

# WELCOME TO EAST BRIDGEWATER

DAVID LINCOLN PHILLIPS, CHAIRMAN  
MICHAEL PICKLUS, CLERK  
CURTIS GLUCK, MEMBER

TELEPHONE  
(508) 378-1609  
(508) 378-1622

CHERYL A POOLER, MAA  
DIRECTOR OF ASSESSING



**T**HE INFORMATION CONTAINED IN THIS PAMPHLET DESCRIBES IN A VERY BRIEF OVERVIEW HOW THE ASSESSORS DEPARTMENT OPERATES IN THE TOWN OF EAST BRIDGEWATER.

THE BOARD OF ASSESSORS OPERATION AND RESPONSIBILITIES CAN VARY FROM TOWN TO TOWN BEYOND WHAT IS MANDATED BY THE STATE DEPARTMENT OF REVENUE.

THE POLICY OF THE EAST BRIDGEWATER BOARD OF ASSESSORS IS TO PROVIDE INFORMATION TO THE PUBLIC IN THE MOST EFFECTIVE MANNER POSSIBLE.

THE OFFICE STAFF IS PREPARED TO ANSWER QUESTIONS, PROVIDE NECESSARY PUBLIC INFORMATION OR ASSIST IN FILLING OUT APPLICATIONS FOR ANY BUSINESS WITHIN THE JURISDICTION OF THE BOARD OF ASSESSORS.

SINCERELY,

EAST BRIDGEWATER BOARD OF ASSESSORS

OVER 50% OF LOCAL GOVERNMENT REVENUE COMES FROM PROPERTY TAX. THE TOWN MEETING DECIDES HOW MUCH MONEY SHOULD BE RAISED, ALONG WITH ASSESSMENTS FROM THE COUNTY, STATE AND REGIONAL LEVEL. THEY *LEVY* TAXES.

*PROPERTY IS TAXED AD VALOREM* (ACCORDING TO VALUE). THIS MEANS THE PROPERTY TAX LEVY IS DIVIDED AMONG TAXPAYERS ACCORDING TO THE VALUE OF EACH PROPERTY.



THE ROLE OF THE ASSESSOR IS TO ESTIMATE THE VALUE OF ALL TAXABLE PROPERTY. THEY ARE *EXPECTED TO ACHIEVE ACCURACY, EQUITY AND FAIRNESS IN THEIR ESTIMATES OF VALUE*. THE PRIMARY RESPONSIBILITY OF THE ASSESSOR IS TO PREPARE AN ANNUAL ASSESSMENT ROLL WHICH LISTS ALL PROPERTIES IN THE TOWN AND THEIR ASSESSED VALUES. THE ASSESSOR MUST REVIEW INDIVIDUAL ASSESSMENTS AT THE REQUEST OF THE TAXPAYER IMMEDIATELY AFTER THE FIRST HALF TAX BILLS ARE MAILED EACH YEAR FOR A 30 DAY PERIOD.

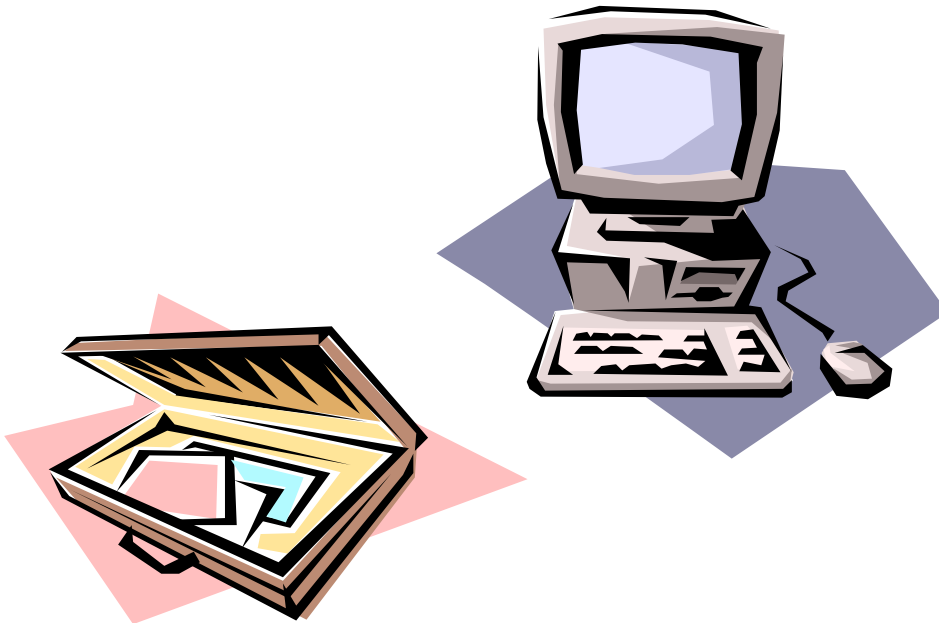


TAXPAYERS HAVE THE RIGHT TO APPEAL THEIR ASSESSED VALUATION TO A STATE APPELLATE TAX BOARD IF THEY DO NOT AGREE WITH THE ASSESSORS DECISION. ASSESSORS MUST BE PREPARED TO DEFEND THEIR VALUE ESTIMATES AND THE METHODS USED TO ARRIVE AT THEM.

THE ASSESSORS ALSO ADMINISTER EXEMPTIONS OF PROPERTY TAX FOR THE ELDERLY, DISABLED AMERICAN VETERANS, THE BLIND AND SURVIVING SPOUSES.



MOTOR VEHICLE EXCISE TAXES ARE ADJUSTED THROUGH THE ASSESSORS OFFICE FOR VEHICLES THAT ARE SOLD, JUNKED, STOLEN, TOTALED OR FOR TAXPAYERS THAT MOVE OUT OF TOWN BEFORE JANUARY 1 OR FOR VEHICLES THAT ARE OVERVALUED BY THE REGISTRY OF MOTOR VEHICLES.



IN ADDITION TO PREPARING THE PROPERTY TAX LEVY, THE ASSESSOR MUST SUBMIT TO THE STATE DEPARTMENT OF REVENUE A RE-CAP SHEET THAT SUMMARIZES ALL SOURCES OF REVENUE AND SPENDING TO BE DONE IN THE MUNICIPALITY FOR THE COMING FISCAL YEAR. THIS DOCUMENT IS USED TO CERTIFY THE TAX RATE AND THE ASSESSED VALUES OF ALL TAXABLE PROPERTY WITHIN THE TOWN.

SOME REVENUE SOURCES ARE BASED ON VALUATION WORK PREPARED BY THE ASSESSORS DEPARTMENT AND ARE RECEIVED BACK TO THE TOWN THROUGH THE "CHERRY SHEET" (A DOCUMENT USED BY THE STATE TO PROVIDE ASSISTANCE TO THE CITIES AND TOWNS). THE ASSESSORS ALSO PROCESS TAXES FOR PROPERTY RETURNING TO THE TAX ROLLS THAT WERE EXEMPT OR HAD SPECIAL ASSESSMENTS FOR FARM USE, FOREST USE OR RECREATIONAL USE.



THE ASSESSMENT RECORDS ARE PUBLIC AND SUBJECT TO REVIEW BY ANY PERSON, AND MUST BE KEPT UP TO DATE BY THE OFFICE STAFF.

REAL ESTATE APPRAISERS ARE THE MOST FREQUENT USERS OF THE PROPERTY RECORD CARDS WHICH LIST THE COMPONENTS OF THE IMPROVEMENTS AS WELL AS THE OWNER OF RECORD TAKEN FROM INFORMATION OFF THE DEED TRANSFERS.

A DIRECTOR OF ASSESSING, APPOINTED BY THE ELECTED BOARD OF ASSESSORS DIRECTS THE DAY TO DAY OPERATION OF THE OFFICE FOR THE BOARD. THE BOARD OF ASSESSORS MEET ON MONDAY EVENINGS ON A BIWEEKLY SCHEDULE FOR A PORTION OF THE YEAR AND A WEEKLY SCHEDULE WHEN NECESSARY, TO REVIEW THE WORK OF THE TAX CYCLE IN PROGRESS. HEARINGS WITH THE BOARD OF ASSESSORS ARE BY APPOINTMENT ONLY.

MEETINGS HELD AT TAX TIME (THE FOUR (4) MONTHS AFTER FIRST HALF TAX BILLS ARE MAILED) USUALLY DEAL WITH APPLICATIONS FOR OVERVALUATION OR EXEMPTIONS. MEETINGS ON THESE TWO SUBJECTS ARE NOT PUBLIC, ALL OTHER GENERAL BUSINESS OF THE BOARD IS OPEN TO THE PUBLIC.