

STATE ASSESSMENTS REFERENCES

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January 22, 2007

For more information on the topics covered in the presentation on State Assessments, the following web sites are useful:

1. **“At A Glance”** reports for all municipalities

http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Local+Officials&L2=Municipal+Data+and+Financial+Management&sid=Ador&b=terminalcontent&f=dls_mdmstuf_aag_aagindex&csid=Ador

The list on this web page contains the names of all the cities and towns in Massachusetts. Clicking on a name brings up a set of information about the city or town in question, including: socio-economic data such as population, per capita income, and Equalized Valuation per capita; bond rating; estimated Cherry Sheet aid; fiscal year taxable property values by classification; revenue by source; levy capacity; and other tax and financial information.

2. The current issue of **“City and Town,”** a monthly publication of the Department of Revenue

http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Businesses&L2=Municipal+Information&sid=Ador&b=terminalcontent&f=dls_publ_ctidx&csid=Ador

This publication contains news of interest to Finance Committees, Assessors, and other city and town officials and to Leaguers studying municipal finance.

3. **Cherry Sheets** for all municipalities

<http://www.mass.gov/?pageID=dorsubtopic&L=4&L0=Home&L1=Local+Officials&L2=Municipal+Data+and+Financial+Management&L3=Cherry+Sheets&sid=Ador>

The list on this web page contains the names of all the cities and towns in Massachusetts. Clicking on a name brings up the latest Cherry Sheet for the city or town in question.

4. **“Cherry Sheet Manual,”** an annual publication of the Department of Revenue

<http://www.mass.gov/Ador/docs/dls/cherry/csmanual.pdf>

The Cherry Sheet Manual contains all the information needed to read a Cherry Sheet, including the description of every municipal receipt and assessment, general information about when each receipt and assessment is paid, and tables of Cherry Sheet amounts, by line item, for the state as a whole for the previous five years. Most of the information in this presentation came from the Cherry Sheet Manual.

5. **Equalized Valuation** for all municipalities

<http://www.mass.gov/Ador/docs/dls/mdmstuf/PropertyTax/eqv06.xls>

This Excel workbook contains three sheets: an introductory letter, the Equalized Valuation of every community in Massachusetts, and the ratios mentioned in the Glossary entry for .Equalized Valuation. The cover letter for this workbook is at <http://www.mass.gov/Ador/docs/dls/bla/eqv/PropEQVCommunityLetter2006.pdf>

The home page of the Equalized Valuation section of the DLS web site is:

http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Local+Officials&L2=Assessor's+Information&sid=Ador&b=terminalcontent&f=dls_bla_bla_eav&csid=Ador

6. **Massachusetts General Laws**

<http://www.mass.gov/legis/laws/mgl/mgllink.htm>

This URL presents a search feature that brings up a list of chapter and section for every law bearing on the topic of the search, preceded by a long list of search tips. Clicking on a section number brings up the text of that section. From this point

the user can search forward or backwards for other sections of the chapter, find a chapter table of contents, or go back to the search page. For example, searching for “foundation budget” brings up just the relevant sections of Chapters 70 and 71.

7. DOR Phone Numbers and Addresses

http://www.mass.gov/?pageID=dorterminal&L=3&L0=Home&L1=Tax+Professionals&L2=Help+%26+Resources&sid=Ador&b=terminalcontent&f=dor_help_direct&csid=Ador