

# Memorandum

DATE: October 31<sup>st</sup>, 2018

TO: Board of Selectmen

FROM: Jan Dangelo, Director of Assessing *JD*

RE: Fiscal Year 2019  
Tax Classification Materials

Please accept this memorandum as an explanation to the Fiscal Year 2019 Tax Classification Hearing Process. Working with the Department of Revenue as part of our 5-year certification process, the Assessors received all required approvals for Final Certification on October 11<sup>th</sup>, 2018 and New Growth on October 15<sup>th</sup> 2018.

I have included with this memo a packet of information for the Board's review. The information provided will help the Board understand what will be required at the Classification Hearing on November 13<sup>th</sup> 2018 when the Board will vote and adopt a residential factor. After the vote is taken, the Department of Revenue must approve local receipts and appropriations (the Recap). The Assessors will establish the Fiscal Year 2019 tax rate and will issue third quarter tax bills.

The information included with this memorandum contains sections A, B and C regarding Fiscal Year 2019 assessment information, new growth, and a review of other communities. In addition, once Town Meeting concludes, I will submit for your review, prior to the hearing, section D regarding Levy Limit and Tax Options along with a copy of the Classification Presentation that will be presented to the Board.

I am available to answer any questions prior to the classification vote on November 13<sup>th</sup> 2018. Please contact me at 508-647-6418 or via email at [dangelo@natickma.org](mailto:dangelo@natickma.org).



**FY2019 Classification Hearing  
Documentation & Information  
--- Review---**

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## *Town of Natick* *Massachusetts*

### Re: FY2019 Revaluation Overview

The Assessors have completed the Fiscal Year 2019 5-year certification process with the Department of Revenue. This process entailed a full audit from the Division of Local Services which included review of our properties and their proposed values in the field along with a thorough review of our assessment models and algorithms. The goal of this process is to ensure fair and equitable assessment practices among all property classes to ensure that property is valued fairly and reflects market value.

Overall, the majority of properties, both residential and commercial, have seen increases in value for Fiscal Year 2019 based on an active market. Single Family, Condominiums, Two and Three Family, and the Apartment class all have typical value changes between 6% and 7.5%. The commercial class had an overall increase of 3.2%. Residential vacant land had a larger increase, roughly 11%. This land increase, which also affects the land portion of other residential values, was prompted by analysis of vacant land sales and teardowns. One result of this, which will be further illustrated in the information provided, is that single family homes in the lower value ranges will see higher value changes in terms of percentage of the FY2018 value. Again, the value changes are reflective of the current market.

In general, the Town of Natick is a very active market with high demand. This is illustrated by increasing prices, historically low days on market for property listings, and a large percentage of properties selling for above asking price. The following documents highlight the makeup of our Real Estate and Personal Property tax base. In addition, graphs from an outside source are provided to help illustrate the current market within Natick and surrounding communities and validate the assessment changes that we have made to both meet Department of Revenue requirements and ensure fair and equitable tax bills among all taxpayers in the Town.

Eric Henderson, MAA, CAE  
Assistant Assessor  
Town of Natick, Massachusetts  
508-647-6422



ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2018

Fiscal Year 2019

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	8,520	5,223,895,400				
102	2,737	954,687,200				
MISC 103,109	39	38,803,400				
104	573	323,640,400				
105	83	48,281,600				
111-125	57	305,504,200				
130-32,106	844	56,245,900				
200-231	0		0			
300-393	539			1,561,038,700		
400-442	48				43,710,000	
450-452	0				0	
CH 61 LAND	4	0	0	17,130		
CH 61A LAND	8	11	0	189,600		
CH 61B LAND	0	17	0	1,333,400		
012-043	44	35,930,060	0	18,780,990	0	
501	1,047					19,619,770
502	753					30,398,060
503	1					298,560
504	3					72,838,460
505	13					23,538,500
506	0					0
508	4					3,820,800
550-552	2					754,040
<b>TOTALS</b>	<b>15,347</b>	<b>6,986,988,160</b>	<b>0</b>	<b>1,581,359,820</b>	<b>43,710,000</b>	<b>151,268,190</b>
Real and Personal Property Total Value						8,763,326,170
Exempt Parcel Count & Value					682	722,128,300

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

Molly K. Reed, Assessor , Natick , dangelo@natickma.org 508-647-6420 | 10/9/2018 7:24 PM

Janice Dangelo, Dir. of Assessing , Natick , dangelo@natickma.org 508-647-6420 | 10/9/2018 11:47 AM

Comment: Signatures on file, signing as chairman of the BOA.

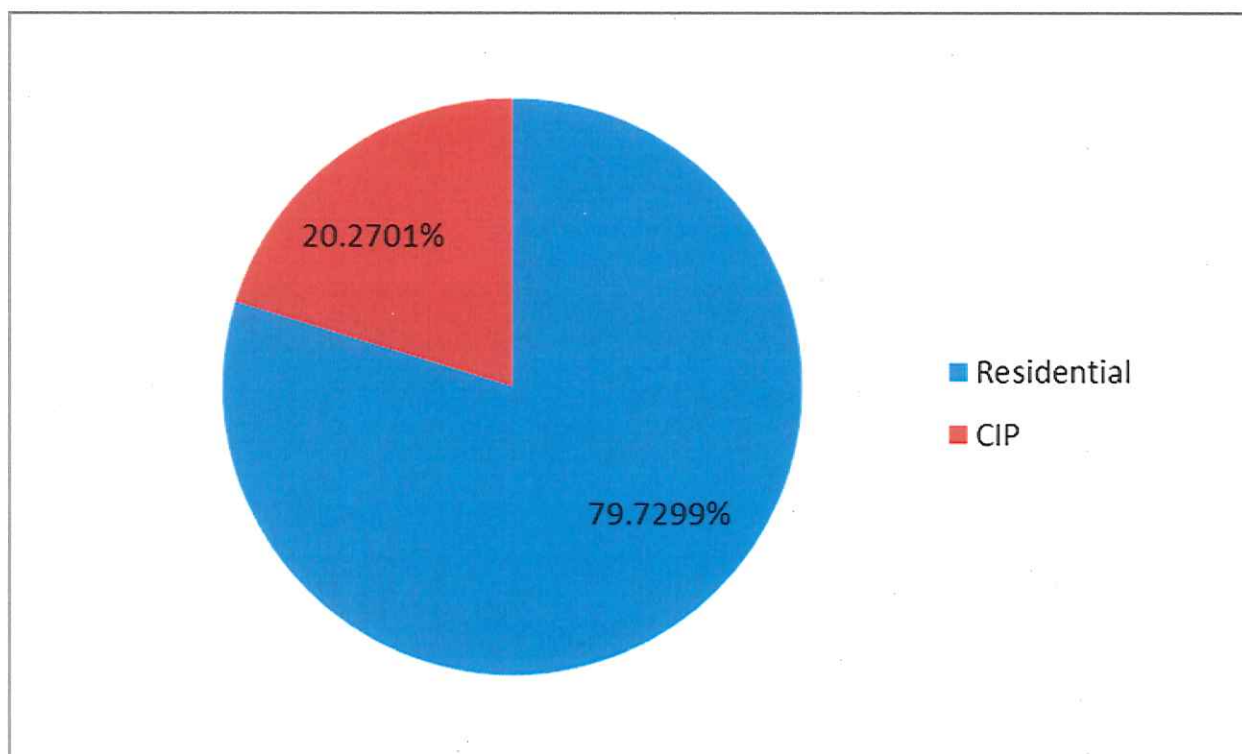
Comments

No comments to display.

NOTE : The Information was Approved on 10/15/2018

## Levy Allocation

The chart illustrates what portion of the levy would be paid by the Residential class versus the Commercial, Industrial, and Personal Property classes.



State  
MA

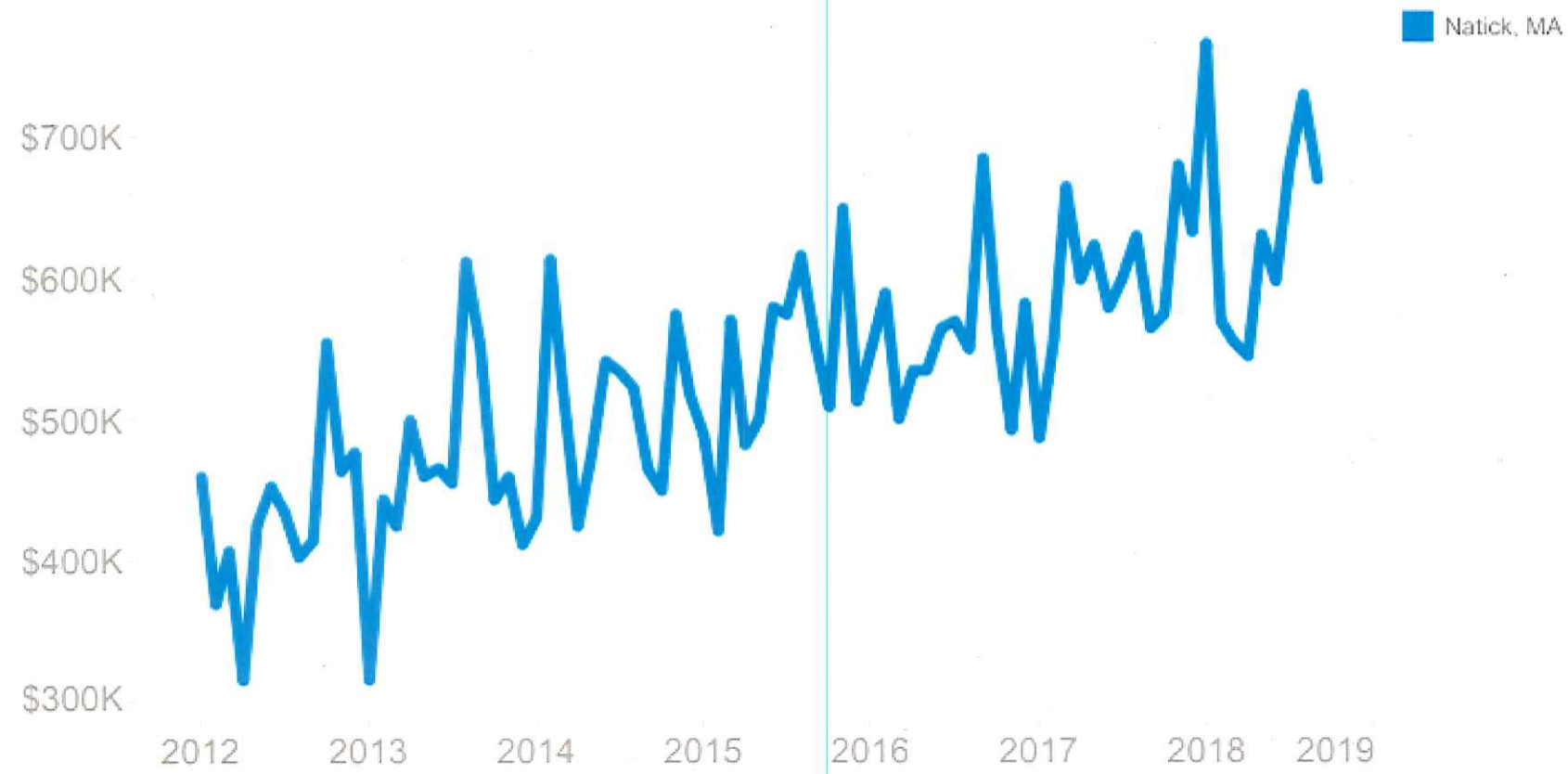
Region  
Natick, MA

Property Type  
Single Family Residential

Show Values As  
Value

Period  
January 2012 to September 2018

# Median Sale Price



State  
MA

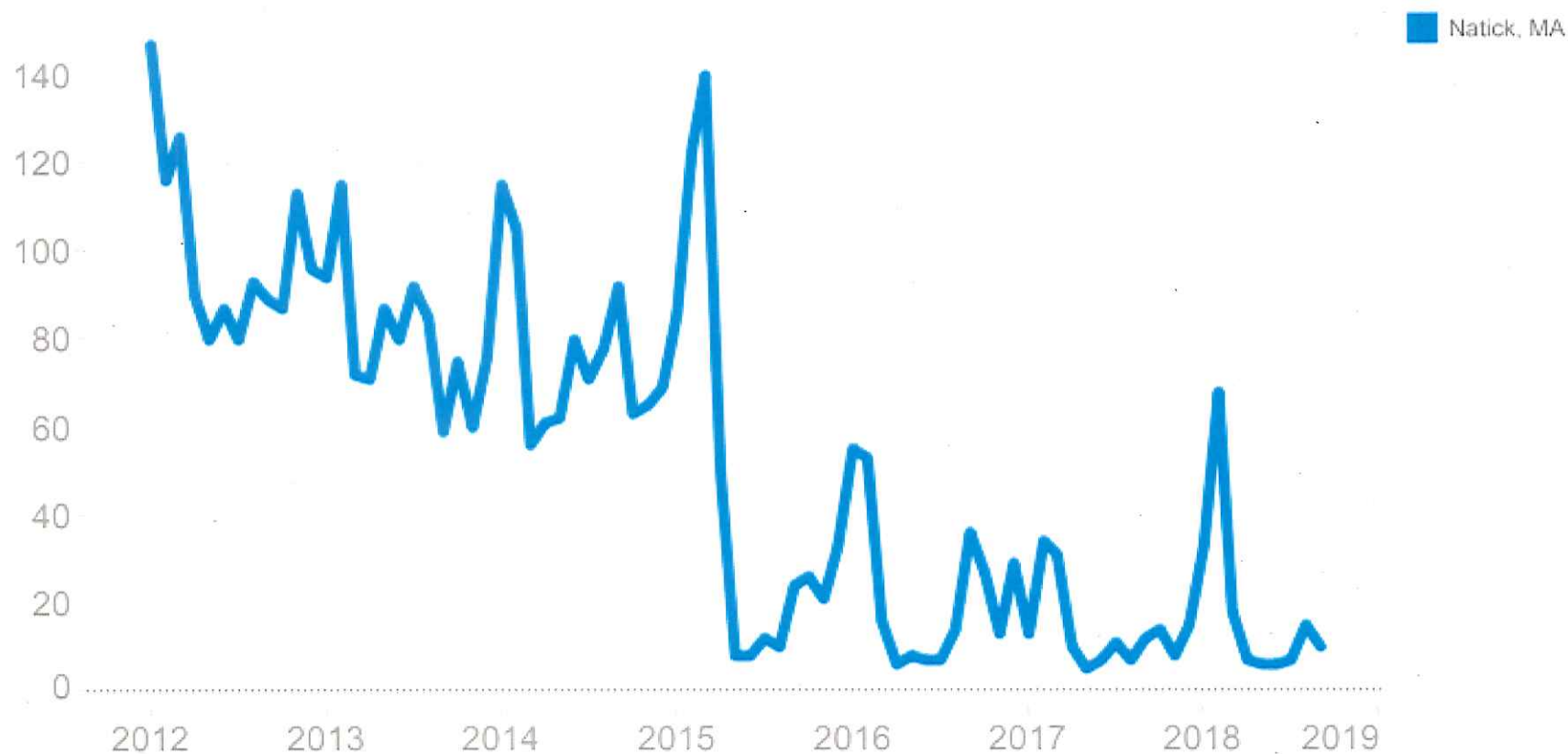
Region  
Natick, MA

Property Type  
All Residential

Show Values As  
Value

Period  
January 2012 to September 2018

## Median Days on Market



**REDFIN**

**State** MA      **Region** Natick, MA      **Property Type** All Residential      **Show Values As** Value      **Period** January 2012 to September 2018

# Percentage of Homes Sold Above Asking





State  
MA

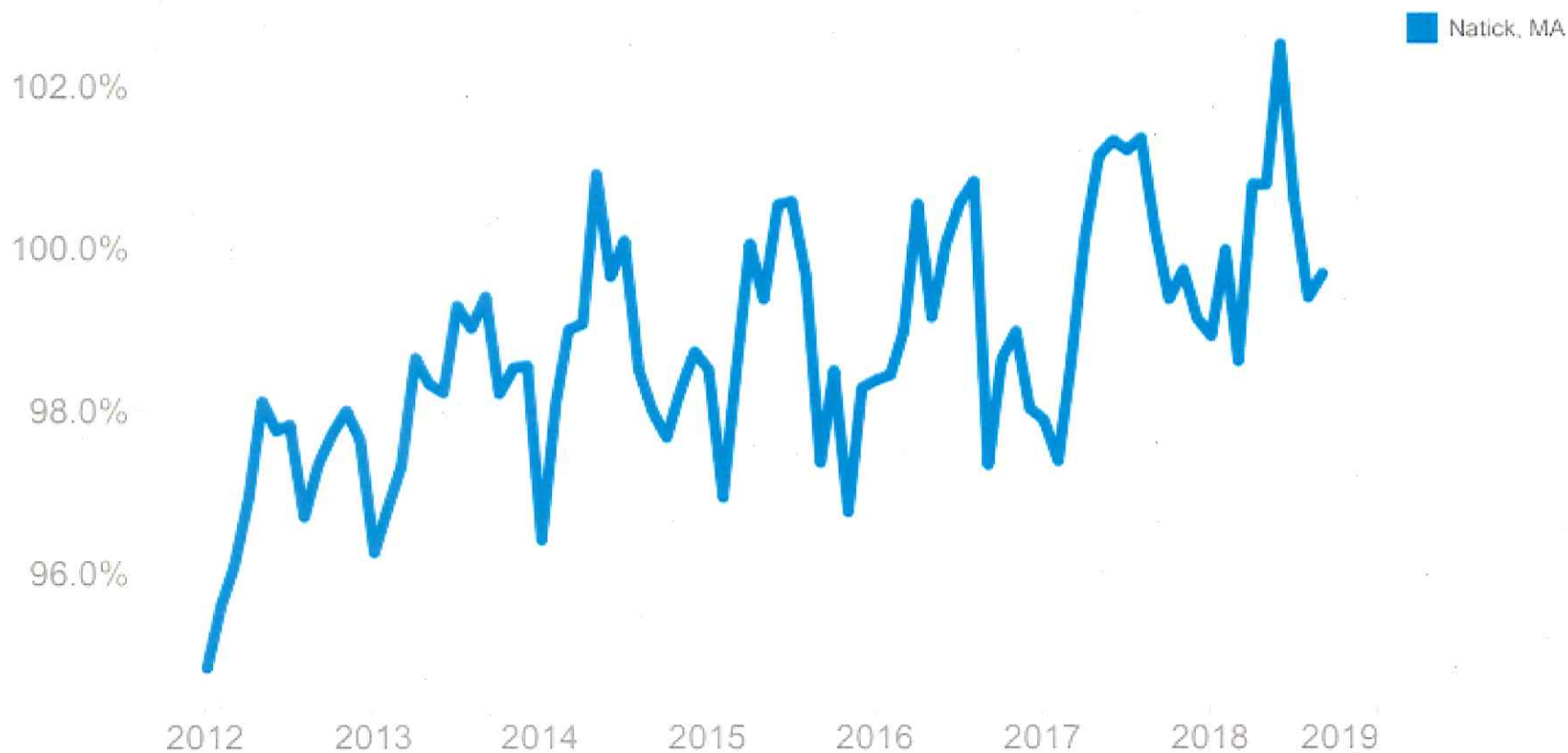
Region  
Natick, MA

Property Type  
All Residential

Show Values As  
Value

Period  
January 2012 to September 2018

## Average Sale-to-List Percentage



REDFIN

State  
MA

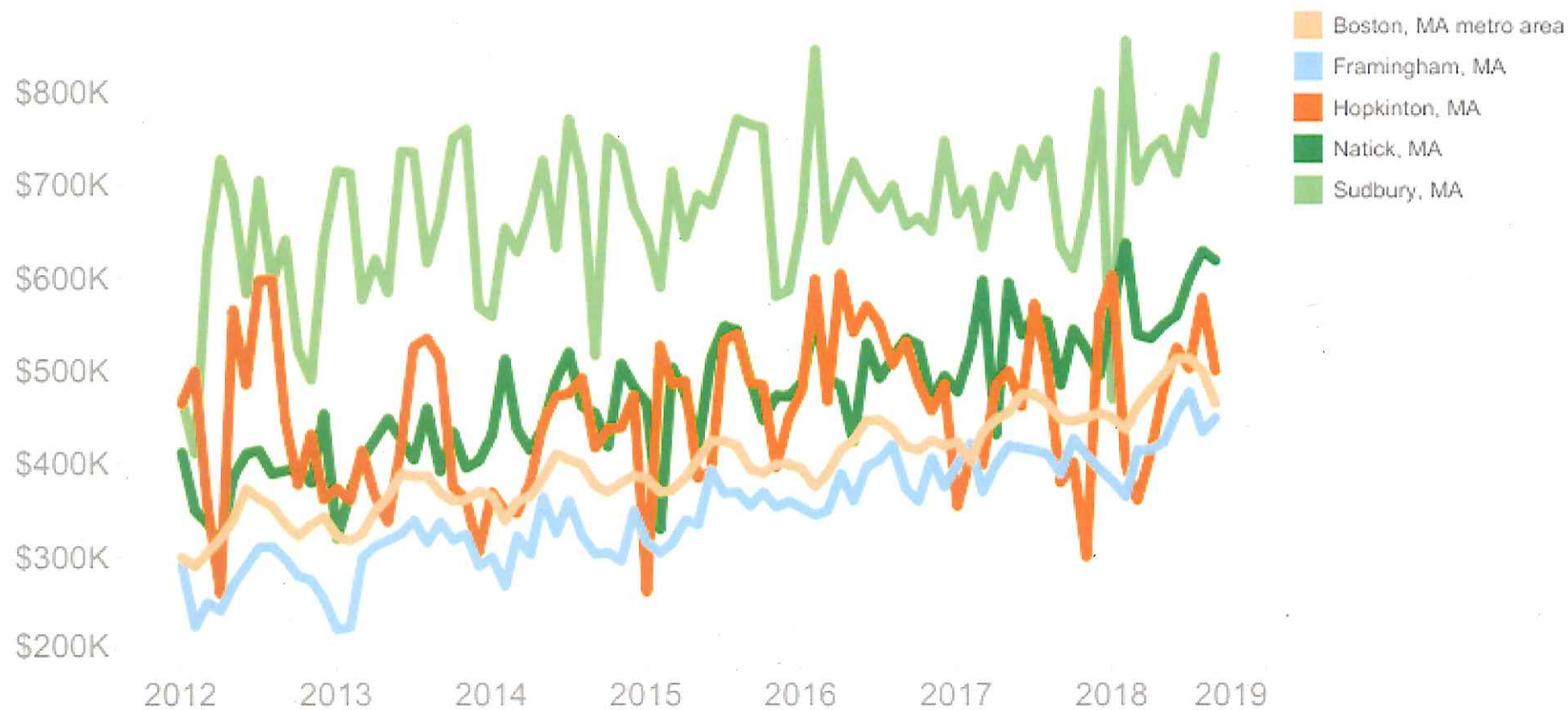
Region  
Multiple values

Property Type  
All Residential

Show Values As  
Value

Period  
January 2012 to September 2018

## Median Sale Price



REDFIN



## *Town of Natick* *Massachusetts*

### Re: Summary of FY19 New Growth

Total new growth for the Town of Natick for fiscal 2019 amounts to \$118,404,995 in value; resulting in \$1,545,185 in new tax dollars. The three-year average growth for the Town (FY2016 to 2018) is \$83,848,199. The following details some of the larger projects within each class that constitute this growth and to help explain the variance from the three-year average. Total real estate new growth for the year equals \$100,747,273. Total personal property growth for the year equals \$17,657,722.

The primary project that influenced the FY19 New Growth is the Mathworks Lakeside Campus which contributed nearly 30 million dollars in value. This campus, on the former Boston Scientific site, includes 513,000 gross square feet including class A office space and amenities such as a full service cafeteria and kitchen, fitness center, top of the line data center, and outdoor features and greenspaces. For FY19, Lakeside Math, which contains almost 240,000 square feet of office space and Lakeside Central, which houses the cafeteria and kitchen, have been brought to full taxable value. Lakeside Science, the 3<sup>rd</sup> wing of the of the project which consists of roughly 220,000 square feet of office space will be included in FY2020 growth.

In addition to the Mathworks Lakeside project, the other major commercial project which contributed a large portion to the FY19 New Growth was the completion of the conversion from the vacant JC Penny department store into a Wegmans grocery store. This was a substantial renovation and includes over 146,000 square feet of finished space. Included in this space is a large center atrium, a specialized escalator for carts and customers, a full service Mexican restaurant, and beer, wine and liquor. Overall this project contributed over \$7.7 million dollars of value growth.

There were two large projects in the Mixed Use class. The first was the partial completion of Natick Common. This is a mixed use project consisting of 32 luxury apartments on the upper floors and first floor retail and restaurant space. For FY19, the apartments have been brought to full taxable value. This property contributed over \$5.7 million dollars in value growth. The Stonegate West Central project, which razed the former American Legion building to one wall along with a large rear addition while keeping the historic look of the property. This project included 11 luxury apartments along with over 7,800 square feet of first floor retail and restaurant space and contributed roughly \$3.4 million dollars of growth value.

Residential growth was buoyed by a strong real estate market. While there is limited availability of buildable residential land, the demand for new housing, particularly new construction, has led to a large increase in teardowns. Often improved properties are purchased in the \$300,000 to \$400,000 range to be razed for single family or condominium new construction. There has also been a healthy amount of renovations and additions. Often these are done by homeowners looking to expand or improve their properties, but the majority are done by contractors and "flippers" who are renovating and selling for profit. The Single Family class contributed \$40.8 million dollars



## *Town of Natick*

### *Massachusetts*

which is similar to the prior two Fiscal Years which came in at roughly \$47.4 and \$42.3 million dollars in value. There were 19 new single family homes with an average FY19 value of \$1,003,053. In addition, there were a large number of homes that had significant changes such as gut/remodels, 2<sup>nd</sup> floor additions, or major additions. There were 39 single family renovations that generated value growth of between \$200,000 and \$480,000 along with another 44 that generated value growth of between \$100,000 and \$200,000. Finally, there were a significant number of smaller permits such as kitchen and bath remodeling, new decks and porches, garages and pools which contributed to the overall growth. Other residential growth included 6 new condominium units with an average assessed value of \$668,773 in addition to renovation permits for kitchen and bath remodeling, decks and porches, and finishing basements.

Personal Property new growth has been calculated at \$17,657,772 in value for FY19. Growth from the 501 class equaled \$6,462,320. Roughly \$900,000 of that value came from over 200 new business accounts. The remainder came from over 1200 new assets to existing accounts including over \$1.7 million dollars in new inventory from Massachusetts Fine Wine (aka Total Wine). The 502 class added almost \$4 million dollars in value growth. This included 67 new accounts along with 253 new assets. Major contributors in this class included added taxable machinery from businesses including Verizon, Sprint, Retina Eye Care, Comcast, Spectrasite, Exponent, and Metrowest Medical Center. Growth from the 504 class (Utilities) was roughly \$5.5 million dollars and from the 505 class (Telephone and Telegraph) value growth was nearly \$1.8 million.

A summary of FY2019 growth has been provided below:

FY19 TOTAL GROWTH SUMMARY	
RE Growth	\$ 100,747,273
PP Growth	\$ 17,657,722
Total:	\$ 118,404,995
FY18 Tax Rate	0.01305
New Tax Dollars:	\$ 1,545,185

# Real Estate New Growth

STCLS GROUP	PARCEL COUNT	NEW GROWTH VALUE
101 (SINGLE FAMILY)	423	\$ 40,839,220
102 (CONDOMINIUM)	33	\$ 5,263,662
104-105 (TWO & THREE FAMILY)	21	\$ 1,340,258
111-125 (APARTMENTS)	1	\$ 188,908
300'S (COMMERCIAL)	26	\$ 42,283,410
400'S (INDUSTRIAL)	1	\$ 305,694
012-043,109 (MIXED USE/OTHER)	2	\$ 9,132,280
130-2, 106 (VACANT LAND)	5	\$ 1,393,841
TOTALS:	512	\$ 100,747,273



<b>FY19 PP GROWTH:</b>	<b>CLASS</b>	<b># OF ACCTS</b>	<b>VALUE</b>
New Accts	501	217	\$ 889,370
	502	67	\$ 467,290
	<b>CLASS</b>	<b># OF NEW ITEMS</b>	<b>VALUE</b>
Existing Accts- New Assets	501	1263	\$ 5,572,950
	502	253	\$ 3,499,990

Totals:

<b>501</b>	<b>1480</b>	<b>\$ 6,462,320</b>
<b>502</b>	<b>320</b>	<b>\$ 3,967,280</b>

**Reported New Growth****Growth****505**

AT&T Corp	687,500
MCI Communications	2,200
MCI Metro Access Trans.Services	54,600
RCN Becocom LLC	39,100
Sprint Communications Company LP	1,400
TC Systems	436,800
Verizon New England	544,400
<b>Total</b>	<b>1,766,000</b>

**504**

National Grid (Boston Gas Co.)	6,773
NSTAR Electric Co	1,035,289
NSTAR Gas Co.	4,420,060
<b>Total</b>	<b>5,462,122</b>

<b>TOTAL PP NEW GROWTH</b>	<b>\$ 17,657,722</b>
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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 2019.

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
<b>RESIDENTIAL</b>								
SINGLE FAMILY (101)	4,864,923,700	0	0	7	258,320	47	-3,745,500	4,860,919,880
CONDOMINIUM (102)	888,124,700	0	0	2	55,800	3	777,800	888,846,700
TWO & THREE FAMILY (104 & 105)	351,378,200	0	0	1	34,500	13	-930,600	350,413,100
MULTI - FAMILY (111-125)	287,506,200	0	0	1	26,200	1	-1,545,000	285,935,000
VACANT LAND (130-132 & 106)	50,524,800	0	0	0	0	48	3,037,300	53,562,100
ALL OTHERS (103, 109, 012-018)	58,934,800	0	0	0	0	10	5,318,940	64,253,740
<b>TOTAL RESIDENTIAL</b>	<b>6,501,392,400</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>374,820</b>	<b>122</b>	<b>2,912,940</b>	<b>6,503,930,520</b>
OPEN SPACE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
<b>TOTAL OPEN SPACE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
COMMERCIAL	1,528,273,400	0	0	1	1,259,000	12	-4,822,800	1,522,191,600
COMMERCIAL - CHAPTER 61, 61A, 61B	1,529,800	0	0	0	0	2	1,860	1,531,660
<b>TOTAL COMMERCIAL</b>	<b>1,529,803,200</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1,259,000</b>	<b>14</b>	<b>-4,820,940</b>	<b>1,523,723,260</b>
INDUSTRIAL	43,934,900	0	0	0	0	2	-3,332,500	40,602,400
PERSONAL PROPERTY	153,871,720	0	0					
<b>TOTAL REAL &amp; PERSONAL</b>	<b>8,229,002,220</b>	<b>0</b>	<b>0</b>					

NOTE : The information was Approved on 10/15/2018

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2019

Property Class	Reval Perct	(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
<b>RESIDENTIAL</b>							
SINGLE FAMILY (101)	0.06627	322,136,300	5,183,056,180	5,223,895,400	40,839,220		
CONDOMINIUM (102)	0.06815	60,576,838	949,423,538	954,687,200	5,263,662		
TWO & THREE FAMILY (104 & 105)	0.05756	20,168,642	370,581,742	371,922,000	1,340,258		
MULTI - FAMILY (111-125)	0.06778	19,380,292	305,315,292	305,504,200	188,908		
VACANT LAND (130-132 & 106)	0.02408	1,289,959	54,852,059	56,245,900	1,393,841		
ALL OTHERS (103, 109, 012-018)	0.02097	1,347,440	65,601,180	74,733,460	9,132,280		
<b>TOTAL RESIDENTIAL</b>	<b>0.06533</b>	<b>424,899,471</b>	<b>6,928,829,991</b>	<b>6,986,988,160</b>	<b>58,158,169</b>	<b>13.05</b>	<b>758,964</b>
OPEN SPACE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
<b>TOTAL OPEN SPACE</b>	<b>0.00000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>COMMERCIAL</b>	0.01008	15,344,680	1,537,536,280	1,579,819,690	42,283,410		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.00553	8,470	1,540,130	1,540,130	0		
<b>TOTAL COMMERCIAL</b>	<b>0.01008</b>	<b>15,353,150</b>	<b>1,539,076,410</b>	<b>1,581,359,820</b>	<b>42,283,410</b>	<b>13.05</b>	<b>551,799</b>
INDUSTRIAL	0.06901	2,801,906	43,404,306	43,710,000	305,694	13.05	3,989
PERSONAL PROPERTY				151,268,190	17,657,722	13.05	230,433
<b>TOTAL REAL &amp; PERSONAL</b>				<b>8,763,326,170</b>	<b>118,404,995</b>		<b>1,545,185</b>

Community Comments:

Signatures

Board of Assessors

Molly K. Reed, Assessor , Natick , dangelo@natickma.org 508-647-6420 | 10/9/2018 7:25 PM

Janice Dangelo, Dir. of Assessing , Natick , dangelo@natickma.org 508-647-6420 | 10/9/2018 11:48 AM

Comment: Signatures on file, signing as Chairman of the BOA.

NOTE : The information was Approved on 10/15/2018



Massachusetts Department of Revenue							
Division of Local Services							
Municipal Databank\Local Aid Section							
FY2018 Average Single Family Tax Bill							
DOR Code	Municipality	Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
001	Abington	2018	1,293,608,500	3,771	343,041	6,113	102
002	Acton	2018	2,808,177,000	4,959	566,279	10,974	18
003	Acushnet	2018	925,884,500	3,314	279,386	4,029	235
004	Adams	2018	318,142,300	2,178	146,071	3,244	304
005	Agawam	2018	1,739,177,700	7,724	225,165	3,740	261
006	Alford	2018	220,899,200	303	729,040	3,747	260
007	Amesbury	2018	1,233,957,000	3,477	354,891	6,739	74
008	Amherst	2018	1,445,097,200	4,094	352,979	7,462	57
009	Andover	2018	5,281,400,200	8,612	613,261	9,591	31
010	Arlington	2018	5,243,940,900	7,994	655,985	7,957	50
011	Ashburnham	2018	513,589,154	2,437	210,746	4,931	166
012	Ashby	2018	244,069,600	1,090	223,917	4,516	197
013	Ashfield	2018	152,094,300	608	250,155	4,298	219
014	Ashland	2018	1,645,900,900	3,788	434,504	7,217	64
015	Athol	2018	495,174,600	3,361	147,330	2,883	318
016	Attleboro	2018	2,765,818,400	9,642	286,851	4,251	221
017	Auburn	2018	1,271,399,700	5,055	251,513	4,638	186
018	Avon	2018	389,364,600	1,286	302,772	5,616	122
019	Ayer	2018	500,506,400	1,600	312,817	4,514	198
020	Barnstable	2018					
021	Barre	2018	293,463,200	1,503	195,252	3,671	268
022	Becket	2018	398,434,196	1,699	234,511	2,549	326
023	Bedford	2018	2,320,856,334	3,442	674,276	9,265	34
024	Belchertown	2018	1,152,207,100	4,395	262,163	4,769	177
025	Bellingham	2018	1,379,294,320	4,688	294,218	4,240	222
026	Belmont	2018	4,541,968,000	4,525	1,003,750	12,196	14
027	Berkley	2018	714,846,400	2,070	345,336	4,842	172
028	Berlin	2018	311,033,869	787	395,215	5,770	116
029	Bernardston	2018	150,477,100	738	203,899	4,174	226
030	Beverly	2018	4,062,457,400	8,490	478,499	6,508	77
031	Billerica	2018	3,891,979,900	10,857	358,477	5,087	158
032	Blackstone	2018	558,979,500	2,118	263,919	5,144	154
033	Blandford	2018	109,326,700	512	213,529	3,752	259
034	Bolton	2018	861,783,300	1,676	514,191	10,623	22
035	Boston	2018					
036	Bourne	2018	3,286,533,350	7,775	422,705	4,455	203
037	Boxborough	2018	688,981,900	1,195	576,554	9,479	33
038	Boxford	2018	1,642,199,900	2,636	622,989	10,092	27
039	Boylston	2018	557,451,300	1,438	387,657	6,486	80
040	Braintree	2018	4,039,833,100	9,059	445,947	4,700	182
041	Brewster	2018	2,838,908,040	5,558	510,779	4,219	223
042	Bridgewater	2018	1,955,963,500	5,394	362,618	5,508	133
043	Brimfield	2018	300,855,700	1,283	234,494	4,010	237
044	Brockton	2018	4,060,768,500	16,635	244,110	3,920	244
045	Brookfield	2018	199,836,900	917	217,925	4,171	227
046	Brookline	2018					
047	Buckland	2018	121,294,500	586	206,987	3,902	246



Massachusetts Department of Revenue							
Division of Local Services							
Municipal Databank\Local Aid Section							
FY2018 Average Single Family Tax Bill							
DOR Code	Municipality	Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
048	Burlington	2018	3,142,930,800	6,582	477,504	5,071	160
049	Cambridge	2018					
050	Canton	2018	2,810,967,700	5,414	519,203	6,449	82
051	Carlisle	2018	1,381,123,700	1,707	809,094	14,701	5
052	Carver	2018	919,565,300	3,114	295,300	5,206	149
053	Charlemont	2018	81,230,900	404	201,067	4,106	231
054	Charlton	2018	1,140,799,000	4,084	279,334	3,771	257
055	Chatham	2018	5,357,527,000	5,847	916,286	4,462	201
056	Chelmsford	2018	3,611,638,377	9,040	399,518	7,175	66
057	Chelsea	2018					
058	Cheshire	2018	233,167,200	1,127	206,892	2,702	322
059	Chester	2018	78,078,600	490	159,344	3,091	311
060	Chesterfield	2018	119,132,800	521	228,662	4,491	200
061	Chicopee	2018	1,934,902,300	11,099	174,331	3,192	307
062	Chilmark	2018	2,073,396,400	1,084	1,912,727	5,260	145
063	Clarksburg	2018	103,871,600	612	169,725	2,598	324
064	Clinton	2018	605,207,870	2,402	251,960	4,278	220
065	Cohasset	2018	2,277,441,600	2,373	959,731	12,275	13
066	Colrain	2018	104,377,300	593	176,016	3,563	277
067	Concord	2018	4,656,510,200	4,591	1,014,269	14,494	7
068	Conway	2018	173,226,300	612	283,050	5,236	146
069	Cummington	2018	78,034,900	334	233,637	3,329	300
070	Dalton	2018	404,370,100	1,974	204,848	4,079	233
071	Danvers	2018	2,725,847,700	6,126	444,964	6,025	106
072	Dartmouth	2018	3,934,184,400	9,950	395,395	3,843	255
073	Dedham	2018	3,131,988,200	6,610	473,826	6,894	72
074	Deerfield	2018	395,168,100	1,420	278,287	4,439	208
075	Dennis	2018	5,155,164,890	11,632	443,188	2,810	320
076	Dighton	2018	723,417,800	2,345	308,494	4,587	190
077	Douglas	2018	797,618,300	2,694	296,072	4,758	179
078	Dover	2018	2,075,982,800	1,817	1,142,533	14,670	6
079	Dracut	2018	2,495,743,400	7,694	324,375	4,587	191
080	Dudley	2018	770,209,500	3,153	244,278	2,865	319
081	Dunstable	2018	450,671,300	1,059	425,563	7,464	56
082	Duxbury	2018	3,320,253,050	4,881	680,240	10,312	24
083	East Bridgewater	2018	1,236,085,400	3,799	325,371	5,844	111
084	East Brookfield	2018	183,877,700	802	229,274	3,545	281
085	East Longmeadow	2018	1,428,012,400	5,453	261,876	5,484	134
086	Eastham	2018	2,447,845,700	5,125	477,628	3,988	239
087	Easthampton	2018	965,826,797	4,035	239,362	3,830	256
088	Easton	2018	2,428,088,200	5,651	429,674	6,965	70
089	Edgartown	2018	4,878,357,750	3,464	1,408,302	5,450	135
090	Egremont	2018	296,117,300	770	384,568	3,700	266
091	Erving	2018	96,207,900	519	185,372	1,325	334
092	Essex	2018	533,993,390	994	537,217	8,424	44
093	Everett	2018					
094	Fairhaven	2018	1,477,700,300	5,418	272,739	3,205	306



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095	Fall River	2018	1,959,346,900	9,027	217,054	3,173	308
096	Falmouth	2018	9,377,076,800	18,339	511,319	4,397	211
097	Fitchburg	2018	1,170,542,000	6,545	178,845	3,758	258
098	Florida	2018	47,011,000	295	159,359	1,656	332
099	Foxborough	2018	1,908,885,800	4,324	441,463	6,432	83
100	Framingham	2018	5,206,444,500	13,478	386,292	6,304	94
101	Franklin	2018	3,248,659,900	7,702	421,794	6,179	99
102	Freetown	2018	928,723,400	3,005	309,059	4,114	229
103	Gardner	2018	713,318,700	3,985	179,001	3,628	274
104	Aquinnah	2018	516,193,272	397	1,300,235	7,125	69
105	Georgetown	2018	1,053,598,160	2,478	425,181	6,752	73
106	Gill	2018	88,223,950	440	200,509	3,445	292
107	Gloucester	2018	4,008,549,800	7,204	556,434	7,195	65
108	Goshen	2018	108,983,410	495	220,169	3,439	293
109	Gosnold	2018	119,928,370	137	875,390	2,416	331
110	Grafton	2018	1,678,691,200	4,447	377,488	6,263	98
111	Granby	2018	499,233,875	2,026	246,414	4,911	168
112	Granville	2018	136,782,000	557	245,569	3,669	270
113	Great Barrington	2018	814,793,700	2,127	383,072	5,738	117
114	Greenfield	2018	708,160,057	3,868	183,082	4,107	230
115	Groton	2018	1,370,311,350	3,197	428,624	8,002	48
116	Groveland	2018	758,568,500	1,887	401,997	5,905	109
117	Hadley	2018	531,192,800	1,653	321,351	3,885	250
118	Halifax	2018	691,644,300	2,203	313,956	5,541	132
119	Hamilton	2018	1,341,266,300	2,368	566,413	9,187	35
120	Hampden	2018	457,046,300	1,751	261,020	5,220	148
121	Hancock	2018	73,543,300	311	236,474	1,059	336
122	Hanover	2018	2,059,566,300	4,190	491,543	8,002	49
123	Hanson	2018	1,000,881,000	3,157	317,035	5,019	164
124	Hardwick	2018	138,379,900	676	204,704	3,427	295
125	Harvard	2018	1,063,271,380	1,690	629,155	10,790	20
126	Harwich	2018	4,324,173,800	8,539	506,403	4,456	202
127	Hatfield	2018	305,768,600	1,004	304,550	4,136	228
128	Haverhill	2018	3,212,698,400	10,434	307,907	4,391	213
129	Hawley	2018	33,222,700	146	227,553	3,527	283
130	Heath	2018	58,793,600	331	177,624	3,874	251
131	Hingham	2018	5,019,280,800	6,226	806,181	9,489	32
132	Hinsdale	2018	197,487,700	842	234,546	3,272	303
133	Holbrook	2018	899,553,900	3,182	282,701	5,843	112
134	Holden	2018	1,829,610,800	5,938	308,119	5,426	139
135	Holland	2018	273,871,400	1,354	202,268	3,439	294
136	Holliston	2018	1,991,591,700	4,429	449,671	8,395	46
137	Holyoke	2018	973,594,624	5,326	182,800	3,497	287
138	Hopedale	2018	491,128,500	1,480	331,844	5,834	114
139	Hopkinton	2018	2,519,128,600	4,408	571,490	9,658	28
140	Hubbardston	2018	345,610,300	1,404	246,161	3,724	262
141	Hudson	2018	1,544,315,300	4,420	349,393	6,114	101



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142	Hull	2018	1,577,352,000	3,776	417,731	5,606	124
143	Huntington	2018	144,080,600	749	192,364	3,670	269
144	Ipswich	2018	1,861,404,000	3,615	514,911	7,332	63
145	Kingston	2018	1,527,902,980	4,003	381,689	6,279	96
146	Lakeville	2018	1,314,029,800	3,825	343,537	4,669	184
147	Lancaster	2018	654,688,100	2,060	317,810	6,350	87
148	Lanesborough	2018	268,996,300	1,212	221,944	4,750	180
149	Lawrence	2018	910,805,720	4,277	212,954	3,050	313
150	Lee	2018	461,119,400	1,819	253,502	3,709	263
151	Leicester	2018	691,037,300	3,161	218,614	3,517	285
152	Lenox	2018	641,836,800	1,601	400,897	4,867	170
153	Leominster	2018	2,037,517,100	8,215	248,024	4,794	175
154	Leverett	2018	196,958,200	651	302,547	6,369	86
155	Lexington	2018	8,938,050,000	9,021	990,805	14,169	8
156	Leyden	2018	56,971,100	249	228,800	3,887	249
157	Lincoln	2018	1,749,035,400	1,522	1,149,169	15,629	2
158	Littleton	2018	1,231,673,800	2,942	418,652	7,594	54
159	Longmeadow	2018	1,898,599,500	5,449	348,431	8,481	42
160	Lowell	2018	3,259,642,880	11,873	274,542	3,951	240
161	Ludlow	2018	1,326,642,600	5,990	221,476	4,210	224
162	Lunenburg	2018	994,446,700	3,514	282,996	5,575	128
163	Lynn	2018	3,467,498,900	11,590	299,180	4,533	195
164	Lynnfield	2018	2,430,831,250	3,856	630,402	8,674	40
165	Malden	2018					
166	Manchester By The Sea	2018	1,796,879,600	1,594	1,127,277	12,434	12
167	Mansfield	2018	2,312,158,700	5,400	428,178	6,667	75
168	Marblehead	2018	4,859,399,203	6,222	781,003	8,607	41
169	Marion	2018	1,259,740,900	2,212	569,503	6,521	76
170	Marlborough	2018	2,443,219,500	7,043	346,900	5,075	159
171	Marshfield	2018	3,955,628,700	9,120	433,731	5,799	115
172	Mashpee	2018	3,543,287,800	6,961	509,020	4,540	193
173	Mattapoisett	2018	1,408,035,100	2,907	484,360	6,306	93
174	Maynard	2018	878,774,700	2,674	328,637	7,440	59
175	Medfield	2018	2,236,789,600	3,524	634,730	10,809	19
176	Medford	2018	4,000,845,800	7,872	508,238	5,204	150
177	Medway	2018	1,491,849,400	3,673	406,166	7,173	68
178	Melrose	2018	3,419,746,680	6,356	538,034	6,096	104
179	Mendon	2018	720,420,900	1,880	383,203	6,499	78
180	Merrimac	2018	609,803,100	1,637	372,513	5,871	110
181	Methuen	2018	3,344,493,890	10,782	310,192	4,426	209
182	Middleborough	2018	1,623,016,300	5,477	296,333	4,623	187
183	Middlefield	2018	36,921,400	187	197,441	3,550	279
184	Middleton	2018	1,199,490,000	2,072	578,904	8,082	47
185	Milford	2018	1,779,556,600	5,830	305,241	5,055	162
186	Millbury	2018	945,703,500	3,516	268,971	4,395	212
187	Millis	2018	835,913,400	2,183	382,920	6,900	71
188	Millville	2018	227,404,300	830	273,981	4,537	194



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189	Milton	2018	4,725,654,300	7,169	659,179	9,103	36
190	Monroe	2018	6,208,300	65	95,512	1,243	335
191	Monson	2018	588,033,155	2,636	223,078	3,926	243
192	Montague	2018	405,361,200	2,076	195,261	3,337	299
193	Monterey	2018	392,491,700	723	542,865	4,006	238
194	Montgomery	2018	86,786,900	327	265,403	3,551	278
195	Mount Washington	2018	66,052,100	146	452,412	2,764	321
196	Nahant	2018	706,469,700	1,128	626,303	6,420	84
197	Nantucket	2018					
198	Natick	2018	4,864,923,700	8,524	570,732	7,448	58
199	Needham	2018	7,596,935,800	8,396	904,828	10,749	21
200	New Ashford	2018	23,763,500	88	270,040	2,892	317
201	New Bedford	2018	2,640,426,800	12,469	211,759	3,522	284
202	New Braintree	2018	75,763,600	295	256,826	4,510	199
203	New Marlborough	2018	337,104,100	863	390,619	4,082	232
204	New Salem	2018	92,108,100	412	223,563	4,053	234
205	Newbury	2018	1,167,515,900	2,366	493,456	5,379	141
206	Newburyport	2018	2,438,414,600	4,352	560,297	7,430	61
207	Newton	2018	18,539,122,800	16,956	1,093,367	11,830	15
208	Norfolk	2018	1,392,550,550	3,075	452,862	8,432	43
209	North Adams	2018	365,197,400	2,641	138,280	2,542	327
210	North Andover	2018	3,275,939,400	6,305	519,578	7,549	55
211	North Attleborough	2018	2,523,010,000	6,845	368,592	4,917	167
212	North Brookfield	2018	272,813,700	1,319	206,834	3,448	291
213	North Reading	2018	2,292,833,800	4,266	537,467	8,782	38
214	Northampton	2018	1,740,474,460	5,671	306,908	5,230	147
215	Northborough	2018	1,706,883,000	4,044	422,078	7,340	62
216	Northbridge	2018	1,054,246,600	3,501	301,127	3,897	248
217	Northfield	2018	221,389,100	1,070	206,906	3,695	267
218	Norton	2018	1,500,346,000	4,432	338,526	5,132	155
219	Norwell	2018	2,130,246,100	3,415	623,791	10,193	25
220	Norwood	2018	2,544,344,150	5,845	435,303	4,828	173
221	Oak Bluffs	2018	2,276,947,000	3,357	678,268	5,311	144
222	Oakham	2018	157,040,500	651	241,230	3,667	271
223	Orange	2018	305,110,400	2,081	146,617	3,217	305
224	Orleans	2018	2,979,453,900	3,799	784,273	5,200	151
225	Otis	2018	487,247,300	1,532	318,047	2,633	323
226	Oxford	2018	792,006,400	3,692	214,520	3,705	265
227	Palmer	2018	563,785,700	3,181	177,235	3,658	272
228	Paxton	2018	453,382,100	1,519	298,474	6,098	103
229	Peabody	2018	4,177,511,000	10,928	382,276	4,381	214
230	Pelham	2018	146,340,000	470	311,362	6,498	79
231	Pembroke	2018	1,956,194,000	5,235	373,676	5,564	130
232	Pepperell	2018	978,302,640	3,138	311,760	5,110	156
233	Peru	2018	65,296,700	345	189,266	3,539	282
234	Petersham	2018	103,924,200	434	239,457	3,920	245
235	Phillipston	2018	153,339,500	742	206,657	3,406	296



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236	Pittsfield	2018	2,057,572,100	11,332	181,572	3,633	273
237	Plainfield	2018	47,575,000	256	185,840	3,546	280
238	Plainville	2018	708,684,800	1,967	360,287	5,426	140
239	Plymouth	2018	6,349,381,700	18,595	341,456	5,620	121
240	Plympton	2018	327,905,600	913	359,152	6,292	95
241	Princeton	2018	417,529,400	1,219	342,518	5,919	108
242	Provincetown	2018					
243	Quincy	2018	5,883,235,100	13,684	429,935	5,735	118
244	Randolph	2018	2,195,992,150	7,194	305,253	4,847	171
245	Raynham	2018	1,340,622,200	3,736	358,839	5,347	143
246	Reading	2018					
247	Rehoboth	2018	1,458,082,500	3,792	384,515	4,603	189
248	Revere	2018	1,553,668,400	4,523	343,504	4,452	204
249	Richmond	2018	306,931,900	753	407,612	4,789	176
250	Rochester	2018	644,388,800	1,757	366,755	5,175	153
251	Rockland	2018	1,135,808,200	3,803	298,661	5,442	136
252	Rockport	2018	1,499,845,600	2,396	625,979	6,329	89
253	Rowe	2018	44,508,900	210	211,947	1,454	333
254	Rowley	2018	712,094,200	1,657	429,749	6,266	97
255	Royalston	2018	86,911,000	513	169,417	2,446	330
256	Russell	2018	102,050,120	519	196,628	4,440	207
257	Rutland	2018	704,216,850	2,609	269,918	4,894	169
258	Salem	2018	1,797,598,500	4,928	364,772	5,610	123
259	Salisbury	2018	765,850,000	2,070	369,976	4,358	216
260	Sandisfield	2018	150,480,900	592	254,191	3,378	298
261	Sandwich	2018	3,318,589,600	8,466	391,990	5,602	125
262	Saugus	2018	2,943,370,100	7,204	408,574	4,731	181
263	Savoy	2018	48,226,825	296	162,928	2,524	328
264	Scituate	2018	3,748,327,800	6,777	553,095	7,716	53
265	Seekonk	2018	1,599,040,900	4,905	326,002	4,352	217
266	Sharon	2018	2,908,196,000	5,328	545,833	10,573	23
267	Sheffield	2018	400,356,300	1,327	301,700	4,447	205
268	Shelburne	2018	120,798,300	492	245,525	3,869	252
269	Sherborn	2018	1,062,204,700	1,323	802,876	15,496	3
270	Shirley	2018	447,761,800	1,530	292,655	4,805	174
271	Shrewsbury	2018	4,094,807,258	9,323	439,216	5,560	131
272	Shutesbury	2018	180,424,600	743	242,833	5,600	126
273	Somerset	2018					
274	Somerville	2018					
275	South Hadley	2018	1,076,396,600	4,354	247,220	4,361	215
276	Southampton	2018	594,280,200	2,170	273,862	4,579	192
277	Southborough	2018	1,701,960,200	2,852	596,760	9,632	30
278	Southbridge	2018	466,323,700	2,707	172,266	3,575	276
279	Southwick	2018	806,866,400	3,066	263,166	4,605	188
280	Spencer	2018	700,549,600	3,091	226,642	3,042	314
281	Springfield	2018	3,866,015,400	26,237	147,350	2,900	316
282	Sterling	2018	816,676,600	2,524	323,564	5,675	120



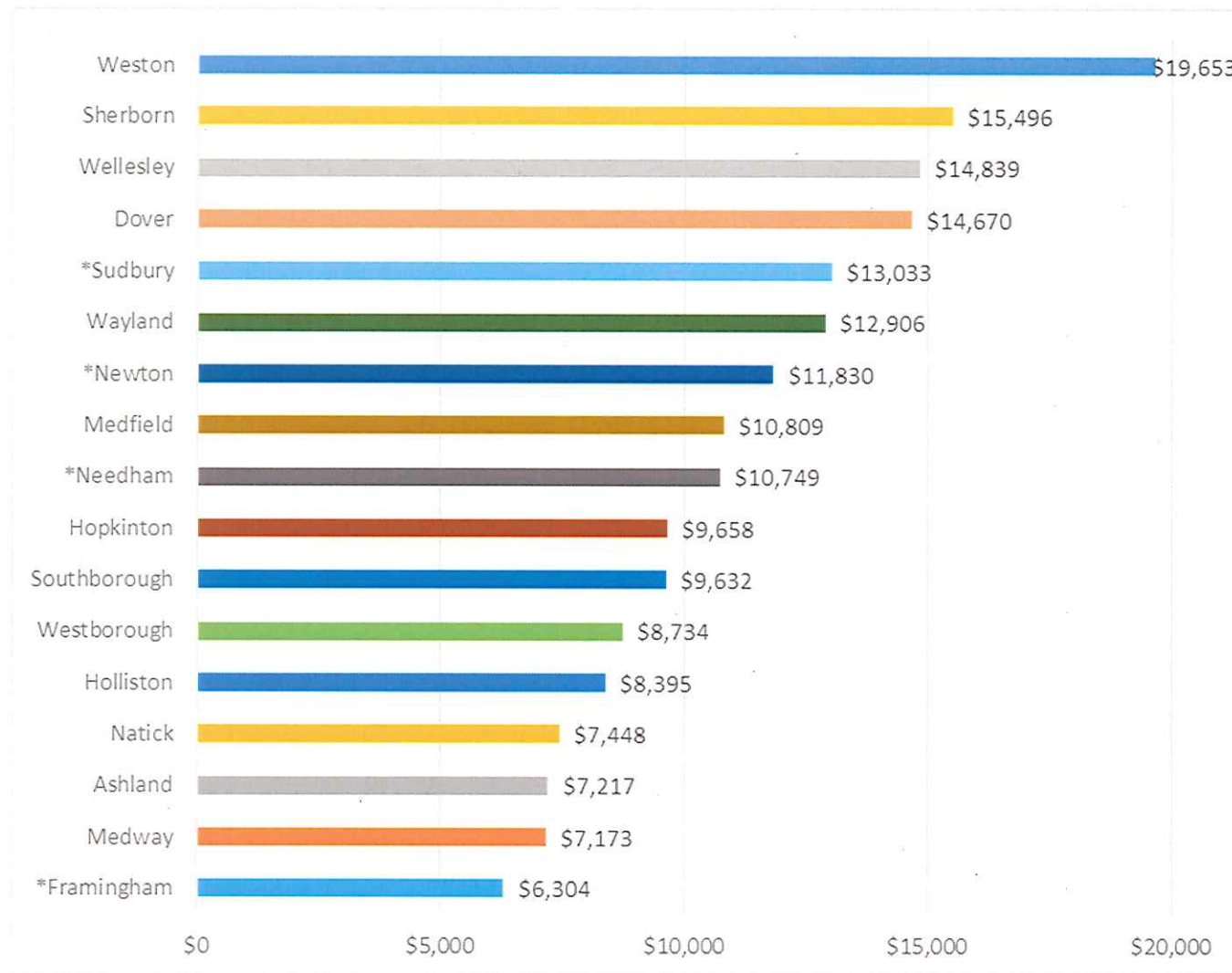
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283	Stockbridge	2018	567,696,800	1,094	518,918	5,065	161
284	Stoneham	2018	2,559,240,200	5,131	498,780	5,841	113
285	Stoughton	2018	2,275,281,400	6,615	343,958	5,094	157
286	Stow	2018	962,046,800	2,090	460,309	9,657	29
287	Sturbridge	2018	842,309,350	3,016	279,280	5,429	137
288	Sudbury	2018					
289	Sunderland	2018	214,990,200	771	278,846	4,183	225
290	Sutton	2018	1,011,057,200	2,926	345,542	5,719	119
291	Swampscott	2018	1,958,006,900	3,453	567,045	9,073	37
292	Swansea	2018	1,647,265,700	5,881	280,100	3,868	253
293	Taunton	2018	2,667,446,099	10,628	250,983	3,945	241
294	Templeton	2018	473,422,500	2,411	196,359	3,283	302
295	Tewksbury	2018	2,935,281,200	7,820	375,356	6,054	105
296	Tisbury	2018					
297	Tolland	2018	144,015,900	493	292,122	2,501	329
298	Topsfield	2018	1,093,863,600	1,876	583,083	10,122	26
299	Townsend	2018	707,552,300	2,876	246,020	4,984	165
300	Truro	2018					
301	Tyngsborough	2018	1,145,254,440	3,178	360,370	6,166	100
302	Tyringham	2018	125,884,500	250	503,538	3,505	286
303	Upton	2018	946,530,800	2,273	416,424	7,175	67
304	Uxbridge	2018	1,020,435,700	3,384	301,547	5,178	152
305	Wakefield	2018	3,111,349,800	6,242	498,454	6,455	81
306	Wales	2018	125,488,600	717	175,019	3,122	309
307	Walpole	2018	3,187,499,500	6,548	486,790	7,433	60
308	Waltham	2018					
309	Ware	2018	459,233,500	2,565	179,038	3,708	264
310	Wareham	2018	2,421,894,451	9,382	258,143	2,912	315
311	Warren	2018	230,795,700	1,281	180,168	3,121	310
312	Warwick	2018	55,557,800	333	166,840	3,610	275
313	Washington	2018	55,243,100	242	228,277	3,385	297
314	Watertown	2018					
315	Wayland	2018	2,907,678,800	4,062	715,824	12,906	10
316	Webster	2018	958,985,300	3,837	249,931	3,846	254
317	Wellesley	2018	9,061,107,000	7,297	1,241,758	14,839	4
318	Wellfleet	2018	1,888,666,130	3,083	612,607	4,399	210
319	Wendell	2018	52,993,200	320	165,604	3,471	289
320	Wenham	2018	671,021,900	1,106	606,711	11,400	16
321	West Boylston	2018	570,052,257	1,966	289,955	5,428	138
322	West Bridgewater	2018	678,753,700	2,080	326,324	5,580	127
323	West Brookfield	2018	276,499,300	1,281	215,846	3,469	290
324	West Newbury	2018	738,617,100	1,370	539,137	7,850	51
325	West Springfield	2018	1,501,635,500	6,497	231,128	3,941	242
326	West Stockbridge	2018	290,281,900	700	414,688	5,030	163
327	West Tisbury	2018	1,537,012,641	1,472	1,044,166	6,328	90
328	Westborough	2018	1,831,573,600	3,871	473,153	8,734	39
329	Westfield	2018	2,188,574,000	9,379	233,348	4,518	196



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Municipal Databank\Local Aid Section							
FY2018 Average Single Family Tax Bill							
DOR Code	Municipality	Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
330	Westford	2018	3,334,158,900	6,407	520,393	8,420	45
331	Westhampton	2018	180,664,500	630	286,769	5,572	129
332	Westminster	2018	686,287,800	2,671	256,940	4,766	178
333	Weston	2018	5,275,385,800	3,358	1,570,990	19,653	1
334	Westport	2018	2,386,865,500	5,902	404,416	3,304	301
335	Westwood	2018	3,298,241,650	4,514	730,669	11,026	17
336	Weymouth	2018	4,728,075,050	13,307	355,307	4,441	206
337	Whately	2018	164,341,892	542	303,214	4,651	185
338	Whitman	2018	980,109,900	3,348	292,745	4,687	183
339	Wilbraham	2018	1,291,508,500	4,622	279,426	6,326	91
340	Williamsburg	2018	194,469,100	732	265,668	5,361	142
341	Williamstown	2018	662,757,900	1,863	355,748	6,382	85
342	Wilmington	2018	3,093,544,070	7,036	439,674	6,336	88
343	Winchendon	2018	504,310,690	2,835	177,887	3,086	312
344	Winchester	2018	5,839,715,700	5,654	1,032,847	12,590	11
345	Windsor	2018	86,440,300	449	192,517	2,591	325
346	Winthrop	2018	966,681,500	2,302	419,931	5,946	107
347	Woburn	2018	3,533,159,800	8,085	437,002	4,322	218
348	Worcester	2018	5,370,691,920	25,210	213,038	4,029	236
349	Worthington	2018	119,012,900	483	246,404	3,898	247
350	Wrentham	2018	1,533,643,500	3,461	443,121	6,310	92
351	Yarmouth	2018	4,356,718,215	12,829	339,599	3,494	288
*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).							
**2019 rankings will not be published until all community tax rates are approved.							

# Average Single Family Tax Bill Comparison

## Fiscal Year 2018



\* Indicates split tax rate



Massachusetts Department of Revenue							
Division of Local Services							
Municipal Databank\Local Aid Section							
FY2018 Average Single Family Tax Bill-Comparable Communities							
DOR Code	Municipality	Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
100	*Framingham	2018	5,206,444,500	13,478	386,292	6,304	94
177	Medway	2018	1,491,849,400	3,673	406,166	7,173	68
014	Ashland	2018	1,645,900,900	3,788	434,504	7,217	64
136	Holliston	2018	1,991,591,700	4,429	449,671	8,395	46
328	Westborough	2018	1,831,573,600	3,871	473,153	8,734	39
<b>198</b>	<b>Natick</b>	<b>2018</b>	<b>4,864,923,700</b>	<b>8,524</b>	<b>570,732</b>	<b>7,448</b>	<b>58</b>
139	Hopkinton	2018	2,519,128,600	4,408	571,490	9,658	28
277	Southborough	2018	1,701,960,200	2,852	596,760	9,632	30
175	Medfield	2018	2,236,789,600	3,524	634,730	10,809	19
315	Wayland	2018	2,907,678,800	4,062	715,824	12,906	10
288	*Sudbury	2018			726,900	13,033	
269	Sherborn	2018	1,062,204,700	1,323	802,876	15,496	3
199	*Needham	2018	7,596,935,800	8,396	904,828	10,749	21
207	*Newton	2018	18,539,122,800	16,956	1,093,367	11,830	15
078	Dover	2018	2,075,982,800	1,817	1,142,533	14,670	6
317	Wellesley	2018	9,061,107,000	7,297	1,241,758	14,839	4
333	Weston	2018	5,275,385,800	3,358	1,570,990	19,653	1
<p>*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).</p> <p>**DLS does not have sufficient data to calculate Sudbury's average single family tax bill, Information provided by Sudbury Assessors Department</p> <p>***2019 rankings will not be published until all community tax rates are approved.</p>							