

REPORT OF THE BOARD OF ASSESSORS

The New Year started out with the Assessors processing abatements for Fiscal Year 2013. As spring came, our office began conducting inspections of building permits, demolitions and properties on the town's cyclical inspection list. The Department of Revenue (DOR) requires the Assessors of Massachusetts to visit every property in each town once every nine years.

In the spring, Valerie Kaempfer decided to retire from her position in the Assessors' Office after 9 years. We would like to thank Val for all her hard work in starting the process of bringing the office into the 21st century, as well as her fair and impartial judgment. Margo Newton ran unopposed to fill the vacancy left by Val and was elected to the position in the May. We welcome Margo back to the board after a 9 year hiatus. In August, Alice went to the UMass Assessors' School where she studied Specialty Courses including valuation of utilities for Personal Property and reviewing appraisals. Now that Alice is an Accredited Assessor for the state of Massachusetts, she is required to complete 45 hours of continuing education every 3 years to maintain her accreditation. Education is so important in the Assessing field as the laws under which we operate continually change and update. The Board of Assessors is the only elected board that is required within two years of taking office to successfully complete a 30 hour course and examination. Failure to do so jeopardizes the DOR approval of the town's tax rate.

In Fiscal Year 2013, the office granted 3 abatements totaling \$58,100 of value which translates into \$1,164.33 of tax dollars. There were two appeals filed at the Appellate Tax Board (ATB) for Fiscal Year 2013; one case was dismissed at the request of the landowner and the other one is pending a decision from the Supreme Judicial Court (SJC). The SJC is the highest court in the state and most cases heard in this forum are precedent setting cases that determine how the Appellant and future assessments will be handled. As we inspect properties in town, our accuracy on the property record cards will improve as we track changes that have occurred since the last inspection. We encourage all residents to check the information on their property record cards periodically, especially after any building permit or demolition work has been completed.

With fall nearing, the office readied to set the Fiscal Year 2014 tax rate. This year was an interim adjustment which entailed less than a revaluation year and accordingly went somewhat better. By mid December, the Town of Heath was the 283rd town in the Commonwealth to set their tax rate. This was 31 positions sooner than in 2013, a small success.

The Heath tax rate for Fiscal Year 2014 was \$19.12/per \$1,000.00 of valuation. The Town of Heath's parcel count, total assessed values for each major class of properties and their percentage of the Levy Limit is as follows:

Classification	Valuation	%
Residential [894 parcels]	\$83,427,500	92.1210
Commercial [81 parcels]	685,372	0.7568
Industrial [1 parcel]	144,200	0.1592
Personal Property [7 accounts]	6,305,885	6.9630
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Total amount of 2014 Property Tax Levy	\$90,562,957	100.00%

There are several property tax exemptions for the elderly varying in amounts from \$175 to \$500. Each exemption is based on income guidelines and as economic times become more difficult, we encourage the elderly to contact the office to see whether you may qualify. Any information that is provided to qualify for these exemptions is strictly confidential and is not available to the general public. Also available are exemptions for the blind and veterans.

We want the general public to know that assessing is a very complicated field and the DOR sets forth very strict guidelines with which our office must comply. With that said, our office is open to the public for any questions Mondays 9:00-3:00 p.m. and our board meets on the 1st and 3rd Monday of every month at 3:00 p.m. in the Assessor's office. If you would like to set up an appointment to meet with the Board, please call the office at 337-4934 Ext. 3.

Respectfully submitted,
Alice Wozniak, MAA and Administrative Assistant
Margo Newton, Chairman
Richard Gallup