

# **Boxborough Board of Assessors**

## **Town Charter**

Approved by Boxborough Select Board on December 8, 2025.

Whereas, the Town of Boxborough requires a duly appointed Board of Assessors to ensure fair and equitable property assessment in accordance with Massachusetts General Laws;

Whereas, accurate and transparent assessment practices are essential to municipal finance, budgeting, and the long-term fiscal stability of the Town;

Whereas, Massachusetts General Laws Chapter 59 and Chapter 40 establish the statutory framework for property assessment, tax classification, and levy administration;

Whereas, the Town's assessment functions require trained, qualified Board members capable of meeting the responsibilities established by the Department of Revenue under 830 CMR 58.3.1;

Whereas, the Select Board seeks to ensure the Board of Assessors is properly structured, supported, and guided by a clear and effective governing charter;

Now, therefore, the Select Board hereby establishes the Board of Assessors to be organized and operated in accordance with the following charter:

### **A. Purpose and Responsibilities**

- Ensure the fair, equitable, and lawful assessment of all real and personal property within the Town in accordance with M.G.L. c. 59;
- Support the annual tax rate process under M.G.L. c. 40 § 56, including preparation of values, new growth, the assessment roll, and overlay recommendations;
- Review and act upon abatements, exemptions, property classification matters, and related statutory responsibilities;
- Work with the Principal Assessor/Town Assessor to maintain accurate property records, valuation data, maps, and assessment databases;
- Support the Department of Revenue certification process and ensure compliance with all applicable statutes and regulations;

## **B. Organization and Membership**

- The Board shall consist of three (3) voting members appointed by the Select Board.
- Members shall serve staggered three-year terms.
- A quorum shall consist of two members.
- The Board shall be supported by the Principal Assessor/Town Assessor, who manages daily operations and provides technical expertise.

## **C. Member Training and Qualifications**

- Members must complete the Department of Revenue's mandatory Basic Assessors Training Program and successfully pass the required examination within one year of appointment, as required by 830 CMR 58.3.1.
- Members shall participate in ongoing continuing education relating to appraisal methods, exemptions, abatements, records management, and changes in Massachusetts assessment law.
- Members should exhibit strong ethical judgment, impartiality, and the ability to work with confidential taxpayer information.
- Members are encouraged to attend workshops hosted by the Massachusetts Association of Assessing Officers (MAAO) or other recognized professional bodies.

## **D. Duties and Powers**

- Approve annual valuations proposed by the Principal Assessor and ensure fair cash value standards are met;
- Determine abatements, exemptions, and property classification decisions;
- Authorize annual tax commitments and excise commitments as permitted under M.G.L. c. 59;
- Participate in the annual tax classification process and provide recommendations at the Classification Hearing;
- Maintain required records, minutes, and documentation in accordance with public records laws.

## **E. Meetings**

- The Board shall meet as needed, but not fewer than quarterly.
- Meetings shall comply with the Massachusetts Open Meeting Law.

- Minutes shall be maintained and made publicly accessible.

#### **F. Ethics, Conduct, and Conflicts of Interest**

- Members must comply with the Massachusetts Conflict of Interest Law.
- Members shall uphold confidentiality regarding taxpayer records.
- Members shall recuse themselves when any personal or financial conflict arises.