review. You should have a budget in place for any work that needs to be done two years in advance of the next certification to avoid costly delays in obtaining timely certification from the Bureau.

As you plan and implement your next triennial certification, please consult the Bureau's Certification Standards in the Division's website, www.mass.gov/dls, in the Local Assessment section. If you need assistance please call your appraisal advisor.

Sincerely yours,
Joanne M. Graziano, Chief
Bureau of Local Assessment

FY 2019 Directives
Town of Acton

Cyclical Reinspection
Maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values. A cycle ended in FY2016 and the Board of Assessors should begin a new cyclical re-inspection program of all descriptive property data in FY2017, so that each parcel is inspected the next nine-year cycle. As part of this cyclical reinspection program, an on-going data quality analysis would help identify recollection priorities for program planning. For further information on cyclical reinspection programs and data quality analysis please refer to the "Certification Standards."

Neighborhood Review
The Board of Assessors should review all residential neighborhood delineations in accordance with indicated land value and adjust them as needed by the next certification.

Land Schedules
Assessors should review and analyze market influences of certain characteristics on the value of land, such as access, and topography, and adjust the land valuation system as needed in a uniform and equitable manner. Assessors should continue to monitor the market for indicators of excess front foot/secondary lot valuation and support of rear/excess and unbuildable land pricing.

Other Directives
Apartment land pricing per unit should be based on location and amenities rather than by number of units. Assessors should revise for next certification.

Other Directives
It is recommended that Board of Assessors member Susan Miller take the Classification Workshop in order to be qualified to classify property.

Other Directives
For FY2017, the Board of Assessors must review with their legal counsel the way the solar project located on the town landfill is valued and taxed. The two alternatives are to either negotiate a PILOT agreement with the solar company or to assess the project in the ordinary course of assessment practice. In either case, the Assessors will enter the property in their database and generate quarterly tax bills to the solar company beginning with FY2017.

Commercial-Industrial Land Schedule
All C&I land segmentation should be reviewed and analyzed annually, and L:B ratios for different types of properties should be analyzed to determine if additional ratios might be appropriate for specific types of properties.

cc: assessor@acton-ma.gov;bos@acton-ma.gov;dlsitgroup@dor.state.ma.us

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