



Assessors' Duties & Responsibilities

Assessors' Responsibilities

Middlefield Assessors have to fulfill the same State statutory requirements and meet the same assessment administration standards of the Department of Revenue as large cities and towns. We have to:

- Conduct the same annual and triennial reviews.
- Perform the same statistical sales analyses.
- Produce the same reports.
- Go through the same approval processes.

Property taxes are by far the largest source of Middlefield's revenues. Hence, the assessors, with their key responsibility in overseeing real and personal property valuations, play a crucial role in the financial well-being of our community. Assessors are responsible for evaluating 494 properties, including 281 with buildings and 138 in agricultural, recreational, or forestry chapter classification.

Assessors also administer motor vehicle excise taxes.

Assessors' Duties

Assessors' duties include:

- Assess values of real and personal property
- Implement a cyclical property inspection program
- Review property sales
- Process exemption applications for seniors, veterans, and surviving spouses
- Process excise commitments and abatements
- Process abatements on real and personal property
- Defend values at the Appellate Tax Board
- Inventory new growth and value new construction
- Recertify values every year
- Process Chapter Land applications and land liens
- Assure that chapter land liens are current and correspond with deeds

- Update tax maps
- Transfer titles: deeds, land court recordings, and death certificates
- Perform annual tax rate recap
- Set up property tax classifications
- Perform year-end rollover and tax commitments
- Administer motor vehicle excise taxes
- Answer queries from taxpayers, banks, and other parties

Assessors' Clerk's Duties

Each Year after Tax rate is set:

- Generate Commitment Book
- Review Commitment Book for all parcels in town before tax bills are mailed.
- Commit tax bills on warrant to Town Accountant and Tax Collector.
- Gather information for Omitted and Revised report, if needed.
- Commit any omitted or revised tax bills to Tax Collector and Town Accountant.
- Print and file Property Record Cards and Cost Reports.
- Maintain public binder with all Property Record Cards.
- Generate in IQ Reports: Counter Book with values, chapter land listings with acreage and values.
- Update street and personal property listings.
- Create and email report for Banker & Tradesman. The Warren Group.

Do Rollover with DOR's assistance.

August Preliminary Tax commitment

Exemptions:

- Mail out exemption applications to last year's recipients.
- Process exemptions and send report to DOR.
- Enter exemptions in individuals' parcel records.
- Give exemption report to Town Accountant and Collector.

Personal Property:

- Mail out Forms of List for personal property.
- Process Forms of List and enter in computer.

Chapter Land:

- Mail out chapter land applications to parcel owners in forestry, agriculture and recreation.
- Enter chapter land changes in computer.
- Process land tax liens.
- Keep chapter land files up to date.

Real Estate Abatements:

- Process real estate abatements and give report to Town Accountant and Tax Collector.
- Enter in computer, in individual's parcel records.

Excise Bills:

- Keep book of commitments.
- Commit bills on warrant to Town Accountant and Tax Collector.
- Re-commit tax bills of Middlefield residents that were sent in error to other towns.
- Process excise abatements.
- Give abatement reports to Town Accountant and Tax Collector.

Sales:

- Process deeds from property sales throughout the year.
- Combine or split parcels based on deed, owner request, and legal requirements.
- Enter new owner and sales information in computer.
- Update Sales Report.

Building Permits:

- Process building permits and enter in computer.
- Keep updated spreadsheets on open and closed permits.

Keep files on any parcel changes throughout current year.

Answer phone calls & reply to messages.

Fax property record cards and surveys to banks and realty companies.