**The Assessors Office**

The Assessors Office consists of a board of three elected officials serving staggered three-year terms, an appointed Administrative Assistant with the support of various contracted appraisal and tax map consultants. Assessors’ meetings are held in person at the Town Hall on roughly a monthly basis (as posted). For further information please visit or contact the Assessors Office at 413-339-5520 x-104 or assessor@rowe-ma.gov. There is also an Assessors page on the Town website (rowe-ma.gov).

The Assessors are primarily responsible for listing, classifying and valuing all real and personal property with the community at 100% of its full

and fair cash value (fair market value) and to ensure that property taxes are fairly apportioned *ad velorem*; according to value. In support of this, the Assessors perform the following:

* maintain and update a computerized property database with information based on:
* deeds from the MA Registry of Deeds
* building permits from the Franklin County Cooperative Inspection Program
* local field inspections (annual permit inspections)
* ****local real estate market conditions (annual sales analysis)
* maintain and update the Town tax maps based on survey plans from the MA Registry of Deeds

**What we do**
It is important to note that while the Assessors are required by state law to list and value all real and personal property on an annual basis, the Assessors do not control the laws that affect property taxes. Tax laws are enacted by the Massachusetts Legislature and codified in the Massachusetts General Laws. The MA Department of Revenue publishes regulations and guidelines to assist the Assessors in carrying out their duties in accordance with these laws.

**Assessor responsibilities**

The Assessors are also responsible for:

* calculating annual “new growth” increase to the community’s Levy Limit under Proposition 2 ½
* setting the annual “tax rate” for MA Department of Revenue approval in conjunction with the Finance Committee and Selectboard
* committing the annual real estate and personal property “tax warrants” to the Tax Collector to allow the mailing of tax bills
* administering motor vehicle excise taxes based on vehicle registration information from the MA Registry of Motor Vehicles
* processing property tax and motor vehicle abatement applications and statutory tax exemption applications (seniors, veterans)
* administering the Chapter 61 programs which provide tax breaks for landowners willing to commit to keeping some or all of their forestry, agricultural, and/or open space and recreation land undeveloped for specified periods of time
* overseeing the Overlay account (used to fund anticipated property tax abatements and exemptions)
* Analyzes market trends to estimate the value of all assessable property.

**ROWE**

**Board of Assessors**



**321 Zoar Road**

**Rowe, MA 01367**

**413-339-5520 x104**

assessor@rowe-ma.gov