

**AMENDED TAX BASE LEVY GROWTH LA-13A  
REVISED AND OMITTED PARCELS  
NOT PREVIOUSLY ASSESSED**

CITY/TOWN:

Prior FY	
<b>TAX RATES:</b>	
Res	0.00
Open Space	0.00
Com & Ind	0.00
Per Prop	0.00

(A)	(B)	(C)	(D)	(E) E = C/1000 x D
CLASS	REVISED OR OMITTED VALUE COMMITTED TO TAX COLLECTOR	PORTION UNASSESSED IN PRIOR FISCAL YEAR (AFTER REVAL ADJ.)	PRIOR YEAR TAX RATE	LEVY GROWTH
Residential	0	0	0.00	0
Open Space	0	0	0.00	0
Commercial	0	0	0.00	0
Industrial	0	0	0.00	0
Personal Property	0	0	0.00	0
<b>Total</b>		<b>0</b>		<b>0</b>

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*Assessors Signature*

\_\_\_\_\_  
\_\_\_\_\_

Date

LA-13A

# AMENDED TAX BASE LEVY GROWTH (LA-13A) INSTRUCTIONS

*Report only the total amended growth for each property class.*

**COLUMN B** - REVISED OR OMITTED VALUE COMMITTED TO TAX COLLECTOR: For each property class, insert the total omitted or revised valuation committed to the collector.

**COLUMN C** - PORTION UNASSESSED IN PRIOR FISCAL YEAR (AFTER REVALUATION ADJUSTMENT): For each property class, insert the total amount of the omitted or revised value reported in Column B that was not assessed in the prior fiscal year. This is the amended growth value.

- If no revaluation or interim year adjustment occurred, the total allowable new growth for a real property parcel is the difference between Prior FY assessed value as revised or abated, and the assessed value as revised.
- To determine the amended growth, identify those parcels in the revised or omitted commitment whose assessments as revised are greater than the prior FY assessment. Once these parcels have been identified, the allowable amended growth is the amount included in the revised or omitted commitment.
- If a revaluation or interim year adjustment was done, the total allowable new growth for a parcel is the difference between the adjusted Prior FY value (adjusted by applying the valuation system to the prior FY property description) and assessed value as revised. Once the eligible parcels are identified, the allowable amended growth is the amount included in the revised or omitted commitment.

## Examples

1. For FY2004 a vacant house lot was assessed for \$10,000. A house was built but was not included in the FY2005 original assessment of \$10,000. A revised commitment was made for \$90,000. The FY2005 value as revised, therefore, was \$100,000. The total allowable growth for the parcel was \$90,000 (\$100,000 minus \$10,000). Because none of that growth was included in the original FY2005 commitment, \$90,000 should be included in Column C.
2. For FY2004 a parcel of commercial property was assessed for \$500,000. Due to a computer error, the property was assessed for only \$50,000 in FY2005. A revised commitment for \$450,000 was made. Because all of that value was included in the FY04 assessment, there was no allowable new growth for the parcel and \$0 would be included in Column C.
3. For FY2004 a vacant house lot was assessed for \$10,000. A house was built but was not in the original FY2005 assessment. The parcel's value at that time was \$20,000 because an interim year adjustment. A revised commitment was made for \$80,000. The FY2005 assessment as revised, therefore, was \$100,000. The total allowable new growth for the parcel was \$80,000 (FY05 value as revised minus the FY03 value as adjusted for the revaluation). Because none of that value was included in the original FY05 assessment, \$80,000 should be included in Column C.

- For personal property accounts, the amended growth value is the value of any new account or new item of personalty included only in the revised or omitted commitment.

**COLUMN D** - PRIOR YEAR TAX RATE: Insert the prior FY tax rate for the property class.

**COLUMN E** - LEVY GROWTH: Divide the Portion Unassessed in Prior Fiscal Year shown in Column C by 1000 and multiply the result by the Tax Rate shown in Column D ( $E = C \div 1000 \times D$ ).

Submit Fiscal Year Omitted and Revised Assessment Before Or With The LA-13A to:

Bureau of Local Assessment  
Division of Local Services  
P.O. Box 9569  
Boston MA 02114-9569

**Please Refer to the Annual IGR for "Determining Annual Levy Limit Increase for Tax Base Growth"  
Documentation must be retained for 5 years in the event of a DOR Audit**