

**TOWN OF ESSEX  
BOARD OF ASSESSORS  
NOTICE OF PUBLIC DISCLOSURE**

The Essex Board of Assessors has successfully completed the 2017 preliminary Massachusetts Department of Revenue certification. Every five years the Massachusetts Department of Revenue reviews the assessing procedures of the cities and towns in Massachusetts. During the past year, the DOR has reviewed the assessing practices and the values of real estate and personal properties in Essex. As a part of this process, the DOR reviews the resulting sales ratio studies of properties that sold between July of 2014 to June of 2016. The Assessors analyze all arms length sales and make adjustments accordingly to land and building rates for the purpose of determining real estate values to establish the tax rate.

We hope to receive Final Certification by mid-November. After we receive that we can prepare for our Classification hearing with the Selectmen to determine if all classes of property will be taxed at the same rate. All the tax rate information will then be submitted to the Department of Revenue to have the tax rate approved.

The DOR preliminarily certified the town's practices, procedures and values on November 10, 2016. There will be an opportunity for Essex property owners to review the new values from Thursday, November 17, 2016 to Monday, November 28, 2016. The new values are available for public review at the Assessor's Office at the Town Hall Monday through Thursday from 8:00 a.m. to 3:00 p.m. or at the Essex Public Library during library hours.

Richard S. Cairns  
Chairman  
Essex Board of Assessors