

## ASSESSORS NEWS

### **FY18 Triennial Revaluation**

FY18 is a triennial revaluation year. As such, updated values are determined for residential, commercial, and industrial properties through the use of appraisal consultants. Mark Rodriguez of MRValuation was contracted jointly by the Towns of Rowe, Florida, and Monroe for appraisal of the Brookfield and TransCanada (now Great River Hydro) hydroelectric generating facilities. Glenn Walker of GESansoucy PE was contracted for appraisal of the Yankee-Rowe Independent Spent Fuel Storage Installation. Duane Adams of Mayflower Valuations was contracted to assist with appraisal of the residential properties.

Proposed values for FY18 need to receive preliminary certification from the MA Department of Revenue (DOR) before being disclosed to the public for a review and comment period. DOR preliminary certification is expected in late September or early October followed by the public disclosure period (watch for public notice in the Greenfield Recorder). Updated values will be posted online and at the Rowe Town Hall. Final DOR certification of values, the Classification Hearing with the Selectmen to set the tax rate, and the mailing of tax bills should occur later in October.

### **Property Tax Exemptions (*Seniors Take Note!*)**

The following Mass General Laws (MGL) Chapter 59, Section 5 property tax exemptions are currently available to eligible Rowe taxpayers:

- **Clause 17D** – Surviving Spouse, Minor Child, Seniors (Exemption amount: **\$175**)
- **Clause 22, 22A-E, Paraplegic** – Qualifying Veterans (Exemption amount: **varies**)
- **Clause 37A** – Blind Persons (Exemption amount: **\$500**)
- **Clause 41A** – Seniors Property Tax Deferral (**not an exemption**)
- **Clause 41C** – Seniors (Exemption amount: up to **\$1000**)

**Eligible taxpayers must contact the Assessors Office to apply for these exemptions.** Some exemption applications do require the disclosure of certain personal financial information. Contact Sandy Daviau, Assessors Clerk in the Assessors Office (339-5520) for more information on eligibility requirements, exemption benefits, and to obtain an Exemption Application Form. Applications must be submitted to the Assessors Office no later than three months after the first tax bills are mailed (so you've still got plenty of time). Remember that the filing of an Exemption Application does not stay the collection of your taxes. Following submittal, the Assessors have three months in which to act upon your Exemption Application.

## **Personal Property Exemption**

A reminder that the Town previously adopted provisions of Mass General Laws Chapter 59, Section 5, Clause 54 to establish an exemption from taxation on personal property valued less than or equal \$10,000. This automatic exemption is only applicable to residents, businesses, or second homeowners whose personal property is valued at less than or equal to \$10,000. Those taxpayers with personal property assessed at greater than \$10,000 will receive a personal property tax bill based on the full assessed value of their personal property for FY18.

## **Tax Breaks for Active Military Personnel**

Certain tax breaks are also available for Rowe taxpayers who are active military personnel per the referenced MGLs, as described below:

- **MGL Chapter 59, Section 5L** provides a **deferral of property taxes** due by a member of the Massachusetts National Guard or reservist, or a dependent of a member of the Massachusetts National Guard or reservist, on active service outside the Commonwealth and for the next 180 days after that service.
- **MGL Chapter 60A, Section 1** provides an **exemption from motor vehicle excise** for Massachusetts residents who are on active military duty outside the country for at least 45 days of the excise calendar year, or if wounded or killed in an armed conflict, the exemption applies regardless of the number of days deployed.
- **MGL Chapter 60A, Section 9** provides a **deferral of motor vehicle excise** due by a member of the Massachusetts National Guard or reservist, or a dependent of a member of the Massachusetts National Guard or reservist, on active service outside the Commonwealth and for a period of up to 180 days after completion of that service.

**Eligible taxpayers must notify the Assessors Office of their status in order to receive these benefits.** For more detailed information please contact Sandy Daviau in the Assessors Office (413-339-5520).