

Town of Natick
Massachusetts

**FY2023 Classification Hearing
Documentation & Information
Information Packet #1
--- Review---**

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New Growth

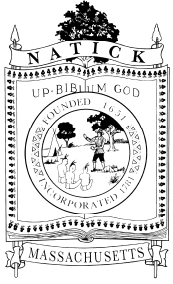
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Town of Natick

Massachusetts

Re: Fiscal Year 2023 Revaluation Adjustments

The following summarizes adjustments made in the revaluation process for completion and approval of our Fiscal Year 2023 assessed values.

Fiscal Year 2023 was challenging as the residential real estate market exploded while commercial and industrial property types varied in demand and thus value. Assessing is always retrospective, and as such, the date of value for fiscal year 2023 per statute is January 1st 2022. Valuations primarily focused on calendar year 2021 sales and financial statements for income-producing properties. It is important to note that calendar 2022 year sales were also reviewed with an eye on where the market was going. This summary will highlight some of the valuation adjustments made and the rationale behind the adjustments.

Residential Valuations

Residential values overall went up 10.4%. Single family homes and condominiums which make up the majority of our residential value went up 10.7% and 7.1% respectively. This was the result of an inflationary market where in 2021, on average, over 50% of single family homes sold above the original asking price. For most of the year, over 40% of properties accepted an offer within 2 weeks of listing. These statistics illustrate what a non-typical market this was. The average single family home increased from \$686,449 to \$759,265. The median single family home increased from \$621,500 to \$685,600. The median is often used in statistical analyses as it is less prone to outliers than the average. This number correlates with the 2021 median single family home price of \$735,000. Note that as of this writing, according to Banker and Tradesman Town Stats, the current January through September 2022 median sale price is \$850,000 in Natick.

Valuation adjustments included increasing land values and cost tables. Replacement cost new, a key factor in a market-adjusted cost approach, has increased in the market with the costs of lumber and supplies along with labor being the key factors. Note that while land values continue to increase, adjustments were made to depreciation tables specifically on houses deemed poor condition. As the "tear-down" market continues to be prevalent, the contributory value of the building continues to decrease. The FY23 values, based on 2021 calendar year sales, are lower than what values would be based on the 2022 calendar year sales, which may end up being considered the "peak" of this recent market.

Multi-family and mixed use properties also saw significant increases as the rental market was also driven by these market forces. Two and Three family properties went up 9% and 10.6% respectively. The apartment class, which includes smaller buildings of 4-8 units and larger, Avalon type complexes, also saw significant value appreciation with an overall increase of 16.8%. The larger apartment complex increases were based on increasing rents, low vacancies and extremely compressed capitalization rates. These type of properties became a "safe" investment, even at low returns, in the face of the variability and volatility of the Covid-19 commercial market.

Commercial and Industrial Valuations:

Town of Natick

Massachusetts

Commercial property assessments increased a minimal amount of 1.9% while industrial classified property increased 7.2%. The commercial increases were focused on property classes such as warehousing and storage. Our two industrial parks continued to see increases in assessed values as demand for industrial zoned space and flex space continues to be robust. Self-storage is another commercial property class that saw increases as this type of property's value is often tied to apartment vacancies. As apartment vacancies are low, demand for self-storage remains high as long as the market is not oversaturated. Major property types such as retail and office space have remained stable as these markets sit in limbo. Demand for these property types is stable but many owners are revitalizing properties with alternative uses in mind such as entertainment or flex and light manufacturing space.

Personal Property Valuations:

Personal property valuations increased 10.9%, from \$225 million to \$250 million despite losing some accounts in the process. However, the majority of closed accounts were small home-based businesses and other small-valued accounts. Value was gained by new businesses put on the tax rolls for the first time and additions of new property to existing accounts including high value equipment used in the lab and tech fields. The 504 class, public utilities showed increased values of over \$16 million or 12.4% while the 505 class, centrally valued telephone companies also increased a healthy 12.4%.

Conclusion:

Overall, the Town of Natick's assessed taxable values went from \$9,805,966,670 to \$10,690,746,110, a 9% increase. The valuation adjustments noted previously resulted in a shift of roughly 1% onto the Residential class. The residential portion of taxable value for fiscal year 2022 was 80.4729% and has increased to 81.5429% for fiscal year 2023. It is important to note that next year, FY24, is a Department of Revenue Certification year. While this focuses on calendar year 2022 sales, much focus will be put on impacts of the unprecedented Federal interest rate hikes undertaken this fall. As reported by Freddie Mac, the 30-year Fixed Rate Mortgage Average in the United States went from 3.11% on December 30th 2021 to 6.95 as of November 3rd, 2022. This has truly impacted buying power on the demand side for housing and has resulted in a lower quantity of sales. However, as of the time of this memo, prices had not declined locally. It is also important to note that interest rate changes affect the commercial/industrial market as the cost of money increases. It also provides investment alternatives as real estate investing comes with risk and an extended holding period. There will likely be negative impacts on capitalization rates in the future based on these rate changes as investors expect a greater return as a trade-off for these risk factors. These macro-economic issues are something that will be thoroughly analyzed moving forward to ensure that all properties continue to be assessed at fair market value.



Eric Henderson
Director of Assessing

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2022

Fiscal Year 2023

Property Type	Parcel Count		Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	8,550		6,491,586,500				
102	2,852		1,207,286,500				
MISC 103,109	37		37,964,600				
104	528		369,600,800				
105	82		59,547,100				
111-125	57		428,058,300				
130-32,106	861		75,867,900				
200-231	0			0			
300-393	530				1,649,351,900		
400-442	46					53,089,100	
450-452	0					0	
CH 61 LAND	4	1		0	27,800		
CH 61A LAND	7	11		0	175,800		
CH 61B LAND	0	17		0	1,564,100		
012-043	41		45,573,512	0	20,770,588	0	
501	844						40,211,410
502	561						27,720,320
503	1						288,460
504	3						146,414,760
505	11						30,218,400
506	0						0
508	4						4,713,950
550-552	2						580,210
TOTALS	15,050		8,715,485,212	0	1,671,890,188	53,089,100	250,147,510
Real and Personal Property Total Value							10,690,612,010
Exempt Parcel Count & Value						695	880,323,700

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

Eric Henderson, Dir. of Assessing , Natick , ehenderson@natickma.org 508-647-6420 | 9/29/2022 2:47 PM

Comment: Signed on behalf of BOA-Authorization letter attached

Eric Henderson, Dir. of Assessing , Natick , ehenderson@natickma.org 508-647-6420 | 11/14/2022 3:24 PM

Comment: One parcel correction, signed on behalf of BOA auth attached

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2022

Fiscal Year 2023

Comments

EH-Requested unlock for one parcel error fix of \$134,000 on 11/14/22

Documents

Documents have been uploaded.

LA4 Comparison Report - Fiscal Year 2023

Small PP Exemption:	0	Certification Year:	2019
Billing Cycle:	Quarterly	BLA Advisor:	Rebecca Boucher
Chapter 653:	No		

Property Type	Description	FY 2022 Parcel Count		FY 2022 Assessed Value	FY 2023 Parcel Count		FY 2023 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
101	Single Family	8,545		5,865,707,500	8,550		6,491,586,500	5	0.1%	625,879,000	10.7%
102	Condominiums	2,834		1,126,979,900	2,852		1,207,286,500	18	0.6%	80,306,600	7.1%
MISC 103,109	Miscellaneous Residential	37		36,238,200	37		37,964,600	0		1,726,400	4.8%
104	Two - Family	533		339,090,100	528		369,600,800	-5	-0.9%	30,510,700	9.0%
105	Three - Family	81		53,835,600	82		59,547,100	1	1.2%	5,711,500	10.6%
111-125	Apartment	57		366,589,700	57		428,058,300	0		61,468,600	16.8%
130-32,106	Vacant / Accessory Land	868		63,319,800	861		75,867,900	-7	-0.8%	12,548,100	19.8%
200-231	Open Space	0		0	0		0	0		0	
300-393	Commercial	529		1,619,321,700	530		1,649,351,900	1	0.2%	30,030,200	1.9%
400-442	Industrial	46		49,536,800	46		53,089,100	0		3,552,300	7.2%
450-452	Industrial Power Plant	0		0	0		0	0		0	
CH 61 LAND	Forest	5	1	27,470	4	1	27,800	-1	-16.7%	330	1.2%
CH 61A LAND	Agriculture	7	11	173,450	7	11	175,800	0		2,350	1.4%
CH 61B LAND	Recreational	0	17	1,333,400	0	17	1,564,100	0		230,700	17.3%
012-043	Multi-use - Residential	42		39,384,714	41		45,573,512	-1	-2.4%	6,188,798	15.7%
012-043	Multi-use - Open Space	0		0	0		0	0		0	
012-043	Multi-use - Commercial	0		18,950,866	0		20,770,588	0		1,819,722	9.6%
012-043	Multi-use - Industrial	0		0	0		0	0		0	
501	Individuals / Partnerships / Associations / Trusts / LLC	993		36,327,930	844		40,211,410	-149	-15.0%	3,883,480	10.7%
502	Corporations	608		27,412,500	561		27,720,320	-47	-7.7%	307,820	1.1%
503	Manufacturing	1		288,460	1		288,460	0		0	
504	Public Utilities	3		130,270,680	3		146,414,760	0		16,144,080	12.4%
505	Centrally Valued Telephone	12		26,387,300	11		30,218,400	-1	-8.3%	3,831,100	14.5%

LA4 Comparison Report - Fiscal Year 2023

Property Type	Description	FY 2022 Parcel Count	FY 2022 Assessed Value	FY 2023 Parcel Count	FY 2023 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
506	Centrally Valued Pipelines	0	0	0	0	0		0	
508	Wireless Telephone	4	4,165,280	4	4,713,950	0		548,670	13.2%
550-552	Electric Generating Plant	2	625,320	2	580,210	0		-45,110	-7.2%
EXEMPT VALUE	Exempt Property	691	828,079,800	695	880,323,700	4	0.6%	52,243,900	6.3%

LA4 Comparison Report - Fiscal Year 2023

Small PP Exemption:	0	Certification Year:	2019
Billing Cycle:	Quarterly	BLA Advisor:	Rebecca Boucher
Chapter 653:	No		

Property Type	Description	FY 2022 Parcel Count	FY 2022 Assessed Value	FY 2023 Final Parcel Count	FY 2023 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
Total Class 1	TOTAL RESIDENTIAL	12,997	7,891,145,514	13,008	8,715,485,212	11	0.1%	824,339,698	10.4%
Total Class 2	TOTAL OPEN SPACE	0	0	0	0	0		0	
Total Class 3	TOTAL COMMERCIAL	570	1,639,806,886	570	1,671,890,188	0		32,083,302	2.0%
Total Class 4	TOTAL INDUSTRIAL	46	49,536,800	46	53,089,100	0		3,552,300	7.2%
Total Class 5	TOTAL PERSONAL PROPERTY	1,623	225,477,470	1,426	250,147,510	-197	-12.1%	24,670,040	10.9%
Total Taxable	TOTAL REAL & PERSONAL	15,236	9,805,966,670	15,050	10,690,612,010	-186	-1.2%	884,645,340	9.0%

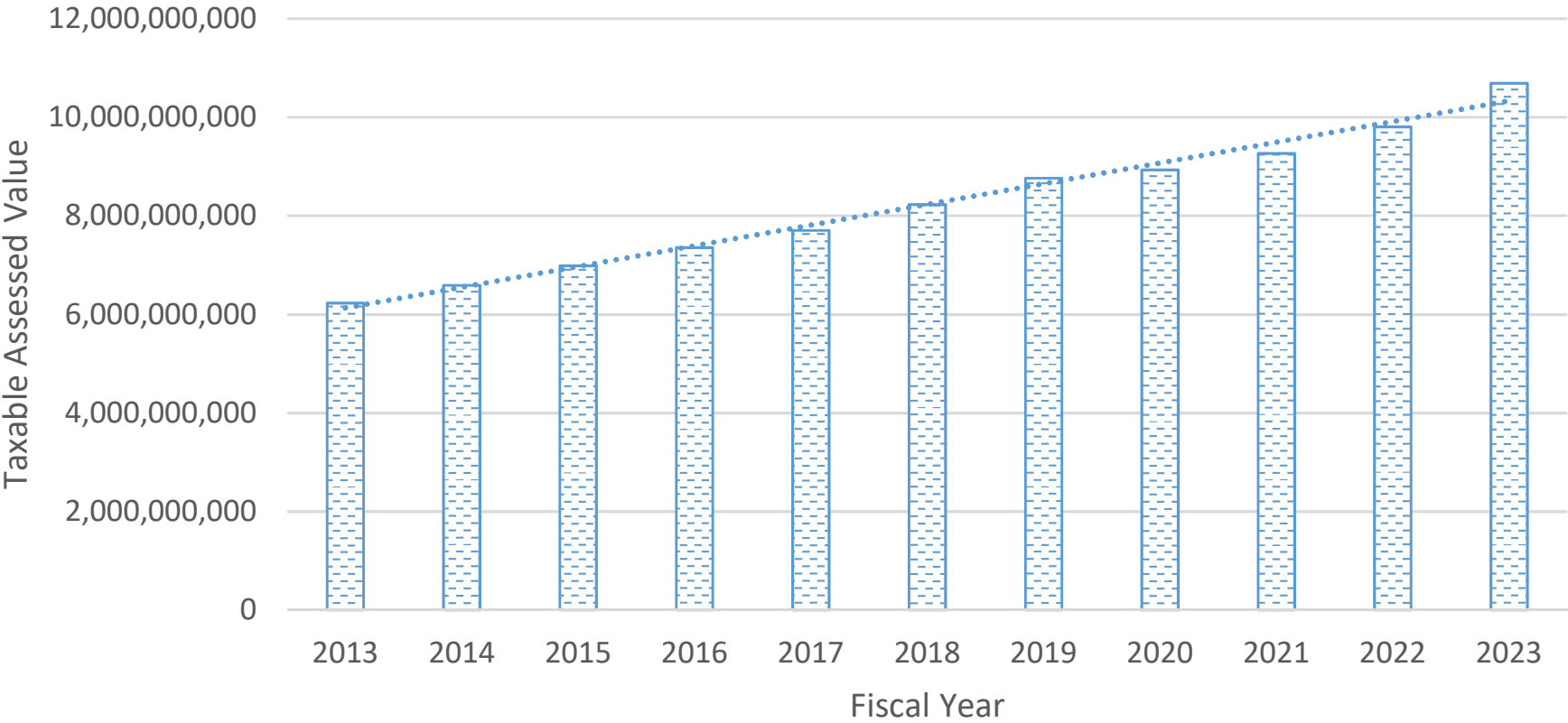
LA4 Reviewer:	Rebecca Boucher	Approval Date:	11/14/2022
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Edits :
LA4002 Residential Class values changed more than 10% from previous year

Comments
No comments to display.

Documents
No documents have been uploaded.

Historic Assessed Values-FY2013-2023



**Banker & Tradesman
Town Stats**

Natick, MA - Median Sales Price - Calendar Year				
Year	Period	1-Fam	Condo	All
2022	Jan - Sep	\$850,000	\$625,000	\$775,000
2021	Jan - Dec	\$735,000	\$458,500	\$676,000
2020	Jan - Dec	\$715,000	\$472,000	\$650,000
2019	Jan - Dec	\$615,000	\$420,000	\$596,944
2018	Jan - Dec	\$600,000	\$308,500	\$565,000
2017	Jan - Dec	\$575,000	\$296,250	\$525,000
2016	Jan - Dec	\$536,750	\$265,000	\$480,000
2015	Jan - Dec	\$523,000	\$268,000	\$468,850
2014	Jan - Dec	\$477,000	\$334,000	\$449,000
2013	Jan - Dec	\$439,000	\$245,000	\$405,000
2012	Jan - Dec	\$420,000	\$337,444	\$385,000
2011	Jan - Dec	\$387,000	\$372,480	\$387,000
2010	Jan - Dec	\$400,000	\$349,950	\$380,000
2009	Jan - Dec	\$419,500	\$299,000	\$380,750
2008	Jan - Dec	\$420,000	\$230,000	\$377,500
2007	Jan - Dec	\$432,500	\$230,000	\$398,000
2006	Jan - Dec	\$430,000	\$243,000	\$419,900
2005	Jan - Dec	\$459,450	\$239,700	\$415,000
2004	Jan - Dec	\$428,450	\$222,000	\$383,250
2003	Jan - Dec	\$400,000	\$209,950	\$354,000
2002	Jan - Dec	\$385,750	\$190,000	\$327,250
2001	Jan - Dec	\$335,000	\$155,000	\$297,000
2000	Jan - Dec	\$314,950	\$132,500	\$255,900
1999	Jan - Dec	\$265,000	\$118,000	\$227,500
1998	Jan - Dec	\$228,000	\$107,750	\$202,000
1997	Jan - Dec	\$203,750	\$94,500	\$185,000
1996	Jan - Dec	\$194,800	\$85,000	\$180,000
1995	Jan - Dec	\$182,250	\$76,950	\$168,000
1994	Jan - Dec	\$176,700	\$70,500	\$165,000
1993	Jan - Dec	\$169,500	\$64,900	\$155,000
1992	Jan - Dec	\$165,000	\$65,000	\$157,000
1991	Jan - Dec	\$163,500	\$72,000	\$152,000
1990	Jan - Dec	\$169,000	\$98,000	\$153,000
1989	Jan - Dec	\$180,450	\$125,500	\$166,000
1988	Jan - Dec	\$180,000	\$132,000	\$175,500
1987	Jan - Dec	\$176,258	\$114,900	\$135,000

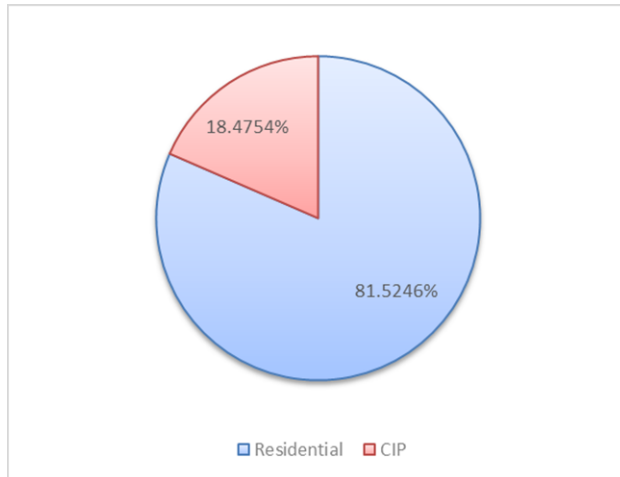
Copyright 2022 The Warren Group

**Note FY23 Date of Value is January 1st 2022.*

Calendar year 2021 sales were the primary sales set used in FY22 valuations.

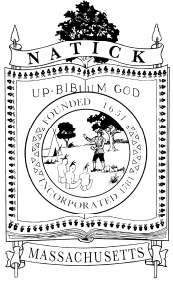
LEVY ALLOCATION

The chart illustrates what portion of the levy would be paid by the Residential class versus the Commercial, Industrial, and Personal Property classes with a single rate. It also illustrates the allocation of the tax base from FY22 and the valuation shift.



Levy Allocation	Residential	CIP
Fiscal Year 2023	81.5246%	18.4754%

Levy Allocation	Residential	CIP
Fiscal Year 2022	80.4729%	19.5271%
Shift	1.0517%	-1.0517%



Town of Natick *Massachusetts*

Re: Summary of FY2023 New Growth

Total new growth for the Town of Natick for Fiscal Year 2023 amounts to \$138,021,126 in value; resulting in \$1,841,201 in new tax dollars. The following details some of the larger projects and primary drivers of growth within each property class. Total real estate new growth for the year equals \$109,361,100 in value resulting in \$1,458,877 in new tax dollars. Total personal property growth for the year equals \$28,660,026 in value resulting in \$382,324 in new tax dollars.

Residential new growth was \$95,827,400 in value, accounting for roughly 88% of real estate new growth. There were thirty-eight newly constructed houses for fiscal year 2023 with an average value of \$1,376,110. In addition, 12 new condominiums were built. The 11 market rate units have an average assessed value of \$1,022,381. The Graystone subdivision, a premier subdivision in South Natick which includes single family homes and condominiums had 10 new construction units. Renovation and remodeling activity has remained robust. 21 residential projects added over \$400,000 of valuation growth each; typically, through second floor additions, large additions, and full house renovations. 22 projects each contributed between \$200,000 and \$400,000 of new valuation growth, 65 projects between \$100,000 and \$200,000, and 91 projects between \$50,000 and \$100,000. Residential growth was also buoyed by the vacant land class. This was primarily based on the expansion of the Wyndemere subdivision from 16 approved building lots to 23 building lots. Commercial and industrial growth was 13,221,200 and was primarily a result of a few small warehouse additions and renovations and conversions of existing space.

Personal property growth was highlighted by \$10,238,926 in growth within the 504 class (utilities). These new assets were valued under the hybrid approach which uses a blend of a depreciated cost approach along with a market approach to value. This approach, which has been affirmed by recent court decisions, essentially valued the new assets in amounts higher than in the past, where a standard replacement cost new less depreciation approach was used. In addition, the 505 (telephone and telegraph) and 508 (cellular and mobile wireless) classes contributed \$5,555,740 in growth. The 501 class, consisting of all non-incorporated businesses including individuals, partnerships, and LLCs, contributed \$7,707,550 in new value. This included \$2.4 million in new businesses and over \$5 million in new property added to existing accounts. The 502 class, business corporations, contributed \$5,157,810 in new growth value. The vast majority of this value was added for new assets in existing accounts.

Eric Henderson, CAE,MAA,CMA,RMA
Director of Assessing

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2023

Property Class	(A) All Prior Year Abatement No.	(B) All Prior Year Abatement Values	(C) New Growth Valuation	(D) PY Tax Rate	(E) Tax Levy Growth
RESIDENTIAL					
SINGLE FAMILY (101)	1	50,700	71,079,000		
CONDOMINIUM (102)	0	0	10,495,700		
TWO & THREE FAMILY (104 & 105)	0	0	1,897,300		
MULTI - FAMILY (111-125)	0	0	0		
VACANT LAND (130-132 & 106)	0	0	10,258,700		
ALL OTHERS (103, 109, 012-018)	0	0	2,096,700		
TOTAL RESIDENTIAL	1	50,700	95,827,400	13.34	1,278,338
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	0	0	0	0.00	0
COMMERCIAL	2	5,665,700	13,221,200		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL COMMERCIAL	2	5,665,700	13,221,200	13.34	176,371
INDUSTRIAL	0	0	312,500	13.34	4,169
PERSONAL PROPERTY	3	106,940	28,660,026	13.34	382,325
TOTAL REAL & PERSONAL	6	5,823,340	138,021,126		1,841,203

Community Comments:

Signatures

Board of Assessors

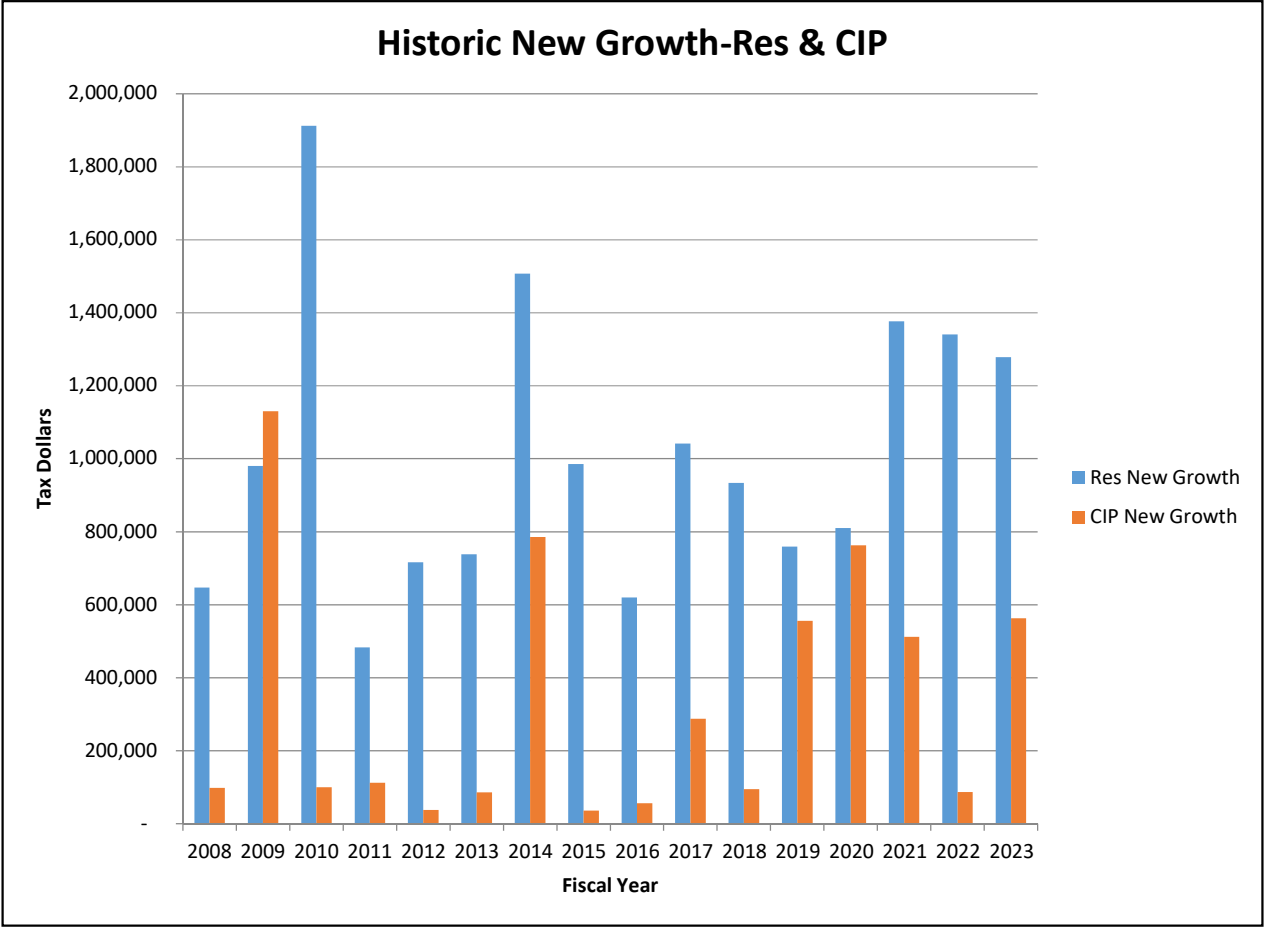
Eric Henderson, Dir. of Assessing , Natick , ehenderson@natickma.org 508-647-6420 | 10/3/2022 3:08 PM

Comment: Signed on behalf of BOA

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2023

Documents
Documents have been uploaded.



Levy Limit

Fiscal Year 2023

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2022 LEVY LIMIT

A.	FY 2021 Levy Limit	116,908,229	
A1.	Amended FY 2021 Growth	0	
B.	ADD (IA + IA1)*2.5%	2,922,706	
C.	ADD FY 2022 New Growth	1,858,472	
C1.	ADD FY 2022 New Growth Adjustment	0	
D.	ADD FY 2022 Override	0	
E.	FY 2022 Subtotal	121,689,407	
F.	FY 2022 Levy Ceiling	245,149,167	I. 121,689,407
			FY 2022 Levy Limit

II. TO CALCULATE THE FY 2023 LEVY LIMIT

A.	FY 2022 Levy Limit from I	121,689,407	
A1.	Amended FY 2022 Growth	0	
B.	ADD (IIA + IIA1)*2.5%	3,042,235	
C.	ADD FY 2023 New Growth	1,841,203	
C1.	ADD FY 2023 New Growth Adjustment	0	
D.	ADD FY 2023 Override	0	
E.	ADD FY 2023 Subtotal	126,572,845	
F.	FY 2023 Levy Ceiling	267,268,653	II. 126,572,845
			FY 2023 Levy Limit

III. TO CALCULATE THE FY 2023 MAXIMUM ALLOWABLE LEVY

A.	FY 2023 Levy Limit from II.	126,572,845
B.	FY 2023 Debt Exclusion(s)	9,072,317
C.	FY 2023 Capital Expenditure Exclusion(s)	0
D.	FY 2023 Stabilization Fund Override	0
E.	FY 2023 Other Adjustment :	0
F.	FY 2023 Water/Sewer	0
G.	FY 2023 Maximum Allowable Levy	135,645,162

Signatures

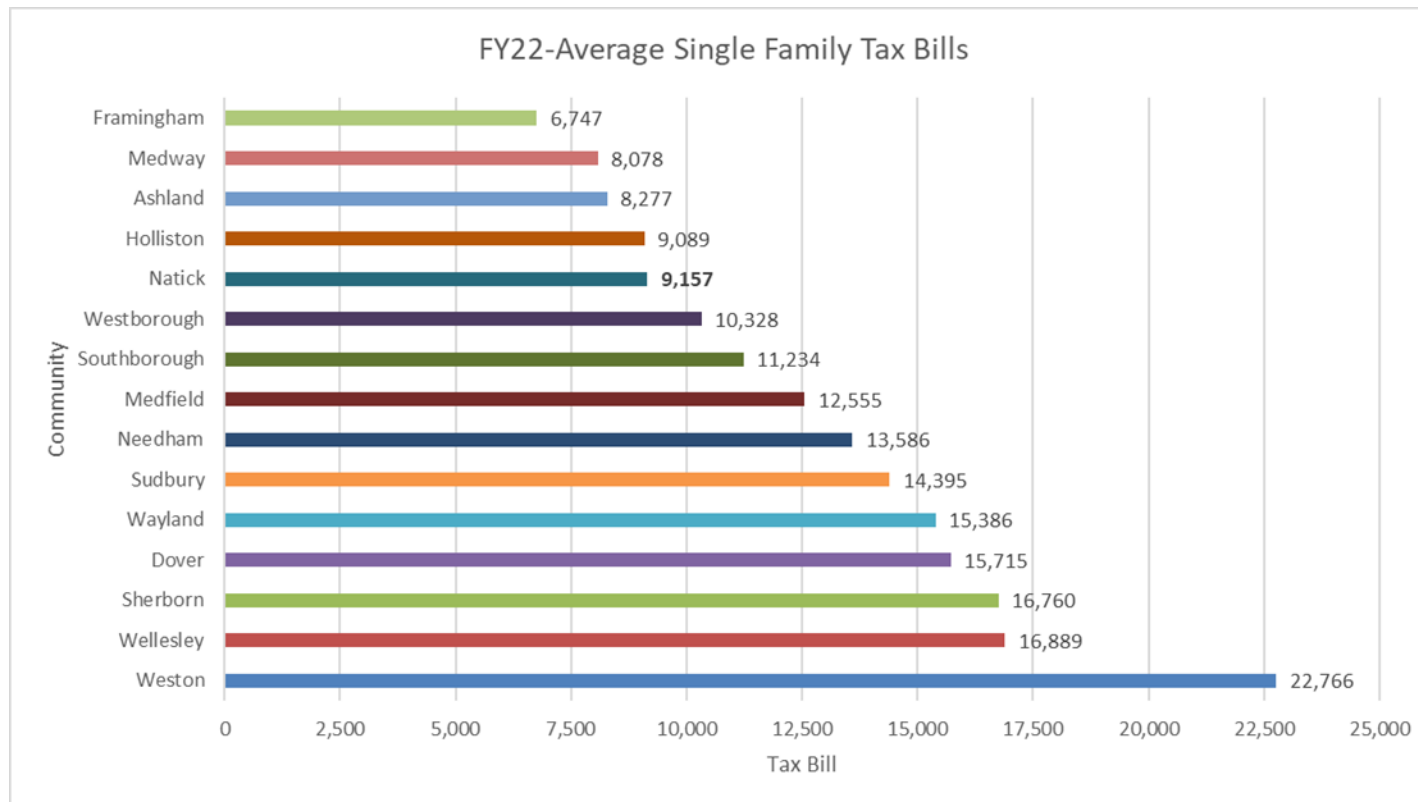
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Documents

No documents have been uploaded.

DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
014	Ashland	2022	1,987,866,200	3,814	521,202	8,277	66
078	Dover	2022	2,326,891,400	1,839	1,265,303	15,715	9
100	Framingham	2022	6,641,991,100	13,527	491,017	6,747	118
136	Holliston	2022	2,352,238,700	4,498	522,952	9,089	56
175	Medfield	2022	2,548,578,200	3,536	720,752	12,555	20
177	Medway	2022	1,761,171,500	3,691	477,153	8,078	71
198	Natick	2022	5,865,707,500	8,545	686,449	9,157	52
199	Needham	2022	8,549,161,900	8,413	1,016,185	13,586	18
269	Sherborn	2022	1,169,578,300	1,328	880,707	16,760	5
277	Southborough	2022	1,990,729,200	2,885	690,027	11,234	32
288	Sudbury	2022	4,339,227,738	5,441	797,506	14,395	13
315	Wayland	2022	3,421,042,700	4,080	838,491	15,386	12
317	Wellesley	2022	10,551,056,000	7,297	1,445,944	16,889	4
328	Westborough	2022	2,184,590,808	3,911	558,576	10,328	38
333	Weston	2022	5,991,001,700	3,371	1,777,218	22,766	1

AVERAGE SINGLE FAMILY TAX BILL COMPARISON FY2022



DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
001	Abington	2022	1,744,723,400	3,843	454,000	6,910	113
002	Acton	2022	3,325,605,600	4,995	665,787	12,950	19
003	Acushnet	2022	1,164,788,000	3,378	344,816	4,576	253
004	Adams	2022	366,261,000	2,204	166,180	3,472	331
005	Agawam	2022	2,131,209,055	7,737	275,457	4,438	261
006	Alford	2022	247,589,200	310	798,675	4,193	281
007	Amesbury	2022	1,593,007,700	3,508	454,107	8,033	73
008	Amherst	2022	1,663,169,622	4,109	404,763	8,609	61
009	Andover	2022	6,614,726,757	8,720	758,570	11,075	33
010	Arlington	2022	6,764,864,600	8,009	844,658	9,646	48
011	Ashburnham	2022	716,992,274	2,449	292,769	5,527	185
012	Ashby	2022	330,814,800	1,119	295,634	5,230	201
013	Ashfield	2022	165,693,400	606	273,421	4,752	243
014	Ashland	2022	1,987,866,200	3,814	521,202	8,277	66
015	Athol	2022	705,709,200	3,413	206,771	3,319	333
016	Attleboro	2022	3,558,891,500	9,896	359,629	5,197	203
017	Auburn	2022	1,631,101,100	5,100	319,824	5,379	195
018	Avon	2022	506,080,600	1,292	391,703	6,193	150
019	Ayer	2022	674,079,900	1,686	399,810	5,365	196
020	Barnstable	2022	11,808,462,000	21,068	560,493	4,843	237
021	Barre	2022	386,507,631	1,521	254,114	4,279	272
022	Becket	2022	468,012,900	1,700	275,302	2,973	340
023	Bedford	2022	2,678,372,882	3,460	774,096	10,512	36
024	Belchertown	2022	1,389,858,400	4,535	306,474	5,412	192
025	Bellingham	2022	1,722,725,915	4,781	360,328	5,073	217
026	Belmont	2022	6,107,452,000	4,535	1,346,737	15,568	10
027	Berkley	2022	897,282,800	2,131	421,062	5,790	172
028	Berlin	2022	380,989,180	827	460,688	7,201	98
029	Bernardston	2022	201,875,000	743	271,703	4,673	246
030	Beverly	2022	5,245,979,300	8,545	613,924	7,471	88
031	Billerica	2022	5,145,080,600	10,947	469,999	5,941	163
032	Blackstone	2022	718,480,000	2,179	329,729	5,902	164
033	Blandford	2022	130,684,800	512	255,244	3,775	315
034	Bolton	2022	1,029,662,700	1,737	592,782	11,779	24
035	Boston	2022	14,589,955,329	30,455	479,066	5,212	202
036	Bourne	2022	4,103,840,280	7,820	524,788	5,295	199
037	Boxborough	2022	793,227,500	1,210	655,560	11,420	28
038	Boxford	2022	1,957,397,900	2,650	738,641	11,242	31
039	Boylston	2022	671,692,500	1,469	457,245	7,243	96
040	Braintree	2022	5,306,388,200	9,101	583,056	5,801	170
041	Brewster	2022	3,650,943,540	5,629	648,595	5,091	215
042	Bridgewater	2022	2,578,011,400	5,634	457,581	6,553	126
043	Brimfield	2022	379,533,500	1,303	291,277	4,786	241
044	Brockton	2022	5,713,165,700	16,742	341,248	4,767	242
045	Brookfield	2022	263,146,800	926	284,176	4,669	248
046	Brookline	2022	9,206,462,880	4,578	2,011,023	20,492	2
047	Buckland	2022	163,462,900	587	278,472	4,673	247
048	Burlington	2022	3,958,574,300	6,592	600,512	5,975	161
049	Cambridge	2022	6,372,979,255	3,893	1,637,036	9,691	45
050	Canton	2022	3,603,445,300	5,478	657,803	7,466	89
051	Carlisle	2022	1,617,762,600	1,729	935,664	15,438	11

DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
052	Carver	2022	1,219,983,300	3,151	387,173	6,187	151
053	Charlemont	2022	89,229,400	402	221,964	4,601	250
054	Charlton	2022	1,455,718,400	4,217	345,202	4,588	252
055	Chatham	2022	6,584,677,500	5,891	1,117,752	5,164	207
056	Chelmsford	2022	4,498,486,477	9,061	496,467	7,829	77
057	Chelsea	2022	220,165,254	835	263,671	3,494	328
058	Cheshire	2022	266,581,300	1,136	234,667	2,994	339
059	Chester	2022	95,882,700	491	195,280	3,745	318
060	Chesterfield	2022	144,281,000	525	274,821	5,015	223
061	Chicopee	2022	2,407,595,100	11,166	215,618	3,663	320
062	Chilmark	2022	2,386,528,700	1,097	2,175,505	6,135	154
063	Clarksburg	2022	122,455,000	614	199,438	3,287	335
064	Clinton	2022	800,563,070	2,437	328,504	4,898	234
065	Cohasset	2022	2,667,003,700	2,419	1,102,523	13,848	17
066	Colrain	2022	119,498,600	595	200,838	4,113	291
067	Concord	2022	5,189,205,622	4,611	1,125,397	16,611	7
068	Conway	2022	188,708,600	600	314,514	5,646	179
069	Cummington	2022	87,966,900	337	261,029	3,772	316
070	Dalton	2022	466,761,100	1,983	235,381	4,882	235
071	Danvers	2022	3,376,711,600	6,166	547,634	6,933	112
072	Dartmouth	2022	4,719,945,300	10,087	467,924	4,431	262
073	Dedham	2022	3,964,824,100	6,633	597,742	7,980	74
074	Deerfield	2022	486,175,260	1,428	340,459	5,165	206
075	Dennis	2022	6,783,722,160	11,718	578,915	3,242	336
076	Dighton	2022	950,562,000	2,456	387,037	5,531	184
077	Douglas	2022	994,289,900	2,782	357,401	5,840	168
078	Dover	2022	2,326,891,400	1,839	1,265,303	15,715	9
079	Dracut	2022	3,324,962,600	7,874	422,271	5,190	205
080	Dudley	2022	985,266,200	3,195	308,378	3,608	324
081	Dunstable	2022	600,493,000	1,106	542,941	8,280	65
082	Duxbury	2022	4,395,361,100	4,922	893,003	11,466	27
083	East Bridgewater	2022	1,619,393,500	3,850	420,622	6,562	125
084	East Brookfield	2022	245,561,500	824	298,012	4,032	299
085	East Longmeadow	2022	1,697,484,000	5,508	308,185	6,253	146
086	Eastham	2022	2,957,949,600	5,158	573,468	4,920	229
087	Easthampton	2022	1,203,880,700	4,056	296,815	4,906	233
088	Easton	2022	2,940,588,500	5,739	512,387	7,886	76
089	Edgartown	2022	6,449,196,323	3,518	1,833,200	5,555	183
090	Egremont	2022	416,976,700	787	529,831	4,202	279
091	Erving	2022	112,729,100	513	219,745	1,736	346
092	Essex	2022	661,016,100	994	665,006	10,441	37
093	Everett	2022	1,018,989,975	2,702	377,124	3,907	309
094	Fairhaven	2022	1,991,428,200	5,438	366,206	3,743	319
095	Fall River	2022	2,647,403,800	9,322	283,995	3,584	326
096	Falmouth	2022	11,688,834,400	18,521	631,112	5,080	216
097	Fitchburg	2022	1,669,165,300	6,614	252,369	4,444	260
098	Florida	2022	49,511,200	291	170,142	1,501	348
099	Foxborough	2022	2,247,523,320	4,376	513,602	7,458	90
100	Framingham	2022	6,641,991,100	13,527	491,017	6,747	118
101	Franklin	2022	3,930,834,400	7,756	506,812	7,121	102
102	Freetown	2022	1,177,853,500	2,944	400,086	4,825	238

DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
103	Gardner	2022	959,390,400	4,032	237,944	4,423	263
104	Aquinnah	2022	635,766,466	400	1,589,416	9,966	40
105	Georgetown	2022	1,335,865,460	2,493	535,847	7,545	86
106	Gill	2022	107,227,270	446	240,420	4,005	300
107	Gloucester	2022	4,968,791,300	7,218	688,389	8,075	72
108	Goshen	2022	130,062,900	495	262,753	4,238	276
109	Gosnold	2022					
110	Grafton	2022	2,053,979,093	4,579	448,565	7,572	84
111	Granby	2022	606,702,825	2,063	294,088	5,605	181
112	Granville	2022	152,574,800	557	273,922	4,186	284
113	Great Barrington	2022	964,425,600	2,160	446,493	6,635	121
114	Greenfield	2022	858,863,207	3,882	221,242	4,938	228
115	Groton	2022	1,732,533,800	3,238	535,063	9,198	50
116	Groveland	2022	982,158,900	1,925	510,212	7,383	93
117	Hadley	2022	615,159,400	1,677	366,821	4,468	259
118	Halifax	2022	913,671,000	2,220	411,564	6,589	123
119	Hamilton	2022	1,491,108,600	2,370	629,160	11,249	30
120	Hampden	2022	544,400,200	1,762	308,967	5,784	173
121	Hancock	2022	85,579,400	318	269,118	807	350
122	Hanover	2022	2,501,434,906	4,217	593,179	9,046	57
123	Hanson	2022	1,316,175,500	3,185	413,242	6,236	147
124	Hardwick	2022	190,910,100	691	276,281	4,061	295
125	Harvard	2022	1,145,756,955	1,698	674,769	12,085	22
126	Harwich	2022	5,481,957,000	8,612	636,549	5,162	208
127	Hatfield	2022	356,617,100	1,018	350,311	4,789	240
128	Haverhill	2022	4,098,041,700	10,522	389,474	4,954	226
129	Hawley	2022	32,987,700	143	230,683	4,042	298
130	Heath	2022	66,501,700	340	195,593	4,207	278
131	Hingham	2022	5,784,654,400	6,236	927,623	10,723	35
132	Hinsdale	2022	224,228,900	851	263,489	3,599	325
133	Holbrook	2022	1,173,426,500	3,217	364,758	6,015	158
134	Holden	2022	2,331,817,400	6,051	385,361	6,382	139
135	Holland	2022	348,286,500	1,357	256,659	3,988	302
136	Holliston	2022	2,352,238,700	4,498	522,952	9,089	56
137	Holyoke	2022	1,168,897,359	5,326	219,470	4,227	277
138	Hopedale	2022	608,345,400	1,478	411,600	7,042	108
139	Hopkinton	2022	3,045,920,126	4,473	680,957	11,597	26
140	Hubbardston	2022	449,242,729	1,425	315,258	4,414	266
141	Hudson	2022	1,954,130,100	4,448	439,328	6,968	111
142	Hull	2022	2,041,144,000	3,797	537,568	6,741	119
143	Huntington	2022	181,825,060	762	238,616	4,190	283
144	Ipswich	2022	2,257,982,500	3,649	618,795	7,958	75
145	Kingston	2022	1,980,973,918	4,066	487,205	7,103	105
146	Lakeville	2022	1,765,326,100	3,930	449,192	5,422	191
147	Lancaster	2022	815,737,500	2,096	389,188	7,570	85
148	Lanesborough	2022	319,102,900	1,221	261,346	4,992	224
149	Lawrence	2022	1,368,169,500	4,288	319,069	3,650	323
150	Lee	2022	531,978,800	1,834	290,065	3,959	304
151	Leicester	2022	941,321,000	3,191	294,992	4,127	288
152	Lenox	2022	756,861,900	1,619	467,487	5,068	218
153	Leominster	2022	2,753,119,500	8,284	332,342	5,504	187

DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
154	Leverett	2022	225,827,700	653	345,831	6,515	131
155	Lexington	2022	10,904,445,000	9,058	1,203,847	16,613	6
156	Leyden	2022	70,910,400	261	271,687	4,385	269
157	Lincoln	2022	1,904,083,200	1,527	1,246,944	18,617	3
158	Littleton	2022	1,595,690,500	3,079	518,250	9,178	51
159	Longmeadow	2022	2,139,190,800	5,444	392,945	9,682	46
160	Lowell	2022	4,380,540,846	11,892	368,360	4,674	245
161	Ludlow	2022	1,527,524,100	6,070	251,651	5,031	221
162	Lunenburg	2022	1,341,445,900	3,583	374,392	6,436	134
163	Lynn	2022	4,871,054,400	11,655	417,937	5,195	204
164	Lynnfield	2022	3,169,704,400	3,871	818,833	9,818	43
165	Malden	2022	1,963,603,688	5,669	346,376	4,278	273
166	Manchester By The Sea	2022	2,139,769,500	1,604	1,334,021	14,141	15
167	Mansfield	2022	2,757,489,450	5,445	506,426	7,682	83
168	Marblehead	2022	5,883,726,497	6,230	944,418	9,935	41
169	Marion	2022	1,603,526,595	2,264	708,271	7,685	82
170	Marlborough	2022	3,046,739,000	7,066	431,183	5,657	178
171	Marshfield	2022	4,792,123,800	9,196	521,110	6,748	117
172	Mashpee	2022	4,571,724,600	7,127	641,465	5,151	210
173	Mattapoissett	2022	1,732,917,166	2,998	578,024	7,168	101
174	Maynard	2022	1,113,614,800	2,689	414,137	8,498	63
175	Medfield	2022	2,548,578,200	3,536	720,752	12,555	20
176	Medford	2022	5,144,966,000	7,862	654,409	5,896	165
177	Medway	2022	1,761,171,500	3,691	477,153	8,078	71
178	Melrose	2022	4,481,993,500	6,372	703,389	7,435	91
179	Mendon	2022	990,653,800	1,962	504,920	7,781	79
180	Merrimac	2022	758,357,800	1,656	457,946	7,483	87
181	Methuen	2022	4,267,768,260	10,882	392,186	5,118	212
182	Middleborough	2022	2,083,144,100	5,643	369,155	5,678	177
183	Middlefield	2022	40,138,300	186	215,797	3,839	314
184	Middleton	2022	1,449,837,400	2,104	689,086	9,130	54
185	Milford	2022	2,227,993,300	5,909	377,051	5,803	169
186	Millbury	2022	1,195,750,855	3,652	327,424	4,911	232
187	Millis	2022	1,031,639,200	2,230	462,618	8,734	60
188	Millville	2022	281,985,500	836	337,303	5,097	214
189	Milton	2022	5,940,994,100	7,206	824,451	10,281	39
190	Monroe	2022	8,718,500	65	134,131	1,557	347
191	Monson	2022	683,536,953	2,677	255,337	4,553	255
192	Montague	2022	491,941,800	2,092	235,154	3,941	305
193	Monterey	2022	426,493,900	739	577,123	4,201	280
194	Montgomery	2022	94,438,500	330	286,177	3,992	301
195	Mount Washington	2022	73,203,500	148	494,618	3,022	338
196	Nahant	2022	951,955,700	1,141	834,317	8,168	69
197	Nantucket	2022	10,275,413,545	5,613	1,830,646	6,847	115
198	Natick	2022	5,865,707,500	8,545	686,449	9,157	52
199	Needham	2022	8,549,161,900	8,413	1,016,185	13,586	18
200	New Ashford	2022	27,800,100	92	302,175	3,306	334
201	New Bedford	2022	3,279,590,410	12,569	260,927	4,055	296
202	New Braintree	2022	84,798,700	293	289,415	4,703	244
203	New Marlborough	2022	411,429,700	872	471,823	4,388	268
204	New Salem	2022	100,476,949	420	239,231	4,526	257

DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
205	Newbury	2022	1,531,585,400	2,397	638,959	6,217	148
206	Newburyport	2022	3,119,229,900	4,444	701,897	8,430	64
207	Newton	2022	22,581,704,800	16,940	1,333,040	14,024	16
208	Norfolk	2022	1,678,940,037	3,134	535,718	9,750	44
209	North Adams	2022	442,899,000	2,643	167,574	3,105	337
210	North Andover	2022	3,849,319,600	6,337	607,436	8,219	67
211	North Attleborough	2022	2,991,246,100	6,930	431,637	6,013	159
212	North Brookfield	2022	353,669,600	1,339	264,130	3,925	307
213	North Reading	2022	2,833,156,200	4,298	659,180	9,888	42
214	Northampton	2022	2,011,092,100	5,708	352,329	6,303	142
215	Northborough	2022	2,021,140,300	4,067	496,961	8,195	68
216	Northbridge	2022	1,310,166,200	3,566	367,405	5,059	219
217	Northfield	2022	265,119,100	1,083	244,801	3,390	332
218	Norton	2022	1,881,113,290	4,452	422,532	6,025	157
219	Norwell	2022	2,434,561,600	3,443	707,105	11,752	25
220	Norwood	2022	3,238,170,200	5,849	553,628	5,952	162
221	Oak Bluffs	2022	3,154,976,822	3,412	924,671	6,279	143
222	Oakham	2022	204,840,900	665	308,031	3,918	308
223	Orange	2022	430,289,200	2,123	202,680	3,875	311
224	Orleans	2022	3,565,764,500	3,830	931,009	6,703	120
225	Otis	2022	565,706,100	1,545	366,153	2,838	343
226	Oxford	2022	1,051,485,300	3,718	282,809	4,570	254
227	Palmer	2022	688,068,600	3,196	215,291	4,269	274
228	Paxton	2022	565,075,700	1,539	367,171	6,969	110
229	Peabody	2022	5,466,925,800	11,009	496,587	5,016	222
230	Pelham	2022	163,615,800	473	345,911	7,112	104
231	Pembroke	2022	2,411,591,500	5,338	451,778	6,393	138
232	Pepperell	2022	1,224,809,400	3,198	382,992	6,568	124
233	Peru	2022	73,944,900	347	213,098	3,904	310
234	Petersham	2022	127,506,020	449	283,978	3,845	313
235	Phillipston	2022	203,785,100	770	264,656	4,123	289
236	Pittsfield	2022	2,512,537,640	11,314	222,073	4,122	290
237	Plainfield	2022	55,349,600	265	208,866	4,167	286
238	Plainville	2022	877,680,400	2,016	435,357	6,108	156
239	Plymouth	2022	8,110,842,000	19,439	417,246	6,438	133
240	Plympton	2022	398,942,100	928	429,895	7,227	97
241	Princeton	2022	526,436,900	1,245	422,841	6,630	122
242	Provincetown	2022	1,052,543,205	867	1,214,006	8,085	70
243	Quincy	2022	7,434,851,712	13,683	543,364	6,510	132
244	Randolph	2022	2,926,277,963	7,235	404,461	5,501	188
245	Raynham	2022	1,664,402,200	3,886	428,307	6,352	141
246	Reading	2022	4,593,087,390	6,574	698,675	9,313	49
247	Rehoboth	2022	1,783,341,300	3,972	448,978	5,689	176
248	Revere	2022	2,135,839,700	4,515	473,054	4,920	230
249	Richmond	2022	336,597,400	751	448,199	5,710	175
250	Rochester	2022	854,019,453	1,813	471,053	6,001	160
251	Rockland	2022	1,482,209,100	3,810	389,031	6,516	130
252	Rockport	2022	1,783,927,850	2,417	738,075	7,248	95
253	Rowe	2022	55,583,800	212	262,188	1,397	349
254	Rowley	2022	891,949,800	1,682	530,291	7,753	81
255	Royalston	2022	117,786,700	516	228,269	2,787	344

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256	Russell	2022	128,450,780	527	243,740	4,850	236
257	Rutland	2022	971,371,925	2,779	349,540	5,519	186
258	Salem	2022	2,330,958,200	5,007	465,540	6,168	153
259	Salisbury	2022	969,248,600	2,117	457,841	5,100	213
260	Sandisfield	2022	168,236,600	594	283,227	3,654	322
261	Sandwich	2022	4,254,860,100	8,553	497,470	6,547	127
262	Saugus	2022	3,682,294,800	7,230	509,308	6,117	155
263	Savoy	2022	53,852,850	300	179,510	2,585	345
264	Scituate	2022	4,758,263,800	6,837	695,958	8,783	58
265	Seekonk	2022	1,981,216,000	5,020	394,665	5,265	200
266	Sharon	2022	3,249,911,800	5,340	608,598	12,020	23
267	Sheffield	2022	513,318,600	1,332	385,374	4,794	239
268	Shelburne	2022	154,705,000	494	313,168	4,538	256
269	Sherborn	2022	1,169,578,300	1,328	880,707	16,760	5
270	Shirley	2022	554,252,270	1,568	353,477	5,472	189
271	Shrewsbury	2022	4,912,463,542	9,389	523,215	7,383	94
272	Shutesbury	2022	201,594,118	749	269,151	5,876	167
273	Somerset	2022	2,092,594,900	6,059	345,370	4,590	251
274	Somerville	2022	1,559,561,715	2,308	675,720	6,879	114
275	South Hadley	2022	1,319,732,300	4,395	300,280	4,940	227
276	Southampton	2022	780,666,300	2,160	361,420	5,447	190
277	Southborough	2022	1,990,729,200	2,885	690,027	11,234	32
278	Southbridge	2022	655,366,100	2,750	238,315	4,266	275
279	Southwick	2022	936,398,950	3,101	301,967	5,127	211
280	Spencer	2022	941,481,762	3,151	298,788	3,932	306
281	Springfield	2022	4,896,741,700	26,448	185,146	3,484	330
282	Sterling	2022	1,047,828,600	2,553	410,430	6,259	144
283	Stockbridge	2022	661,135,300	1,101	600,486	5,633	180
284	Stoneham	2022	3,136,856,600	5,139	610,402	6,354	140
285	Stoughton	2022	2,868,478,400	6,698	428,259	6,171	152
286	Stow	2022	1,173,959,500	2,108	556,907	10,893	34
287	Sturbridge	2022	1,049,188,392	3,073	341,422	6,538	128
288	Sudbury	2022	4,339,227,738	5,441	797,506	14,395	13
289	Sunderland	2022	261,184,700	781	334,423	4,916	231
290	Sutton	2022	1,275,958,914	2,970	429,616	6,522	129
291	Swampscott	2022	2,465,274,700	3,465	711,479	9,128	55
292	Swansea	2022	2,064,042,883	6,096	338,590	4,419	265
293	Taunton	2022	3,630,193,187	10,824	335,384	4,420	264
294	Templeton	2022	660,268,700	2,484	265,809	4,051	297
295	Tewksbury	2022	3,846,007,800	7,864	489,065	7,434	92
296	Tisbury	2022	2,239,206,703	2,129	1,051,765	9,150	53
297	Tolland	2022	161,166,000	500	322,332	2,901	341
298	Topsfield	2022	1,289,710,800	1,884	684,560	11,398	29
299	Townsend	2022	957,408,900	2,908	329,233	5,798	171
300	Truro	2022	1,758,097,274	2,123	828,119	6,401	137
301	Tyngsborough	2022	1,456,006,400	3,196	455,571	6,806	116
302	Tyringham	2022	139,418,200	250	557,673	3,748	317
303	Upton	2022	1,076,313,200	2,315	464,930	7,797	78
304	Uxbridge	2022	1,231,929,939	3,481	353,901	5,365	197
305	Wakefield	2022	3,939,285,182	6,250	630,286	7,765	80
306	Wales	2022	154,557,800	719	214,962	3,981	303

DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Rank**
307	Walpole	2022	3,912,376,400	6,616	591,351	8,551	62
308	Waltham	2022	3,633,603,654	8,740	415,744	4,631	249
309	Ware	2022	562,025,500	2,599	216,247	4,182	285
310	Wareham	2022	3,061,885,294	9,475	323,154	3,513	327
311	Warren	2022	293,947,000	1,310	224,387	3,491	329
312	Warwick	2022	65,304,700	335	194,939	4,107	292
313	Washington	2022	67,905,100	247	274,919	4,080	294
314	Watertown	2022	1,525,489,179	2,858	533,761	7,072	107
315	Wayland	2022	3,421,042,700	4,080	838,491	15,386	12
316	Webster	2022	1,220,726,700	3,881	314,539	4,391	267
317	Wellesley	2022	10,551,056,000	7,297	1,445,944	16,889	4
318	Wellfleet	2022	2,154,234,367	3,110	692,680	5,389	194
319	Wendell	2022	60,132,200	322	186,746	4,340	271
320	Wenham	2022	813,814,500	1,117	728,572	14,265	14
321	West Boylston	2022	724,695,287	1,994	363,438	6,426	135
322	West Bridgewater	2022	811,690,900	2,124	382,152	6,199	149
323	West Brookfield	2022	385,181,300	1,315	292,914	3,875	312
324	West Newbury	2022	935,286,800	1,390	672,868	8,754	59
325	West Springfield	2022	1,685,819,000	6,502	259,277	4,086	293
326	West Stockbridge	2022	321,822,200	707	455,194	5,717	174
327	West Tisbury	2022	1,810,145,523	1,469	1,232,230	7,172	100
328	Westborough	2022	2,184,590,808	3,911	558,576	10,328	38
329	Westfield	2022	2,567,790,146	9,436	272,127	5,032	220
330	Westford	2022	3,821,520,500	6,365	600,396	9,678	47
331	Westhampton	2022	196,630,500	644	305,327	6,256	145
332	Westminster	2022	972,146,600	2,845	341,704	5,399	193
333	Weston	2022	5,991,001,700	3,371	1,777,218	22,766	1
334	Westport	2022	2,999,686,900	6,066	494,508	4,193	282
335	Westwood	2022	3,813,616,579	4,547	838,710	12,438	21
336	Weymouth	2022	6,275,719,440	13,438	467,013	5,352	198
337	Whately	2022	206,397,112	567	364,016	4,991	225
338	Whitman	2022	1,308,725,600	3,405	384,354	5,596	182
339	Wilbraham	2022	1,620,088,877	4,663	347,435	7,119	103
340	Williamsburg	2022	218,291,500	722	302,343	5,878	166
341	Williamstown	2022	769,115,800	1,863	412,837	6,985	109
342	Wilmington	2022	3,876,904,320	7,134	543,440	7,081	106
343	Winchendon	2022	701,762,050	2,895	242,405	3,663	321
344	Winchester	2022	7,177,000,496	5,678	1,264,001	15,813	8
345	Windsor	2022	98,535,200	451	218,482	2,873	342
346	Winthrop	2022	1,253,531,685	2,300	545,014	6,409	136
347	Woburn	2022	4,476,307,500	8,103	552,426	5,160	209
348	Worcester	2022	7,505,298,009	25,500	294,325	4,477	258
349	Worthington	2022	130,892,800	480	272,693	4,374	270
350	Wrentham	2022	1,897,378,254	3,614	525,008	7,177	99
351	Yarmouth	2022	5,838,417,170	12,884	453,153	4,160	287

SHIFTING THE TAX RATE

Fiscal Year 2023

I. CALCULATION OF THE MINIMUM RESIDENTIAL FACTOR - 150% Shift (formerly shown on the LA-7)

The Minimum Residential Factor is used to make sure the shift of the tax burden complies with the law ([M.G.L. c. 58, § 1A](#)). Residential and Open Space taxpayers must pay at least 65% of their full and fair cash value share of the levy. Commercial/Industrial/Personal Property taxpayers cannot pay more than 150% of their full and fair cash value share of the levy. If the calculated Minimum Residential Factor is less than 65%, a community cannot make the maximum shift and must use a Commercial/Industrial/Personal Property factor less than 150%.

A Class	B Full and Fair Cash Valuation	C Percentage Share	D Combined Res/OS, CIP
1. Residential	8,715,485,212	81.5246%	81.5246%
2. Open Space	0	0.0000%	
3. Commercial	1,671,890,188	15.6389%	18.4754%
4. Industrial	53,089,100	0.4966%	
5. Personal Property	250,147,510	2.3399%	
TOTALS	10,690,612,010	100.0000%	

The "Percentage Share" is based on the "Full and Fair Cash Valuation" of each class, which is affected by the level of assessment for each class. The level of assessment can range between 90% and 110%. This alone can cause a shift if the level of assessment for Residential and Open Space is different than the level of assessment for Commercial, Industrial and Personal Property.

Maximum Share of Levy for Commercial/Industrial/Personal Property: $150\% \times 18.4754\%$ (Lines 3C + 4C + 5C) = 27.7131% (Max % Share)

This calculation shows the maximum % share of the levy allowed for the full and fair cash value of the combined Commercial, Industrial and Personal Property classes (150% of the combined shares.) NOTE: Shift impact is reduced as the Max % Share decreases.

Minimum Share of Levy for Residential and Open Space: $100\% - 27.7131\%$ (Max % Share) = 72.2869% (Min % Share)

This calculation shows the minimum % share of the levy allowed for the full and fair cash value of the combined Residential and Open Space Property classes. This is computed by subtracting the Maximum Share for Industrial/Commercial/Personal Property from 100%.

Minimum Residential Factor (MRF): 72.2869% (Min % Share) / 81.5246% (Lines 1C + 2C) = 88.6688% (Minimum Residential Factor)

This calculates the Minimum Residential Factor: divide the minimum % share for Residential and Open Space by the actual % share for Residential and Open Space.

MINIMUM RESIDENTIAL FACTOR: 88.6688% Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent

When the Minimum Residential Factor is multiplied by % share of the Residential and Open space full and fair cash value, it reduces the Residential and Open Space share to its Minimum % Share of the Levy as calculated above.

SHIFTING THE TAX RATE**Fiscal Year 2023****II. CALCULATION OF THE LOWEST POSSIBLE RESIDENTIAL FACTOR - 175% Shift (Chapter 200)**

Chapter 200 of the Acts of 1988 amended M.G.L. c. 58, § 1A to allow cities and towns to give Residential property taxpayers greater tax relief by adopting a shift of the property tax burden from Residential taxpayers to the Commercial, Industrial and Personal Property taxpayers, provided certain parameters are not exceeded. Chapter 200 allows a shift of up to 75% (also known as a 175% shift) and lowers the percentage that Residential and Open Space taxpayers must raise to 50%. By expanding the shift, the tax levy on Commercial, Industrial and Personal Property taxpayers increases and the tax Levy on Residential and Open Space taxpayers decreases.

The first Section (Steps 1, 2 & 3) determines whether Residential taxpayers would raise a greater percentage of the property tax levy this fiscal year than they raised last fiscal year, if the town voted the existing law's maximum shift of 150% onto Commercial/Industrial/Personal Property taxpayers.

1. Last year's chosen RESIDENTIAL percentage* (Residential only, does not include Open Space)	<u>80.4729%</u>
This is last year's chosen residential percentage (RES%), not including Open Space, from form LA-5 (under the "SHIFT PERCENTS" section). (Note: The residential share in the fiscal year prior to a community's first property value certification may be used if the assessors can document that it was lower than the prior year's LA5 RES%.)	
2. This year's Minimum Residential Factor using a 150% shift to CIP (from LA-7).	<u>88.6688%</u>
This is the "Minimum Residential Factor (MRF)" calculation in Section I above.	
3. Minimum residential share (R) in current year using 150% Shift to CIP.	<u>72.2869%</u>
This is the "Minimum Share of Levy for Residential" calculation in Section I above.	

If #1 is greater than #3, STOP!

You may shift only up to 150% to Commercial/Industrial/Personal Property, and line #2 remains your Minimum Residential Factor. You must stop here, because continuing would cause the Residential taxpayers to pay more this year than they did last year.

If #3 is greater than #1, go on., continue the shift calculations. Steps 7, 8 and 9 determine whether or not Residential & Open Space taxpayers would raise a smaller percentage of the property tax levy this fiscal year than they have ever raised since the community's first certification of values, assuming the town voted a 175% shift onto Commercial/Industrial/Personal Property taxpayers as allowed by Chapter 200.

4. Calculate a Residential Factor using a 175% shift to CIP.	_____
This Residential Factor is the result of repeating the calculations in Steps 1 through 3 above using a shift of 175% instead of 150%. Residential and Open Space taxpayers must raise a minimum of 50%	
5. Multiply this new Residential Factor by this year's residential percentage.	_____
This calculation multiplies the factor in step 4 above by the combined Residential/Open Space % Share from the grid at the top.	
6. What is the Lowest Historical Residential Percentage since the first certification.	_____
This is the "Historic Low %" shown on the LA-5 Options & Certification form.	

If #5 is greater than #6, STOP!

You may shift up to 175% to the Commercial/Industrial/Personal Property taxpayers and step 4 is the Lowest Residential Factor.

If #6 is greater than #5, go on.

This section determines the maximum shift allowed by law, and the lowest residential factor allowable to achieve the maximum shift. These calculations will not appear if the 175% shift is not allowed according to the calculations above (If #5 is greater than #6).

7A. Take the lowest historical residential percentage (6 above).	_____
The residential share in the year before first certification may be used if assessors document it was lower.	
7B. Divide 7A by the current combined residential/open space percentage share (Residential & Open Space % from the grid above).	_____
7C. The result is the lowest residential factor allowable (it may not be less than 50%).	_____

SHIFTING THE TAX RATE

Fiscal Year 2023

8A. Multiply the factor from 7C by the Percent Share of the Residential & Open Space classes (from the grid above.)	
This creates the new Minimum Residential & Open Space share.	
8B. Subtract the new combined Residential & Open Space share from 100 to compute the new Maximum Commercial / Industrial / Personal Property percentage share.	
9A. Divide this new Maximum % Share for Commercial/Industrial/Personal Property.	
9B. By the Commercial/Industrial/Personal Property percent share (from the grid above).	
9C. To determine the Maximum percentage of shift allowed.	
The maximum percentage of shift allowed may not be more than 175%	

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Residential Factor Selected	CIP Shift	SPLIT (Y/N)
001	Abington	2022	303,686,850	2,614,513,400	88.3846	11.6154	1.000000	1.00000	NO
002	Acton	2022	546,327,036	5,103,142,277	89.2943	10.7057	1.000000	1.00000	NO
003	Acushnet	2022	180,461,052	1,489,015,495	87.8805	12.1195	0.965500	1.25017	YES
004	Adams	2022	98,972,527	571,094,197	82.6697	17.3303	0.958100	1.19987	YES
005	Agawam	2022	779,365,314	3,478,340,879	77.5938	22.4062	0.832500	1.58006	YES
006	Alford	2022	6,931,254	300,136,431	97.6906	2.3094	1.000000	1.00000	NO
007	Amesbury	2022	384,235,727	2,814,675,566	86.3488	13.6512	1.000000	1.00000	NO
008	Amherst	2022	306,903,983	2,783,546,485	88.9743	11.0257	1.000000	1.00000	NO
009	Andover	2022	1,671,808,277	9,658,565,367	82.6909	17.3091	0.851381	1.71000	YES
010	Arlington	2022	711,556,043	12,517,357,831	94.3154	5.6846	1.000000	1.00000	NO
011	Ashburnham	2022	32,658,816	833,881,850	96.0835	3.9165	1.000000	1.00000	NO
012	Ashby	2022	26,420,285	400,985,327	93.4112	6.5888	1.000000	1.00000	NO
013	Ashfield	2022	38,551,549	275,074,159	85.9850	14.0150	1.000000	1.00000	NO
014	Ashland	2022	318,209,506	3,338,769,490	90.4692	9.5308	1.000000	1.00000	NO
015	Athol	2022	143,171,875	988,215,741	85.5121	14.4879	1.000000	1.00000	NO
016	Attleboro	2022	928,919,368	5,703,672,389	83.7137	16.2863	0.929964	1.35999	YES
017	Auburn	2022	667,306,382	2,573,095,889	74.0660	25.9340	0.947478	1.15000	YES
018	Avon	2022	423,374,019	1,019,626,085	58.4775	41.5225	0.730200	1.37997	YES
019	Ayer	2022	452,121,060	1,461,991,260	69.0750	30.9250	0.744810	1.57000	YES
020	Barnstable	2022	2,087,471,001	17,364,497,293	87.9785	12.0215	1.000000	1.00000	NO
021	Barre	2022	65,078,950	549,418,409	88.1549	11.8451	1.000000	1.00000	NO
022	Becket	2022	56,699,277	590,921,852	90.4050	9.5950	1.000000	1.00000	NO
023	Bedford	2022	926,196,425	4,296,639,021	78.4437	21.5563	0.793901	1.75000	YES
024	Belchertown	2022	127,250,117	1,751,812,011	92.7361	7.2639	1.000000	1.00000	NO
025	Bellingham	2022	907,970,240	3,076,737,317	70.4892	29.5108	0.890000	1.26274	YES
026	Belmont	2022	506,612,369	9,664,354,519	94.7579	5.2421	1.000000	1.00000	NO
027	Berkley	2022	51,712,937	1,051,207,280	95.0806	4.9194	1.000000	1.00000	NO
028	Berlin	2022	156,380,814	711,821,227	78.0309	21.9691	0.862000	1.48208	YES
029	Bernardston	2022	35,929,018	275,004,586	86.9351	13.0649	1.000000	1.00000	NO
030	Beverly	2022	1,070,275,716	8,435,197,428	87.3117	12.6883	0.891009	1.74937	YES
031	Billerica	2022	1,972,984,542	8,365,980,034	76.4166	23.5834	0.768537	1.75000	YES
032	Blackstone	2022	224,714,591	1,164,864,930	80.7090	19.2910	1.000000	1.00000	NO
033	Blandford	2022	62,538,629	225,401,589	72.2546	27.7454	1.000000	1.00000	NO
034	Bolton	2022	74,642,985	1,214,488,080	93.8540	6.1460	1.000000	1.00000	NO
035	Boston	2022	65,925,933,610	197,826,915,903	66.6750	33.3250	0.625140	1.75000	YES
036	Bourne	2022	652,018,198	5,596,045,620	88.3486	11.6514	1.000000	1.00000	NO
037	Boxborough	2022	255,973,353	1,256,466,403	79.6275	20.3725	1.000000	1.00000	NO
038	Boxford	2022	67,224,603	2,100,640,717	96.7998	3.2002	1.000000	1.00000	NO
039	Boylston	2022	138,676,650	965,706,055	85.6399	14.3601	1.000000	1.00000	NO
040	Braintree	2022	1,743,970,048	8,550,390,947	79.6036	20.3964	0.807832	1.75000	YES
041	Brewster	2022	266,786,588	4,839,754,960	94.4876	5.5124	1.000000	1.00000	NO
042	Bridgewater	2022	478,871,592	3,742,015,490	87.2028	12.7972	1.000000	1.00000	NO
043	Brimfield	2022	55,463,263	504,062,923	88.9968	11.0032	1.000000	1.00000	NO
044	Brockton	2022	1,496,068,387	9,968,596,510	84.9922	15.0078	0.867565	1.75001	YES
045	Brookfield	2022	25,353,799	357,403,194	92.9061	7.0939	1.000000	1.00000	NO
046	Brookline	2022	2,721,937,568	28,117,358,749	90.3194	9.6806	0.923794	1.71100	YES
047	Buckland	2022	45,416,996	268,256,008	83.0695	16.9305	1.000000	1.00000	NO
048	Burlington	2022	3,037,568,773	7,950,162,938	61.7924	38.2076	0.609425	1.63167	YES
049	Cambridge	2022	28,834,891,962	63,952,953,737	54.9123	45.0877	0.629395	1.45136	YES
050	Canton	2022	1,411,701,250	6,124,773,810	76.9510	23.0490	0.793325	1.69000	YES
051	Carlisle	2022	34,725,757	1,750,322,790	98.0160	1.9840	1.000000	1.00000	NO
052	Carver	2022	270,814,041	1,652,249,320	83.6094	16.3906	0.911800	1.44991	YES
053	Charlemont	2022	23,179,079	154,326,716	84.9805	15.0195	1.000000	1.00000	NO

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Residential Factor Selected	CIP Shift	SPLIT (Y/N)
054	Charlton	2022	444,375,700	2,091,860,703	78.7569	21.2431	1.000000	1.00000	NO
055	Chatham	2022	487,332,031	8,235,003,930	94.0822	5.9178	1.000000	1.00000	NO
056	Chelmsford	2022	1,129,690,997	6,814,069,960	83.4212	16.5788	0.960300	1.19976	YES
057	Chelsea	2022	1,214,861,023	4,786,607,518	74.6196	25.3804	0.744902	1.75000	YES
058	Cheshire	2022	41,728,901	354,712,087	88.2358	11.7642	1.000000	1.00000	NO
059	Chester	2022	12,768,100	145,756,946	91.2401	8.7599	1.000000	1.00000	NO
060	Chesterfield	2022	9,379,635	184,008,230	94.9026	5.0974	1.000000	1.00000	NO
061	Chicopee	2022	956,254,101	4,454,810,888	78.5343	21.4657	0.795003	1.75000	YES
062	Chilmark	2022	97,516,819	3,689,739,010	97.3571	2.6429	1.000000	1.00000	NO
063	Clarksburg	2022	6,276,587	142,049,287	95.5814	4.4186	1.000000	1.00000	NO
064	Clinton	2022	316,449,646	1,786,978,158	82.2913	17.7087	0.892400	1.50001	YES
065	Cohasset	2022	230,841,521	3,397,651,036	93.2058	6.7942	1.000000	1.00000	NO
066	Colrain	2022	30,258,005	192,137,765	84.2519	15.7481	1.000000	1.00000	NO
067	Concord	2022	553,086,539	6,826,881,734	91.8984	8.1016	1.000000	1.00000	NO
068	Conway	2022	39,876,935	295,694,398	86.5141	13.4859	1.000000	1.00000	NO
069	Cummington	2022	18,634,093	141,771,387	86.8562	13.1438	1.000000	1.00000	NO
070	Dalton	2022	105,895,702	683,768,362	84.5129	15.4871	1.000000	1.00000	NO
071	Danvers	2022	1,361,129,664	6,017,672,643	77.3811	22.6189	0.876600	1.42216	YES
072	Dartmouth	2022	998,368,898	6,542,394,572	84.7400	15.2600	0.886550	1.63000	YES
073	Dedham	2022	1,088,406,129	6,084,600,210	82.1121	17.8879	0.836615	1.75000	YES
074	Deerfield	2022	201,492,503	840,501,163	76.0271	23.9729	1.000000	1.00000	NO
075	Dennis	2022	574,887,722	8,586,044,220	93.3044	6.6956	1.000000	1.00000	NO
076	Dighton	2022	154,873,888	1,245,220,769	87.5625	12.4375	0.906300	1.65967	YES
077	Douglas	2022	75,234,908	1,227,581,773	93.8713	6.1287	1.000000	1.00000	NO
078	Dover	2022	89,056,791	2,778,516,922	96.7948	3.2052	1.000000	1.00000	NO
079	Dracut	2022	370,618,481	4,517,831,317	91.7966	8.2034	1.000000	1.00000	NO
080	Dudley	2022	94,876,884	1,243,645,320	92.3711	7.6289	1.000000	1.00000	NO
081	Dunstable	2022	43,073,761	689,742,651	93.7551	6.2449	1.000000	1.00000	NO
082	Duxbury	2022	215,964,232	5,235,211,330	95.8748	4.1252	1.000000	1.00000	NO
083	East Bridgewater	2022	223,690,405	2,122,184,330	89.4594	10.5406	1.000000	1.00000	NO
084	East Brookfield	2022	31,830,444	308,907,099	89.6958	10.3042	1.000000	1.00000	NO
085	East Longmeadow	2022	381,733,116	2,236,606,600	82.9325	17.0675	1.000000	1.00000	NO
086	Eastham	2022	116,649,937	3,400,301,770	96.5694	3.4306	1.000000	1.00000	NO
087	Easthampton	2022	238,312,350	1,861,064,712	87.1948	12.8052	1.000000	1.00000	NO
088	Easton	2022	482,724,433	4,141,660,135	88.3447	11.6553	1.000000	1.00000	NO
089	Edgartown	2022	628,550,413	10,605,891,992	94.0736	5.9264	1.000000	1.00000	NO
090	Egremont	2022	30,132,791	561,076,608	94.6295	5.3705	1.000000	1.00000	NO
091	Erving	2022	816,332,734	962,226,074	15.1621	84.8379	0.650000	1.06239	YES
092	Essex	2022	89,372,881	1,008,723,751	91.1400	8.8600	1.000000	1.00000	NO
093	Everett	2022	2,228,472,105	7,283,018,750	69.4018	30.5982	0.669336	1.75000	YES
094	Fairhaven	2022	380,776,666	2,702,925,136	85.9124	14.0876	0.877018	1.75000	YES
095	Fall River	2022	1,495,888,841	7,626,349,348	80.3853	19.6147	0.817000	1.74997	YES
096	Falmouth	2022	1,099,467,437	14,373,944,820	92.3510	7.6490	1.000000	1.00000	NO
097	Fitchburg	2022	721,825,183	3,421,819,154	78.9052	21.0948	1.000000	1.00000	NO
098	Florida	2022	117,152,564	181,930,658	35.6059	64.3941	0.547900	1.24998	YES
099	Foxborough	2022	775,587,322	3,623,409,930	78.5951	21.4049	0.940100	1.21994	YES
100	Framingham	2022	2,486,410,277	11,799,020,365	78.9270	21.0730	0.810400	1.71013	YES
101	Franklin	2022	1,200,971,287	6,238,647,642	80.7495	19.2505	1.000000	1.00000	NO
102	Freetown	2022	396,924,965	1,755,113,130	77.3847	22.6153	0.862600	1.47015	YES
103	Gardner	2022	298,141,865	1,616,370,964	81.5549	18.4451	1.000000	1.00000	NO
104	Aquinnah	2022	20,136,560	858,209,598	97.6537	2.3463	1.000000	1.00000	NO
105	Georgetown	2022	158,176,333	1,632,094,267	90.3084	9.6916	1.000000	1.00000	NO
106	Gill	2022	39,583,870	179,354,279	77.9298	22.0702	1.000000	1.00000	NO

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Residential Factor Selected	CIP Shift	SPLIT (Y/N)
107	Gloucester	2022	744,110,139	7,947,549,060	90.6373	9.3627	0.996900	1.03001	YES
108	Goshen	2022	13,043,972	177,115,802	92.6353	7.3647	1.000000	1.00000	NO
109	Gosnold	2022							
110	Grafton	2022	294,404,399	2,993,833,681	90.1663	9.8337	1.000000	1.00000	NO
111	Granby	2022	62,694,098	745,390,261	91.5891	8.4109	1.000000	1.00000	NO
112	Granville	2022	43,165,379	226,145,830	80.9126	19.0874	1.000000	1.00000	NO
113	Great Barrington	2022	342,364,701	1,691,449,482	79.7591	20.2409	1.000000	1.00000	NO
114	Greenfield	2022	417,166,968	1,667,167,166	74.9775	25.0225	1.000000	1.00000	NO
115	Groton	2022	121,097,991	2,110,363,671	94.2617	5.7383	1.000000	1.00000	NO
116	Groveland	2022	81,401,223	1,228,496,987	93.3739	6.6261	1.000000	1.00000	NO
117	Hadley	2022	323,302,989	1,054,033,489	69.3271	30.6729	0.969000	1.07007	YES
118	Halifax	2022	111,461,458	1,162,990,740	90.4160	9.5840	1.000000	1.00000	NO
119	Hamilton	2022	75,205,812	1,780,206,984	95.7755	4.2245	1.000000	1.00000	NO
120	Hampden	2022	109,939,212	722,113,612	84.7753	15.2247	1.000000	1.00000	NO
121	Hancock	2022	139,373,942	324,405,952	57.0372	42.9628	1.000000	1.00000	NO
122	Hanover	2022	425,046,952	3,195,027,387	86.6966	13.3034	0.993900	1.03975	YES
123	Hanson	2022	126,126,688	1,663,625,200	92.4186	7.5814	1.000000	1.00000	NO
124	Hardwick	2022	27,682,363	300,395,438	90.7847	9.2153	1.000000	1.00000	NO
125	Harvard	2022	64,502,676	1,396,843,166	95.3823	4.6177	1.000000	1.00000	NO
126	Harwich	2022	493,310,004	6,736,510,770	92.6771	7.3229	1.000000	1.00000	NO
127	Hatfield	2022	146,337,399	618,448,988	76.3380	23.6620	1.000000	1.00000	NO
128	Haverhill	2022	1,080,215,882	8,172,870,376	86.7829	13.2171	0.901000	1.65003	YES
129	Hawley	2022	5,579,211	52,014,862	89.2738	10.7262	1.000000	1.00000	NO
130	Heath	2022	11,904,019	101,139,119	88.2301	11.7699	1.000000	1.00000	NO
131	Hingham	2022	861,494,218	8,043,904,450	89.2901	10.7099	1.000000	1.00000	NO
132	Hinsdale	2022	70,698,265	338,329,297	79.1037	20.8963	1.000000	1.00000	NO
133	Holbrook	2022	211,853,745	1,568,987,383	86.4974	13.5026	0.882922	1.75000	YES
134	Holden	2022	148,553,236	2,796,904,820	94.6887	5.3113	1.000000	1.00000	NO
135	Holland	2022	16,327,696	392,295,301	95.8379	4.1621	1.000000	1.00000	NO
136	Holliston	2022	418,955,855	3,039,553,733	86.2165	13.7835	1.000000	1.00000	NO
137	Holyoke	2022	577,287,621	2,423,198,137	76.1766	23.8234	0.791200	1.66765	YES
138	Hopedale	2022	115,587,535	910,874,856	87.3103	12.6897	0.927400	1.49952	YES
139	Hopkinton	2022	824,859,891	4,853,014,321	83.0031	16.9969	1.000000	1.00000	NO
140	Hubbardston	2022	33,492,644	550,403,366	93.9149	6.0851	1.000000	1.00000	NO
141	Hudson	2022	460,055,141	3,292,740,870	86.0282	13.9718	0.878200	1.74996	YES
142	Hull	2022	113,669,214	2,679,524,320	95.7579	4.2421	1.000000	1.00000	NO
143	Huntington	2022	13,759,077	235,492,186	94.1573	5.8427	1.000000	1.00000	NO
144	Ipswich	2022	365,062,152	3,442,818,109	89.3964	10.6036	1.000000	1.00000	NO
145	Kingston	2022	344,162,355	2,569,492,803	86.6058	13.3942	1.000000	1.00000	NO
146	Lakeville	2022	281,074,842	2,243,782,302	87.4732	12.5268	1.000000	1.00000	NO
147	Lancaster	2022	159,750,609	1,113,748,061	85.6565	14.3435	1.000000	1.00000	NO
148	Lanesborough	2022	77,504,447	453,746,938	82.9190	17.0810	1.000000	1.00000	NO
149	Lawrence	2022	1,100,374,951	5,874,453,622	81.2685	18.7315	0.827134	1.75000	YES
150	Lee	2022	340,417,837	1,070,641,592	68.2043	31.7957	1.000000	1.00000	NO
151	Leicester	2022	145,701,156	1,254,381,806	88.3846	11.6154	1.000000	1.00000	NO
152	Lenox	2022	313,524,174	1,438,247,420	78.2009	21.7991	0.950000	1.17937	YES
153	Leominster	2022	932,628,477	4,876,293,479	80.8742	19.1258	1.000000	1.00000	NO
154	Leverett	2022	27,277,012	304,634,462	91.0460	8.9540	1.000000	1.00000	NO
155	Lexington	2022	1,820,375,860	14,044,934,971	87.0389	12.9611	0.888317	1.75000	YES
156	Leyden	2022	4,798,496	102,281,914	95.3086	4.6914	1.000000	1.00000	NO
157	Lincoln	2022	87,469,438	2,342,333,276	96.2657	3.7343	0.985600	1.37121	YES
158	Littleton	2022	465,447,483	2,278,307,942	79.5705	20.4295	0.893450	1.41500	YES
159	Longmeadow	2022	156,467,617	2,373,791,917	93.4085	6.5915	1.000000	1.00000	NO

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160	Lowell	2022	1,450,459,816	10,673,762,655	86.4110	13.5890	0.882054	1.75001	YES
161	Ludlow	2022	474,418,597	2,336,492,570	79.6953	20.3047	1.000000	1.00000	NO
162	Lunenburg	2022	155,495,182	1,742,668,830	91.0772	8.9228	1.000000	1.00000	NO
163	Lynn	2022	1,077,661,196	10,922,353,650	90.1334	9.8666	0.917899	1.75001	YES
164	Lynnfield	2022	481,467,568	3,933,955,812	87.7612	12.2388	0.930400	1.49908	YES
165	Malden	2022	1,072,832,777	9,283,128,544	88.4432	11.5568	0.901998	1.75000	YES
166	Manchester By The Sea	2022	185,703,096	2,835,464,676	93.4507	6.5493	1.000000	1.00000	NO
167	Mansfield	2022	1,015,524,011	4,525,570,080	77.5603	22.4397	0.947900	1.18008	YES
168	Marblehead	2022	357,794,771	7,251,163,068	95.0657	4.9343	1.000000	1.00000	NO
169	Marion	2022	134,339,669	1,965,580,678	93.1654	6.8346	1.000000	1.00000	NO
170	Marlborough	2022	2,096,962,013	6,996,660,789	70.0291	29.9709	0.828800	1.40002	YES
171	Marshfield	2022	419,569,223	5,875,095,082	92.8585	7.1415	1.000000	1.00000	NO
172	Mashpee	2022	553,071,036	6,601,776,250	91.6224	8.3776	1.000000	1.00000	NO
173	Mattapoisett	2022	135,734,526	2,083,506,322	93.4853	6.5147	1.000000	1.00000	NO
174	Maynard	2022	170,928,035	1,711,795,777	90.0147	9.9853	0.967800	1.29027	YES
175	Medfield	2022	165,293,983	2,989,127,491	94.4702	5.5298	1.000000	1.00000	NO
176	Medford	2022	1,327,456,955	13,018,154,630	89.8030	10.1970	0.914855	1.74986	YES
177	Medway	2022	617,759,645	2,659,922,511	76.7753	23.2247	1.000000	1.00000	NO
178	Melrose	2022	318,514,919	6,508,565,250	95.1062	4.8938	0.966600	1.64910	YES
179	Mendon	2022	132,636,052	1,210,715,520	89.0448	10.9552	1.000000	1.00000	NO
180	Merrimac	2022	41,391,948	1,005,803,375	95.8847	4.1153	1.000000	1.00000	NO
181	Methuen	2022	871,652,132	6,882,030,747	87.3344	12.6656	0.891232	1.75000	YES
182	Middleborough	2022	606,556,554	3,313,463,144	81.6942	18.3058	0.988796	1.05000	YES
183	Middlefield	2022	6,820,803	72,547,944	90.5982	9.4018	1.000000	1.00000	NO
184	Middleton	2022	447,758,812	2,453,160,879	81.7477	18.2523	1.000000	1.00000	NO
185	Milford	2022	829,821,267	4,149,626,856	80.0025	19.9975	0.855000	1.58009	YES
186	Millbury	2022	463,266,003	2,010,640,575	76.9593	23.0407	1.000000	1.00000	NO
187	Millis	2022	125,285,697	1,537,653,046	91.8521	8.1479	1.000000	1.00000	NO
188	Millville	2022	27,969,711	362,628,726	92.2870	7.7130	1.000000	1.00000	NO
189	Milton	2022	299,996,266	7,161,001,851	95.8107	4.1893	0.978137	1.50001	YES
190	Monroe	2022	18,128,939	31,269,451	42.0235	57.9765	0.600000	1.28993	YES
191	Monson	2022	89,476,200	885,547,650	89.8960	10.1040	1.000000	1.00000	NO
192	Montague	2022	334,102,731	1,024,894,222	67.4013	32.5987	0.850100	1.30993	YES
193	Monterey	2022	22,115,918	543,042,277	95.9274	4.0726	1.000000	1.00000	NO
194	Montgomery	2022	11,287,943	122,983,743	90.8216	9.1784	1.000000	1.00000	NO
195	Mount Washington	2022	3,242,181	97,076,881	96.6602	3.3398	1.000000	1.00000	NO
196	Nahant	2022	45,888,071	1,142,089,941	95.9821	4.0179	1.000000	1.00000	NO
197	Nantucket	2022	1,925,759,492	25,360,461,175	92.4064	7.5936	0.942477	1.69918	YES
198	Natick	2022	1,914,821,156	9,805,966,670	80.4729	19.5271	1.000000	1.00000	NO
199	Needham	2022	1,500,516,946	11,311,678,964	86.7348	13.2652	0.885295	1.75000	YES
200	New Ashford	2022	6,506,219	42,088,719	84.5416	15.4584	1.000000	1.00000	NO
201	New Bedford	2022	1,483,548,748	7,388,364,609	79.9205	20.0795	0.811600	1.74987	YES
202	New Braintree	2022	12,293,950	131,226,595	90.6315	9.3685	1.000000	1.00000	NO
203	New Marlborough	2022	31,816,639	587,472,800	94.5842	5.4158	1.000000	1.00000	NO
204	New Salem	2022	12,116,313	128,635,200	90.5809	9.4191	1.000000	1.00000	NO
205	Newbury	2022	90,399,929	1,913,160,327	95.2748	4.7252	1.000000	1.00000	NO
206	Newburyport	2022	639,593,081	5,292,427,743	87.9149	12.0851	1.000000	1.00000	NO
207	Newton	2022	3,275,468,155	34,354,375,500	90.4656	9.5344	0.921272	1.74700	YES
208	Norfolk	2022	148,671,878	2,038,053,400	92.7052	7.2948	1.000000	1.00000	NO
209	North Adams	2022	200,508,739	858,571,231	76.6462	23.3538	0.792800	1.68002	YES
210	North Andover	2022	745,172,651	5,885,640,841	87.3392	12.6608	0.953600	1.32009	YES
211	North Attleborough	2022	743,605,745	4,539,738,670	83.6201	16.3799	0.964700	1.18021	YES
212	North Brookfield	2022	66,882,405	517,349,022	87.0721	12.9279	1.000000	1.00000	NO

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213	North Reading	2022	486,753,372	3,814,000,560	87.2377	12.7623	1.000000	1.000000	NO
214	Northampton	2022	741,077,755	3,918,772,894	81.0890	18.9110	1.000000	1.000000	NO
215	Northborough	2022	902,337,961	3,379,576,462	73.3002	26.6998	1.000000	1.000000	NO
216	Northbridge	2022	276,032,160	2,055,118,380	86.5686	13.4314	1.000000	1.000000	NO
217	Northfield	2022	281,610,801	602,599,319	53.2673	46.7327	1.000000	1.000000	NO
218	Norton	2022	546,501,650	3,013,665,520	81.8659	18.1341	1.000000	1.000000	NO
219	Norwell	2022	418,148,490	3,004,285,161	86.0816	13.9184	1.000000	1.000000	NO
220	Norwood	2022	1,612,408,318	6,502,575,063	75.2035	24.7965	0.765900	1.70969	YES
221	Oak Bluffs	2022	276,622,092	4,214,553,620	93.4365	6.5635	1.000000	1.000000	NO
222	Oakham	2022	20,078,687	255,424,882	92.1391	7.8609	1.000000	1.000000	NO
223	Orange	2022	132,431,093	663,204,773	80.0316	19.9684	1.000000	1.000000	NO
224	Orleans	2022	335,414,078	4,682,305,020	92.8366	7.1634	1.000000	1.000000	NO
225	Otis	2022	45,537,906	699,019,001	93.4854	6.5146	1.000000	1.000000	NO
226	Oxford	2022	320,245,581	1,629,494,675	80.3469	19.6531	1.000000	1.000000	NO
227	Palmer	2022	181,968,904	1,082,880,053	83.1958	16.8042	1.000000	1.000000	NO
228	Paxton	2022	27,251,429	632,790,327	95.6935	4.3065	1.000000	1.000000	NO
229	Peabody	2022	1,676,899,636	9,357,008,084	82.0787	17.9213	0.836243	1.75000	YES
230	Pelham	2022	16,085,600	199,477,500	91.9361	8.0639	1.000000	1.000000	NO
231	Pembroke	2022	399,940,356	3,243,782,429	87.6706	12.3294	1.000000	1.000000	NO
232	Pepperell	2022	86,481,781	1,536,815,297	94.3727	5.6273	1.000000	1.000000	NO
233	Peru	2022	14,089,226	104,187,370	86.4770	13.5230	1.000000	1.000000	NO
234	Petersham	2022	19,980,925	183,651,119	89.1202	10.8798	1.000000	1.000000	NO
235	Phillipston	2022	15,287,173	248,798,033	93.8556	6.1444	1.000000	1.000000	NO
236	Pittsfield	2022	874,342,377	4,095,151,180	78.6493	21.3507	0.802900	1.72605	YES
237	Plainfield	2022	35,138,381	112,798,864	68.8486	31.1514	1.000000	1.000000	NO
238	Plainville	2022	493,697,670	1,718,742,140	71.2756	28.7244	0.921400	1.19503	YES
239	Plymouth	2022	1,997,570,334	12,575,525,606	84.1154	15.8846	1.000000	1.000000	NO
240	Plympton	2022	164,949,884	618,941,810	73.3497	26.6503	1.000000	1.000000	NO
241	Princeton	2022	23,985,766	613,031,759	96.0874	3.9126	1.000000	1.000000	NO
242	Provincetown	2022	543,616,424	3,833,774,130	85.8203	14.1797	1.000000	1.000000	NO
243	Quincy	2022	2,633,211,145	18,912,237,937	86.0767	13.9233	0.878684	1.75000	YES
244	Randolph	2022	521,597,427	4,552,571,968	88.5428	11.4572	0.903000	1.74963	YES
245	Raynham	2022	590,132,530	2,534,021,288	76.7116	23.2884	0.921068	1.26000	YES
246	Reading	2022	436,714,980	6,199,751,799	92.9560	7.0440	0.998484	1.02001	YES
247	Rehoboth	2022	186,639,271	2,229,682,297	91.6293	8.3707	1.000000	1.000000	NO
248	Revere	2022	1,152,145,859	8,686,926,276	86.7370	13.2630	0.885317	1.75000	YES
249	Richmond	2022	32,396,991	465,769,085	93.0444	6.9556	1.000000	1.000000	NO
250	Rochester	2022	157,752,849	1,188,414,003	86.7258	13.2742	1.000000	1.000000	NO
251	Rockland	2022	479,407,686	2,549,183,970	81.1937	18.8063	1.000000	1.000000	NO
252	Rockport	2022	136,500,776	2,607,135,756	94.7644	5.2356	1.000000	1.000000	NO
253	Rowe	2022	461,668,335	525,826,765	12.2014	87.7986	0.643800	1.04950	YES
254	Rowley	2022	175,329,691	1,272,780,341	86.2247	13.7753	1.000000	1.000000	NO
255	Royalston	2022	10,608,708	161,624,729	93.4362	6.5638	1.000000	1.000000	NO
256	Russell	2022	30,046,039	181,225,903	83.4207	16.5793	1.000000	1.000000	NO
257	Rutland	2022	65,735,989	1,161,681,105	94.3413	5.6587	1.000000	1.000000	NO
258	Salem	2022	1,213,764,763	7,118,656,790	82.9495	17.0505	0.856113	1.70000	YES
259	Salisbury	2022	385,641,626	2,181,309,335	82.3206	17.6794	1.000000	1.000000	NO
260	Sandisfield	2022	36,547,088	255,466,098	85.6940	14.3060	1.000000	1.000000	NO
261	Sandwich	2022	686,538,023	5,285,974,290	87.0121	12.9879	1.000000	1.000000	NO
262	Saugus	2022	969,968,738	5,664,909,967	82.8776	17.1224	0.845051	1.75000	YES
263	Savoy	2022	6,404,035	76,941,700	91.6768	8.3232	1.000000	1.000000	NO
264	Scituate	2022	227,383,596	5,725,569,460	96.0286	3.9714	1.000000	1.000000	NO
265	Seekonk	2022	643,934,218	2,820,690,772	77.1710	22.8290	0.784058	1.72997	YES

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Residential Factor Selected	CIP Shift	SPLIT (Y/N)
266	Sharon	2022	350,750,250	3,955,240,010	91.1320	8.8680	1.000000	1.00000	NO
267	Sheffield	2022	116,998,983	767,585,594	84.7575	15.2425	1.000000	1.00000	NO
268	Shelburne	2022	69,880,576	305,068,252	77.0935	22.9065	1.000000	1.00000	NO
269	Sherborn	2022	72,519,861	1,422,902,231	94.9034	5.0966	1.000000	1.00000	NO
270	Shirley	2022	93,247,774	805,018,149	88.4167	11.5833	1.000000	1.00000	NO
271	Shrewsbury	2022	825,492,889	6,984,210,550	88.1806	11.8194	1.000000	1.00000	NO
272	Shutesbury	2022	13,814,608	242,944,116	94.3137	5.6863	1.000000	1.00000	NO
273	Somerset	2022	453,053,123	2,738,818,923	83.4581	16.5419	0.865200	1.68010	YES
274	Somerville	2022	3,272,796,196	20,853,025,605	84.3054	15.6946	0.860377	1.75000	YES
275	South Hadley	2022	154,045,707	1,881,582,251	91.8130	8.1870	1.000000	1.00000	NO
276	Southampton	2022	54,432,008	900,156,278	93.9531	6.0469	1.000000	1.00000	NO
277	Southborough	2022	538,976,412	2,855,528,048	81.1252	18.8748	1.000000	1.00000	NO
278	Southbridge	2022	293,045,033	1,341,123,540	78.1493	21.8507	1.000000	1.00000	NO
279	Southwick	2022	160,006,769	1,241,527,875	87.1121	12.8879	1.000000	1.00000	NO
280	Spencer	2022	165,399,536	1,348,829,909	87.7376	12.2624	1.000000	1.00000	NO
281	Springfield	2022	2,433,293,568	9,996,905,570	75.6595	24.3405	0.792700	1.64437	YES
282	Sterling	2022	163,751,810	1,340,617,251	87.7853	12.2147	1.000000	1.00000	NO
283	Stockbridge	2022	106,750,282	990,285,602	89.2203	10.7797	1.000000	1.00000	NO
284	Stoneham	2022	476,246,484	4,924,386,543	90.3288	9.6712	0.919700	1.75000	YES
285	Stoughton	2022	954,510,331	4,815,594,158	80.1788	19.8212	0.881300	1.48015	YES
286	Stow	2022	104,149,679	1,511,258,311	93.1084	6.8916	1.000000	1.00000	NO
287	Sturbridge	2022	226,360,746	1,448,453,940	84.3722	15.6278	1.000000	1.00000	NO
288	Sudbury	2022	393,863,578	5,198,464,866	92.4235	7.5765	0.972900	1.33058	YES
289	Sunderland	2022	44,954,983	438,717,683	89.7531	10.2469	1.000000	1.00000	NO
290	Sutton	2022	241,871,754	1,756,359,423	86.2288	13.7712	1.000000	1.00000	NO
291	Swampscott	2022	287,663,485	3,773,428,480	92.3766	7.6234	0.941976	1.70311	YES
292	Swansea	2022	344,773,550	2,573,770,636	86.6043	13.3957	0.922700	1.49975	YES
293	Taunton	2022	1,542,846,024	7,057,996,125	78.1405	21.8595	0.793500	1.73817	YES
294	Templeton	2022	71,373,599	836,015,739	91.4626	8.5374	1.000000	1.00000	NO
295	Tewksbury	2022	945,775,615	5,882,644,802	83.9226	16.0774	0.887000	1.58985	YES
296	Tisbury	2022	342,850,455	3,418,048,413	89.9694	10.0306	1.000000	1.00000	NO
297	Tolland	2022	27,843,302	209,990,896	86.7407	13.2593	1.000000	1.00000	NO
298	Topsfield	2022	118,004,677	1,622,796,155	92.7283	7.2717	1.000000	1.00000	NO
299	Townsend	2022	87,958,658	1,133,463,343	92.2398	7.7602	1.000000	1.00000	NO
300	Truro	2022	131,942,817	2,472,444,160	94.6635	5.3365	1.000000	1.00000	NO
301	Tyngsborough	2022	241,125,939	2,036,256,086	88.1584	11.8416	1.000000	1.00000	NO
302	Tyringham	2022	17,942,248	217,632,700	91.7557	8.2443	1.000000	1.00000	NO
303	Upton	2022	78,189,308	1,361,562,381	94.2574	5.7426	1.000000	1.00000	NO
304	Uxbridge	2022	411,073,246	2,121,563,660	80.6240	19.3760	1.000000	1.00000	NO
305	Wakefield	2022	699,131,269	6,148,310,749	88.6289	11.3711	0.903775	1.75000	YES
306	Wales	2022	17,440,762	196,367,322	91.1183	8.8817	1.000000	1.00000	NO
307	Walpole	2022	707,901,031	5,494,513,820	87.1162	12.8838	0.959300	1.27520	YES
308	Waltham	2022	5,285,059,830	15,733,567,898	66.4090	33.5910	0.621212	1.74886	YES
309	Ware	2022	129,370,179	851,033,302	84.7985	15.2015	1.000000	1.00000	NO
310	Wareham	2022	703,505,846	4,287,082,484	83.5901	16.4099	1.000000	1.00000	NO
311	Warren	2022	78,372,791	462,618,951	83.0589	16.9411	1.000000	1.00000	NO
312	Warwick	2022	5,796,956	87,757,736	93.3944	6.6056	1.000000	1.00000	NO
313	Washington	2022	5,875,547	95,181,347	93.8270	6.1730	1.000000	1.00000	NO
314	Watertown	2022	2,447,353,029	10,049,624,325	75.6473	24.3527	0.809573	1.59153	YES
315	Wayland	2022	201,406,152	4,204,426,300	95.2097	4.7903	1.000000	1.00000	NO
316	Webster	2022	304,270,382	1,966,135,620	84.5244	15.4756	1.000000	1.00000	NO
317	Wellesley	2022	1,678,792,000	13,305,385,000	87.3826	12.6174	1.000000	1.00000	NO
318	Wellfleet	2022	118,341,305	2,795,267,360	95.7664	4.2336	1.000000	1.00000	NO

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Residential Factor Selected	CIP Shift	SPLIT (Y/N)
319	Wendell	2022	21,812,508	112,475,508	80.6069	19.3931	1.000000	1.00000	NO
320	Wenham	2022	19,216,701	970,232,121	98.0194	1.9806	1.000000	1.00000	NO
321	West Boylston	2022	199,209,579	1,135,369,623	82.4542	17.5458	1.000000	1.00000	NO
322	West Bridgewater	2022	420,894,221	1,365,476,578	69.1760	30.8240	0.803900	1.44009	YES
323	West Brookfield	2022	51,452,677	499,044,498	89.6898	10.3102	1.000000	1.00000	NO
324	West Newbury	2022	33,836,488	1,149,422,851	97.0562	2.9438	1.000000	1.00000	NO
325	West Springfield	2022	956,878,145	3,165,791,047	69.7744	30.2256	0.774700	1.52009	YES
326	West Stockbridge	2022	29,269,454	427,238,855	93.1492	6.8508	1.000000	1.00000	NO
327	West Tisbury	2022	152,694,260	3,161,919,833	95.1709	4.8291	1.000000	1.00000	NO
328	Westborough	2022	1,373,895,723	4,529,379,144	69.6670	30.3330	1.000000	1.00000	NO
329	Westfield	2022	665,102,708	3,798,180,663	82.4889	17.5111	0.855600	1.68022	YES
330	Westford	2022	621,386,433	5,466,247,494	88.6323	11.3677	1.000000	1.00000	NO
331	Westhampton	2022	13,107,821	249,188,973	94.7398	5.2602	1.000000	1.00000	NO
332	Westminster	2022	154,287,067	1,244,635,882	87.6039	12.3961	1.000000	1.00000	NO
333	Weston	2022	313,228,035	6,815,623,400	95.4043	4.5957	1.000000	1.00000	NO
334	Westport	2022	325,864,587	4,049,571,730	91.9531	8.0469	1.000000	1.00000	NO
335	Westwood	2022	795,849,645	5,079,213,262	84.3313	15.6687	0.869900	1.70022	YES
336	Weymouth	2022	1,387,949,014	10,127,617,270	86.2954	13.7046	0.923800	1.47982	YES
337	Whately	2022	65,793,306	326,913,014	79.8744	20.1256	1.000000	1.00000	NO
338	Whitman	2022	214,266,634	2,030,707,351	89.4487	10.5513	1.000000	1.00000	NO
339	Wilbraham	2022	235,548,434	2,063,640,241	88.5858	11.4142	1.000000	1.00000	NO
340	Williamsburg	2022	33,996,695	352,716,246	90.3615	9.6385	1.000000	1.00000	NO
341	Williamstown	2022	123,665,812	1,102,420,124	88.7824	11.2176	1.000000	1.00000	NO
342	Wilmington	2022	1,341,647,432	5,512,453,585	75.6615	24.3385	0.758743	1.75000	YES
343	Winchendon	2022	85,317,987	911,032,946	90.6350	9.3650	1.000000	1.00000	NO
344	Winchester	2022	397,963,625	8,983,334,147	95.5700	4.4300	1.000000	1.00000	NO
345	Windsor	2022	17,054,683	134,205,108	87.2921	12.7079	1.000000	1.00000	NO
346	Winthrop	2022	190,930,994	3,033,831,935	93.7066	6.2934	1.000000	1.00000	NO
347	Woburn	2022	2,579,017,136	9,435,730,792	72.6675	27.3325	0.717901	1.75000	YES
348	Worcester	2022	4,075,634,568	17,934,338,240	77.2747	22.7253	0.786900	1.72462	YES
349	Worthington	2022	13,954,759	191,893,350	92.7279	7.2721	1.000000	1.00000	NO
350	Wrentham	2022	502,126,241	2,639,306,244	80.9751	19.0249	0.941300	1.24984	YES
351	Yarmouth	2022	659,053,867	7,547,543,775	91.2680	8.7320	1.000000	1.00000	NO

FY22 Tax Rates by Class.xlsx

DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
001	Abington	2022	15.22	0.00	15.22	15.22	15.22
002	Acton	2022	19.45	0.00	19.45	19.45	19.45
003	Acushnet	2022	13.27	0.00	17.18	17.18	17.18
004	Adams	2022	20.89	0.00	26.16	26.16	26.16
005	Agawam	2022	16.11	0.00	30.58	30.58	30.58
006	Alford	2022	5.25	0.00	5.25	5.25	5.25
007	Amesbury	2022	17.69	0.00	17.69	17.69	17.69
008	Amherst	2022	21.27	0.00	21.27	21.27	21.27
009	Andover	2022	14.60	0.00	29.29	29.29	29.29
010	Arlington	2022	11.42	0.00	11.42	11.42	11.42
011	Ashburnham	2022	18.88	0.00	18.88	18.88	18.88
012	Ashby	2022	17.69	0.00	17.69	17.69	17.69
013	Ashfield	2022	17.38	0.00	17.38	17.38	17.38
014	Ashland	2022	15.88	15.88	15.88	15.88	15.88
015	Athol	2022	16.05	0.00	16.05	16.05	16.05
016	Attleboro	2022	14.45	0.00	21.13	21.13	21.13
017	Auburn	2022	16.82	0.00	20.54	20.54	20.42
018	Avon	2022	15.81	0.00	29.93	29.93	29.88
019	Ayer	2022	13.42	0.00	28.28	28.28	28.28
020	Barnstable	2022	8.64	0.00	7.85	7.85	7.85
021	Barre	2022	16.84	0.00	16.84	16.84	16.84
022	Becket	2022	10.80	0.00	10.80	10.80	10.80
023	Bedford	2022	13.58	0.00	29.93	29.93	29.93
024	Belchertown	2022	17.66	0.00	17.66	17.66	17.66
025	Bellingham	2022	14.08	0.00	20.08	20.08	19.97
026	Belmont	2022	11.56	0.00	11.56	11.56	11.56
027	Berkley	2022	13.75	0.00	13.75	13.75	13.75
028	Berlin	2022	15.63	15.63	27.18	27.18	27.02
029	Bernardston	2022	17.20	0.00	17.20	17.20	17.20
030	Beverly	2022	12.17	12.17	23.90	23.90	23.90
031	Billerica	2022	12.64	0.00	28.78	28.78	28.78
032	Blackstone	2022	17.90	0.00	17.90	17.90	17.90
033	Blandford	2022	14.79	0.00	14.79	14.79	14.79
034	Bolton	2022	19.87	0.00	19.87	19.87	19.87
035	Boston	2022	10.88	0.00	24.98	24.98	24.98
036	Bourne	2022	10.09	0.00	10.09	10.09	10.09
037	Boxborough	2022	17.42	0.00	17.42	17.42	17.42
038	Boxford	2022	15.22	0.00	15.22	15.22	15.22
039	Boylston	2022	15.84	0.00	15.84	15.84	15.84
040	Braintree	2022	9.95	0.00	21.63	21.63	21.55
041	Brewster	2022	7.85	0.00	7.85	7.85	7.85
042	Bridgewater	2022	14.32	0.00	14.32	14.32	14.32
043	Brimfield	2022	16.43	0.00	16.43	16.43	16.43
044	Brockton	2022	13.97	0.00	28.18	28.18	28.18
045	Brookfield	2022	16.43	0.00	16.43	16.43	16.43
046	Brookline	2022	10.19	0.00	16.56	16.56	16.56
047	Buckland	2022	16.78	0.00	16.78	16.78	16.78
048	Burlington	2022	9.95	0.00	26.64	26.64	26.64
049	Cambridge	2022	5.92	0.00	11.23	11.23	11.23
050	Canton	2022	11.35	0.00	24.18	24.18	24.18
051	Carlisle	2022	16.50	0.00	16.50	16.50	16.50
052	Carver	2022	15.98	0.00	25.41	25.41	25.41
053	Charlemont	2022	20.73	0.00	20.73	20.73	20.73
054	Charlton	2022	13.29	0.00	13.29	13.29	13.29

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DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
055	Chatham	2022	4.62	0.00	4.62	4.62	4.62
056	Chelmsford	2022	15.77	0.00	19.89	19.89	19.70
057	Chelsea	2022	13.25	0.00	25.72	25.72	25.72
058	Cheshire	2022	12.76	0.00	12.76	12.76	12.76
059	Chester	2022	19.18	0.00	19.18	19.18	19.18
060	Chesterfield	2022	18.25	0.00	18.25	18.25	18.25
061	Chicopee	2022	16.99	0.00	37.40	37.40	37.40
062	Chilmark	2022	2.82	0.00	2.82	2.82	2.82
063	Clarksburg	2022	16.48	0.00	16.48	16.48	16.48
064	Clinton	2022	14.91	0.00	25.06	25.06	25.06
065	Cohasset	2022	12.56	0.00	12.56	12.56	12.56
066	Colrain	2022	20.48	0.00	20.48	20.48	20.48
067	Concord	2022	14.76	0.00	14.76	14.76	14.76
068	Conway	2022	17.95	0.00	17.95	17.95	17.95
069	Cummington	2022	14.45	0.00	14.45	14.45	14.45
070	Dalton	2022	20.74	0.00	20.74	20.74	20.74
071	Danvers	2022	12.66	0.00	20.54	20.54	20.54
072	Dartmouth	2022	9.47	0.00	17.48	17.48	17.41
073	Dedham	2022	13.35	0.00	27.93	27.93	27.93
074	Deerfield	2022	15.17	0.00	15.17	15.17	15.17
075	Dennis	2022	5.60	5.60	5.60	5.60	5.60
076	Dighton	2022	14.29	0.00	26.17	26.17	26.17
077	Douglas	2022	16.34	0.00	16.34	16.34	16.34
078	Dover	2022	12.42	0.00	12.42	12.42	12.42
079	Dracut	2022	12.29	0.00	12.29	12.29	12.29
080	Dudley	2022	11.70	0.00	11.70	11.70	11.70
081	Dunstable	2022	15.25	0.00	15.25	15.25	15.25
082	Duxbury	2022	12.84	0.00	12.84	12.84	12.84
083	East Bridgewater	2022	15.60	0.00	15.60	15.60	15.60
084	East Brookfield	2022	13.53	0.00	13.53	13.53	13.53
085	East Longmeadow	2022	20.29	0.00	20.29	20.29	20.29
086	Eastham	2022	8.58	0.00	8.58	8.58	8.58
087	Easthampton	2022	16.53	0.00	16.53	16.53	16.53
088	Easton	2022	15.39	0.00	15.39	15.39	15.39
089	Edgartown	2022	3.03	0.00	3.03	3.03	3.03
090	Egremont	2022	7.93	0.00	7.93	7.93	7.93
091	Erving	2022	7.90	7.90	12.92	12.92	12.92
092	Essex	2022	15.70	0.00	15.70	15.70	15.70
093	Everett	2022	10.36	0.00	24.04	24.04	24.04
094	Fairhaven	2022	10.22	0.00	20.39	20.39	20.39
095	Fall River	2022	12.62	0.00	27.03	27.03	27.03
096	Falmouth	2022	8.05	8.05	8.05	8.05	8.05
097	Fitchburg	2022	17.61	0.00	17.61	17.61	17.61
098	Florida	2022	8.82	0.00	20.12	20.12	20.12
099	Foxborough	2022	14.52	0.00	18.84	18.84	18.84
100	Framingham	2022	13.74	0.00	29.00	29.00	29.00
101	Franklin	2022	14.05	0.00	14.05	14.05	14.05
102	Freetown	2022	12.06	0.00	20.56	20.56	20.56
103	Gardner	2022	18.59	0.00	18.59	18.59	18.59
104	Aquinnah	2022	6.27	0.00	6.27	6.27	6.27
105	Georgetown	2022	14.08	0.00	14.08	14.08	14.08
106	Gill	2022	16.66	0.00	16.66	16.66	16.66
107	Gloucester	2022	11.73	0.00	12.12	12.12	12.12
108	Goshen	2022	16.13	0.00	16.13	16.13	16.13

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DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
109	Gosnold	2022					
110	Grafton	2022	16.88	0.00	16.88	16.88	16.88
111	Granby	2022	19.06	0.00	19.06	19.06	19.06
112	Granville	2022	15.28	0.00	15.28	15.28	15.28
113	Great Barrington	2022	14.86	0.00	14.86	14.86	14.86
114	Greenfield	2022	22.32	0.00	22.32	22.32	22.32
115	Groton	2022	17.19	0.00	17.19	17.19	17.19
116	Groveland	2022	14.47	0.00	14.47	14.47	14.47
117	Hadley	2022	12.18	0.00	13.45	13.45	13.45
118	Halifax	2022	16.01	0.00	16.01	16.01	16.01
119	Hamilton	2022	17.88	0.00	17.88	17.88	17.88
120	Hampden	2022	18.72	0.00	18.72	18.72	18.72
121	Hancock	2022	3.00	0.00	3.00	3.00	3.00
122	Hanover	2022	15.25	0.00	15.95	15.95	15.95
123	Hanson	2022	15.09	0.00	15.09	15.09	15.09
124	Hardwick	2022	14.70	0.00	14.70	14.70	14.70
125	Harvard	2022	17.91	0.00	17.89	17.89	17.89
126	Harwich	2022	8.11	0.00	8.11	8.11	8.11
127	Hatfield	2022	13.67	0.00	13.67	13.67	13.67
128	Haverhill	2022	12.72	0.00	23.30	23.30	23.30
129	Hawley	2022	17.52	0.00	17.52	17.52	17.52
130	Heath	2022	21.51	0.00	21.51	21.51	21.51
131	Hingham	2022	11.56	0.00	11.56	11.56	11.56
132	Hinsdale	2022	13.66	0.00	13.66	13.66	13.66
133	Holbrook	2022	16.49	0.00	32.68	32.68	32.68
134	Holden	2022	16.56	0.00	16.56	16.56	16.56
135	Holland	2022	15.54	0.00	15.54	15.54	15.54
136	Holliston	2022	17.38	0.00	17.38	17.38	17.38
137	Holyoke	2022	19.26	0.00	40.60	40.60	40.60
138	Hopedale	2022	17.11	0.00	27.66	27.66	27.66
139	Hopkinton	2022	17.03	0.00	17.02	17.02	17.02
140	Hubbardston	2022	14.00	0.00	14.00	14.00	14.00
141	Hudson	2022	15.86	0.00	31.60	31.60	31.60
142	Hull	2022	12.54	0.00	12.54	12.54	12.54
143	Huntington	2022	17.56	0.00	17.56	17.56	17.56
144	Ipswich	2022	12.86	0.00	12.86	12.86	12.86
145	Kingston	2022	14.58	0.00	14.58	14.58	14.58
146	Lakeville	2022	12.07	0.00	12.07	12.07	12.07
147	Lancaster	2022	19.45	0.00	19.45	19.45	19.45
148	Lanesborough	2022	19.10	0.00	19.10	19.10	19.10
149	Lawrence	2022	11.44	0.00	24.21	24.21	24.21
150	Lee	2022	13.65	0.00	13.65	13.65	13.65
151	Leicester	2022	13.99	0.00	13.99	13.99	13.99
152	Lenox	2022	10.84	0.00	13.46	13.46	13.46
153	Leominster	2022	16.56	16.56	16.56	16.56	16.56
154	Leverett	2022	18.84	0.00	18.84	18.84	18.84
155	Lexington	2022	13.80	0.00	27.18	27.18	27.18
156	Leyden	2022	16.14	0.00	16.14	16.14	16.14
157	Lincoln	2022	14.93	0.00	20.77	20.77	20.77
158	Littleton	2022	17.71	0.00	28.05	28.05	28.05
159	Longmeadow	2022	24.64	0.00	24.64	24.64	24.64
160	Lowell	2022	12.69	0.00	25.18	25.18	25.18
161	Ludlow	2022	19.99	0.00	19.99	19.99	19.99
162	Lunenburg	2022	17.19	0.00	17.19	17.19	17.19

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DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
163	Lynn	2022	12.43	0.00	23.70	23.70	23.70
164	Lynnfield	2022	11.99	0.00	19.32	19.32	19.32
165	Malden	2022	12.35	0.00	19.17	19.17	19.17
166	Manchester By The Sea	2022	10.60	0.00	10.60	10.60	10.60
167	Mansfield	2022	15.17	0.00	18.88	18.88	18.88
168	Marblehead	2022	10.52	0.00	10.52	10.52	10.52
169	Marion	2022	10.85	0.00	10.85	10.85	10.85
170	Marlborough	2022	13.12	0.00	22.17	22.17	22.17
171	Marshfield	2022	12.95	0.00	12.95	12.95	12.95
172	Mashpee	2022	8.03	8.03	8.03	8.03	8.03
173	Mattapoisett	2022	12.40	0.00	12.40	12.40	12.40
174	Maynard	2022	20.52	0.00	27.36	27.36	27.36
175	Medfield	2022	17.42	0.00	17.42	17.42	17.42
176	Medford	2022	9.01	0.00	17.23	17.23	17.23
177	Medway	2022	16.93	0.00	16.93	16.93	16.93
178	Melrose	2022	10.57	0.00	18.03	18.03	18.03
179	Mendon	2022	15.41	0.00	15.41	15.41	15.41
180	Merrimac	2022	16.34	0.00	16.34	16.34	16.34
181	Methuen	2022	13.05	0.00	25.62	25.62	25.62
182	Middleborough	2022	15.38	0.00	16.33	16.33	16.33
183	Middlefield	2022	17.79	0.00	17.79	17.79	17.79
184	Middleton	2022	13.25	0.00	13.25	13.25	13.25
185	Milford	2022	15.39	0.00	28.44	28.44	28.44
186	Millbury	2022	15.00	0.00	15.00	15.00	15.00
187	Millis	2022	18.88	0.00	18.88	18.88	18.88
188	Millville	2022	15.11	0.00	15.11	15.11	15.11
189	Milton	2022	12.47	0.00	19.12	19.12	19.12
190	Monroe	2022	11.61	0.00	24.96	24.96	24.96
191	Monson	2022	17.83	0.00	17.83	17.83	17.83
192	Montague	2022	16.76	0.00	25.83	25.83	25.83
193	Monterey	2022	7.28	0.00	7.28	7.28	7.28
194	Montgomery	2022	13.95	0.00	13.95	13.95	13.95
195	Mount Washington	2022	6.11	0.00	6.11	6.11	6.11
196	Nahant	2022	9.79	0.00	9.79	9.79	9.79
197	Nantucket	2022	3.74	3.53	6.40	6.40	6.40
198	Natick	2022	13.34	0.00	13.34	13.34	13.34
199	Needham	2022	13.37	0.00	26.43	26.43	26.43
200	New Ashford	2022	10.94	10.94	10.94	10.94	10.94
201	New Bedford	2022	15.54	0.00	33.51	33.51	33.51
202	New Braintree	2022	16.25	0.00	16.25	16.25	16.25
203	New Marlborough	2022	9.30	0.00	9.30	9.30	9.30
204	New Salem	2022	18.92	0.00	18.92	18.92	18.92
205	Newbury	2022	9.73	0.00	9.73	9.73	9.73
206	Newburyport	2022	12.01	12.01	12.01	12.01	12.01
207	Newton	2022	10.52	0.00	19.95	19.95	19.95
208	Norfolk	2022	18.20	18.20	18.20	18.20	18.20
209	North Adams	2022	18.53	0.00	39.26	39.26	39.26
210	North Andover	2022	13.53	0.00	18.73	18.73	18.73
211	North Attleborough	2022	13.93	0.00	17.06	17.06	17.04
212	North Brookfield	2022	14.86	0.00	14.86	14.86	14.86
213	North Reading	2022	15.00	0.00	15.00	15.00	15.00
214	Northampton	2022	17.89	0.00	17.89	17.89	17.89
215	Northborough	2022	16.49	0.00	16.49	16.49	16.49
216	Northbridge	2022	13.77	0.00	13.77	13.77	13.77

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DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
217	Northfield	2022	13.85	0.00	13.85	13.85	13.85
218	Norton	2022	14.26	0.00	14.26	14.26	14.26
219	Norwell	2022	16.62	0.00	16.62	16.62	16.62
220	Norwood	2022	10.75	10.75	24.00	24.00	24.00
221	Oak Bluffs	2022	6.79	0.00	6.75	6.75	6.75
222	Oakham	2022	12.72	0.00	12.72	12.72	12.72
223	Orange	2022	19.12	0.00	19.12	19.12	19.12
224	Orleans	2022	7.20	0.00	7.20	7.20	7.20
225	Otis	2022	7.75	0.00	7.75	7.75	7.75
226	Oxford	2022	16.16	0.00	16.16	16.16	16.16
227	Palmer	2022	19.83	0.00	19.83	19.83	19.83
228	Paxton	2022	18.98	0.00	18.98	18.98	18.98
229	Peabody	2022	10.10	0.00	21.14	21.14	21.14
230	Pelham	2022	20.56	0.00	20.56	20.56	20.56
231	Pembroke	2022	14.15	0.00	14.15	14.15	14.15
232	Pepperell	2022	17.15	0.00	17.15	17.15	17.15
233	Peru	2022	18.32	0.00	18.32	18.32	18.32
234	Petersham	2022	13.54	0.00	13.54	13.54	13.54
235	Phillipston	2022	15.58	0.00	15.58	15.58	15.58
236	Pittsfield	2022	18.56	0.00	39.90	39.90	39.90
237	Plainfield	2022	19.95	0.00	19.95	19.95	19.95
238	Plainville	2022	14.03	0.00	18.20	18.20	18.20
239	Plymouth	2022	15.43	0.00	15.43	15.43	15.43
240	Plympton	2022	16.81	0.00	16.81	16.81	16.81
241	Princeton	2022	15.68	0.00	15.68	15.68	15.68
242	Provincetown	2022	6.66	0.00	6.37	6.37	6.37
243	Quincy	2022	11.98	0.00	23.86	23.86	23.86
244	Randolph	2022	13.60	0.00	26.35	26.35	26.35
245	Raynham	2022	14.83	0.00	20.29	20.29	20.29
246	Reading	2022	13.33	0.00	13.55	13.55	13.55
247	Rehoboth	2022	12.67	0.00	12.67	12.67	12.67
248	Revere	2022	10.40	0.00	20.56	20.56	20.56
249	Richmond	2022	12.74	0.00	12.74	12.74	12.74
250	Rochester	2022	12.74	0.00	12.74	12.74	12.74
251	Rockland	2022	16.75	0.00	16.75	16.75	16.75
252	Rockport	2022	9.82	0.00	9.82	9.82	9.82
253	Rowe	2022	5.33	0.00	8.69	8.69	8.69
254	Rowley	2022	14.62	14.62	14.62	14.62	14.62
255	Royalston	2022	12.21	0.00	12.21	12.21	12.21
256	Russell	2022	19.90	0.00	19.90	19.90	19.90
257	Rutland	2022	15.79	0.00	15.79	15.79	15.79
258	Salem	2022	13.25	0.00	26.31	26.31	26.31
259	Salisbury	2022	11.14	0.00	11.14	11.14	11.14
260	Sandisfield	2022	12.90	0.00	12.90	12.90	12.90
261	Sandwich	2022	13.16	0.00	13.16	13.16	13.16
262	Saugus	2022	12.01	0.00	24.87	24.87	24.87
263	Savoy	2022	14.40	0.00	14.40	14.40	14.40
264	Scituate	2022	12.62	0.00	12.62	12.62	12.62
265	Seekonk	2022	13.34	0.00	29.50	29.50	29.43
266	Sharon	2022	19.75	0.00	19.75	19.75	19.75
267	Sheffield	2022	12.44	0.00	12.44	12.44	12.44
268	Shelburne	2022	14.49	0.00	14.49	14.49	14.49
269	Sherborn	2022	19.03	0.00	19.03	19.03	19.03
270	Shirley	2022	15.48	0.00	15.48	15.48	15.48

FY22 Tax Rates by Class.xlsx

DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
271	Shrewsbury	2022	14.11	0.00	14.11	14.11	14.11
272	Shutesbury	2022	21.83	0.00	21.83	21.83	21.83
273	Somerset	2022	13.29	0.00	25.81	25.81	25.81
274	Somerville	2022	10.18	0.00	16.85	16.85	16.85
275	South Hadley	2022	16.45	16.45	16.45	16.45	16.45
276	Southampton	2022	15.07	0.00	15.07	15.07	15.07
277	Southborough	2022	16.28	0.00	16.28	16.28	16.28
278	Southbridge	2022	17.90	0.00	17.90	17.90	17.90
279	Southwick	2022	16.98	0.00	16.98	16.98	16.98
280	Spencer	2022	13.16	0.00	13.16	13.16	13.16
281	Springfield	2022	18.82	0.00	39.04	39.04	39.04
282	Sterling	2022	15.25	0.00	15.25	15.25	15.25
283	Stockbridge	2022	9.38	0.00	9.38	9.38	9.38
284	Stoneham	2022	10.41	0.00	19.81	19.81	19.81
285	Stoughton	2022	14.41	0.00	24.20	24.20	24.20
286	Stow	2022	19.56	0.00	19.56	19.56	19.56
287	Sturbridge	2022	19.15	19.15	19.15	19.15	19.15
288	Sudbury	2022	18.05	0.00	24.57	24.57	24.57
289	Sunderland	2022	14.70	0.00	14.70	14.70	14.70
290	Sutton	2022	15.18	0.00	15.18	15.18	15.18
291	Swampscott	2022	12.83	0.00	23.20	23.20	23.20
292	Swansea	2022	13.05	0.00	21.21	21.21	21.21
293	Taunton	2022	13.18	0.00	28.87	28.87	28.87
294	Templeton	2022	15.24	0.00	15.24	15.24	15.24
295	Tewksbury	2022	15.20	0.00	27.25	27.25	27.25
296	Tisbury	2022	8.70	0.00	8.12	8.12	8.12
297	Tolland	2022	9.00	0.00	9.00	9.00	9.00
298	Topsfield	2022	16.65	0.00	16.65	16.65	16.65
299	Townsend	2022	17.61	0.00	17.61	17.61	17.61
300	Truro	2022	7.73	0.00	7.37	7.37	7.37
301	Tyngsborough	2022	14.94	0.00	14.94	14.94	14.94
302	Tyringham	2022	6.72	0.00	6.72	6.72	6.72
303	Upton	2022	16.77	0.00	16.77	16.77	16.77
304	Uxbridge	2022	15.16	0.00	15.16	15.16	15.16
305	Wakefield	2022	12.32	0.00	23.77	23.77	23.77
306	Wales	2022	18.52	0.00	18.52	18.52	18.52
307	Walpole	2022	14.46	0.00	19.22	19.22	19.22
308	Waltham	2022	11.14	0.00	22.88	22.88	22.88
309	Ware	2022	19.34	0.00	19.34	19.34	19.34
310	Wareham	2022	10.87	0.00	10.87	10.87	10.87
311	Warren	2022	15.56	0.00	15.56	15.56	15.56
312	Warwick	2022	21.07	0.00	21.07	21.07	21.07
313	Washington	2022	14.84	0.00	14.84	14.84	14.84
314	Watertown	2022	13.25	0.00	21.28	21.28	21.28
315	Wayland	2022	18.35	0.00	18.35	18.35	18.35
316	Webster	2022	13.96	0.00	13.96	13.96	13.96
317	Wellesley	2022	11.68	0.00	11.68	11.68	11.68
318	Wellfleet	2022	7.78	0.00	7.43	7.43	7.43
319	Wendell	2022	23.24	0.00	23.24	23.24	23.24
320	Wenham	2022	19.58	0.00	19.58	19.58	19.58
321	West Boylston	2022	17.68	0.00	17.68	17.68	17.68
322	West Bridgewater	2022	16.22	0.00	29.06	29.06	29.06
323	West Brookfield	2022	13.23	0.00	13.23	13.23	13.23
324	West Newbury	2022	13.01	0.00	13.01	13.01	13.01

FY22 Tax Rates by Class.xlsx

DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
325	West Springfield	2022	15.76	0.00	30.92	30.92	30.92
326	West Stockbridge	2022	12.56	0.00	12.56	12.56	12.56
327	West Tisbury	2022	5.82	0.00	5.82	5.82	5.82
328	Westborough	2022	18.49	0.00	18.49	18.49	18.49
329	Westfield	2022	18.49	0.00	36.31	36.31	36.31
330	Westford	2022	16.12	0.00	16.12	16.12	16.12
331	Westhampton	2022	20.49	0.00	20.49	20.49	20.49
332	Westminster	2022	15.80	0.00	15.80	15.80	15.80
333	Weston	2022	12.81	0.00	12.81	12.81	12.81
334	Westport	2022	8.48	0.00	8.48	8.48	8.48
335	Westwood	2022	14.83	0.00	28.99	28.99	28.99
336	Weymouth	2022	11.46	0.00	18.36	18.36	18.36
337	Whately	2022	13.71	13.71	13.71	13.71	13.71
338	Whitman	2022	14.56	0.00	14.56	14.56	14.56
339	Wilbraham	2022	20.49	0.00	20.49	20.49	20.49
340	Williamsburg	2022	19.44	0.00	19.44	19.44	19.44
341	Williamstown	2022	16.92	0.00	16.92	16.92	16.92
342	Wilmington	2022	13.03	0.00	30.06	30.06	30.06
343	Winchendon	2022	15.11	0.00	15.11	15.11	15.11
344	Winchester	2022	12.51	0.00	11.89	11.89	11.89
345	Windsor	2022	13.15	0.00	13.15	13.15	13.15
346	Winthrop	2022	11.76	11.76	11.76	11.76	11.76
347	Woburn	2022	9.34	0.00	22.77	22.77	22.77
348	Worcester	2022	15.21	0.00	33.33	33.33	33.33
349	Worthington	2022	16.04	0.00	16.04	16.04	16.04
350	Wrentham	2022	13.67	0.00	18.18	18.18	18.15
351	Yarmouth	2022	9.18	0.00	9.18	9.18	9.18

RESIDENTIAL EXEMPTION

- The board may choose to adopt a residential exemption of up to 35% of the average value of all residential properties.
- Benefits owner-occupied properties
- Shifts the tax burden within the residential class and results in a higher tax rate
- Provides greater benefit to lower-valued properties. There is a break-even point, where an eligible/owner occupied property pays higher taxes because of the adjusted (higher) tax rate.
- Implementing a residential exemption without splitting the tax rate results in a tax rate for some residential properties higher than the CIP rate.
- In FY22, 15 communities utilized this exemption
- Most of these have a large number of rental units (Boston, Brookline) or non-owner occupied/seasonal housing (Nantucket, Provincetown)

Municipality	Res Ex Pct
Barnstable	20%
Boston	35%
Brookline	21%
Cambridge	30%
Chelsea	35%
Everett	25%
Malden	30%
Nantucket	25%
Oak Bluffs	4%
Provincetown	25%
Somerville	35%
Tisbury	18%
Truro	25%
Waltham	35%
Watertown	30%
Wellfleet	25%

RESIDENTIAL EXEMPTION

The DOR has made a change on the LA5 form to report and recalculate tax rates based optional exemptions including the Residential Exemption.

“You must upload your local exemption calculation worksheet to the LA-5 form. This worksheet should include the following required fields: parcel location/address, class, total value, exempted value and net value after exemption.”

To adopt this exemption, we need to know the residential properties that qualify. This would have meant accepting applications in July. If the SB would like to implement this policy, it would be for FY24 and can't be implemented based on a vote this evening.

As part of this process, the Assessors need to verify “principal residence” with a federal tax return. Based on our estimated percentage of owner occupancy, roughly 11,000 tax returns would need to be verified for year one. Temporary staffing would need to be utilized.

SMALL COMMERCIAL EXEMPTION

- The board may choose to adopt a small commercial exemption of up to 10%.
- 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.
- In Natick, approximately 83 properties may be eligible.
- Benefit goes to the property owner rather than the business itself.
- Fourteen communities adopted a small commercial exemption in FY2022. Twelve also have a split tax rate.

Municipality	SmCom Ex Pct
Auburn	10%
Avon	10%
Bellingham	10%
Berlin	10%
Braintree	10%
Chelmsford	10%
Dartmouth	10%
Erving	10%
New Ashford	10%
North Attleborough	5%
Seekonk	10%
Swampscott	10%
Westford	10%
Wrentham	10%