

**Massachusetts Department of Revenue Division of Local Services**

*Navjeet K. Bal, Commissioner Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs*



September 4, 2009

Board of Assessors  
Town of Wareham  
Memorial Hall  
54 Marion Road  
Wareham, MA 02571

Re: Inspection of Assessing Records  
Our File No. 2009-848 (2<sup>nd</sup> letter)

Dear Board Members:

This is in response to your letter asking about restrictions on the disclosure of certain assessing records.

Please see the enclosed summary showing each record you listed and the applicable statute. If you have any further questions on these issues, please contact the supervisor of public records. As indicated in our letter of July 7, 2009, the supervisor is the state official responsible for interpreting and enforcing records disclosure laws.

Very truly yours,

Robert G. Nunes  
Deputy Commissioner

RGN:KC

CC: Board of Selectmen  
John Sanguinet, Interim Town Administrator

**DISCLOSURE STATUTES**

<b>Record</b>	<b>Statute</b>	<b>Permitted Inspection</b>
Income and expense returns submitted by taxpayer in response to a request under G.L. c. 59, §§ 38D (pre-assessment returns)	G.L. c. 59, § 52B	All information collected pursuant to ... sections 38D ... of this chapter shall be open to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the assessors or the commissioner and such other officials of the commonwealth or of its political subdivisions who have occasion to inspect such information in the performance of their official duties, but to no other person except by order of the appellate tax board or a court, except that if the assessor bases a valuation of an assessed owner's real or personal property, in whole or in part, on a comparable sale, or sales, the assessor shall provide any market data relating to such comparable sale or sales to the assessed owner of the property or his designated representative upon request.
Income and expense returns submitted by taxpayer in response to a request under G.L. c. 59, §§ 61A (abatements application review returns)	G.L. c. 59, § 52B	All information collected pursuant to ... sections ... 61A of this chapter shall be open to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the assessors or the commissioner and such other officials of the commonwealth or of its political subdivisions who have occasion to inspect such information in the performance of their official duties, but to no other person except by order of the appellate tax board or a court, except that if the assessor bases a valuation of an assessed owner's real or personal property, in whole or in part, on a comparable sale, or sales, the assessor shall provide any market data relating to such comparable sale or sales to the assessed owner of the property or his designated representative upon request.
List of small employers provided by the department of workforce development	G.L. c.151A, § 64A	The commissioner shall on or before July first of each year provide to the chairman of the board of assessors in each city and town a list of all employers located in the city and town that qualified for an exemption pursuant to section five I of chapter fifty-nine during the previous year. This list shall be confidential and shall be used only by the assessors or employees designated by the assessors for the purpose of determining eligibility for property tax exemptions pursuant to said section five I of said chapter fifty-nine. Any other use of this list or information contained therein or disclosure of the names of employers on said list to persons other than assessors or designated employees shall be punishable by a fine of one hundred dollars.

<b>Record</b>	<b>Statute</b>	<b>Permitted Inspection</b>
<p>Applications submitted by taxpayers (sole proprietorships or partnerships) for small business property tax exemption under G.L. c. 59, § 5I</p>	<p>G.L. c. 59, § 60</p>	<p>Applications for abatement or exemption under this chapter shall, except in proceedings before the county commissioners, the appellate tax board or a court of the commonwealth, be open only to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the assessors or the commissioner and such other officials or designated private auditors of the commonwealth or of its political subdivisions as may have occasion to inspect such applications in the performance of their official, contractual or designated duties. For purposes of this section, a designated private auditor shall be an individual, corporation or other legal entity proficient in auditing selected by the director of accounts or any city or town to perform an audit which includes the assessing department of a city or town under any legal authority, including an audit under sections forty or forty-two of chapter forty-four, or an investigation under section forty-six A of chapter forty-four.</p>
<p>Applications submitted by taxpayers for abatement of property taxes</p>	<p>G.L. c. 59, § 60</p>	<p>Applications for abatement or exemption under this chapter shall, except in proceedings before the county commissioners, the appellate tax board or a court of the commonwealth, be open only to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the assessors or the commissioner and such other officials or designated private auditors of the commonwealth or of its political subdivisions as may have occasion to inspect such applications in the performance of their official, contractual or designated duties. For purposes of this section, a designated private auditor shall be an individual, corporation or other legal entity proficient in auditing selected by the director of accounts or any city or town to perform an audit which includes the assessing department of a city or town under any legal authority, including an audit under sections forty or forty-two of chapter forty-four, or an investigation under section forty-six A of chapter forty-four.</p>