

BOARD OF ASSESSORS

Many people ask how the Assessors arrive at the tax assessment for residential property and the simple answer is that we look at sales of residences to assist us in determining the fair market value. The history behind this term “fair market value” begins with the Massachusetts Constitution which requires that direct taxes on persons and property be proportionately imposed (Mass. Const. Chapter 1, Art. 4). Part 1, Art. 10 of the Declaration of Rights also require each individual to bear his fair share of the public expenses. In 1961, the Massachusetts Supreme Judicial Court ruled in *Bettigole v. Assessors of Springfield* that “proportionately” could only be achieved if each parcel of real estate was assessed at its full and fair cash value. However, despite the *Bettigole* ruling, many communities did not comply which led to significant variations in assessment levels between municipalities. The Town of Sudbury sued the Department of Revenue seeking to force the non-complying communities to revalue their assessments. In 1974 the SJC found that the Massachusetts Department of Revenue had the power and duty to direct local assessors to take action that would produce uniformity in valuations. The DOR continues to produce guidelines and monitor assessing procedures to ensure that assessments are in compliance with the law.

Below is a historical look at the average assessment for a single family home in Montague for the past ten years.

<u>Year</u>	<u>Total Single Family Values</u>	<u># of Single Family Parcels</u>	<u>Avg. Single Family Assessment</u>	<u>Avg. Single Family Tax</u>
2009	384,016,000	2,006	191,434	2,736
2010	399,600,300	2,050	194,927	2,770
2011	388,415,600	2,031	191,244	2,922
2012	381,475,200	2,034	187,549	2,995
2013	372,050,800	2,029	183,367	3,125
2014	368,841,000	2,018	182,776	2,987
2015	367,830,000	2,021	182,004	3,087
2016	368,597,800	2,027	181,844	3,202
2017	393,441,000	2,038	193,053	3,218
2018	405,361,200	2,076	195,261	3,337

We welcome your questions or comments regarding our assessment practices and procedures. Our office is open Monday through Thursday from 8:30 a.m. to 5:30 p.m. (6:30 p.m. on Wednesdays).

Respectfully Submitted,

Paul J. Emery, Chairman
Teresa A. Miner
Ann M. Cenzano
Montague Board of Assessors