

Memorandum

DATE: November 9, 2017
TO: Board of Selectmen
FROM: Jan Dangelo
RE: Fiscal Year 2018
Tax Classification Material

Please accept this memorandum as an explanation to the Fiscal Year 2018 Tax Classification Hearing Process. Working with the Department of Revenue the Assessors received all required approvals for Value and New Growth. The process was approved the week of September 6th and 7th. The information provided will help the Board understand what will be required on November 13, 2017 at the Classification Hearing.

After the vote is taken the Department of Revenue must approve the local receipts and appropriations, (The Recap.) The Assessors will establish the tax rate and we will issue third quarter tax bills.

I have included with this memo several pieces of information for the Board's review. I have also included the Classification Presentation I will present to the Board on November 13, 2017. I am available to answer any questions prior to the classification vote on November 13, 2017. Please contact me at 508-647-6418 or via email at dangelo@natickma.org.



Town of Natick
Massachusetts

**FY2018 Classification Hearing
Documentation & Information
---For Your Review---**

TABLE OF CONTENTS

Page 1)	LA-4 Assessment / Classification Report
Page 2)	LA-7 Minimum Residential Factor Computation
Pgs 3-4)	LA-13 Tax Base Levy Growth
Page 5-12)	FY2017 Average Single Family Tax Bills
Page 13)	FY2017 Average Single Family Tax Bills-Surrounding Communities
Page 14)	FY2017 Average Single Family Tax Bills-Surrounding Communities- Graph
Page 15)	Communities with Split Tax Rates
Pgs 16-21)	FY2016 CIP Shift and Amounts Shifted (*FY2017 Not Available via Municipal Databank)
Pgs 22-23)	What If.....CIP Shift examples
Pgs 24-31)	FY2017 Tax Rates by Class
Page 32)	Communities that grant Residential Exemptions
Page 33)	Communities that grant Small Commercial Exemptions
Page 34)	Summary of New Growth- Real Estate
Page 35)	Summary of New Growth- Personal Property

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2017
Fiscal Year 2018

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	8,524	4,864,923,700				
102	2,723	888,124,700				
MISC 103,109	40	38,032,300				
104	575	306,389,200				
105	82	44,989,000				
111-125	58	287,506,200				
130-32,106	839	50,524,800				
200-231	0		0			
300-393	542			1,511,934,600		
400-442	50				43,934,900	
450-452	0				0	
CH 61 LAND	0	4	0	13,500		
CH 61A LAND	11	6	0	182,900		
CH 61B LAND	17	0	0	1,333,400		
012-043	46	20,902,500	0	16,338,800	0	
501	994					19,170,260
502	759					35,855,990
503	1					335,690
504	3					70,796,180
505	13					23,231,200
506	0					0
508	4					4,482,400
550-552	0					0
TOTALS	15,291	6,501,392,400	0	1,529,803,200	43,934,900	153,871,720
Real and Personal Property Total Value						8,229,002,220
Exempt Parcel Count & Value					682	694,517,100

For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Signatures

Board of Assessors

Janice Dangelo, Dir. of Assessing , Natick , dangelo@natickma.org 508-647-6420 | 9/6/2017 2:36 PM

Comment: Signing for the BOA as Chair, signatures on file.

Comments

No comments to display.

NOTE : The information was Approved on 9/7/2017

MINIMUM RESIDENTIAL FACTOR COMPUTATION
Fiscal Year 2018

A Class	B Full and Fair Cash Valuation	C Percentage Share	
1. Residential	6,501,392,400	79.0058%	79.0058%
2. Open Space	0	0.0000%	
3. Commercial	1,529,803,200	18.5904%	20.9942%
4. Industrial	43,934,900	0.5339%	
5. Personal Property	153,871,720	1.8699%	
TOTALS	8,229,002,220	100.0000%	

Maximum Share of Levy for Classes Three, Four and Personal Property: $150\% \times 20.9942\%$ (Lines 3C + 4C + 5C) = **31.4913%** (Max % Share)

Minimum Share of Levy for Classes One and Two: $100\% - 31.4913\%$ (Max % Share) = **68.5087%** (Min % Share)

Minimum Residential Factor (MRF): 68.5087% (Min % Share) / 79.0058% (Lines 1C + 2C) = **86.7135%** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): **86.7135%**

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Natick
TOWN

LA13 Tax Base Levy Growth
Retain documentation for 5 years in case of DOR audit - Fiscal Year 2018

Property Class	(A) PFY LA4 Values	Omitted and Revised No.	(B) Omitted and Revised Values	Abatement No.	(C) Abatement Values	Other Adjustment No.	(D) Other Adjustment Values	(E) Adjusted Value Base
RESIDENTIAL								
SINGLE FAMILY (101)	4,510,662,800	0	0	22	663,000	40	2,128,400	4,512,128,200
CONDOMINIUM (102)	803,429,300	0	0	1	164,950	3	-724,000	802,540,350
TWO & THREE FAMILY (104 & 105)	321,997,300	0	0	0	0	10	-4,359,900	317,637,400
MULTI - FAMILY (111-125)	261,437,700	0	0	1	469,000	0	0	260,968,700
VACANT LAND (130-132 & 106)	50,996,700	0	0	3	304,150	47	-2,283,400	48,409,150
ALL OTHERS (103, 109, 012-018)	53,304,100	0	0	0	0	2	-438,800	52,865,300
TOTAL RESIDENTIAL	6,001,827,900	0	0	27	1,601,100	102	-5,677,700	5,994,549,100
OPEN SPACE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
TOTAL OPEN SPACE	0	0	0	0	0	0	0	0
COMMERCIAL								
COMMERCIAL - CHAPTER 61, 61A, 61B	1,508,656,800	0	0	3	7,111,850	8	-1,037,000	1,500,507,950
TOTAL COMMERCIAL	1,508,656,800	0	0	3	7,111,850	8	-1,037,000	1,500,507,950
INDUSTRIAL	41,810,700	0	0	0	0	1	-6,700	1,270,400
PERSONAL PROPERTY	150,081,170	0	0	0	0	9	-1,043,700	1,501,778,350
TOTAL REAL & PERSONAL	7,703,653,670	0	0	0	0	4	-88,500	41,722,200

NOTE : The information was Approved on 9/7/2017

LA13 Tax Base Levy Growth
Retain documentation for 5 years in case of DOR audit - Fiscal Year 2018

Property Class	Reval Pct	(F) + or - Reval Adj Values	(G) Total Adjusted Value Base	(H) CFY LA4	(I) New Growth Valuation	(J) PY Tax Rate	(K) Tax Levy Growth
RESIDENTIAL							
SINGLE FAMILY (101)	0.06882	310,513,900	4,822,642,100	4,864,923,700	42,281,600		
CONDOMINIUM (102)	0.09846	79,018,750	881,559,100	888,124,700	6,565,600		
TWO & THREE FAMILY (104 & 105)	0.09826	31,211,800	348,849,200	351,378,200	2,529,000		
MULTI - FAMILY (111-125)	0.04546	11,863,000	272,831,700	287,506,200	14,674,500		
VACANT LAND (130-132 & 106)	0.03252	1,574,450	49,983,600	50,524,800	541,200		
ALL OTHERS (103, 109, 012-018)	0.06477	3,424,200	56,289,500	58,934,800	2,645,300		
TOTAL RESIDENTIAL	0.07300	437,606,100	6,432,155,200	6,501,392,400	69,237,200	13.49	934,010
OPEN SPACE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
TOTAL OPEN SPACE	0.00000	0	0	0	0	0.00	0
COMMERCIAL							
COMMERCIAL - CHAPTER 61, 61A, 61B	0.01413	21,194,850	1,521,702,800	1,528,273,400	6,570,600		
TOTAL COMMERCIAL	0.01429	21,454,250	1,523,232,600	1,529,803,200	6,570,600	13.49	88,637
INDUSTRIAL	0.04231	1,765,400	43,487,600	43,934,900	447,300	13.49	6,034
PERSONAL PROPERTY				153,871,720	10,612,497	13.49	143,163
TOTAL REAL & PERSONAL				8,229,002,220	86,867,597		1,171,844

Community Comments:

Signatures

Board of Assessors

Janice Dangelo, Dir. of Assessing , Natick , dangelo@natickma.org 508-647-6420 | 9/6/2017 2:37 PM

Comment: Signing for the BOA as Chair, signatures on file.

NOTE : The information was Approved on 9/7/2017

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
001	Abington	2017	1,214,814,600	3,767	322,489	5,918	102
002	Acton	2017	2,776,746,700	4,948	561,186	10,696	17
003	Acushnet	2017	891,470,400	3,288	271,128	3,915	237
004	Adams	2017	317,951,900	2,173	146,319	3,127	307
005	Agawam	2017	1,684,381,100	7,722	218,128	3,558	266
006	Alford	2017	218,642,200	301	726,386	3,705	251
007	Amesbury	2017	1,148,288,900	3,462	331,684	6,617	73
008	Amherst	2017	1,369,911,300	4,094	334,614	7,305	54
009	Andover	2017	5,200,894,400	8,610	604,053	9,170	35
010	Arlington	2017	4,966,268,100	7,994	621,249	7,803	49
011	Ashburnham	2017	492,720,339	2,414	204,110	4,688	170
012	Ashby	2017	219,609,100	1,090	201,476	4,197	212
013	Ashfield	2017	152,215,100	603	252,430	4,094	216
014	Ashland	2017	1,585,724,800	3,776	419,948	7,013	66
015	Athol	2017	455,897,800	3,362	135,603	2,766	319
016	Attleboro	2017	2,684,651,900	9,581	280,206	4,077	219
017	Auburn	2017	1,209,218,500	5,035	240,163	4,405	192
018	Avon	2017	354,084,800	1,282	276,197	4,773	165
019	Ayer	2017	471,370,600	1,584	297,582	4,282	199
020	Barnstable	2017					
021	Barre	2017	278,888,000	1,496	186,422	3,486	275
022	Becket	2017	395,772,900	1,690	234,185	2,468	326
023	Bedford	2017	2,214,988,834	3,450	642,026	9,508	27
024	Belchertown	2017	1,109,220,700	4,345	255,287	4,646	175
025	Bellingham	2017	1,339,030,180	4,671	286,669	4,111	215
026	Belmont	2017	4,255,486,000	4,519	941,688	11,950	12
027	Berkley	2017	675,109,400	2,055	328,520	4,698	169
028	Berlin	2017	306,804,569	764	401,577	6,365	80
029	Bernardston	2017	150,595,800	738	204,059	4,036	225
030	Beverly	2017	3,714,904,900	8,468	438,699	6,265	82
031	Billerica	2017	3,673,750,800	10,819	339,565	4,784	164
032	Blackstone	2017	531,669,100	2,086	254,875	4,909	156
033	Blandford	2017	108,148,700	511	211,641	3,585	264
034	Bolton	2017	803,546,800	1,657	484,941	10,281	21
035	Boston	2017					
036	Bourne	2017	3,218,668,230	7,755	415,044	4,275	202
037	Boxborough	2017	672,809,500	1,195	563,021	9,464	28
038	Boxford	2017	1,613,271,400	2,655	607,635	9,911	25
039	Boylston	2017	543,168,800	1,409	385,500	6,214	84
040	Braintree	2017	3,823,460,700	9,050	422,482	4,537	181
041	Brewster	2017	2,693,113,400	5,548	485,421	4,073	221
042	Bridgewater	2017	1,808,330,800	5,335	338,956	5,291	132
043	Brimfield	2017	298,840,400	1,276	234,201	3,899	239
044	Brockton	2017	3,729,438,886	16,586	224,855	3,620	258
045	Brookfield	2017	186,322,200	914	203,854	4,000	228
046	Brookline	2017					
047	Buckland	2017	123,140,600	593	207,657	3,748	247
048	Burlington	2017	2,934,144,100	6,577	446,122	4,934	154

**Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section**

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
049	Cambridge	2017					
050	Canton	2017	2,719,941,100	5,396	504,066	6,447	76
051	Carlisle	2017	1,355,905,000	1,699	798,061	14,062	6
052	Carver	2017	875,001,000	3,104	281,895	4,987	151
053	Charlemont	2017	79,691,800	403	197,746	3,994	230
054	Charlton	2017	1,037,680,500	4,054	255,965	3,609	261
055	Chatham	2017	5,089,085,900	5,832	872,614	4,389	196
056	Chelmsford	2017	3,485,096,573	9,035	385,733	6,912	68
057	Chelsea	2017					
058	Cheshire	2017	230,077,300	1,119	205,610	2,548	324
059	Chester	2017	77,517,600	489	158,523	3,221	301
060	Chesterfield	2017	116,384,100	520	223,816	4,270	204
061	Chicopee	2017	1,905,332,912	11,075	172,039	2,978	314
062	Chilmark	2017	2,051,723,400	1,076	1,906,806	5,110	143
063	Clarksburg	2017	96,458,100	614	157,098	2,490	325
064	Clinton	2017	545,111,770	2,398	227,319	4,017	227
065	Cohasset	2017	2,141,554,400	2,350	911,300	11,902	14
066	Colrain	2017	103,552,800	589	175,811	3,463	277
067	Concord	2017	4,531,943,000	4,589	987,567	13,895	7
068	Conway	2017	177,448,500	610	290,899	5,163	137
069	Cummington	2017	77,826,600	334	233,014	3,258	300
070	Dalton	2017	403,003,600	1,968	204,778	4,069	223
071	Danvers	2017	2,490,395,100	6,113	407,393	5,781	107
072	Dartmouth	2017	3,772,240,800	9,887	381,535	3,701	253
073	Dedham	2017	2,961,229,000	6,601	448,603	6,621	72
074	Deerfield	2017	393,663,300	1,418	277,619	4,275	203
075	Dennis	2017	5,004,285,450	11,605	431,218	2,652	322
076	Dighton	2017	650,971,100	2,273	286,393	4,279	200
077	Douglas	2017	732,143,700	2,659	275,346	4,604	177
078	Dover	2017	2,010,344,900	1,806	1,113,148	14,527	4
079	Dracut	2017	2,334,968,100	7,626	306,185	4,440	188
080	Dudley	2017	726,731,200	3,143	231,222	2,761	320
081	Dunstable	2017	439,455,600	1,047	419,728	7,144	60
082	Duxbury	2017	3,113,738,750	4,866	639,897	9,925	24
083	East Bridgewater	2017	1,176,065,500	3,789	310,389	5,680	111
084	East Brookfield	2017	166,192,500	786	211,441	3,442	279
085	East Longmeadow	2017	1,393,465,400	5,436	256,340	5,324	131
086	Eastham	2017	2,363,391,400	5,118	467,642	3,694	254
087	Easthampton	2017	923,191,897	4,042	228,400	3,702	252
088	Easton	2017	2,344,375,500	5,642	415,522	6,740	70
089	Edgartown	2017	4,558,836,150	3,438	1,326,014	4,707	168
090	Egremont	2017	290,992,200	766	379,885	3,548	269
091	Erving	2017	95,374,500	515	185,193	1,289	335
092	Essex	2017	529,585,900	989	535,476	8,203	43
093	Everett	2017					
094	Fairhaven	2017	1,427,320,300	5,405	264,074	3,179	305
095	Fall River	2017	1,911,202,100	8,979	212,852	2,980	313
096	Falmouth	2017	9,115,822,700	18,292	498,350	4,251	208

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
097	Fitchburg	2017	1,074,995,900	6,535	164,498	3,535	272
098	Florida	2017	45,472,000	294	154,667	1,474	333
099	Foxborough	2017	1,775,541,400	4,302	412,725	6,207	85
100	Framingham	2017	4,941,939,800	13,454	367,321	6,138	88
101	Franklin	2017	3,166,111,000	7,688	411,825	6,004	98
102	Freetown	2017	898,382,100	2,993	300,161	3,998	229
103	Gardner	2017	689,881,300	3,977	173,468	3,553	268
104	Aquinnah	2017	493,299,737	395	1,248,860	6,869	69
105	Georgetown	2017	993,894,460	2,470	402,386	6,523	74
106	Gill	2017	87,468,905	439	199,246	3,303	297
107	Gloucester	2017	3,804,146,900	7,196	528,647	6,973	67
108	Goshen	2017	108,459,710	496	218,669	3,407	282
109	Gosnold	2017	120,342,870	137	878,415	2,170	332
110	Grafton	2017	1,610,497,800	4,418	364,531	5,978	100
111	Granby	2017	497,870,975	2,028	245,499	4,444	187
112	Granville	2017	133,852,100	560	239,022	3,308	295
113	Great Barrington	2017	807,460,400	2,121	380,698	5,558	116
114	Greenfield	2017	704,541,457	3,866	182,240	3,960	233
115	Groton	2017	1,361,009,350	3,177	428,395	7,822	47
116	Groveland	2017	727,060,800	1,877	387,353	5,686	110
117	Hadley	2017	519,548,400	1,656	313,737	3,630	257
118	Halifax	2017	651,654,400	2,189	297,695	5,516	120
119	Hamilton	2017	1,272,909,400	2,365	538,228	9,048	36
120	Hampden	2017	456,442,960	1,750	260,825	5,031	149
121	Hancock	2017	73,661,400	308	239,160	703	337
122	Hanover	2017	1,975,543,800	4,176	473,071	7,815	48
123	Hanson	2017	943,487,400	3,146	299,901	4,792	163
124	Hardwick	2017	137,763,700	675	204,094	3,266	299
125	Harvard	2017	949,185,680	1,685	563,315	10,196	22
126	Harwich	2017	4,045,877,400	8,517	475,036	4,261	207
127	Hatfield	2017	301,814,200	1,002	301,212	3,982	232
128	Haverhill	2017	2,993,606,100	10,411	287,543	4,310	198
129	Hawley	2017	33,111,500	145	228,355	3,540	271
130	Heath	2017	58,452,300	337	173,449	3,641	256
131	Hingham	2017	4,661,710,100	6,216	749,953	9,187	34
132	Hinsdale	2017	198,398,000	845	234,791	3,308	296
133	Holbrook	2017	841,998,800	3,175	265,196	5,543	117
134	Holden	2017	1,721,913,200	5,875	293,092	5,155	140
135	Holland	2017	267,823,100	1,354	197,801	3,347	289
136	Holliston	2017	1,923,297,400	4,402	436,914	8,092	45
137	Holyoke	2017	969,621,824	5,328	181,986	3,489	274
138	Hopedale	2017	463,429,100	1,484	312,284	5,399	126
139	Hopkinton	2017	2,407,236,600	4,388	548,595	9,216	33
140	Hubbardston	2017	344,068,610	1,397	246,291	3,751	245
141	Hudson	2017	1,469,221,800	4,416	332,704	5,822	106
142	Hull	2017	1,503,386,500	3,764	399,412	5,480	122
143	Huntington	2017	143,425,000	746	192,259	3,470	276
144	Ipswich	2017	1,797,473,200	3,610	497,915	7,065	64

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
145	Kingston	2017	1,431,938,600	3,939	363,528	5,998	99
146	Lakeville	2017	1,242,458,200	3,813	325,848	4,516	182
147	Lancaster	2017	626,863,500	2,053	305,340	6,043	96
148	Lanesborough	2017	264,939,400	1,216	217,878	4,551	180
149	Lawrence	2017	819,913,420	4,268	192,107	2,947	315
150	Lee	2017	463,305,600	1,819	254,703	3,749	246
151	Leicester	2017	682,973,300	3,160	216,131	3,346	290
152	Lenox	2017	633,307,200	1,600	395,817	4,833	159
153	Leominster	2017	1,892,524,000	8,180	231,360	4,565	178
154	Leverett	2017	198,771,600	651	305,333	6,397	78
155	Lexington	2017	8,415,786,000	9,029	932,084	13,506	8
156	Leyden	2017	56,990,400	249	228,877	3,909	238
157	Lincoln	2017	1,687,019,600	1,522	1,108,423	15,185	3
158	Littleton	2017	1,172,168,700	2,919	401,565	7,288	56
159	Longmeadow	2017	1,903,074,800	5,444	349,573	8,243	42
160	Lowell	2017	3,011,601,375	11,861	253,908	3,788	244
161	Ludlow	2017	1,310,352,800	5,970	219,490	4,067	224
162	Lunenburg	2017	931,301,300	3,486	267,155	5,338	130
163	Lynn	2017	3,167,076,100	11,574	273,637	4,269	206
164	Lynnfield	2017	2,381,240,750	3,849	618,665	8,525	38
165	Malden	2017					
166	Manchester By The Sea	2017	1,769,042,200	1,594	1,109,813	12,208	11
167	Mansfield	2017	2,243,503,650	5,387	416,466	6,255	83
168	Marblehead	2017	4,691,232,403	6,218	754,460	8,307	41
169	Marion	2017	1,236,188,100	2,209	559,614	6,385	79
170	Marlborough	2017	2,267,198,200	7,030	322,503	4,941	153
171	Marshfield	2017	3,721,265,500	9,104	408,751	5,608	113
172	Mashpee	2017	3,367,214,100	6,929	485,960	4,413	190
173	Mattapoisett	2017	1,351,389,900	2,896	466,640	6,099	91
174	Maynard	2017	874,863,800	2,671	327,542	7,209	58
175	Medfield	2017	2,196,147,000	3,523	623,374	10,529	19
176	Medford	2017	3,748,743,900	7,877	475,910	5,026	150
177	Medway	2017	1,436,868,500	3,667	391,838	7,022	65
178	Melrose	2017	3,181,956,375	6,354	500,780	5,909	103
179	Mendon	2017	676,421,600	1,861	363,472	6,452	75
180	Merrimac	2017	565,070,600	1,621	348,594	5,696	109
181	Methuen	2017	3,138,336,815	10,745	292,074	4,279	201
182	Middleborough	2017	1,520,300,100	5,451	278,903	4,398	193
183	Middlefield	2017	36,532,900	190	192,278	3,390	284
184	Middleton	2017	1,132,670,200	2,060	549,840	7,670	51
185	Milford	2017	1,685,142,500	5,818	289,643	4,863	158
186	Millbury	2017	860,197,600	3,467	248,110	4,076	220
187	Millis	2017	780,546,100	2,169	359,864	6,629	71
188	Millville	2017	215,672,900	826	261,105	4,206	211
189	Milton	2017	4,475,118,500	7,160	625,017	8,475	39
190	Monroe	2017	6,228,600	66	94,373	1,167	336
191	Monson	2017	562,450,635	2,630	213,860	3,723	248
192	Montague	2017	393,441,000	2,038	193,053	3,218	302

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
193	Monterey	2017	388,242,200	723	536,988	3,920	236
194	Montgomery	2017	84,620,100	328	257,988	3,558	267
195	Mount Washington	2017	64,240,600	150	428,271	2,668	321
196	Nahant	2017	676,763,200	1,126	601,033	6,293	81
197	Nantucket	2017					
198	Natick	2017	4,510,662,800	8,517	529,607	7,144	61
199	Needham	2017	7,072,831,400	8,381	843,913	10,034	23
200	New Ashford	2017	23,553,500	86	273,878	2,279	331
201	New Bedford	2017	2,485,173,700	12,466	199,356	3,327	293
202	New Braintree	2017	71,226,600	297	239,820	4,331	197
203	New Marlborough	2017	342,734,800	863	397,143	3,892	241
204	New Salem	2017	82,906,678	416	199,295	3,573	265
205	Newbury	2017	1,129,400,900	2,356	479,372	5,086	144
206	Newburyport	2017	2,342,827,300	4,336	540,320	7,267	57
207	Newton	2017	17,303,308,000	16,959	1,020,302	11,346	15
208	Norfolk	2017	1,369,443,850	3,045	449,735	8,194	44
209	North Adams	2017	361,219,800	2,639	136,878	2,419	327
210	North Andover	2017	3,209,655,100	6,287	510,523	7,290	55
211	North Attleborough	2017	2,443,612,400	6,836	357,462	4,726	167
212	North Brookfield	2017	264,785,600	1,314	201,511	3,331	292
213	North Reading	2017	2,261,094,900	4,258	531,023	8,565	37
214	Northampton	2017	1,712,591,660	5,639	303,705	5,069	145
215	Northborough	2017	1,649,717,300	4,042	408,144	7,098	62
216	Northbridge	2017	985,235,700	3,464	284,421	3,848	243
217	Northfield	2017	220,764,300	1,069	206,515	3,397	283
218	Norton	2017	1,431,591,220	4,416	324,183	4,983	152
219	Norwell	2017	2,025,683,200	3,387	598,076	9,838	26
220	Norwood	2017	2,441,122,800	5,843	417,786	4,658	174
221	Oak Bluffs	2017	2,110,645,700	3,340	631,930	5,150	141
222	Oakham	2017	156,479,700	649	241,109	3,436	280
223	Orange	2017	304,207,100	2,083	146,043	3,100	308
224	Orleans	2017	2,875,871,330	3,793	758,205	4,799	160
225	Otis	2017	485,918,400	1,526	318,426	2,573	323
226	Oxford	2017	798,214,200	3,683	216,729	3,652	255
227	Palmer	2017	561,372,300	3,181	176,477	3,542	270
228	Paxton	2017	432,890,800	1,513	286,114	5,834	105
229	Peabody	2017	3,925,835,600	10,908	359,904	4,232	209
230	Pelham	2017	143,872,700	471	305,462	6,415	77
231	Pembroke	2017	1,877,618,000	5,231	358,941	5,420	125
232	Pepperell	2017	936,772,060	3,105	301,698	4,794	162
233	Peru	2017	64,882,300	343	189,161	3,325	294
234	Petersham	2017	102,866,400	432	238,117	3,855	242
235	Phillipston	2017	147,981,600	740	199,975	3,336	291
236	Pittsfield	2017	1,997,198,000	11,340	176,120	3,457	278
237	Plainfield	2017	45,997,500	249	184,729	3,595	262
238	Plainville	2017	679,126,000	1,939	350,245	5,254	134
239	Plymouth	2017	5,925,737,300	18,394	322,156	5,341	129
240	Plympton	2017	309,375,200	906	341,474	6,157	86

**Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section**

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
241	Princeton	2017	376,554,400	1,213	310,432	5,519	119
242	Provincetown	2017					
243	Quincy	2017	5,441,035,700	13,675	397,882	5,638	112
244	Randolph	2017	2,069,383,446	7,176	288,376	4,666	172
245	Raynham	2017	1,242,855,700	3,692	336,635	5,060	147
246	Reading	2017	3,491,464,400	6,544	533,537	7,486	53
247	Rehoboth	2017	1,327,951,100	3,750	354,120	4,448	185
248	Revere	2017	1,360,796,400	4,506	301,997	4,225	210
249	Richmond	2017	305,569,600	746	409,611	4,514	183
250	Rochester	2017	607,745,200	1,737	349,882	5,035	148
251	Rockland	2017	1,077,816,600	3,800	283,636	5,242	135
252	Rockport	2017	1,285,273,700	2,389	537,997	6,069	94
253	Rowe	2017	44,252,200	211	209,726	1,298	334
254	Rowley	2017	704,569,700	1,653	426,237	6,027	97
255	Royalston	2017	87,240,400	516	169,071	2,401	330
256	Russell	2017	95,817,420	521	183,911	4,020	226
257	Rutland	2017	672,666,550	2,570	261,738	4,795	161
258	Salem	2017	1,658,274,200	4,915	337,390	5,351	128
259	Salisbury	2017	707,713,800	2,067	342,387	4,081	218
260	Sandisfield	2017	149,549,600	593	252,192	3,352	287
261	Sandwich	2017	3,157,261,400	8,451	373,596	5,578	114
262	Saugus	2017	2,673,681,000	7,176	372,587	4,490	184
263	Savoy	2017	48,059,825	295	162,915	2,781	318
264	Scituate	2017	3,593,352,600	6,755	531,954	7,495	52
265	Seekonk	2017	1,514,961,300	4,867	311,272	4,190	214
266	Sharon	2017	2,815,686,500	5,323	528,966	10,378	20
267	Sheffield	2017	397,749,500	1,328	299,510	4,397	194
268	Shelburne	2017	120,048,900	493	243,507	3,616	259
269	Sherborn	2017	995,940,000	1,321	753,929	15,425	2
270	Shirley	2017	429,510,230	1,522	282,201	4,662	173
271	Shrewsbury	2017	3,821,907,838	9,298	411,046	5,274	133
272	Shutesbury	2017	179,998,250	741	242,913	5,529	118
273	Somerset	2017					
274	Somerville	2017					
275	South Hadley	2017	1,022,530,800	4,347	235,227	4,194	213
276	Southampton	2017	586,620,300	2,154	272,340	4,445	186
277	Southborough	2017	1,643,439,400	2,846	577,456	9,459	29
278	Southbridge	2017	449,502,500	2,699	166,544	3,426	281
279	Southwick	2017	761,385,800	3,060	248,819	4,412	191
280	Spencer	2017	656,394,200	3,074	213,531	2,985	312
281	Springfield	2017	3,716,491,200	26,181	141,954	2,791	317
282	Sterling	2017	758,104,300	2,512	301,793	5,441	123
283	Stockbridge	2017	552,358,000	1,092	505,822	4,906	157
284	Stoneham	2017	2,356,299,900	5,121	460,125	5,701	108
285	Stoughton	2017	2,172,941,300	6,611	328,686	4,763	166
286	Stow	2017	934,995,100	2,081	449,301	9,251	31
287	Sturbridge	2017	800,752,050	3,010	266,031	5,161	138
288	Sudbury	2017	3,825,941,274	5,421	705,763	12,520	10

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
289	Sunderland	2017	215,038,400	773	278,187	3,989	231
290	Sutton	2017	972,975,400	2,915	333,782	5,507	121
291	Swampscott	2017	1,822,855,500	3,448	528,670	9,225	32
292	Swansea	2017	1,628,207,300	5,820	279,761	3,715	249
293	Taunton	2017	2,495,681,299	10,576	235,976	3,707	250
294	Templeton	2017	454,415,200	2,406	188,867	3,045	309
295	Tewksbury	2017	2,796,595,600	7,810	358,079	5,840	104
296	Tisbury	2017					
297	Tolland	2017	146,266,900	492	297,290	2,402	329
298	Topsfield	2017	1,035,488,200	1,876	551,966	9,345	30
299	Townsend	2017	679,191,600	2,858	237,646	4,674	171
300	Truro	2017	1,557,730,000	2,078	749,629	5,232	136
301	Tyngsborough	2017	1,095,573,440	3,175	345,063	5,921	101
302	Tyringham	2017	125,986,300	250	503,945	3,528	273
303	Upton	2017	878,191,800	2,257	389,097	7,066	63
304	Uxbridge	2017	977,155,100	3,359	290,907	4,934	155
305	Wakefield	2017	2,945,115,600	6,242	471,822	6,148	87
306	Wales	2017	125,168,200	716	174,816	3,044	310
307	Walpole	2017	3,056,923,600	6,538	467,562	7,168	59
308	Waltham	2017					
309	Ware	2017	441,732,400	2,557	172,754	3,588	263
310	Wareham	2017	2,327,962,351	9,357	248,794	2,799	316
311	Warren	2017	218,666,200	1,274	171,638	3,186	304
312	Warwick	2017	55,762,900	334	166,955	3,357	286
313	Washington	2017	56,102,800	241	232,792	3,268	298
314	Watertown	2017					
315	Wayland	2017	2,813,212,200	4,073	690,698	12,529	9
316	Webster	2017	915,379,000	3,833	238,815	3,613	260
317	Wellesley	2017	8,876,034,000	7,301	1,215,729	14,333	5
318	Wellfleet	2017	1,856,503,130	3,075	603,741	4,093	217
319	Wendell	2017	52,019,500	319	163,071	3,149	306
320	Wenham	2017	662,504,700	1,105	599,552	10,990	16
321	West Boylston	2017	535,157,834	1,964	272,484	5,123	142
322	West Bridgewater	2017	626,523,100	2,058	304,433	5,398	127
323	West Brookfield	2017	268,761,200	1,288	208,666	3,351	288
324	West Newbury	2017	721,692,600	1,362	529,877	7,710	50
325	West Springfield	2017	1,496,945,400	6,491	230,619	3,932	235
326	West Stockbridge	2017	286,789,600	694	413,241	5,157	139
327	West Tisbury	2017	1,487,397,585	1,465	1,015,288	6,061	95
328	Westborough	2017	1,813,432,500	3,850	471,021	8,384	40
329	Westfield	2017	2,131,334,550	9,362	227,658	4,421	189
330	Westford	2017	3,140,095,600	6,398	490,793	8,054	46
331	Westhampton	2017	177,244,300	630	281,340	5,433	124
332	Westminster	2017	658,929,100	2,631	250,448	4,556	179
333	Weston	2017	5,243,427,700	3,355	1,562,870	19,380	1
334	Westport	2017	2,359,565,500	5,852	403,207	3,214	303
335	Westwood	2017	3,280,610,600	4,511	727,247	10,596	18
336	Weymouth	2017	4,416,978,170	13,251	333,332	4,270	205

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
337	Whately	2017	157,895,192	533	296,239	4,621	176
338	Whitman	2017	972,153,000	3,336	291,413	4,395	195
339	Wilbraham	2017	1,286,449,200	4,622	278,332	6,123	90
340	Williamsburg	2017	193,623,000	733	264,151	5,066	146
341	Williamstown	2017	665,306,000	1,865	356,732	6,079	92
342	Wilmington	2017	2,975,253,870	7,019	423,886	6,125	89
343	Winchendon	2017	469,557,830	2,823	166,333	2,989	311
344	Winchester	2017	5,494,237,900	5,648	972,776	11,946	13
345	Windsor	2017	78,866,900	443	178,029	2,418	328
346	Winthrop	2017	889,172,500	2,301	386,429	5,568	115
347	Woburn	2017	3,302,278,350	8,059	409,763	4,073	222
348	Worcester	2017	5,100,237,520	25,150	202,793	3,898	240
349	Worthington	2017	113,781,500	479	237,540	3,941	234
350	Wrentham	2017	1,448,804,200	3,399	426,244	6,074	93
351	Yarmouth	2017	4,315,109,400	12,808	336,907	3,376	285

*DLS does not have sufficient data to calculate an average single family tax bill for communities that have adopted the residential exemption (MGL c59:5C).

**2018 rankings will not be published until all community tax rates are approved.

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

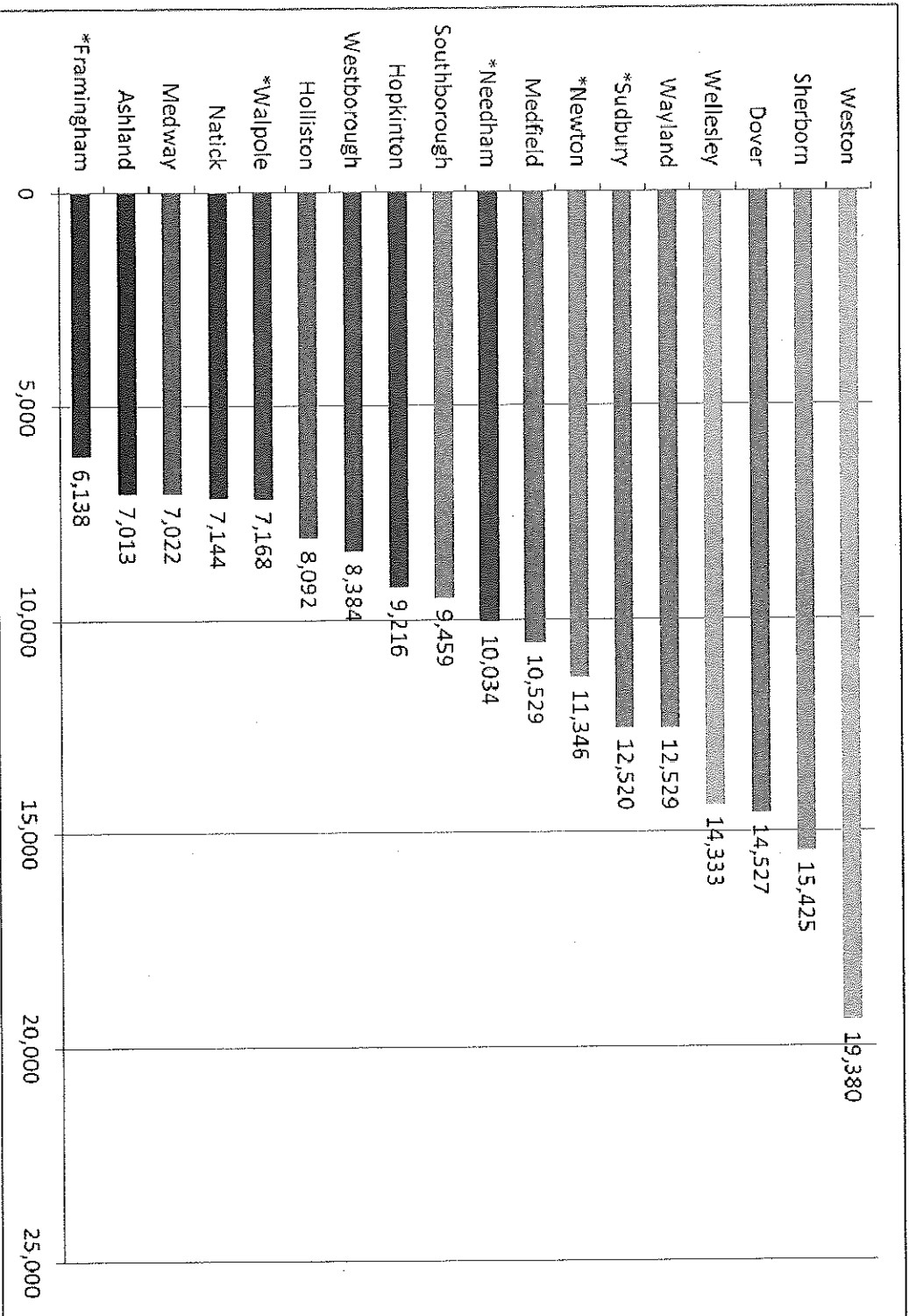
FY2017 Average Single Family Tax Bill

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
100	*Framingham	2017	4,941,939,800	13,454	367,321	6,138	88
333	Weston	2017	5,243,427,700	3,355	1,562,870	19,380	1
269	Sherborn	2017	995,940,000	1,321	753,929	15,425	2
078	Dover	2017	2,010,344,900	1,806	1,113,148	14,527	4
317	Wellesley	2017	8,876,034,000	7,301	1,215,729	14,333	5
315	Wayland	2017	2,813,212,200	4,073	690,698	12,529	9
288	*Sudbury	2017	3,825,941,274	5,421	705,763	12,520	10
207	*Newton	2017	17,303,308,000	16,959	1,020,302	11,346	15
175	Medfield	2017	2,196,147,000	3,523	623,374	10,529	19
199	*Needham	2017	7,072,831,400	8,381	843,913	10,034	23
277	Southborough	2017	1,643,439,400	2,846	577,456	9,459	29
139	Hopkinton	2017	2,407,236,600	4,388	548,595	9,216	33
328	Westborough	2017	1,813,432,500	3,850	471,021	8,384	40
136	Holliston	2017	1,923,297,400	4,402	436,914	8,092	45
307	*Walpole	2017	3,056,923,600	6,538	467,562	7,168	59
198	Natick	2017	4,510,662,800	8,517	529,607	7,144	61
177	Medway	2017	1,436,868,500	3,667	391,838	7,022	65
014	Ashland	2017	1,585,724,800	3,776	419,948	7,013	66

*DLS does not have sufficient data to calculate an average single family tax bill for communities that have adopted the residential exemption (MGL c59:5C).

Single Family Tax Bill Comparison

Fiscal Year 2017



* Indicates split tax rate

Number of Communities with Split Tax Rates

Fiscal Year	Number of Communities
2002	100
2003	99
2004	103
2005	107
2006	108
2007	108
2008	108
2009	107
2010	106
2011	107
2012	108
2013	110
2014	110
2015	110
2016	109
2017	109

This file indicates how many communities have a split tax rate by looking at a communities residential factor. A split tax rate is based on whether or not a community has a residential factor less than 1. A residential factor that is less than 1, indicates that the tax levy was shifted to the Commercial, Industrial and Personal Property (CIP). In FY2010, there were 3 communities that selected a residential factor of 1 (Barnstable, Westford and Winchester) which means no shift and a single tax rate. However, Barnstable had a residential exemption, Westford had a small commercial exemption and Winchester had a special water/sewer calculation for rate payers which produces different tax rates for the residential and CIP classes. Barnstable, Westford and Winchester are not considered as having a "split tax rate" because they did not have a residential factor less than 1. In FY2012, Tisbury which grants the residential exemption also joined the list of communities with a residential factor of 1, but are not considered to have a split tax rate.

Massachusetts Department of Revenue										
Division of Local Services										
Municipal Databank\Local Aid Section										
FY2016 CIP Shift and Amounts Shifted										
*As of Nov 2017, FY17 CIP Shift information is not available via Municipal Databank										

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Lowest Residential Factor Allowed	Max CIP Shift Allowed	Residential Factor Selected	CIP Shift
058	Cheshire	2016	28,829,346	302,765,482	90.4780	9.5220	0.947379	1.50	1.0	1.0
059	Chester	2016	11,231,027	116,822,944	90.3863	9.6137	0.946818	1.50	1.0	1.0
060	Chesterfield	2016	6,860,160	146,144,480	95.3059	4.6941	0.975373	1.50	1.0	1.0
061	Chicopee	2016	940,383,090	3,729,040,780	74.7822	25.2178	0.821813	1.5284	0.824647	1.520
062	Chilmark	2016	70,334,492	3,126,956,840	97.7507	2.2493	0.988494	1.50	1.0	1.0
063	Clarksburg	2016	4,155,980	112,169,420	96.2949	3.7051	0.980761	1.50	1.0	1.0
064	Clinton	2016	175,012,737	1,157,307,120	84.8776	15.1224	0.866375	1.750	0.889536	1.620
065	Cohasset	2016	189,828,271	2,675,601,045	92.9052	7.0948	0.961817	1.50	1.0	1.0
066	Colrain	2016	27,895,166	168,122,526	83.4078	16.5922	0.900536	1.50	1.0	1.0
067	Concord	2016	502,684,903	5,841,889,295	91.3952	8.6048	0.952925	1.50	1.0	1.0
068	Conway	2016	21,833,664	245,647,098	91.1118	8.8882	0.951224	1.50	1.0	1.0
069	Cummington	2016	15,163,379	129,585,795	88.2986	11.7014	0.935909	1.4836	1.0	1.0
070	Dalton	2016	90,662,727	595,474,465	84.7747	15.2253	0.910201	1.50	1.0	1.0
071	Danvers	2016	1,105,216,395	4,391,700,413	74.8340	25.1660	0.831855	1.50	0.887342	1.335
072	Dartmouth	2016	931,830,061	5,225,069,750	82.1662	17.8338	0.891477	1.50	0.915352	1.390
073	Dedham	2016	832,540,762	4,320,165,750	80.7290	19.2710	0.820965	1.750	0.820965	1.750
074	Deerfield	2016	181,894,542	659,913,566	75.4673	24.5327	0.837461	1.50	1.0	1.0
075	Dennis	2016	477,200,046	6,137,893,050	92.2253	7.7747	0.957849	1.50	1.0	1.0
076	Dighton	2016	123,696,557	856,225,937	85.5533	14.4467	0.873354	1.750	0.890240	1.650
077	Douglas	2016	61,626,740	884,177,063	93.030	6.970	0.962539	1.50	1.0	1.0
078	Dover	2016	61,757,316	2,366,676,132	97.3905	2.6095	0.986602	1.50	1.0	1.0
079	Dracut	2016	289,671,408	3,024,231,256	90.4217	9.5783	0.947035	1.50	1.0	1.0
080	Dudley	2016	67,843,005	880,168,520	92.2920	7.7080	0.958241	1.50	1.0	1.0
081	Dunstable	2016	15,080,264	478,410,464	96.8478	3.1522	0.983726	1.50	1.0	1.0
082	Duxbury	2016	151,504,678	3,631,924,735	95.8285	4.1715	0.978234	1.50	1.0	1.0
083	East Bridgewater	2016	169,088,208	1,515,180,800	88.8404	11.1596	0.937193	1.50	1.0	1.0
084	East Brookfield	2016	20,140,243	198,808,023	89.8695	10.1305	0.943637	1.50	1.0	1.0
085	East Longmeadow	2016	326,510,624	1,817,660,272	82.0368	17.9632	0.890517	1.50	1.0	1.0
086	Eastham	2016	105,720,206	2,725,537,180	96.1211	3.8789	0.979822	1.50	1.0	1.0
087	Easthampton	2016	188,998,542	1,435,539,281	86.8343	13.1657	0.92419	1.50	1.0	1.0
088	Easton	2016	412,080,035	3,134,253,346	86.8524	13.1476	0.924311	1.50	1.0	1.0
089	Edgartown	2016	507,499,872	7,276,701,078	93.0257	6.9743	0.962514	1.50	1.0	1.0
090	Egremont	2016	21,239,365	384,010,808	94.4691	5.5309	0.970726	1.50	1.0	1.0
091	Erving	2016	756,669,393	878,569,578	13.8748	86.1252	0.65	1.0564	0.650	1.056
092	Essex	2016	79,921,569	765,565,677	89.5605	10.4395	0.941718	1.50	1.0	1.0
093	Everett	2016	1,503,261,088	4,314,767,780	65.1601	34.8399	0.598989	1.750	0.598989	1.750
094	Fairhaven	2016	276,497,737	1,892,927,321	85.3931	14.6069	0.871709	1.750	0.871709	1.750
095	Fall River	2016	1,212,978,772	5,211,516,417	76.7250	23.2750	0.772482	1.750	0.790685	1.690
096	Falmouth	2016	922,257,673	11,194,449,029	91.7615	8.2385	0.955109	1.50	1.0	1.0
097	Fitchburg	2016	480,036,452	2,124,541,595	77.4052	22.5948	0.854049	1.50	0.947457	1.180
098	Florida	2016	64,881,346	125,126,992	48.1476	51.8524	0.5	1.4643	0.500297	1.464
099	Foxborough	2016	658,094,644	2,798,264,830	76.4820	23.5180	0.846252	1.50	0.956951	1.140
100	Framingham	2016	1,863,193,644	7,945,015,743	76.5489	23.4511	0.770234	1.750	0.782488	1.710
101	Franklin	2016	940,618,106	4,666,897,901	79.8449	20.1551	0.873785	1.50	1.0	1.0
102	Freetown	2016	228,966,341	1,207,543,980	81.0387	18.9613	0.88301	1.50	0.899389	1.430
103	Gardner	2016	234,483,065	1,139,021,076	79.4136	20.5864	0.870385	1.50	1.0	1.0
104	Aquinnah	2016	18,293,220	699,053,296	97.3831	2.6169	0.986563	1.50	1.0	1.0
105	Georgetown	2016	105,488,923	1,177,518,482	91.0414	8.9586	0.950799	1.50	1.0	1.0
106	Gill	2016	34,074,692	147,336,608	76.8729	23.1271	0.849575	1.50	1.0	1.0
107	Gloucester	2016	584,358,919	5,536,759,220	89.4458	10.5542	0.941002	1.50	0.992920	1.060
108	Goshen	2016	8,402,099	140,225,585	94.0082	5.9918	0.96813	1.50	1.0	1.0
109	Gosnold	2016	4,534,431	232,333,901	98.0483	1.9517	0.990047	1.50	1.0	1.0
110	Grafton	2016	201,977,879	2,192,504,829	90.7878	9.2122	0.949265	1.50	1.0	1.0
111	Granby	2016	47,868,398	572,170,573	91.6339	8.3661	0.95435	1.50	1.0	1.0
112	Granville	2016	32,360,840	191,680,730	83.1173	16.8827	0.89844	1.50	1.0	1.0
113	Great Barrington	2016	293,147,445	1,386,204,580	78.8525	21.1475	0.865904	1.50	1.0	1.0
114	Greenfield	2016	343,490,796	1,363,519,928	74.8085	25.1915	0.831626	1.50	1.0	1.0
115	Groton	2016	93,038,608	1,547,028,448	93.9860	6.0140	0.968006	1.50	1.0	1.0
116	Groveland	2016	68,883,221	867,329,081	92.0580	7.9420	0.956864	1.50	1.0	1.0
117	Hadley	2016	323,834,478	935,709,078	65.3915	34.6085	0.735374	1.50	1.0	1.0
118	Halifax	2016	81,765,074	775,981,560	89.4630	10.5370	0.94111	1.50	1.0	1.0
119	Hamilton	2016	70,176,306	1,434,911,406	95.1094	4.8906	0.97429	1.50	1.0	1.0
120	Hampden	2016	63,669,260	569,448,260	88.8191	11.1809	0.937057	1.50	1.0	1.0
121	Hancock	2016	117,156,613	298,369,678	60.7344	39.2656	0.676743	1.50	1.0	1.0
122	Hanover	2016	409,889,681	2,436,970,000	83.1804	16.8196	0.898897	1.50	0.989890	1.050

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123	Hanson	2016	94,093,810	1,140,843,150	91.7523	8.2477	0.955054	1.50	1.0	1.0
124	Hardwick	2016	20,977,169	226,213,700	90.7268	9.2732	0.948895	1.50	1.0	1.0
125	Harvard	2016	53,674,436	1,081,403,326	95.0366	4.9634	0.973887	1.50	1.0	1.0
126	Harwich	2016	352,323,648	4,814,009,800	92.6813	7.3187	0.960516	1.50	1.0	1.0
127	Hatfield	2016	128,127,617	523,957,693	75.5462	24.4538	0.838153	1.50	1.0	1.0
128	Haverhill	2016	858,410,789	5,432,039,234	84.1973	15.8027	0.859234	1.750	0.893018	1.570
129	Hawley	2016	5,102,344	51,329,324	90.0596	9.9404	0.944812	1.50	1.0	1.0
130	Heath	2016	11,579,850	90,518,950	87.2073	12.7927	0.926653	1.50	1.0	1.0
131	Hingham	2016	763,900,940	6,175,354,200	87.6298	12.3702	0.929418	1.50	1.0	1.0
132	Hinsdale	2016	52,902,124	295,023,940	82.0685	17.9315	0.890752	1.50	1.0	1.0
133	Holbrook	2016	156,096,183	1,087,078,754	85.6408	14.3592	0.874249	1.750	0.884310	1.690
134	Holden	2016	122,691,554	1,976,440,200	93.7923	6.2077	0.966907	1.50	1.0	1.0
135	Holland	2016	14,955,577	314,119,684	95.2389	4.7611	0.975004	1.50	1.0	1.0
136	Holliston	2016	290,508,413	2,275,395,000	87.2326	12.7674	0.92682	1.50	1.0	1.0
137	Holyoke	2016	582,751,666	2,056,918,444	71.6687	28.3313	0.703518	1.750	0.7650	1.594
138	Hopedale	2016	79,721,794	674,669,556	88.1836	11.8164	0.899502	1.750	0.933001	1.50
139	Hopkinton	2016	540,122,344	3,249,773,804	83.3797	16.6203	0.900333	1.50	1.0	1.0
140	Hubbardston	2016	25,977,485	395,563,065	93.4328	6.5672	0.964856	1.50	1.0	1.0
141	Hudson	2016	369,267,601	2,287,457,300	83.8669	16.1431	0.855618	1.750	0.855618	1.750
142	Hull	2016	85,893,738	1,983,413,510	95.6694	4.3306	0.977367	1.50	1.0	1.0
143	Huntington	2016	11,895,567	189,746,785	93.7308	6.2692	0.966557	1.50	1.0	1.0
144	Ipswich	2016	279,396,065	2,519,445,906	88.9104	11.0896	0.937636	1.50	1.0	1.0
145	Kingston	2016	226,753,283	1,686,825,615	86.5574	13.4426	0.922349	1.50	1.0	1.0
146	Lakeville	2016	210,487,184	1,479,232,984	85.7705	14.2295	0.917048	1.50	1.0	1.0
147	Lancaster	2016	124,259,742	841,274,963	85.2296	14.7704	0.913349	1.50	1.0	1.0
148	Lanesborough	2016	80,756,674	397,346,099	79.6760	20.3240	0.872458	1.50	1.0	1.0
149	Lawrence	2016	699,880,149	3,191,934,330	78.0735	21.9265	0.789386	1.750	0.794983	1.730
150	Lee	2016	276,393,475	912,378,464	69.7063	30.2937	0.782704	1.50	1.0	1.0
151	Leicester	2016	106,138,257	899,572,172	88.2013	11.7987	0.933114	1.50	1.0	1.0
152	Lenox	2016	222,534,584	1,138,874,950	80.4601	19.5399	0.878573	1.50	0.9570	1.177
153	Leominster	2016	699,718,581	3,209,547,786	78.1988	21.8012	0.860604	1.50	1.0	1.0
154	Leverett	2016	9,113,790	251,571,490	96.3773	3.6227	0.981205	1.50	1.0	1.0
155	Lexington	2016	1,185,945,695	10,048,547,685	88.1978	11.8022	0.899638	1.750	0.899640	1.750
156	Leyden	2016	4,376,252	83,802,549	94.7779	5.2221	0.97245	1.50	1.0	1.0
157	Lincoln	2016	69,800,643	1,973,333,662	96.4628	3.5372	0.981665	1.50	0.988999	1.30
158	Littleton	2016	344,579,943	1,625,366,807	78.7999	21.2001	0.865481	1.50	0.889695	1.410
159	Longmeadow	2016	105,161,465	1,965,330,665	94.6492	5.3508	0.971734	1.50	1.0	1.0
160	Lowell	2016	1,114,924,129	6,683,928,991	83.3193	16.6807	0.849849	1.750	0.849849	1.750
161	Ludlow	2016	400,309,791	1,955,729,200	79.5314	20.4686	0.871317	1.50	1.0	1.0
162	Lunenburg	2016	119,836,221	1,199,604,323	90.0104	9.9896	0.944509	1.50	1.0	1.0
163	Lynn	2016	861,457,386	6,396,561,177	86.5325	13.4675	0.883274	1.750	0.883274	1.750
164	Lynnfield	2016	377,494,615	2,738,317,688	88.2144	13.7856	0.92005	1.50	0.970626	1.184
165	Malden	2016	749,779,758	5,831,500,580	87.1426	12.8574	0.889341	1.750	0.889341	1.750
166	Manchester By The Sea	2016	150,184,729	2,245,655,594	93.3122	6.6878	0.964164	1.50	1.0	1.0
167	Mansfield	2016	763,095,004	3,328,444,390	77.0735	22.9265	0.851268	1.50	0.928609	1.240
168	Marblehead	2016	292,546,058	5,525,938,716	94.7059	5.2941	0.972049	1.50	1.0	1.0
169	Marion	2016	114,253,775	1,505,616,050	92.4115	7.5885	0.958941	1.50	1.0	1.0
170	Marlborough	2016	1,605,538,694	4,870,542,929	67.0357	32.9643	0.75413	1.50	0.818056	1.370
171	Marshfield	2016	347,660,370	4,379,265,179	92.0612	7.9388	0.956883	1.50	1.0	1.0
172	Mashpee	2016	435,682,506	4,765,906,450	90.8583	9.1417	0.949692	1.50	1.0	1.0
173	Mattapoisett	2016	101,330,281	1,581,500,341	93.5928	6.4072	0.965771	1.50	1.0	1.0
174	Maynard	2016	150,772,940	1,275,469,015	88.1790	11.8210	0.932972	1.50	0.955761	1.330
175	Medfield	2016	136,563,575	2,485,214,555	94.5050	5.4950	0.970927	1.50	1.0	1.0
176	Medford	2016	972,739,730	8,086,569,270	87.9709	12.0291	0.897446	1.750	0.897446	1.750
177	Medway	2016	278,089,547	1,808,117,039	84.6199	15.3801	0.909122	1.50	1.0	1.0
178	Melrose	2016	233,406,908	4,209,169,830	94.4548	5.5452	0.955969	1.750	0.971820	1.480
179	Mendon	2016	98,661,806	843,817,300	88.3077	11.6923	0.933797	1.50	1.0	1.0
180	Merrimac	2016	36,179,383	709,147,045	94.8982	5.1018	0.97312	1.50	1.0	1.0
181	Methuen	2016	751,790,085	4,804,659,354	84.3529	15.6471	0.893115	1.5762	0.893115	1.576
182	Middleborough	2016	485,149,537	2,302,033,363	78.9252	21.0748	0.866489	1.50	0.986649	1.050
183	Middlefield	2016	5,490,179	65,495,063	91.6174	8.3826	0.954252	1.50	1.0	1.0
184	Middleton	2016	295,630,665	1,779,572,637	83.3875	16.6125	0.900389	1.50	1.0	1.0
185	Milford	2016	679,342,360	3,007,636,160	77.4127	22.5873	0.854111	1.50	0.859947	1.480
186	Millbury	2016	327,228,439	1,395,657,448	76.5538	23.4462	0.846865	1.50	1.0	1.0
187	Millis	2016	107,281,341	1,065,964,880	89.9358	10.0642	0.944047	1.50	1.0	1.0

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188	Millville	2016	19,228,878	289,791,233	92.8727	7.1273	0.961628	1.50	1.0	1.0
189	Milton	2016	203,157,727	5,148,564,163	96.0541	3.9459	0.96919	1.750	0.976584	1.570
190	Monroe	2016	16,225,623	25,848,017	37.2268	62.7732	0.65	1.2076	0.650	1.208
191	Monson	2016	68,695,795	733,225,391	90.6310	9.3690	0.948312	1.50	1.0	1.0
192	Montague	2016	228,414,956	756,413,618	69.8029	30.1971	0.783697	1.50	0.870218	1.30
193	Monterey	2016	18,940,584	504,273,397	96.2440	3.7560	0.980487	1.50	1.0	1.0
194	Montgomery	2016	4,382,992	105,899,992	95.8612	4.1388	0.978413	1.50	1.0	1.0
195	Mount Washington	2016	2,451,259	83,231,659	97.0549	2.9451	0.984827	1.50	1.0	1.0
196	Nahant	2016	34,605,105	809,424,570	95.7247	4.2753	0.977668	1.50	1.0	1.0
197	Nantucket	2016	1,282,477,966	20,544,013,596	93.7574	6.2426	0.950063	1.750	0.950063	1.750
198	Natick	2016	1,645,479,470	7,355,714,270	77.6299	22.3701	0.855918	1.50	1.0	1.0
199	Needham	2016	1,275,693,764	9,068,188,822	85.9322	14.0678	0.877218	1.750	0.877219	1.750
200	New Ashford	2016	7,596,500	40,934,800	81.4424	18.5576	0.886069	1.50	0.930	1.307
201	New Bedford	2016	1,099,567,713	5,334,989,630	79.3895	20.6105	0.80529	1.750	0.805291	1.750
202	New Braintree	2016	5,995,521	105,051,471	94.2928	5.7072	0.969737	1.50	1.0	1.0
203	New Marlborough	2016	26,760,335	485,264,620	94.4854	5.5146	0.970818	1.50	1.0	1.0
204	New Salem	2016	8,239,330	105,213,647	92.1690	7.8310	0.957518	1.50	0.974511	1.30
205	Newbury	2016	57,197,561	1,315,963,077	95.6536	4.3464	0.977279	1.50	1.0	1.0
206	Newburyport	2016	492,204,856	3,765,130,445	86.9273	13.0727	0.924806	1.50	1.0	1.0
207	Newton	2016	2,703,175,348	24,321,818,000	88.8858	11.1142	0.90622	1.750	0.906521	1.748
208	Norfolk	2016	116,187,579	1,590,992,453	92.6972	7.3028	0.960608	1.50	1.0	1.0
209	North Adams	2016	165,457,166	709,233,263	76.6710	23.3290	0.771794	1.750	0.783965	1.710
210	North Andover	2016	561,405,887	4,459,036,465	87.4097	12.5903	0.927981	1.50	0.948146	1.360
211	North Attleborough	2016	674,129,272	3,575,099,940	81.1438	18.8562	0.88381	1.50	1.0	1.0
212	North Brookfield	2016	34,960,716	379,845,736	90.7961	9.2039	0.949315	1.50	1.0	1.0
213	North Reading	2016	351,511,389	2,792,045,352	87.4103	12.5897	0.927984	1.50	1.0	1.0
214	Northampton	2016	665,159,822	3,288,386,760	79.7725	20.2275	0.873217	1.50	1.0	1.0
215	Northborough	2016	659,035,316	2,624,863,105	74.8926	25.1074	0.832377	1.50	1.0	1.0
216	Northbridge	2016	189,928,090	1,448,080,087	86.8841	13.1159	0.924521	1.50	1.0	1.0
217	Northfield	2016	181,561,851	454,269,875	60.0322	39.9678	0.667114	1.50	1.0	1.0
218	Norton	2016	313,764,100	2,085,583,620	84.9556	15.0444	0.911457	1.50	1.0	1.0
219	Norwell	2016	376,865,444	2,434,057,591	84.5170	15.4830	0.908403	1.50	1.0	1.0
220	Norwood	2016	1,408,762,568	4,716,133,522	70.1289	29.8711	0.775851	1.5262	0.778508	1.520
221	Oak Bluffs	2016	196,452,279	2,671,835,130	92.6473	7.3527	0.960318	1.50	1.0	1.0
222	Oakham	2016	13,683,899	190,647,859	92.8224	7.1776	0.961337	1.50	1.0	1.0
223	Orange	2016	97,176,672	473,091,024	79.4592	20.5408	0.870746	1.50	1.0	1.0
224	Orleans	2016	288,594,177	3,727,103,110	92.2569	7.7431	0.958035	1.50	1.0	1.0
225	Olis	2016	41,357,408	608,324,038	93.2014	6.7986	0.963527	1.50	1.0	1.0
226	Oxford	2016	276,688,044	1,273,705,685	78.2769	21.7231	0.861241	1.50	1.0	1.0
227	Palmer	2016	155,707,328	886,063,743	82.4271	17.5729	0.893403	1.50	1.0	1.0
228	Paxton	2016	24,843,655	458,470,103	94.5812	5.4188	0.971354	1.50	1.0	1.0
229	Peabody	2016	1,507,752,692	6,750,057,897	77.6631	22.3369	0.78429	1.750	0.812999	1.650
230	Pelham	2016	9,376,650	172,092,900	94.5514	5.4486	0.971187	1.50	1.0	1.0
231	Pembroke	2016	317,355,862	2,451,943,308	87.0570	12.9430	0.925664	1.50	1.0	1.0
232	Pepperell	2016	69,389,345	1,112,450,298	93.7625	6.2375	0.966737	1.50	1.0	1.0
233	Peru	2016	7,088,737	86,345,909	91.7903	8.2097	0.95528	1.50	1.0	1.0
234	Petersham	2016	16,228,542	148,656,542	89.0832	10.9168	0.938727	1.50	1.0	1.0
235	Phillipston	2016	11,276,436	182,080,026	93.8069	6.1931	0.96699	1.50	1.0	1.0
236	Pittsfield	2016	728,895,357	3,343,164,997	78.1974	21.8026	0.79089	1.750	0.816819	1.657
237	Plainfield	2016	17,644,331	85,072,947	79.2598	20.7402	0.869163	1.50	1.0	1.0
238	Plainville	2016	389,291,297	1,298,251,972	70.0142	29.9858	0.785859	1.50	0.961455	1.090
239	Plymouth	2016	1,889,007,162	9,128,500,223	79.3065	20.6935	0.869534	1.50	1.0	1.0
240	Plympton	2016	131,781,641	480,775,399	72.5898	27.4102	0.811198	1.50	1.0	1.0
241	Princeton	2016	18,539,513	447,855,714	95.8604	4.1396	0.978408	1.50	1.0	1.0
242	Provincetown	2016	434,500,228	2,587,438,370	83.2073	16.7927	0.899091	1.50	1.0	1.0
243	Quincy	2016	1,939,282,120	12,019,197,110	83.8651	16.1349	0.855706	1.750	0.855707	1.750
244	Randolph	2016	387,781,895	2,889,883,245	86.5814	13.4186	0.883763	1.750	0.891512	1.70
245	Raynham	2016	528,656,091	1,945,571,977	72.8277	27.1723	0.813447	1.50	0.902993	1.280
246	Reading	2016	355,607,748	4,309,708,047	91.7487	8.2513	0.955033	1.50	1.0	1.0
247	Rehoboth	2016	141,214,758	1,669,652,368	91.5423	8.4577	0.953804	1.50	1.0	1.0
248	Revere	2016	631,065,028	4,606,033,831	86.2992	13.7008	0.880931	1.750	0.880931	1.750
249	Richmond	2016	25,643,542	409,000,588	93.7302	6.2698	0.966554	1.50	1.0	1.0
250	Rochester	2016	109,510,815	847,447,100	87.0776	12.9224	0.9258	1.50	1.0	1.0
251	Rockland	2016	380,822,096	1,823,561,580	79.1166	20.8834	0.868021	1.50	1.0	1.0
252	Rockport	2016	108,260,348	1,829,077,180	94.0811	5.9189	0.968543	1.50	1.0	1.0

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Lowest Residential Factor Allowed	Max CIP Shift Allowed	Residential Factor Selected	CIP Shift
253	Rowe	2016	243,445,567	294,751,591	17.4065	82.5935	0.5	1.1054	0.500355	1.105
254	Rowley	2016	126,554,348	952,274,558	86.7103	13.2897	0.923367	1.50	1.0	1.0
255	Royalston	2016	7,131,153	119,521,579	94.0336	5.9664	0.968275	1.50	1.0	1.0
256	Russell	2016	17,526,560	130,146,427	86.5332	13.4668	0.922187	1.50	0.980	1.129
257	Rutland	2016	43,459,433	783,666,600	94.4543	5.5457	0.970643	1.50	1.0	1.0
258	Salem	2016	731,371,437	4,534,079,631	83.8695	16.1305	0.855753	1.750	0.874987	1.650
259	Salisbury	2016	286,449,287	1,558,127,788	81.6158	18.3842	0.887374	1.50	1.0	1.0
260	Sandisfield	2016	22,013,405	216,332,965	89.8243	10.1757	0.943357	1.50	1.0	1.0
261	Sandwich	2016	462,822,506	3,823,133,300	87.8942	12.1058	0.931134	1.50	1.0	1.0
262	Saugus	2016	808,339,117	3,923,689,310	79.3985	20.6015	0.805398	1.750	0.805398	1.750
263	Savoy	2016	3,589,508	67,162,428	94.6555	5.3445	0.971768	1.50	1.0	1.0
264	Scituate	2016	180,307,901	4,082,256,130	95.5831	4.4169	0.976894	1.50	1.0	1.0
265	Seekonk	2016	538,943,220	2,168,831,320	75.1505	24.8495	0.787667	1.6421	0.794989	1.620
266	Sharon	2016	208,463,927	3,131,671,100	93.3434	6.6566	0.964343	1.50	1.0	1.0
267	Sheffield	2016	88,904,252	608,085,291	85.3796	14.6204	0.91438	1.50	1.0	1.0
268	Shelburne	2016	52,814,193	234,246,585	77.4536	22.5464	0.854452	1.50	1.0	1.0
269	Sherborn	2016	52,723,145	1,138,906,685	95.3707	4.6293	0.975729	1.50	1.0	1.0
270	Shirley	2016	62,132,588	605,712,883	89.7422	10.2578	0.942849	1.50	1.0	1.0
271	Shrewsbury	2016	672,840,776	5,196,075,499	87.0510	12.9490	0.925624	1.50	1.0	1.0
272	Shutesbury	2016	6,287,640	212,263,400	97.0378	2.9622	0.984737	1.50	1.0	1.0
273	Somerset	2016	403,241,368	2,070,407,630	80.5236	19.4764	0.818596	1.750	0.864568	1.560
274	Somerville	2016	1,651,781,184	11,198,774,270	85.2503	14.7497	0.870237	1.750	0.870237	1.750
275	South Hadley	2016	132,600,725	1,452,428,625	90.8704	9.1296	0.949766	1.50	1.0	1.0
276	Southampton	2016	41,019,522	663,467,433	93.8174	6.1826	0.96705	1.50	1.0	1.0
277	Southborough	2016	450,003,325	2,341,768,267	80.7836	19.2164	0.881062	1.50	1.0	1.0
278	Southbridge	2016	216,294,730	915,440,195	76.3726	23.6274	0.845315	1.50	1.0	1.0
279	Southwick	2016	118,216,028	1,001,012,928	88.1904	11.8096	0.933045	1.50	1.0	1.0
280	Spencer	2016	123,040,311	912,711,201	86.5193	13.4807	0.922094	1.50	1.0	1.0
281	Springfield	2016	2,050,787,530	7,276,422,130	71.8160	28.1840	0.705664	1.750	0.786469	1.544
282	Sterling	2016	138,720,418	955,209,193	85.4775	14.5225	0.91505	1.50	1.0	1.0
283	Stockbridge	2016	86,941,358	849,885,678	89.7702	10.2298	0.943022	1.50	1.0	1.0
284	Stoneham	2016	357,335,601	3,344,702,394	89.3164	10.6836	0.920286	1.6664	0.923446	1.640
285	Stoughton	2016	735,671,628	3,419,417,064	78.4855	21.5145	0.862939	1.50	0.862940	1.50
286	Stow	2016	108,990,940	1,199,502,990	91.0804	8.9196	0.951034	1.50	1.0	1.0
287	Sturbridge	2016	214,186,046	1,135,803,129	81.1423	18.8577	0.883798	1.50	1.0	1.0
288	Sudbury	2016	277,216,608	4,230,884,307	93.4478	6.5522	0.964942	1.50	0.973356	1.380
289	Sunderland	2016	35,681,734	339,315,351	89.4842	10.5158	0.941242	1.50	1.0	1.0
290	Sutton	2016	144,278,650	1,251,329,952	88.470	11.530	0.934837	1.50	1.0	1.0
291	Swampscott	2016	172,506,788	2,560,670,126	93.2632	6.7368	0.945824	1.750	0.945824	1.750
292	Swansea	2016	318,806,691	1,979,989,908	83.8986	16.1014	0.856063	1.750	0.894447	1.550
293	Taunton	2016	1,010,264,882	4,514,347,120	77.6210	22.3790	0.791451	1.7233	0.793281	1.717
294	Templeton	2016	63,746,614	556,659,447	88.5484	11.4516	0.935337	1.50	1.0	1.0
295	Tewksbury	2016	722,035,058	4,097,616,270	82.3791	17.6209	0.839576	1.750	0.893050	1.50
296	Tisbury	2016	293,493,635	2,585,118,517	88.6468	11.3532	0.935964	1.50	1.0	1.0
297	Tolland	2016	19,457,779	193,898,648	89.9650	10.0350	0.944228	1.50	1.0	1.0
298	Topsfield	2016	102,897,843	1,266,545,220	91.8757	8.1243	0.955786	1.50	1.0	1.0
299	Townsend	2016	74,531,717	782,649,577	90.4770	9.5230	0.947373	1.50	1.0	1.0
300	Truro	2016	119,622,184	2,084,200,430	94.2605	5.7395	0.969555	1.50	1.0	1.0
301	Tyngsborough	2016	184,992,105	1,424,602,785	87.0145	12.9855	0.925383	1.50	1.0	1.0
302	Tyringham	2016	15,109,730	192,834,550	92.1644	7.8356	0.957491	1.50	1.0	1.0
303	Upton	2016	59,124,557	1,003,499,218	94.1082	5.8918	0.968697	1.50	1.0	1.0
304	Uxbridge	2016	234,706,847	1,493,468,746	84.2844	15.7156	0.906771	1.50	1.0	1.0
305	Wakefield	2016	607,098,651	4,206,445,431	85.5674	14.4326	0.873497	1.750	0.873498	1.750
306	Wales	2016	13,279,766	156,700,386	91.5254	8.4746	0.953704	1.50	1.0	1.0
307	Walpole	2016	537,924,844	3,984,460,440	86.4994	13.5006	0.921961	1.50	0.957079	1.275
308	Waltham	2016	3,399,532,419	9,946,294,086	65.8211	34.1789	0.610547	1.750	0.61090	1.749
309	Ware	2016	113,688,508	687,095,736	83.4538	16.5462	0.900866	1.50	1.0	1.0
310	Wareham	2016	589,843,567	3,198,696,105	81.5599	18.4401	0.886953	1.50	1.0	1.0
311	Warren	2016	47,410,662	328,407,547	85.5635	14.4365	0.915638	1.50	1.0	1.0
312	Warwick	2016	3,605,031	72,810,084	95.0487	4.9513	0.973953	1.50	1.0	1.0
313	Washingtton	2016	3,610,787	79,790,690	95.4747	4.5253	0.976301	1.50	1.0	1.0
314	Watertown	2016	1,183,538,270	6,272,536,699	81.1314	18.8686	0.825573	1.750	0.825573	1.750
315	Wayland	2016	171,241,277	3,366,466,700	94.9134	5.0866	0.973204	1.50	1.0	1.0
316	Webster	2016	227,883,396	1,400,262,970	83.7257	16.2743	0.902811	1.50	0.955293	1.230
317	Wellesley	2016	1,392,155,700	10,774,478,700	87.0791	12.9209	0.925809	1.50	1.0	1.0

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Lowest Residential Factor Allowed	Max CIP Shift Allowed	Residential Factor Selected	CIP Shift
318	Wellfleet	2016	100,609,726	2,252,621,930	95.5337	4.4663	0.976624	1.50	1.0	1.0
319	Wendell	2016	16,942,463	92,190,410	81.6223	18.3777	0.887422	1.50	1.0	1.0
320	Wenham	2016	29,035,432	789,556,796	96.3226	3.6774	0.980911	1.50	1.0	1.0
321	West Boylston	2016	183,929,784	857,610,284	78.5532	21.4468	0.863489	1.50	1.0	1.0
322	West Bridgewater	2016	336,419,275	1,045,818,817	67.8320	32.1680	0.762885	1.50	0.834019	1.350
323	West Brookfield	2016	29,378,344	342,385,853	91.4195	8.5805	0.95307	1.50	1.0	1.0
324	West Newbury	2016	24,132,503	851,048,604	97.1644	2.8356	0.985408	1.50	1.0	1.0
325	West Springfield	2016	821,041,747	2,715,935,722	69.7695	30.2305	0.748135	1.5813	0.775988	1.517
326	West Stockbridge	2016	24,836,022	371,379,468	93.3125	6.6875	0.964166	1.50	1.0	1.0
327	West Tisbury	2016	116,945,698	2,402,730,447	95.1328	4.8672	0.974419	1.50	1.0	1.0
328	Westborough	2016	1,283,683,861	3,677,163,152	65.0904	34.9096	0.731838	1.50	1.0	1.0
329	Westfield	2016	497,609,668	3,073,071,671	83.8074	16.1926	0.85509	1.750	0.87440	1.650
330	Westford	2016	653,161,548	4,314,171,996	84.8601	15.1399	0.910794	1.50	1.0	1.0
331	Westhampton	2016	11,899,146	223,236,507	94.6697	5.3303	0.971847	1.50	1.0	1.0
332	Westminster	2016	165,651,678	864,642,103	80.8416	19.1584	0.881507	1.50	1.0	1.0
333	Weston	2016	257,154,460	5,861,486,000	95.6128	4.3872	0.977057	1.50	1.0	1.0
334	Westport	2016	228,688,843	3,076,136,560	92.5657	7.4343	0.959843	1.50	1.0	1.0
335	Westwood	2016	588,060,313	4,067,622,032	85.5429	14.4571	0.873247	1.750	0.881697	1.70
336	Weymouth	2016	1,022,112,379	6,683,708,920	84.7074	15.2926	0.892427	1.5959	0.909733	1.50
337	Whately	2016	64,872,115	262,014,034	75.2410	24.7590	0.835469	1.50	1.0	1.0
338	Whitman	2016	199,294,434	1,423,288,613	85.9976	14.0024	0.918588	1.50	1.0	1.0
339	Wilbraham	2016	185,154,346	1,608,602,600	88.4897	11.5103	0.934962	1.50	1.0	1.0
340	Williamsburg	2016	27,700,869	303,338,082	90.8680	9.1320	0.949751	1.50	1.0	1.0
341	Williamstown	2016	102,463,598	956,447,233	89.2871	10.7129	0.940008	1.50	1.0	1.0
342	Wilmington	2016	895,493,456	3,839,715,204	76.6781	23.3219	0.771885	1.750	0.771886	1.750
343	Winchendon	2016	61,531,258	614,786,324	89.9914	10.0086	0.944391	1.50	1.0	1.0
344	Winchester	2016	314,175,931	6,591,905,517	95.2339	4.7661	0.974976	1.50	1.0	1.0
345	Windsor	2016	7,858,907	107,883,908	92.7154	7.2846	0.960715	1.50	1.0	1.0
346	Winthrop	2016	132,998,721	1,913,883,640	93.0508	6.9492	0.962659	1.50	1.0	1.0
347	Woburn	2016	1,931,305,573	6,486,536,260	70.2259	29.7741	0.682018	1.750	0.682018	1.750
348	Worcester	2016	3,236,860,696	11,236,881,245	71.1943	28.8057	0.797696	1.50	0.84250	1.389
349	Worthington	2016	11,615,244	166,713,849	93.0328	6.9672	0.962555	1.50	1.0	1.0
350	Wrentham	2016	410,893,547	1,958,065,090	79.0153	20.9847	0.867211	1.50	0.941573	1.220
351	Yarmouth	2016	536,784,129	5,469,918,100	90.1866	9.8134	0.945594	1.50	1.0	1.0

MassDOR - Massachusetts Department of Revenue
Division of Local Services
What if ... Scenario Worksheet for FY 2018

Natick - 196

Enter a Levy (estimated if necessary)	
Levy	107,388,479
Single TaxRate	13.05

Enter a CIP Shift Range	
Shift Range	1
Shift Increment %	1
Max Shift Allowed	1.5

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CIP Shift	Res Factor	Share Percentages					Levy Amounts					Estimated Tax Rates						
		Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.0000	100.0000	79.0058	0.0000	18.5904	0.5339	1.8699	100.0000	84,843,171	19,963,932	573,350	2,008,026	107,388,479	13.05	0.00	13.05	13.05	13.05	13.05
1.0100	99.7343	78.7959	0.0000	18.7763	0.5392	1.8886	100.0000	84,617,718	20,163,571	579,084	2,028,106	107,388,479	13.02	0.00	13.18	13.18	13.18	13.18
1.0200	99.4685	78.5860	0.0000	18.9622	0.5446	1.9073	100.0000	84,392,265	20,363,210	584,817	2,048,186	107,388,479	12.98	0.00	13.31	13.31	13.31	13.31
1.0300	99.2028	78.3760	0.0000	19.1481	0.5499	1.9260	100.0000	84,166,812	20,562,850	590,551	2,068,267	107,388,479	12.95	0.00	13.44	13.44	13.44	13.44
1.0400	98.9371	78.1661	0.0000	19.3340	0.5553	1.9447	100.0000	83,941,359	20,762,489	596,284	2,088,347	107,388,479	12.91	0.00	13.57	13.57	13.57	13.57
1.0500	98.6714	77.9561	0.0000	19.5199	0.5606	1.9634	100.0000	83,715,905	20,962,128	602,018	2,108,427	107,388,479	12.88	0.00	13.70	13.70	13.70	13.70
1.0600	98.4056	77.7462	0.0000	19.7058	0.5659	1.9821	100.0000	83,490,452	21,161,768	607,751	2,128,508	107,388,479	12.84	0.00	13.83	13.83	13.83	13.83
1.0700	98.1399	77.5362	0.0000	19.8917	0.5713	2.0008	100.0000	83,264,999	21,361,407	613,485	2,148,588	107,388,479	12.81	0.00	13.96	13.96	13.96	13.96
1.0800	97.8742	77.3263	0.0000	20.0776	0.5766	2.0195	100.0000	83,039,546	21,561,046	619,218	2,168,668	107,388,479	12.77	0.00	14.09	14.09	14.09	14.09
1.0900	97.6084	77.1164	0.0000	20.2635	0.5820	2.0382	100.0000	82,814,093	21,760,686	624,952	2,188,748	107,388,479	12.74	0.00	14.22	14.22	14.22	14.22
1.1000	97.3427	76.9064	0.0000	20.4494	0.5873	2.0569	100.0000	82,588,640	21,960,325	630,685	2,208,829	107,388,479	12.70	0.00	14.36	14.36	14.36	14.36
1.1100	97.0770	76.6965	0.0000	20.6353	0.5926	2.0756	100.0000	82,363,187	22,159,964	636,419	2,228,909	107,388,479	12.67	0.00	14.49	14.49	14.49	14.49
1.1200	96.8112	76.4865	0.0000	20.8212	0.5980	2.0943	100.0000	82,137,734	22,359,604	642,152	2,248,989	107,388,479	12.63	0.00	14.62	14.62	14.62	14.62
1.1300	96.5455	76.2766	0.0000	21.0071	0.6033	2.1130	100.0000	81,912,281	22,559,243	647,886	2,269,069	107,388,479	12.60	0.00	14.75	14.75	14.75	14.75
1.1400	96.2798	76.0667	0.0000	21.1930	0.6086	2.1317	100.0000	81,686,828	22,758,882	653,620	2,289,150	107,388,479	12.56	0.00	14.88	14.88	14.88	14.88
1.1500	96.0141	75.8567	0.0000	21.3789	0.6140	2.1504	100.0000	81,461,375	22,958,522	659,353	2,309,230	107,388,479	12.53	0.00	15.01	15.01	15.01	15.01
1.1600	95.7483	75.6468	0.0000	21.5648	0.6193	2.1691	100.0000	81,235,922	23,158,161	665,087	2,329,310	107,388,479	12.50	0.00	15.14	15.14	15.14	15.14
1.1700	95.4826	75.4368	0.0000	21.7508	0.6247	2.1877	100.0000	81,010,468	23,357,800	670,820	2,349,390	107,388,479	12.46	0.00	15.27	15.27	15.27	15.27
1.1800	95.2169	75.2269	0.0000	21.9367	0.6300	2.2064	100.0000	80,785,015	23,557,439	676,554	2,369,471	107,388,479	12.43	0.00	15.40	15.40	15.40	15.40
1.1900	94.9511	75.0170	0.0000	22.1226	0.6353	2.2251	100.0000	80,559,562	23,757,079	682,287	2,389,551	107,388,479	12.39	0.00	15.53	15.53	15.53	15.53
1.2000	94.6854	74.8070	0.0000	22.3085	0.6407	2.2438	100.0000	80,334,109	23,956,718	688,021	2,409,631	107,388,479	12.36	0.00	15.66	15.66	15.66	15.66
1.2100	94.4197	74.5971	0.0000	22.4944	0.6460	2.2625	100.0000	80,108,656	24,156,357	693,754	2,429,711	107,388,479	12.32	0.00	15.79	15.79	15.79	15.79
1.2200	94.1540	74.3871	0.0000	22.6803	0.6514	2.2812	100.0000	79,883,203	24,355,997	699,488	2,449,792	107,388,479	12.29	0.00	15.92	15.92	15.92	15.92
1.2300	93.8882	74.1772	0.0000	22.8662	0.6567	2.2999	100.0000	79,657,750	24,555,636	705,221	2,469,872	107,388,479	12.25	0.00	16.05	16.05	16.05	16.05
1.2400	93.6225	73.9672	0.0000	23.0521	0.6620	2.3186	100.0000	79,432,297	24,755,275	710,955	2,489,952	107,388,479	12.22	0.00	16.18	16.18	16.18	16.18
1.2500	93.3568	73.7573	0.0000	23.2380	0.6674	2.3373	100.0000	79,206,844	24,954,915	716,688	2,510,032	107,388,479	12.18	0.00	16.31	16.31	16.31	16.31
1.2600	93.0910	73.5474	0.0000	23.4239	0.6727	2.3560	100.0000	78,981,391	25,154,554	722,422	2,530,113	107,388,479	12.15	0.00	16.44	16.44	16.44	16.44
1.2700	92.8253	73.3374	0.0000	23.6098	0.6781	2.3747	100.0000	78,755,938	25,354,193	728,155	2,550,193	107,388,479	12.11	0.00	16.57	16.57	16.57	16.57
1.2800	92.5596	73.1275	0.0000	23.7957	0.6834	2.3934	100.0000	78,530,485	25,553,833	733,889	2,570,273	107,388,479	12.08	0.00	16.70	16.70	16.70	16.70
1.2900	92.2939	72.9175	0.0000	23.9816	0.6887	2.4121	100.0000	78,305,031	25,753,472	739,622	2,590,353	107,388,479	12.04	0.00	16.83	16.83	16.83	16.83
1.3000	92.0281	72.7076	0.0000	24.1675	0.6941	2.4308	100.0000	78,079,578	25,953,111	745,356	2,610,434	107,388,479	12.01	0.00	16.97	16.97	16.97	16.97
1.3100	91.7624	72.4977	0.0000	24.3534	0.6994	2.4495	100.0000	77,854,125	26,152,751	751,089	2,630,514	107,388,479	11.97	0.00	17.10	17.10	17.10	17.10
1.3200	91.4967	72.2877	0.0000	24.5393	0.7048	2.4682	100.0000	77,628,672	26,352,390	756,823	2,650,594	107,388,479	11.94	0.00	17.23	17.23	17.23	17.23
1.3300	91.2309	72.0778	0.0000	24.7252	0.7101	2.4869	100.0000	77,403,219	26,552,029	762,556	2,670,675	107,388,479	11.91	0.00	17.36	17.36	17.36	17.36
1.3400	90.9652	71.8678	0.0000	24.9111	0.7154	2.5056	100.0000	77,177,766	26,751,669	768,290	2,690,755	107,388,479	11.87	0.00	17.49	17.49	17.49	17.49
1.3500	90.6995	71.6579	0.0000	25.0970	0.7208	2.5243	100.0000	76,952,313	26,951,308	774,023	2,710,835	107,388,479	11.84	0.00	17.62	17.62	17.62	17.62
1.3600	90.4337	71.4479	0.0000	25.2829	0.7261	2.5430	100.0000	76,726,860	27,150,947	779,757	2,730,915	107,388,479	11.80	0.00	17.75	17.75	17.75	17.75

MassDOR - Massachusetts Department of Revenue
Division of Local Services
What if ... Scenario Worksheet for FY 2018

Natick - 198

Enter a Levy (estimated if necessary)		
Levy	107,388,479	
Single TaxRate	13.05	

Enter a CIP Shift Range		
Shift Range	1	1.5
Shift Increment %		1
Max Shift Allowed		1.5

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CIP Shift	Res Factor	Share Percentages					Levy Amounts					Estimated Tax Rates					
		Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	OS LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET
1.3700	90.1680	71.2380	0.0000	25.4688	0.7314	2.5617	100.0000	76,501,407	27,350,587	785,490	2,750,996	107,388,479	11.77	0.00	17.88	17.88	17.88
1.3800	89.9023	71.0281	0.0000	25.6547	0.7368	2.5804	100.0000	76,275,954	27,550,226	791,224	2,771,076	107,388,479	11.73	0.00	18.01	18.01	18.01
1.3900	89.6366	70.8181	0.0000	25.8406	0.7421	2.5981	100.0000	76,050,501	27,749,865	796,957	2,791,156	107,388,479	11.70	0.00	18.14	18.14	18.14
1.4000	89.3708	70.6082	0.0000	26.0265	0.7475	2.6178	100.0000	75,825,048	27,949,504	802,691	2,811,236	107,388,479	11.66	0.00	18.27	18.27	18.27
1.4100	89.1051	70.3982	0.0000	26.2124	0.7528	2.6365	100.0000	75,599,594	28,149,144	808,424	2,831,317	107,388,479	11.63	0.00	18.40	18.40	18.40
1.4200	88.8394	70.1883	0.0000	26.3983	0.7581	2.6552	100.0000	75,374,141	28,348,783	814,158	2,851,387	107,388,479	11.59	0.00	18.53	18.53	18.53
1.4300	88.5736	69.9784	0.0000	26.5843	0.7635	2.6739	100.0000	75,148,688	28,548,422	819,891	2,871,477	107,388,479	11.56	0.00	18.66	18.66	18.66
1.4400	88.3079	69.7684	0.0000	26.7702	0.7688	2.6926	100.0000	74,923,235	28,748,062	825,625	2,891,557	107,388,479	11.52	0.00	18.79	18.79	18.79
1.4500	88.0422	69.5585	0.0000	26.9561	0.7742	2.7113	100.0000	74,697,782	28,947,701	831,358	2,911,638	107,388,479	11.49	0.00	18.92	18.92	18.92
1.4600	87.7765	69.3485	0.0000	27.1420	0.7795	2.7300	100.0000	74,472,329	29,147,340	837,092	2,931,718	107,388,479	11.45	0.00	19.05	19.05	19.05
1.4700	87.5107	69.1386	0.0000	27.3279	0.7848	2.7487	100.0000	74,246,876	29,346,980	842,825	2,951,798	107,388,479	11.42	0.00	19.18	19.18	19.18
1.4800	87.2450	68.9286	0.0000	27.5138	0.7902	2.7674	100.0000	74,021,423	29,546,519	848,559	2,971,878	107,388,479	11.39	0.00	19.31	19.31	19.31
1.4900	86.9793	68.7187	0.0000	27.6997	0.7955	2.7861	100.0000	73,795,970	29,746,258	854,292	2,991,959	107,388,479	11.35	0.00	19.44	19.44	19.44
1.5000	86.7135	68.5088	0.0000	27.8856	0.8009	2.8048	100.0000	73,570,517	29,945,898	860,026	3,012,039	107,388,479	11.32	0.00	19.58	19.58	19.58

Massachusetts Department of Revenue							
Division of Local Services							
Municipal Databank\Local Aid Section							
FY2017 Tax Rates by Class							
DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
001	Abington	2017	18.35	0.00	18.35	18.35	18.35
002	Acton	2017	19.06	0.00	19.06	19.06	19.06
003	Acushnet	2017	14.44	0.00	18.57	18.57	18.57
004	Adams	2017	21.37	0.00	24.55	24.55	24.55
005	Agawam	2017	16.31	0.00	31.12	31.12	31.12
006	Alford	2017	5.10	0.00	5.10	5.10	5.10
007	Amesbury	2017	19.95	0.00	19.95	19.95	19.95
008	Amherst	2017	21.83	0.00	21.83	21.83	21.83
009	Andover	2017	15.18	15.18	26.46	26.46	26.46
010	Arlington	2017	12.56	0.00	12.56	12.56	12.56
011	Ashburnham	2017	22.97	0.00	22.97	22.97	22.97
012	Ashby	2017	20.83	0.00	20.83	20.83	20.83
013	Ashfield	2017	16.22	0.00	16.22	16.22	16.22
014	Ashland	2017	16.70	16.70	16.70	16.70	16.70
015	Athol	2017	20.40	0.00	20.40	20.40	20.40
016	Attleboro	2017	14.55	0.00	20.43	20.43	20.43
017	Auburn	2017	18.34	0.00	24.16	24.16	24.06
018	Avon	2017	17.28	0.00	33.82	33.82	33.77
019	Ayer	2017	14.39	0.00	30.64	30.64	30.64
020	Barnstable	2017	9.54	0.00	8.64	8.64	8.64
021	Barre	2017	18.70	0.00	18.70	18.70	18.70
022	Becket	2017	10.54	0.00	10.54	10.54	10.54
023	Bedford	2017	14.81	0.00	32.04	32.04	32.04
024	Belchertown	2017	18.20	0.00	18.20	18.20	18.20
025	Bellingham	2017	14.34	0.00	20.72	20.72	20.60
026	Belmont	2017	12.69	0.00	12.69	12.69	12.69
027	Berkley	2017	14.30	0.00	14.30	14.30	14.30
028	Berlin	2017	15.85	15.85	24.21	24.21	24.04
029	Bernardston	2017	19.78	0.00	19.78	19.78	19.78
030	Beverly	2017	14.28	14.28	26.83	26.83	26.83
031	Billerica	2017	14.09	0.00	33.44	33.44	33.44
032	Blackstone	2017	19.26	0.00	19.26	19.26	19.26
033	Blandford	2017	16.94	0.00	16.94	16.94	16.94
034	Bolton	2017	21.20	0.00	21.20	21.20	21.20
035	Boston	2017	10.59	0.00	25.37	25.37	25.37
036	Bourne	2017	10.30	0.00	10.30	10.30	10.30
037	Boxborough	2017	16.81	0.00	16.81	16.81	16.81
038	Boxford	2017	16.31	0.00	16.31	16.31	16.31
039	Boylston	2017	16.12	0.00	16.12	16.12	16.12
040	Braintree	2017	10.74	0.00	23.72	23.72	23.61
041	Brewster	2017	8.39	0.00	8.39	8.39	8.39

DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
042	Bridgewater	2017	15.61	0.00	15.61	15.61	15.61
043	Brimfield	2017	16.65	0.00	16.65	16.65	16.65
044	Brockton	2017	16.10	0.00	32.94	32.94	32.94
045	Brookfield	2017	19.62	0.00	19.62	19.62	19.62
046	Brookline	2017	9.88	0.00	16.20	16.20	16.20
047	Buckland	2017	18.05	0.00	18.05	18.05	18.05
048	Burlington	2017	11.06	0.00	28.10	28.10	28.10
049	Cambridge	2017	6.49	0.00	16.12	16.12	16.12
050	Canton	2017	12.79	0.00	26.34	26.34	26.34
051	Carlisle	2017	17.62	0.00	17.62	17.62	17.62
052	Carver	2017	17.69	0.00	27.31	27.31	27.31
053	Charlemont	2017	20.20	0.00	20.20	20.20	20.20
054	Charlton	2017	14.10	0.00	14.10	14.10	14.10
055	Chatham	2017	5.03	0.00	5.03	5.03	5.03
056	Chelmsford	2017	17.92	0.00	17.92	17.92	17.92
057	Chelsea	2017	14.34	0.00	30.51	30.51	30.51
058	Cheshire	2017	12.39	0.00	12.39	12.39	12.39
059	Chester	2017	20.32	0.00	20.32	20.32	20.32
060	Chesterfield	2017	19.08	0.00	19.08	19.08	19.08
061	Chicopee	2017	17.31	0.00	32.49	32.49	32.49
062	Chilmark	2017	2.68	0.00	2.68	2.68	2.68
063	Clarksburg	2017	15.85	0.00	15.85	15.85	15.85
064	Clinton	2017	17.67	0.00	31.95	31.95	31.95
065	Cohasset	2017	13.06	0.00	13.06	13.06	13.06
066	Colrain	2017	19.70	0.00	19.70	19.70	19.70
067	Concord	2017	14.07	0.00	14.07	14.07	14.07
068	Conway	2017	17.75	0.00	17.75	17.75	17.75
069	Cummington	2017	13.98	0.00	13.98	13.98	13.98
070	Dalton	2017	19.87	0.00	19.87	19.87	19.87
071	Danvers	2017	14.19	0.00	21.83	21.83	21.83
072	Dartmouth	2017	9.70	0.00	15.46	15.46	15.39
073	Dedham	2017	14.76	0.00	31.36	31.36	31.36
074	Deerfield	2017	15.40	0.00	15.40	15.40	15.40
075	Dennis	2017	6.15	6.15	6.15	6.15	6.15
076	Dighton	2017	14.94	0.00	27.67	27.67	27.67
077	Douglas	2017	16.72	0.00	16.72	16.72	16.72
078	Dover	2017	13.05	0.00	13.05	13.05	13.05
079	Dracut	2017	14.50	0.00	14.50	14.50	14.50
080	Dudley	2017	11.94	0.00	11.94	11.94	11.94
081	Dunstable	2017	17.02	0.00	17.02	17.02	17.02
082	Duxbury	2017	15.51	0.00	15.51	15.51	15.51
083	East Bridgewater	2017	18.30	0.00	18.30	18.30	18.30
084	East Brookfield	2017	16.28	0.00	16.28	16.28	16.28
085	East Longmeadow	2017	20.77	0.00	20.77	20.77	20.77

DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
086	Eastham	2017	7.90	0.00	7.90	7.90	7.90
087	Easthampton	2017	16.21	0.00	16.21	16.21	16.21
088	Easton	2017	16.22	0.00	16.22	16.22	16.22
089	Edgartown	2017	3.55	0.00	3.55	3.55	3.55
090	Egremont	2017	9.34	0.00	9.34	0.00	9.34
091	Erving	2017	6.96	6.96	11.31	11.31	11.31
092	Essex	2017	15.32	0.00	15.32	15.32	15.32
093	Everett	2017	14.44	0.00	35.69	35.69	35.69
094	Fairhaven	2017	12.04	0.00	24.27	24.27	24.27
095	Fall River	2017	14.00	0.00	30.64	30.64	30.64
096	Falmouth	2017	8.53	8.53	8.53	8.53	8.53
097	Fitchburg	2017	21.49	0.00	26.16	26.16	26.16
098	Florida	2017	9.53	0.00	27.53	27.53	27.53
099	Foxborough	2017	15.04	0.00	17.13	17.13	17.13
100	Framingham	2017	16.71	0.00	36.52	36.52	36.52
101	Franklin	2017	14.58	0.00	14.58	14.58	14.58
102	Freetown	2017	13.32	0.00	21.22	21.22	21.22
103	Gardner	2017	20.48	0.00	20.48	20.48	20.48
104	Aquinnah	2017	5.50	0.00	5.50	5.50	5.50
105	Georgetown	2017	16.21	0.00	16.21	16.21	16.21
106	Gill	2017	16.58	0.00	16.58	16.58	16.58
107	Gloucester	2017	13.19	0.00	13.63	13.63	13.63
108	Goshen	2017	15.58	0.00	15.58	15.58	15.58
109	Gosnold	2017	2.47	0.00	2.47	2.47	2.47
110	Grafton	2017	16.40	0.00	16.40	16.40	16.40
111	Granby	2017	18.10	0.00	18.10	18.10	18.10
112	Granville	2017	13.84	0.00	13.84	13.84	13.84
113	Great Barrington	2017	14.60	0.00	14.60	14.60	14.60
114	Greenfield	2017	21.73	0.00	21.73	21.73	21.73
115	Groton	2017	18.26	0.00	18.26	18.26	18.26
116	Groveland	2017	14.68	0.00	14.68	14.68	14.68
117	Hadley	2017	11.57	0.00	11.57	11.57	11.57
118	Halifax	2017	18.53	0.00	18.53	18.53	18.53
119	Hamilton	2017	16.81	0.00	16.81	16.81	16.81
120	Hampden	2017	19.29	0.00	19.29	19.29	19.29
121	Hancock	2017	2.94	0.00	2.94	2.94	2.94
122	Hanover	2017	16.52	0.00	17.32	17.32	17.32
123	Hanson	2017	15.98	0.00	15.98	15.98	15.98
124	Hardwick	2017	16.00	0.00	16.00	16.00	16.00
125	Harvard	2017	18.10	0.00	18.10	18.10	18.10
126	Harwich	2017	8.97	0.00	8.97	8.97	8.97
127	Hatfield	2017	13.22	0.00	13.22	13.22	13.22
128	Haverhill	2017	14.99	0.00	26.43	26.43	26.43
129	Hawley	2017	15.50	0.00	15.50	15.50	15.50
130	Heath	2017	20.99	0.00	20.99	20.99	20.99
131	Hingham	2017	12.25	0.00	12.25	12.25	12.25

DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
132	Hinsdale	2017	14.09	0.00	14.09	14.09	14.09
133	Holbrook	2017	20.90	0.00	39.87	39.87	39.87
134	Holden	2017	17.59	0.00	17.59	17.59	17.59
135	Holland	2017	16.92	0.00	16.92	16.92	16.92
136	Holliston	2017	18.52	0.00	18.52	18.52	18.52
137	Holyoke	2017	19.17	0.00	39.72	39.72	39.72
138	Hopedale	2017	17.29	0.00	27.87	27.87	27.87
139	Hopkinton	2017	16.80	16.80	16.80	16.80	16.80
140	Hubbardston	2017	15.23	0.00	15.23	15.23	15.23
141	Hudson	2017	17.50	0.00	35.35	35.35	35.35
142	Hull	2017	13.72	0.00	13.72	0.00	13.72
143	Huntington	2017	18.05	0.00	18.05	18.05	18.05
144	Ipswich	2017	14.19	0.00	14.19	14.19	14.19
145	Kingston	2017	16.50	0.00	16.50	16.50	16.50
146	Lakeville	2017	13.86	0.00	13.86	13.86	13.86
147	Lancaster	2017	19.79	0.00	19.79	19.79	19.79
148	Lanesborough	2017	20.89	0.00	20.89	20.89	20.89
149	Lawrence	2017	15.34	0.00	33.59	33.59	33.59
150	Lee	2017	14.72	0.00	14.72	14.72	14.72
151	Leicester	2017	15.48	0.00	15.48	15.48	15.48
152	Lenox	2017	12.21	0.00	15.06	15.06	15.06
153	Leominster	2017	19.73	19.73	19.73	19.73	19.73
154	Leverett	2017	20.95	0.00	20.95	20.95	20.95
155	Lexington	2017	14.49	0.00	28.13	28.13	28.13
156	Leyden	2017	17.08	0.00	17.08	17.08	17.08
157	Lincoln	2017	13.70	0.00	18.05	18.05	18.05
158	Littleton	2017	18.15	0.00	28.37	28.37	28.37
159	Longmeadow	2017	23.58	0.00	23.58	23.58	23.58
160	Lowell	2017	14.92	0.00	30.64	30.64	30.64
161	Ludlow	2017	18.53	0.00	18.53	18.53	18.53
162	Lunenburg	2017	19.98	0.00	19.98	19.98	19.98
163	Lynn	2017	15.60	0.00	30.67	30.67	30.67
164	Lynnfield	2017	13.78	0.00	16.80	16.80	16.80
165	Malden	2017	14.17	0.00	22.04	22.04	22.04
166	Manchester By The Sea	2017	11.00	0.00	11.00	11.00	11.00
167	Mansfield	2017	15.02	0.00	20.08	20.08	20.08
168	Marblehead	2017	11.01	0.00	11.01	11.01	11.01
169	Marion	2017	11.41	0.00	11.41	11.41	11.41
170	Marlborough	2017	15.32	0.00	26.41	26.41	26.41
171	Marshfield	2017	13.72	0.00	13.72	13.72	13.72
172	Mashpee	2017	9.08	9.08	9.08	9.08	9.08
173	Mattapoisett	2017	13.07	0.00	13.07	13.07	13.07
174	Maynard	2017	22.01	0.00	30.57	30.57	30.57
175	Medfield	2017	16.89	0.00	16.89	16.89	16.89
176	Medford	2017	10.56	0.00	20.46	20.46	20.46

DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
177	Medway	2017	17.92	0.00	17.92	17.92	17.92
178	Melrose	2017	11.80	0.00	18.54	18.54	18.54
179	Mendon	2017	17.75	0.00	17.75	17.75	17.75
180	Merrimac	2017	16.34	0.00	16.34	16.34	16.34
181	Methuen	2017	14.65	0.00	27.17	27.17	27.17
182	Middleborough	2017	15.77	0.00	16.77	16.77	16.77
183	Middlefield	2017	17.63	0.00	17.63	17.63	17.63
184	Middleton	2017	13.95	0.00	13.95	13.95	13.95
185	Milford	2017	16.79	0.00	30.42	30.42	30.42
186	Millbury	2017	16.43	0.00	16.43	16.43	16.43
187	Millis	2017	18.42	0.00	18.42	18.42	18.42
188	Millville	2017	16.11	0.00	16.11	16.11	16.11
189	Milton	2017	13.56	0.00	21.51	21.51	21.51
190	Monroe	2017	12.37	0.00	23.25	23.25	23.25
191	Monson	2017	17.41	0.00	17.41	17.41	17.41
192	Montague	2017	16.67	0.00	25.09	25.09	25.09
193	Monterey	2017	7.30	0.00	7.30	7.30	7.30
194	Montgomery	2017	13.79	0.00	13.79	13.79	13.79
195	Mount Washington	2017	6.23	0.00	6.23	6.23	6.23
196	Nahant	2017	10.47	0.00	10.47	10.47	10.47
197	Nantucket	2017	3.39	3.24	5.99	5.99	5.99
198	Natick	2017	13.49	0.00	13.49	13.49	13.49
199	Needham	2017	11.89	0.00	23.63	23.63	23.63
200	New Ashford	2017	8.32	8.32	11.75	11.75	11.62
201	New Bedford	2017	16.69	0.00	36.03	36.03	36.03
202	New Braintree	2017	18.06	0.00	18.06	18.06	18.06
203	New Marlborough	2017	9.80	0.00	9.80	9.80	9.80
204	New Salem	2017	17.93	17.93	21.90	21.90	21.90
205	Newbury	2017	10.61	0.00	10.61	10.61	10.61
206	Newburyport	2017	13.45	13.45	13.45	13.45	13.45
207	Newton	2017	11.12	0.00	21.27	21.27	21.27
208	Norfolk	2017	18.22	18.22	18.22	18.22	18.22
209	North Adams	2017	17.67	0.00	38.65	38.65	38.65
210	North Andover	2017	14.28	0.00	20.45	20.45	20.45
211	North Attleborough	2017	13.22	0.00	13.23	13.23	13.22
212	North Brookfield	2017	16.53	0.00	16.53	16.53	16.53
213	North Reading	2017	16.13	0.00	16.13	16.13	16.13
214	Northampton	2017	16.69	0.00	16.69	16.69	16.69
215	Northborough	2017	17.39	0.00	17.39	17.39	17.39
216	Northbridge	2017	13.53	0.00	13.53	13.53	13.53
217	Northfield	2017	16.45	0.00	16.45	16.45	16.45
218	Norton	2017	15.37	0.00	15.37	15.37	15.37
219	Norwell	2017	16.45	0.00	16.45	16.45	16.45
220	Norwood	2017	11.15	0.00	22.46	22.46	22.46

DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
221	Oak Bluffs	2017	8.15	8.15	8.15	8.15	8.15
222	Oakham	2017	14.25	0.00	14.25	14.25	14.25
223	Orange	2017	21.23	0.00	21.23	21.23	21.23
224	Orleans	2017	6.33	0.00	6.33	6.33	6.33
225	Otis	2017	8.08	0.00	8.08	8.08	8.08
226	Oxford	2017	16.85	0.00	16.85	16.85	16.85
227	Palmer	2017	20.07	0.00	20.07	20.07	20.07
228	Paxton	2017	20.39	0.00	20.39	20.39	20.39
229	Peabody	2017	11.76	0.00	24.29	24.29	24.29
230	Pelham	2017	21.00	0.00	21.00	21.00	21.00
231	Pembroke	2017	15.10	0.00	15.10	15.10	15.10
232	Pepperell	2017	15.89	0.00	15.89	15.89	15.89
233	Peru	2017	17.58	0.00	17.58	17.58	17.58
234	Petersham	2017	16.19	0.00	16.19	16.19	16.19
235	Phillipston	2017	16.68	0.00	16.68	16.68	16.68
236	Pittsfield	2017	19.63	19.63	39.78	39.78	39.78
237	Plainfield	2017	19.46	0.00	19.46	19.46	19.46
238	Plainville	2017	15.00	0.00	17.55	17.55	17.55
239	Plymouth	2017	16.58	0.00	16.58	16.58	16.58
240	Plympton	2017	18.03	0.00	18.03	18.03	18.03
241	Princeton	2017	17.78	0.00	17.78	17.78	17.78
242	Provincetown	2017	7.71	0.00	7.45	7.45	7.45
243	Quincy	2017	14.17	0.00	28.71	28.71	28.71
244	Randolph	2017	16.18	0.00	31.83	31.83	31.83
245	Raynham	2017	15.03	0.00	20.92	20.92	20.92
246	Reading	2017	14.03	0.00	14.03	14.03	14.03
247	Rehoboth	2017	12.56	0.00	12.56	12.56	12.56
248	Revere	2017	13.99	0.00	27.53	27.53	27.53
249	Richmond	2017	11.02	0.00	11.02	11.02	11.02
250	Rochester	2017	14.39	0.00	14.39	14.39	14.39
251	Rockland	2017	18.48	0.00	18.48	18.48	18.48
252	Rockport	2017	11.28	0.00	11.28	11.28	11.28
253	Rowe	2017	6.19	0.00	13.67	13.67	13.67
254	Rowley	2017	14.14	14.14	14.14	14.14	14.14
255	Royalston	2017	14.20	0.00	14.20	14.20	14.20
256	Russell	2017	21.86	0.00	25.23	25.23	25.23
257	Rutland	2017	18.32	0.00	18.32	18.32	18.32
258	Salem	2017	15.86	0.00	29.99	29.99	29.99
259	Salisbury	2017	11.92	0.00	11.92	11.92	11.92
260	Sandisfield	2017	13.29	0.00	13.29	13.29	13.29
261	Sandwich	2017	14.93	0.00	14.93	14.93	14.93
262	Saugus	2017	12.05	0.00	25.78	25.78	25.78
263	Savoy	2017	17.07	0.00	17.07	17.07	17.07
264	Scituate	2017	14.09	0.00	14.09	14.09	14.09
265	Seekonk	2017	13.46	0.00	28.32	28.32	28.23
266	Sharon	2017	19.62	0.00	19.62	19.62	19.62

DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
267	Sheffield	2017	14.68	0.00	14.68	14.68	14.68
268	Shelburne	2017	14.85	0.00	14.85	14.85	14.85
269	Sherborn	2017	20.46	0.00	20.46	20.46	20.46
270	Shirley	2017	16.52	0.00	16.52	16.52	16.52
271	Shrewsbury	2017	12.83	0.00	12.83	12.83	12.83
272	Shutesbury	2017	22.76	0.00	22.76	22.76	22.76
273	Somerset	2017	17.40	0.00	28.97	28.97	28.70
274	Somerville	2017	11.67	0.00	18.81	18.81	18.81
275	South Hadley	2017	17.83	17.83	17.83	17.83	17.83
276	Southampton	2017	16.32	0.00	16.32	16.32	16.32
277	Southborough	2017	16.38	0.00	16.38	16.38	16.38
278	Southbridge	2017	20.57	0.00	20.57	20.57	20.57
279	Southwick	2017	17.73	0.00	17.73	17.73	17.73
280	Spencer	2017	13.98	0.00	13.98	13.98	13.98
281	Springfield	2017	19.66	0.00	39.07	39.07	39.07
282	Sterling	2017	18.03	0.00	18.03	18.03	18.03
283	Stockbridge	2017	9.70	0.00	9.70	9.70	9.70
284	Stoneham	2017	12.39	0.00	23.21	23.21	23.21
285	Stoughton	2017	14.49	0.00	25.79	25.79	25.79
286	Stow	2017	20.59	0.00	20.59	20.59	20.59
287	Sturbridge	2017	19.40	19.40	19.40	19.40	19.40
288	Sudbury	2017	17.74	0.00	25.01	25.01	25.01
289	Sunderland	2017	14.34	0.00	14.34	14.34	14.34
290	Sutton	2017	16.50	0.00	16.50	16.50	16.50
291	Swampscott	2017	17.45	0.00	32.20	32.20	32.20
292	Swansea	2017	13.28	0.00	22.85	22.85	22.85
293	Taunton	2017	15.71	0.00	34.70	34.70	34.70
294	Templeton	2017	16.12	0.00	16.12	16.12	16.12
295	Tewksbury	2017	16.31	0.00	27.82	27.82	27.82
296	Tisbury	2017	9.11	0.00	8.55	8.55	8.55
297	Tolland	2017	8.08	0.00	8.08	8.08	8.08
298	Topsfield	2017	16.93	0.00	16.93	16.93	16.93
299	Townsend	2017	19.67	0.00	19.67	19.67	19.67
300	Truro	2017	6.98	0.00	6.98	6.98	6.98
301	Tyngsborough	2017	17.16	0.00	17.16	17.16	17.16
302	Tyringham	2017	7.00	0.00	7.00	7.00	7.00
303	Upton	2017	18.16	0.00	18.16	18.16	18.16
304	Uxbridge	2017	16.96	0.00	16.96	16.96	16.96
305	Wakefield	2017	13.03	0.00	25.95	25.95	25.95
306	Wales	2017	17.41	0.00	17.41	17.41	17.41
307	Walpole	2017	15.33	0.00	20.41	20.41	20.41
308	Waltham	2017	12.56	0.00	29.04	29.04	29.04
309	Ware	2017	20.77	0.00	20.77	20.77	20.77
310	Wareham	2017	11.25	0.00	11.25	11.25	11.25
311	Warren	2017	18.56	0.00	18.56	18.56	18.56
312	Warwick	2017	20.11	0.00	20.11	0.00	20.11

DOR Code	Municipality	Fiscal Year	Residential Tax Rate	Open Space Tax Rate	Commerical Tax Rate	Industrial Tax Rate	Personal Property Tax Rate
313	Washington	2017	14.04	0.00	14.04	14.04	14.04
314	Watertown	2017	13.89	0.00	25.32	25.32	25.32
315	Wayland	2017	18.14	0.00	18.14	18.14	18.14
316	Webster	2017	15.13	0.00	18.56	18.56	18.56
317	Wellesley	2017	11.79	0.00	11.79	11.79	11.79
318	Wellfleet	2017	6.78	0.00	6.78	6.78	6.78
319	Wendell	2017	19.31	0.00	19.31	19.31	19.31
320	Wenham	2017	18.33	0.00	18.33	18.33	18.33
321	West Boylston	2017	18.80	0.00	18.80	18.80	18.80
322	West Bridgewater	2017	17.73	0.00	28.68	28.68	28.68
323	West Brookfield	2017	16.06	0.00	16.06	16.06	16.06
324	West Newbury	2017	14.55	0.00	14.55	14.55	14.55
325	West Springfield	2017	17.05	0.00	33.14	33.14	33.14
326	West Stockbridge	2017	12.48	0.00	12.48	12.48	12.48
327	West Tisbury	2017	5.97	0.00	5.97	5.97	5.97
328	Westborough	2017	17.80	0.00	17.80	17.80	17.80
329	Westfield	2017	19.42	0.00	37.08	37.08	37.08
330	Westford	2017	16.41	0.00	16.61	16.61	16.41
331	Westhampton	2017	19.31	0.00	19.31	19.31	19.31
332	Westminster	2017	18.19	0.00	18.19	18.19	18.19
333	Weston	2017	12.40	0.00	12.40	12.40	12.40
334	Westport	2017	7.97	0.00	7.97	7.97	7.97
335	Westwood	2017	14.57	0.00	28.20	28.20	28.20
336	Weymouth	2017	12.81	0.00	20.20	20.20	20.20
337	Whately	2017	15.60	15.60	15.60	15.60	15.60
338	Whitman	2017	15.08	0.00	15.08	15.08	15.08
339	Wilbraham	2017	22.00	0.00	22.00	22.00	22.00
340	Williamsburg	2017	19.18	0.00	19.18	19.18	19.18
341	Williamstown	2017	17.04	0.00	17.04	17.04	17.04
342	Wilmington	2017	14.45	0.00	32.46	32.46	32.46
343	Winchendon	2017	17.97	0.00	17.97	17.97	17.97
344	Winchester	2017	12.28	0.00	11.59	11.59	11.59
345	Windsor	2017	13.58	0.00	13.58	13.58	13.58
346	Winthrop	2017	14.41	14.41	14.41	14.41	14.41
347	Woburn	2017	9.94	0.00	24.97	24.97	24.97
348	Worcester	2017	19.22	0.00	32.93	32.93	32.93
349	Worthington	2017	16.59	0.00	16.59	16.59	16.59
350	Wrentham	2017	14.25	0.00	18.75	18.75	18.70
351	Yarmouth	2017	10.02	0.00	10.02	10.02	10.02

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

Residential Exemptions Granted

Residential Exemptions	DOR Code	Percent Granted
BARNSTABLE	020	20.0%
BOSTON	035	30.0%
BROOKLINE	048	20.0%
CAMBRIDGE	049	30.0%
CHELSEA	057	35.0%
EVERETT	093	20.0%
MALDEN	165	30.0%
NANTUCKET	197	20.0%
PROVINCETOWN	242	20.0%
SOMERSET	273	10.0%
SOMERVILLE	274	35.0%
TISBURY	296	18.0%
WALTHAM	308	20.0%
WATERTOWN	314	30.0%

The board may adopt a Residential Exemption of up to *35% of the average residential value.

**Via local option, changed via Municipal Modernization Act, effective FY17*

The residential class average value is \$504,500

The residential exemption shifts the tax burden within the residential class. It does not split the tax rate. Non-owner occupied and many residential properties would actually pay a higher tax.

The residential exemption works well in communities with a high percentage of non-resident property owners such as the Cape and communities with a large number of apartments and rental units. Natick does not have a high percentage of non-resident owners.

This exemption does not make sense for a community like Natick.

Massachusetts Department of Revenue
Division of Local Services
Municipal Databank\Local Aid Section

Small Commercial Exemptions

Small Commercial Exemptions	DOR Code	Percentage
Auburn	017	10.0%
Avon	018	10.0%
Bellingham	025	10.0%
Berlin	028	10.0%
Braintree	040	10.0%
Dartmouth	072	10.0%
Erving	091	10.0%
New Ashford	200	10.0%
Seekonk	265	10.0%
Somerset	273	10.0%
Westford	330	10.0%
Wrentham	350	5.0%

Twelve communities adopted a small commercial exemption in 2017

The board may approve a small commercial exemption of up to 10%

This is only available to businesses that employ less than 10 people annually (as certified by the Department of Labor and Workforce Development) and are situated in a building that is valued less than \$1,000,000.

All businesses at the property must qualify. Approximately 21 properties may qualify.

Adoption a small commercial exemption without classifying taxes would result in an effective tax rate for some commercial properties that is less than the residential rate.

This exemption does not make sense for a community like Natick.

FY18 REAL PROPERTY NEW GROWTH			
CLASS	CODE	# OF PARCELS	GROWTH VALUE
SINGLE FAMILY	101	416	\$ 42,281,600
CONDOMINIUM	102	24	\$ 6,565,600
TWO & THREE FAMILY	104+105	28	\$ 2,529,000
MULTI FAMILY	112-125	3	\$ 14,674,500
RES VACANT LAND	130-132, 106	4	\$ 541,200
ALL OTHERS	103,109,012-018	8	\$ 2,645,300
COMMERCIAL	300'S	20	\$ 6,570,600
INDUSTRIAL	400'S	1	\$ 447,300
TOTALS:		504	\$ 76,255,100

FY18 PERSONAL PROPERTY NEW GROWTH

FY18 PP GROWTH:	CLASS	# OF ACCTS	VALUE
New Accts	501	108	\$ 1,189,200
	502	29	\$ 2,044,050
Existing Accts New Property	501	167	\$ 457,860
	502	8	\$ 15,040

Totals:	501	275	\$ 1,647,060
	502	37	\$ 2,059,090

Reported New Growth

Growth

505

RCN Becocom LLC	126,000
AT&T Corp	3,300
MCI Communications	200
MCI Metro Access Trans.Services	6,600
Sprint Communications Company LP	1,400
Verizon New England	448,900
Total	586,400

504

National Grid (Boston Gas Co.)	3,958
NSTAR Electric Co	2,920,551
NSTAR Gas Co.	3,395,438
Total	6,319,947

TOTAL PP NEW GROWTH	\$ 10,612,497
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