

What does the Assessor's Office do?

The Assessor's Office is responsible for administering Massachusetts property tax laws fairly and equitably to produce accurate and fair assessments of all taxable property. In Carver, the property tax contributes about 50% of the town's operating budget. Taxable property includes real estate and the personal property of commercial businesses.

The Assessor's Office has a full-time Director of Assessing, Administrative Assistant and Assessing Technician, along with a three-member elected Board. The current Board members are: Michael L. Paduch, Chairperson, Peter D. Sullivan and Laura A. Shippee.

The office provides a public access computer terminal providing assessing information of real estate and personal property. The information includes all data pertinent to the buildings and land, legal (deed) information, sales information, and listings of all personal property.

Property Record Cards are available online! You can access them on the Assessing Department Page.

How do the Assessors value property?

The Assessors are required to assess all property at its "full and fair cash value", also known as "market value". Massachusetts General Laws define full and fair cash value as the price a willing buyer and a willing seller agree to, also known as an arms length sale. To determine fair market value, only arms length sales are considered. The Assessor must collect, record and analyze a great deal of information about property and market characteristics in order to estimate the fair market value, including keeping current on cost of construction in the area and any changes in zoning, financing and economic conditions which may affect property values. The Assessor uses the three nationally recognized approaches to value: market, cost and income. This data is then correlated into a final value. January 1st is known as the "assessment date", the date used for determining the value of a property. The Assessor has the legal and statutory responsibility to track property sales and assess the property accordingly.

Does the Assessor need to inspect my house?

The Department of Revenue requires the Assessor's Office to maintain the database, updating properties when building permits are issued, properties are sold, businesses change, and the cyclical recollection of data which is an on-going process. The Department of Revenue mandates every property in Massachusetts be inspected at least once every nine (9) years. Our property inspections are on-going, and are systematically organized to conform to the 9 year visitation cycle. Letters to property owners are mailed requesting a phone call to our office to schedule an inspection. We make every attempt to provide a convenient appointment schedule for property owners. The inspection lasts approximately 15 minutes. An interior property inspection is an important factor in determining an equitable and accurate assessment for your property. You should expect to be hearing from us if it has been a while since your property was last inspected.

What is Personal Property?

Personal Property is generally those items not permanently affixed to real estate. Personal Property is movable and can be removed without serious damage either to the real estate or to the item being removed. The three categories of taxable personal properties are: (1) Business and professional fixtures, furnishings, machinery, and inventory, (2) personal property of public utilities, and (3) household furnishings in property other than the principal residence.

Every year, prior to March 1, all persons subject to taxation must submit a list of all their personal property which is not exempt from taxation on a form known as the **Form of List**. Forms of List are available at the Assessors Office in Town Hall.

Motor Vehicle Excise

Motor vehicle excise is administered through the Assessor's Office. Adjustments to the bill are made when a vehicle is sold, traded-in, plates are transferred to a different vehicle, or when the owner moves out of state. Adjustments can only be made for the current and the previous two years. ***If you still have the license plates and/or still own the vehicle, the excise is still due.***

It is important to remember that the bill for a vehicle you no longer own should not be ignored. Please call us with any questions at 508-866-3410.

Personal Exemptions

The Assessor's Office annually sends out applications for exemptions to property owners who have previously received an exemption. Exemptions include: Elderly, Surviving Spouse, Veterans, Blind, and others. Please see the [Exemptions](#) tab for the forms. The forms, and all accompanying documentation, are due no later than March 31st of each year for that fiscal year..

As always, the Director and Staff are available to answer your questions during regular office hours, and are happy to provide assistance in completing applications, exemptions, etc.

Chapter Land

Chapter Land information and forms are found on the Chapter Land tab on the Assessors page.