

## Report of the Lunenburg Board of Assessors for FY2026.

Under the umbrella of Massachusetts state and local town laws, Lunenburg's Assessing organization will work with the town operations and our citizens to meet our vision for delivering a fair and equitable taxation for our citizens. The Lunenburg Board of Assessors will evolve and administer a series of "Best Practices" methodologies consistent our Vision. These practices will ensure equitable treatment and compassion for all our citizens.

The Board of Assessors has empowered an Assessor organization that has the capability to evaluate and assess all property at its full and fair market value. This is accomplished through a rigorous measurement of property, collection appropriate data, analysis and maintenance of all property tax data records. Additionally, the Assessor department administers a motor vehicle excise tax, real estate and motor vehicle tax abatements, and all statutory tax exemptions as allowed by law. The Assessor Organization will work cohesively with other town departments.

The last year has seen a lot of progress in restoring the fully functional Assessors' office.

- We are fully staffed for the first time in over a year. Our office is staffed with a full time Principal Assessor, a 19-hour Data Collector and a 32-hour Assessing Administrative Assistant.
- The Assessing office has been organized from the disarray in 2023 and policies and procedures have been established.
- A sales inspection program has been established to follow-up on sales and review property data in MLS, permit inspections are conducted weekly and a cyclical program has been established with the inspection of 500 properties annually to comply with the DOR Directives from the 2024 revaluation.
- We successfully improved several exemptions with eligibility qualifications including income and asset limit increases for Seniors and introduce a new "Senior Means Tested Tax Exemption" in the fall of 2025.
- The Assessing office has begun fulfilling most of the 6 DOR Directives which are to be completed by FY2029, with the exception of the Neighborhood Review reorganization which will hopefully start in early 2026 with the addition of a Special Assistant to the Assessor temporary job position. The role of the Special Assistant to the Assessor is to assist the Principal Assessor with the review of all residential neighborhood delineations in accordance with indicated land value and adjust them as needed by the next certification in FY2029. The Special Assistant to the Assessor will work closely with the Principal Assessor to conduct a neighborhood study for all residential parcels and market areas with special review and refinement to Neighborhood 3 and the waterfront neighborhoods.

The Board of Assessors' efforts at restoring the trust of Lunenburg taxpayers include scheduling all our meetings during evenings (with both PACC coverage and Zoom access), so everyone can participate more easily. The Board has also developed a Property Tax program for use at the Senior Center and has held a yearly senior tax exemption presentation to create awareness of the available real estate tax exemptions for the seniors. We continue to improve visibility and access by redesigning of the Website, including analytics and explanations provided the Massachusetts DOR / Division of Local Services, Massachusetts Association of Assessing Officers, and UMass among others. The office staff strives to provide exceptional service that the Lunenburg taxpayers deserve.