## **Gardner MA Assessors**

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## \*\*FY23 PUBLIC DISCLOSURE OF TAX VALUATION\*\*

S The Gardner Assessor has been conducting the FY2023 Quinquennial Revaluation as required by Massachusetts State Law. This update of values ensures that all property is е assessed at full and fair market value as of January 1, 2023. The Assessor has received preliminary certification by the Massachusetts Department of Revenue. The Public S Disclosure will be available to the public from Monday 10/3/2022 to Friday 10/07/2022. The revaluation requires the verification, analysis, and use of arms-length sales from calendar year 2021. Sales from the year 2020 were used to value property when the S numbers of 2021 sales were insufficient for analysis. Market trends may indicate that different property types may change in value more or less than other property types. On  $\mathbf{O}$ average, the increases by class are as follows: Single-Family – approximately 22%, Condominiums – approximately 33%, Two & Three-Family – approximately 23%, r Apartments (4+ Units) – approximately 38%, Commercial Class – approximately 13%, Industrial Class – approximately 12%, Vacant Land – approximately 26%. Individual parcel valuations may vary from the average class increase due to typical differences, data updates and corrections, new construction, and the effect of market trends for specific characteristics.

The preliminary assessed values for FY2023 will be available for public review beginning Monday October 3, 2022, through Friday October 7, 2022, at the Assessor's Office and on the Assessor's page of the City of Gardner website.

Contact the Assessor's office during the public disclosure period to ask questions, review, discuss and request changes in proposed values.

The Assessor's Office is open from, 8:00 am to 4:30 pm Monday through Thursday, and 8:00 am to 1:00 pm on Friday.

## Responsibilities

- Classify and determine "full and fair cash value" of all real and personal property according to <u>Massachusetts General Law (Chapter 59)</u>
- $\odot\;$  Review and act upon all real and personal property abatement applications
- O Process all motor vehicle abatement requests
- Review and process all exemption applications for qualifying elderly, widowed, blind, or disabled veteran citizens
- Review all applications for accuracy regarding tax incentives for land used for recreational, forestry, or agricultural purposes
- O Implement a revaluation of the Town's real and personal property every 5 years.