

## Assessors' News

Submitted by Rick Williams and Ellen Miller

**Assessors' Clerk Retires:** **Sandy Daviau** retired from her position as Assessors' Clerk effective June 30<sup>th</sup>, but has been filling in while the search for her replacement was underway. We thank Sandy for her exemplary, gracious service to Board, townspeople and the public over the past 24 years, and wish her well in her semi-retirement [Sandy is still Tax Collector].

**Welcome to our new Assistant Assessor:** In mid-October **Colleen Avallone** of Brittingham Hill Rd was appointed by the Assessors as Assistant Assessor. Along with becoming familiar with the office routine—with assistance from Sandy Daviau and the Board—Colleen will immediately work on attaining DOR Course 101 certification (*Introduction to Assessment Administration: Law, Procedures and Valuation*). Her posted office hours are **Monday afternoons from 3:30-5:30pm**. She can be available other times by appointment. Contact info: **413-339-5520 ext.15** or [assessor@rowe-ma.gov](mailto:assessor@rowe-ma.gov).

**FY19 Utility and Power Company Valuations Appealed to Appellate Tax Board:** Values increased in FY19 for Bear Swamp Power Co., Great River Hydro, and New England Power Co. Due to these increases all three have appealed their valuations to the MA Appellate Tax Board (ATB)—even though the resulting CIP tax rate dropped from \$14.73 to \$8.02. Their values were based on appraisals performed in 2018 by our contracted appraisal consultant, GESansoucy. Attorney David Klebanoff has been retained to represent the town for these ATB cases. Each case will result in one of the following outcomes: 1) settlement is reached prior to ATB hearing taking place, 2) ATB finds in favor of the utility, 3) ATB finds in favor of the town, or 4) ATB declines the appeal for any number of reasons.

**Assessors' Overlay/Surplus:** The DOR requires that towns set aside sufficient funds in Assessors' Overlay for tax abatements. In light of the above ATB appeals, we must plan for potential abatements. From 2002 thru 2017 the annual amount set aside averaged \$30K. Following the 2018 appraisals \$100K was aside in FY19. We plan to set aside additional funds in FY20. Once the appeal cases are closed and satisfied, any unnecessary Overlay funds can be declared surplus by the Assessors and turned back to the town as a revenue source for that same fiscal year. Any Overlay Surplus balance at year end closes out to the general fund, to become part of the subsequent year's Free Cash.

**FY20 Property Values:** FY20 is an interim update year (vs. the total town revaluation done every 5 years). Based on real estate sales analysis, valuations of residential homes, yard items and building lots were adjusted up by ~3%. Excess land was not adjusted. Total town valuation increased by ~**0.34%** (from ~\$513.673 million to ~**\$515.427 million**) of which ~\$1.985 million is New Growth.

**FY20 Tax Rates/Tax Bills:** A Tax Classification Hearing was held with the Selectmen on Oct 24 where an MRF (Minimum Residential Factor) of **.65** was selected, representing the tax burden shift from Residential (R) to Commercial-Industrial-Personal (CIP). This in turn established split tax rates of **R/\$5.33 and CIP/\$8.53**. Last year's rates were R/\$5.01 and CIP/\$8.02. The Assessors expect to sign warrants for FY20 real estate and personal property taxes by Oct 31. First half tax bills should be in the mail by the week of Nov 4, with payments due within 30 days of postmark.

Nov 2019

Contact the Assessor's Office at 339-5520 x-15 or send an email to [assessor@rowe-ma.gov](mailto:assessor@rowe-ma.gov) with any questions or for more information. You may also check the state Department of Revenue website or the Assessors page of the Rowe Town website using the links below.

**Taxpayer Guides to Real Estate Tax Exemptions, Deferrals  
and Abatements in Massachusetts**

Go to: <https://www.mass.gov/service-details/taxpayer-forms-and-guides>

Go to: <https://rowe-ma.gov/g/39/Board-of-Assessors>