

Tax Policy Analysis- Economically Comparable Towns

Municipality	Year	Single Family Parcels	Average Single Family Value	Average Single Family Tax Bill*	Residential Tax Rate	Comm,Ind, Pers Tax Rate	FY2016* CIP Shift	R/O % of Value	CIP %of Value	2017 S&P Bond Rating
Andover	2017	8,610	604,053	9,170	15.18	26.46	1.535	80.77	19.23	AAA
Braintree	2017	9,050	422,482	4,537	10.74	23.72	1.750	78.63	21.37	AA+
Burlington	2017	6,577	446,122	4,934	11.06	28.10	1.575	61.65	38.35	AAA
Natick	2017	8,517	529,607	7,144	13.49	13.49	1.0	77.91	22.09	AAA
Needham	2017	8,381	843,913	10,034	11.89	23.63	1.750	86.25	13.75	AAA
Norwood	2017	5,843	417,786	4,658	11.15	22.46	1.520	71.29	28.71	AA+
Wellesley	2017	7,301	1,215,729	14,333	11.79	11.79	1.0	87.16	12.84	AAA
Westwood	2017	4,511	727,247	10,596	14.57	28.20	1.70	85.19	14.81	AAA

**Natick is allowed max shift of 1.50*

Cities/Towns with Comparable Average Single Family House Values

DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels	Single Family Average Value	Average Single Family Tax Bill*	Rank**
122	Hanover	2017	1,975,543,800	4,176	473,071	7,815	48
126	Harwich	2017	4,045,877,400	8,517	475,036	4,261	207
176	Medford	2017	3,748,743,900	7,877	475,910	5,026	150
041	Brewster	2017	2,693,113,400	5,548	485,421	4,073	221
172	Mashpee	2017	3,367,214,100	6,929	485,960	4,413	190
330	Westford	2017	3,140,095,600	6,398	490,793	8,054	46
096	Falmouth	2017	9,115,822,700	18,292	498,350	4,251	208
178	Melrose	2017	3,181,956,375	6,354	500,780	5,909	103
050	Canton	2017	2,719,941,100	5,396	504,066	6,447	76
210	North Andover	2017	3,209,655,100	6,287	510,523	7,290	55
107	Gloucester	2017	3,804,146,900	7,196	528,647	6,973	67
266	Sharon	2017	2,815,686,500	5,323	528,966	10,378	20
198	Natick	2017	4,510,662,800	8,517	529,607	7,144	61
213	North Reading	2017	2,261,094,900	4,258	531,023	8,565	37
264	Scituate	2017	3,593,352,600	6,755	531,954	7,495	52
246	Reading	2017	3,491,464,400	6,544	533,537	7,486	53
206	Newburyport	2017	2,342,827,300	4,336	540,320	7,267	57
139	Hopkinton	2017	2,407,236,600	4,388	548,595	9,216	33
002	Acton	2017	2,776,746,700	4,948	561,186	10,696	17
037	Boxborough	2017	672,809,500	1,195	563,021	9,464	28
125	Harvard	2017	949,185,680	1,685	563,315	10,196	22
277	Southborough	2017	1,643,439,400	2,846	577,456	9,459	29
	AVG			6,080	519,888	7,358	
	MED			5,918	528,807	7,388	

*Sorted by Avg Value

Community Services

Item / Municipality	Andover	Braintree	Burlington	Natick	Needham	Norwood	Wellesley	Westwood
Trash/Recy Pickup	Yes	Yes	Yes	Yes	No	Yes	No	No
Trash/Recy Fee	Yes	Yes	No	Yes	Yes	Yes	Yes	Unknown
School Bus Fees	Yes	Unknown	Yes	Yes	Yes	Yes	Yes	Yes
School Sports Fees	Yes	Unknown	Yes	Yes	Yes	Yes	Yes	Yes
Exemption Increases	Yes-Up to Double State Guidelines	State Guidelines	Vets 2X, Max State Guidelines	152.5% of Max State Guidelines	Yes-Up to Double State Guidelines	No change to original State Guidelines	State Guidelines	State Guidelines
Low Income Seniors								
41C	1000 to 2000	\$ 1,000.00	\$ 1,000.00	\$ 1,525.00	\$ 2,000.00	\$ 500.00	\$ 1,000.00	1000
17D	175 to 350	\$ 175.00	\$ 175.00	\$ 266.88	\$ 350.00		\$ 175.00	175
Veterans								
22	400 to 800	\$ 400.00	\$ 800.00	\$ 610.00	\$ 800.00	\$ 400.00	\$ 400.00	\$ 400.00
22A	750 to 1500	\$ 750.00	\$ 1,500.00	\$ 1,143.75	\$ 1,500.00		\$ 750.00	\$ 750.00
22B	1250 to 2500	\$ 1,250.00	\$ 2,500.00	\$ 1,906.25	\$ 2,500.00		\$ 1,250.00	\$ 1,250.00
22C	1500 to 3000	\$ 1,500.00	\$ 3,000.00	\$ 2,287.50	\$ 3,000.00		\$ 1,500.00	\$ 1,500.00
22D	400 to 800	\$ 400.00	\$ 8,000.00	\$ 610.00	\$ 800.00		\$ 400.00	\$ 400.00
22E	1000 to 2000	\$ 1,000.00	\$ 2,000.00	\$ 1,525.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
					\$ -			
Blind Persons 37A	500 to 1000	\$ 500.00	\$ 500.00	\$ 762.50	\$ 1,000.00	\$ 437.50	\$ 500.00	\$ 500.00
Total Exemptions	124	606	294	239	139	257	95	95
Total Amt Exempted (\$)	\$ 119,102	\$ 206,829	\$ 294,350	\$ 217,602	\$ 131,859	\$ 138,125	\$ 76,214	\$ 74,291

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.

Comparable Municipalities-Historic Shifts.xlsx

DOR Code	Municipality	Fiscal Year	R/O % of Total Value	CIP % of Total Value	Max CIP Shift Allowed	CIP Shift
009	Andover	2003	75.7015	24.2985	1.50	1.290
009	Andover	2004	77.7934	22.2066	1.50	1.40
009	Andover	2005	79.1992	20.8008	1.50	1.40
009	Andover	2006	81.0980	18.9020	1.750	1.420
009	Andover	2007	81.6113	18.3887	1.50	1.460
009	Andover	2008	81.0054	18.9946	1.50	1.460
009	Andover	2009	80.5242	19.4758	1.50	1.460
009	Andover	2010	80.0544	19.9456	1.50	1.440
009	Andover	2011	79.6445	20.3555	1.50	1.420
009	Andover	2012	80.1446	19.8554	1.50	1.470
009	Andover	2013	80.1195	19.8805	1.50	1.475
009	Andover	2014	80.1591	19.8409	1.50	1.470
009	Andover	2015	80.2389	19.7611	1.50	1.465
009	Andover	2016	81.1069	18.8931	1.750	1.535
040	Braintree	2003	74.7809	25.2191	1.750	1.50
040	Braintree	2004	75.6007	24.3993	1.750	1.670
040	Braintree	2005	78.6868	21.3132	1.9118	1.910
040	Braintree	2006	78.9888	21.0112	1.90	1.90
040	Braintree	2007	79.2301	20.7699	1.830	1.820
040	Braintree	2008	79.1624	20.8376	1.750	1.750
040	Braintree	2009	77.9936	22.0064	1.750	1.750
040	Braintree	2010	77.4586	22.5414	1.750	1.750
040	Braintree	2011	76.5814	23.4186	1.750	1.750
040	Braintree	2012	77.0982	22.9018	1.750	1.750
040	Braintree	2013	76.3821	23.6179	1.750	1.750
040	Braintree	2014	76.5879	23.4121	1.750	1.750
040	Braintree	2015	77.3343	22.6657	1.750	1.750
040	Braintree	2016	77.5788	22.4212	1.750	1.750
048	Burlington	2003	61.1527	38.8473	1.6880	1.667
048	Burlington	2004	63.4869	36.5131	1.750	1.749
048	Burlington	2005	67.2949	32.7051	1.9530	1.917
048	Burlington	2006	70.2537	29.7463	1.90	1.893
048	Burlington	2007	69.8456	30.1544	1.830	1.823
048	Burlington	2008	67.2297	32.7703	1.750	1.745
048	Burlington	2009	64.3402	35.6598	1.750	1.660
048	Burlington	2010	65.0176	34.9824	1.750	1.699
048	Burlington	2011	64.4680	35.5320	1.750	1.678
048	Burlington	2012	64.1093	35.8907	1.750	1.672
048	Burlington	2013	63.9304	36.0696	1.750	1.668
048	Burlington	2014	63.7819	36.2181	1.750	1.668
048	Burlington	2015	62.7352	37.2648	1.750	1.626
048	Burlington	2016	61.3617	38.6383	1.6972	1.575
198	Natick	2003	75.5052	24.4948	1.50	1.0
198	Natick	2004	77.8819	22.1181	1.50	1.0
198	Natick	2005	77.5907	22.4093	1.50	1.0

DOR Code	Municipality	Fiscal Year	R/O % of Total Value	CIP % of Total Value	Max CIP Shift Allowed	CIP Shift
198	Natick	2006	78.9823	21.0177	1.50	1.0
198	Natick	2007	79.7596	20.2404	1.50	1.0
198	Natick	2008	79.1760	20.8240	1.50	1.0
198	Natick	2009	77.2947	22.7053	1.50	1.0
198	Natick	2010	76.1914	23.8086	1.50	1.0
198	Natick	2011	76.4674	23.5326	1.50	1.0
198	Natick	2012	76.6336	23.3664	1.50	1.0
198	Natick	2013	76.7234	23.2766	1.50	1.0
198	Natick	2014	76.9723	23.0277	1.50	1.0
198	Natick	2015	77.3858	22.6142	1.50	1.0
198	Natick	2016	77.6299	22.3701	1.50	1.0
199	Needham	2003	86.8922	13.1078	1.750	1.750
199	Needham	2004	87.3331	12.6669	1.750	1.750
199	Needham	2005	87.5499	12.4501	1.7805	1.750
199	Needham	2006	88.0580	11.9420	1.8245	1.750
199	Needham	2007	88.3002	11.6998	1.7862	1.750
199	Needham	2008	87.9284	12.0716	1.750	1.750
199	Needham	2009	87.3461	12.6539	1.750	1.750
199	Needham	2010	87.3057	12.6943	1.750	1.750
199	Needham	2011	86.9372	13.0628	1.750	1.750
199	Needham	2012	87.3264	12.6736	1.750	1.750
199	Needham	2013	87.3555	12.6445	1.750	1.750
199	Needham	2014	86.8006	13.1994	1.750	1.750
199	Needham	2015	86.2746	13.7254	1.750	1.750
199	Needham	2016	85.9322	14.0678	1.750	1.750
220	Norwood	2003	67.7707	32.2293	1.50	1.330
220	Norwood	2004	68.5749	31.4251	1.50	1.330
220	Norwood	2005	72.6551	27.3449	1.6672	1.50
220	Norwood	2006	74.3943	25.6057	1.750	1.70
220	Norwood	2007	74.5999	25.4001	1.750	1.730
220	Norwood	2008	71.5441	28.4559	1.6021	1.550
220	Norwood	2009	70.3710	29.6290	1.50	1.50
220	Norwood	2010	69.9459	30.0541	1.50	1.480
220	Norwood	2011	69.2986	30.7014	1.50	1.480
220	Norwood	2012	69.6271	30.3729	1.50	1.50
220	Norwood	2013	69.6750	30.3250	1.5034	1.50
220	Norwood	2014	69.6277	30.3723	1.50	1.50
220	Norwood	2015	70.6968	29.3032	1.5558	1.556
220	Norwood	2016	70.1289	29.8711	1.5262	1.520
317	Wellesley	2003	89.1126	10.8874	1.50	1.0
317	Wellesley	2004	89.8387	10.1613	1.50	1.0
317	Wellesley	2005	89.5838	10.4162	1.50	1.0
317	Wellesley	2006	89.7456	10.2544	1.50	1.0
317	Wellesley	2007	88.8701	11.1299	1.50	1.0
317	Wellesley	2008	87.9431	12.0569	1.50	1.0

DOR Code	Municipality	Fiscal Year	R/O % of Total Value	CIP % of Total Value	Max CIP Shift Allowed	CIP Shift
317	Wellesley	2009	87.3246	12.6754	1.50	1.0
317	Wellesley	2010	88.3621	11.6379	1.50	1.0
317	Wellesley	2011	88.4902	11.5098	1.50	1.0
317	Wellesley	2012	88.8016	11.1984	1.50	1.0
317	Wellesley	2013	88.0133	11.9867	1.50	1.0
317	Wellesley	2014	87.6544	12.3456	1.50	1.0
317	Wellesley	2015	87.7571	12.2429	1.50	1.0
317	Wellesley	2016	87.0791	12.9209	1.50	1.0
335	Westwood	2003	85.1195	14.8805	1.750	1.620
335	Westwood	2004	84.1906	15.8094	1.750	1.60
335	Westwood	2005	85.5340	14.4660	1.750	1.580
335	Westwood	2006	85.9221	14.0779	1.750	1.630
335	Westwood	2007	85.9475	14.0525	1.750	1.650
335	Westwood	2008	85.9643	14.0357	1.750	1.650
335	Westwood	2009	85.6014	14.3986	1.750	1.650
335	Westwood	2010	86.5963	13.4037	1.750	1.650
335	Westwood	2011	86.5511	13.4489	1.750	1.650
335	Westwood	2012	86.6615	13.3385	1.750	1.650
335	Westwood	2013	86.7346	13.2654	1.750	1.650
335	Westwood	2014	86.8771	13.1229	1.750	1.650
335	Westwood	2015	87.4769	12.5231	1.750	1.70
335	Westwood	2016	85.5429	14.4571	1.750	1.70