

Assessing Records and Public Disclosure

The following records are generally found in an assessor's office:

ASSESSING MAPS - indicate parcels, lot numbers, parcel dimensions, structures and subdivisions.

OWNERSHIP - lists owners of property as of January first.

PROPERTY RECORD FILE - contains all current descriptive physical data for each parcel, including location, building characteristics, use information, building perimeter sketch, and legal description and title reference.

SALES FILE - record of sales occurring in the community for a particular year.

VALUATION BOOK - contains owner's name, address, and location of property, classification and valuation of real and personal property in the city or town for a fiscal year. The book also includes a description of all property exempt from taxation.

EXEMPTION FILE - contains owner's name, address, year of application, type of exemption, and amount of exemption granted.

ABATEMENT RECORDS - abatements which are granted are posted in books available to the public. Abatement records indicate the name of the owner, the year in which the tax is assessed, the total amount of tax, the date of the abatement, amount of abatement, and statutory reference. Applications for an abatement are not public records.

BETTERMENT RECORDS - lists improvements made to property such as street, sewer or sidewalk assessments.

CORPORATION BOOK - lists organizational status of businesses in the Commonwealth, including those that have been designated as manufacturing corporations.

Assessor's offices also contain personal property records, charitable organization returns, and reports and returns required to be filed with the Commissioner of Revenue.

Not all of these records are public. The following section describes in greater detail the standards applicable in determining whether a record is public.

Disclosure of Records

Assessors require large amounts of information in order to value property. In recent years, concern has been expressed that this large amount of data may be obtained by private individuals for purposes unrelated to the assessing function.

In weighing the need for public access to assessor records to ensure fair assessments, versus the concern that the assessor's office could become a business information source about the local real estate market, the Massachusetts General Court enacted Chapter 385 of the Acts of 1986 regarding the disclosure of certain assessment records (G.L. Ch.59, § 52B.) and established guidelines for the release of records in an electronic form (G.L. Ch.59, § 52C.).

Public records are broadly defined in Massachusetts. However, Chapter 59, § 52B exempts from the public record definition certain information that is provided to the assessors pursuant to a statutory information request. Such information is open only to the inspection of the assessor, the Commissioner of Revenue, their staffs and local officials in the performance of their official duties, except where inspection is ordered by the Appellate Tax Board, or by a court, or in cases where the assessed owner requests market data relating to any comparable sale used by assessors in determining the value of his or her property.

Chapter 59, § 52C specifies that the public records law is not deemed to authorize public access to terminals or other electronic data processing equipment.

Applications for abatement are not public records. Nevertheless, all final abatements that are approved by the assessors are considered public records.

Assessing records which are public in the City of Boston are available in the Assessing Department, Public Research Room 301, City Hall, Boston MA, Monday - Friday 9:00 a.m. - 5:00 p.m. Personnel are available to assist individuals who seek public record information.