

**Nahant Board of Assessors
Assignment of Property Location & Tax Map Protocol**

Administrative Responsibilities: The Board of Assessors and Assistant Assessor are required by Massachusetts's law to value all real property based on "full and fair cash value". To begin, a complete cross-referenced and up-to-date collection of maps, plans and records containing important legal data with regard to real property, property location and tax map protocol must be maintained properly to ensure fair and equitable assessments as of January 1.. The address of a property/parcel is assigned by the Assessors and is known as the property location. The property location corresponds to the tax maps and deed references. The tax maps are the principle responsibility of the assessors for locating, cataloging and appraising real property to minimize problems of partial assessments, omitted assessments and duplicated assessments. Accurate tax maps are vital to the valuation process by producing equity in assessments and is a certification requirement.

Goal: To fulfill the duties of the Town of Nahant's Charter, Article III, Section 3 and meet the requirements set forth by various Massachusetts laws and the Massachusetts Department of Revenue's certification of assessments/valuations.

Objective: To assign numbers to all dwellings and vacant lots or parts thereof on or near the line of public or private ways within the Town which represents the property location on the tax map and corresponds to the property record card and deed; the list of such numbers shall at all times be on file in the Assessors office. The property location is matched to a unique parcel identifier on the tax map and property record card and is the historical locator for a property. Data recorded on the tax maps provide a complete inventory of all land parcels and thus, minimize the problems of omitted parcels and duplication of listing.

Key Purpose: Every occupant or owner of such building shall cause to be displayed upon some suitable portion thereof, facing such street or way, the proper street number of said building which represents the number and street known as the property location. No number other than the one shown on the list on file in the Assessor's office shall be displayed on any such building or part thereof. Every lot/property is recognized with a unique number system on the tax maps identifying the property location, lot size and shape, associated with the property record card and property owner of record (deed) for an integrated tax roll system. (Reference: M.G.L. Ch 148, S59 & Nahant's General Government By-laws, Article 3, S3.)

Guidelines to Assigning Property Address/Property Location and Tax Map Maintenance

A. Preparing for mapping project: evaluation of the most recent hand-drawn maps were compiled from subdivision plans and other land records showing a reasonable degree of accurate boundary dimensions to deed dimensions eliminating the need for a complete

overhaul of the tax maps. The retirement of local mapmaker, new technologies and, DOR recommendations influenced the digitized/gis-mapping project:

1. Digitized base tax maps were completed in 2000 by Full Circle Technologies, Inc., following the standards established by MASSGIS.
2. Next, the tax maps were prepared for GIS technology and linked to the Assessors mass appraisal data base in 2002;
3. Then, aerial photography of the Town of Nahant, done by MASSGIS, was incorporated with the digitized base maps and made available on the Town's website in 2004.
4. Fundamentally, the Board of Assessors follows the DOR's " Guideline for Tax Mapping", IGR 82-403; the MASSGIS guidelines, and the Town of Nahant's by-laws, and other Massachusetts laws.

B. Yearly maintenance of tax maps for DOR certification compliance: to indicate the property location, the size and shape of each parcel/lot, the unique property identifier, frontage, and its relation to features that affect value on each assessment date of January 1. The numbering system should allow for easy processing of property lot splits and complete subdivision of tracts of land. The assigned property location shall follow logical sequencing to assist in property inspection programs including neighborhood analysis. The property location and map identifier number are very important for analysis of assessment level; and uniformity to determine physical and economic factors for equitable property valuation, for computer report selection, sorting of property record cards, and various valuation techniques.

1. If a parcel is subdivided, each new parcel of land will carry the same parcel number as before, but with a sequential letter prefix to become the unique property identifier-also known as the parcel ID (map/lot or map/block/lot). Newly created parcels are found on plans automatically sent from The Southern District, Essex County Registry of Deeds to the Assessors that have been recorded and signed by the Nahant Planning Board:
 - The boundary dimensions of the new parcels are hand-drawn
 - A unique property identifier is created and marked on each parcel, a logical and sequential number system is used similar to the process of assigning the property location
 - The property location is determined by an agreement with the property owner of record and Assistant Assessor: in some cases the Assistant Assessor will supply the owner with choices if the property is located on a corner lot. This usually takes place before the newly created parcel/lot is sold or at the time the plan is received from the Registry of Deeds..

NOTE: The Town of Nahant's Zoning-by-Law's does not require the front of a dwelling to face the front lot line whether or not it is located on a corner lot. Under this circumstance, the property location may not be changed and it is important that the Nahant Building Inspector inform the owner of this chapter of the zoning by-laws before issuance of a Building Permit.

- The property location, unique property identifier, and lot size are cataloged in the mass appraisal system and verified for accuracy so that a "fair market value" to the property owner of record is established for the assessment as of January 1.
- The Assistant Assessor researches deeds, plans, etc and compiles documentation for the yearly update of the tax maps and submits the information to the mapmaker.
- The maps are updated by Full Circle Technologies, Inc (contractual mapping services may change from time to time) for an assessment as of January 1.

C. Requests for mailing address changes:

- A property owner may request in writing a change to the mailing address for their property; for tax billing purposes the effective date is January 1
- Any requests to change property locations are not allowed except under the following conditions: by adding or modifying property locations that may be subject to recording at the Essex County Registry of Deeds, Southern District. Said modified property locations must be based upon Nahant Planning Board approved lot splits or subdivisions.
- The property location is not arbitrarily assigned. A number is assigned using a logical sequencing system to assist the Assessors, property owners, Building Dept, and Police & Fire Dept's. All property owners' splitting parcels/lots are involved in the property location process. The property location should not be changed once it is established in the tax roll system because it may interfere with the requirements of the Assessors valuation system, postal service, 911 response, Treasurer/Collector's outstanding payment system, title search- Essex County Registry of Deeds, including ZBA decisions - recorded for variances and special permits, and other unknown future problems if property locations are changed.
- The Nahant Building Department should advise all property owners providing plans for a building permit which shows the location of their front door facing a direction not corresponding to their property location to refer to note on page 2.