

## **ARTICLE 42. BOARD OF ASSESSORS**

42.1. Membership. The Town shall have an elected Board of Assessors (for purposes of this Article 42, the "Board"), consisting of three registered voters of the Town.

42.2. Term. The term of office shall be three years.

42.3. General Duties. The Board shall:

- a. Have all of the powers and duties of Boards of Assessors under the General Laws;
- b. Annually make a fair cash valuation of all taxable property, both real and personal, within the Town;
- c. Establish the annual tax rate;
- d. Assess and apportion Town taxes and state and county taxes duly certified to them;
- e. Enter into contracts for the expert appraisal of taxable property;
- f. Prepare and maintain for public use a list of valuations indexed alphabetically by owner's name and a list of valuations indexed by street and house number and shall make available, when requested, copies of such lists for a reasonable reproduction fee;
- g. Record and keep current all new valuations and revaluations;
- h. Act upon all applications for abatements and exemptions; and
- i. Administer the Motor Vehicle Excise Tax on the Town level by supervising the preparation, processing and issuance of motor vehicle excise tax bills.
- j. Make available upon the request of and at no cost to a local newspaper, the list of valuations indexed by street and house number and the list of abatements; and
- k. Make available upon the request of and at no cost to a property owner, reproductions or copies of all records (not exempt from public disclosure by law) that were used in setting the valuation of the owner's taxable property subject to an application for abatement.

42.4. Chief Assessor. (Amended ATM 2018.) The Board shall appoint a Chief Assessor, who shall:

- a. Be professionally qualified and experienced in the assessment and apportionment of taxes and the valuation of property for the purpose of taxation;
- b. Have a term of one year, commencing on the date of appointment, serving at the discretion of the Board; provided, that if the Board fails to appoint a successor during the month preceding the expiration of said term, the incumbent shall continue to serve during the following period of one year unless sooner removed. The Chief Assessor may be reappointed annually without limit;
- c. Assess and apportion taxes in the Town, subject to the approval of the Board;
- d. Value property in the Town, both real and personal, for the purpose of taxation, subject to the approval of the Board;
- e. Perform such other duties as the Board may require including acting as a hearing officer in the application for abatements and exemptions, and otherwise assisting the Board in the performance of its duties.

42.5. General Provisions. The Board shall also be governed by Articles 2 through 7 of these bylaws and other provisions of these bylaws applicable generally to all Boards, except as it is specifically directed by law or a provision of these bylaws to act otherwise.