

SELECTMEN'S MEETING
JULY 22, 1996
AYER HIGH SCHOOL-LAURA S. LEAVITT AUDITORIUM
WASHINGTON STREET, AYER, MA.

7:30P.M. The Board met with Chairman Miller, Selectman Hamel and Selectman Slarsky.

Chairman Miller stated the purpose of the meeting this evening is to conduct a Public Hearing re: the Town of Ayer's Fy-96 Tax Classification. Present for the discussing was Edward Cornellier, Chairman, Ayer Board of Assessors, Sandra Jones Assessor, David Batchelder, Assessor's Assistant and Clair Adams, Assessors Clerk.

Present from the Ayer Industrial Development Association: David Allen, Murray Clark, Jim Hashem, Calvin Moore.

Present from the Chamber of Commerce: Debbie LaPoint, Brian Anderson, and Edward Kelley.

Present from the Town of Ayer: James Carrington, Advisory Board and Diane Sullivan, Economic Development Director.

Chairman Miller opened the Hearing by reading the legal notice which ran the weeks of July 10 & 17, 1996 and turned the floor over to David Batchelder for an overview of the 1996 property valuations.

Murray Clark of AIA requested the Selectmen to take no action this evening due to information from the Assessor's Office not being made available until 11:00a.m. this morning stating the Association had not had ample time to review and evaluate the numbers for the Hearing this evening.

Selectman Slarsky stated the Board typically takes the classification under advisement for a week to receive comments. Selectman Hamel also stating the Board had just received this information as well and would need time to review. With That Selectmen Hamel moved to continue the Public Hearing re: the Town of Ayer's Fy-96 Tax Classification to Monday, July 29, 1996, 2nd by Selectmen Slarsky for discussion. Selectmen Slarsky requested the Board allow for comments this evening to be presented by the Assessor's Clerk David Batchelder and David Allen, President of the Ayer Industrial Assoc. (AIA)-with the Board's approval Selectman Slarsky 2nd the motion.

David Batchelder reviewed with the Board the single rate and multiple rates 1-8 depicting the residential and CIP percentages of values, levy by class and proposed new rates. Mr. Batchelder stated the values have been available for public disclosure for three (3) weeks. The new values are based upon home sales in the Town of Ayer. The CIP property values is based upon income and expense reported by the businesses Average percentages: residential: 7%, Commercial: 12% and Industrial 1%. New growth of \$193,000.00 has been added to levy limit which is due largely in part to N.E. Hydro/Commercial growth, and residential growth stating the industrial has been very slow. The biggest change is in the residential growth, which has been monumental.

Mr. Batchelder also advised the Board of Selectmen of the need to vote on Open Space and residential exemptions. Residential exemption: 20% of assessed value on owner/occupied buildings. Open Space: not less than 75% land/conservation/not buildable.

The Board thanked Mr. Batchelder for his input and turned the floor over to Debbie LaPoint of the Nashoba Valley Chamber of Commerce and David Allen of the Ayer Industrial Association. Mr. Allen and Ms. LaPointe presented charts depicting an analysis of the Town of Ayer's past ten (10) years tax structure, as well as the total levy by classification and percentage of levy by classification. Mr. Allen stated the information presented was to provide the Selectmen an understanding of the IAI's position

and how it was arrived at hopefully to persuade the Board to support the IAI's position to reverse the current trend of split tax rates in the Town of Ayer. Mr. Allen spoke briefly on the message to the business community and the Town's newly hired Economic Development Director. Mr. Allen stated from Fy-90 to Fy-95 the Town of Ayer has taken more than \$4,587,858 from the business community in additional taxes through the split rate. For every dollar gained by the residents \$1.75 more must be furnished by the CIP class stating this is hardly a basis for partnership. Mr. Allen closed by stating the Town of Ayer needs to send a message to the business community that they are welcome as partners in the community by eliminating the split rate once and for all.

Chairman Miller thanked all those present for coming and requested the IAI do a comparable study of area towns of similar demographics for submission to the Board prior to the continued Hearing date of 7-29-96..

Chairman Miller called for a motion to adjourn the meeting. Selectman Hamel moved to adjourn the meeting, 2nd by Selectman Slarsky, VOTE: unanimous, so moved.

8:15pm Meeting adjourned.

-----Date: _____
Pauline J. Hamel, Clerk

M E M O

To: The Board of Selectmen

From: Lisa Gabree

Date: July 22, 1996

Re: Average Impact of FY96 Residential Real Estate Taxes

For your information, I am submitting a comparison using Janet Lewis' property. The valuation of her property at Wachusett St. for FY95 was \$128,000. Per David Batchelder, the Assistant Assessor, the average single family residence was assessed at \$125,000 for FY95. (David was unable to provide this information for FY96.)

	Valuation	Rate (using Rate 3 split)	Total Taxes
FY1995	\$128,000	\$9.25	\$1,184
FY1996	\$138,400	\$9.34	\$1,293
		Increase in Taxes	\$109

1996
PROPERTY TAX
CLASSIFICATION HEARING

REV96CL

RESIDENTIAL		\$228,682,272	0.42989611		
CIP		\$303,265,488			
TOTAL FULL AND FAIR CASH VALUE		\$531,947,760			
FY 1996 LEVY LIMIT		\$7,415,244			
SINGLE RATE					
	% OF VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	42.9896%	\$3,187,784.47	\$13.94	\$9.25	50.70%
CIP	57.0104%	\$4,227,459.36	\$13.94	\$17.04	-18.19%
MULTIPLE RATE 1 (65 %)					
	65% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	27.9432%	\$2,072,059.90	\$9.06	\$9.25	-2.04%
CIP	72.0568%	\$5,343,183.93	\$17.62	\$17.04	3.40%
MULTIPLE RATE 2 (66 %)					
	66% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	28.3731%	\$2,103,937.75	\$9.20	\$9.25	-0.54%
CIP	71.6269%	\$5,311,306.08	\$17.51	\$17.04	2.78%
MULTIPLE RATE 3 (67 %)					
	67% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	28.8030%	\$2,135,815.59	\$9.34	\$9.25	0.97%
CIP	71.1970%	\$5,279,428.24	\$17.41	\$17.04	2.16%
MULTIPLE RATE 4 (68 %)					
	68% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	29.2329%	\$2,167,693.44	\$9.48	\$9.25	2.48%
CIP	70.7671%	\$5,247,550.39	\$17.30	\$17.04	1.55%
MULTIPLE RATE 5 (69%)					
	69% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	29.6628%	\$2,199,571.28	\$9.62	\$9.25	3.98%
CIP	70.3372%	\$5,215,672.55	\$17.20	\$17.04	0.93%
MULTIPLE RATE 6 (70%)					
	70% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	30.0927%	\$2,231,449.13	\$9.76	\$9.25	5.49%
CIP	69.9073%	\$5,183,794.70	\$17.09	\$17.04	0.31%
MULTIPLE RATE 7 (71%)					
	71% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	30.5226%	\$2,263,326.97	\$9.90	\$9.25	7.00%
CIP	69.4774%	\$5,151,916.86	\$16.99	\$17.04	-0.30%
MULTIPLE RATE 8 (75%)					
	75% VALUE	LEVY BY CLASS	RATE	FY95 RATE	%CHANGE(FROM FY95)
RES	32.2422%	\$2,390,838.35	\$10.45	\$9.25	13.03%
CIP	67.7578%	\$5,024,405.48	\$16.57	\$17.04	-2.77%

EXAMPLES

RESIDENTIAL TAXES		FY96							
	SINGLE RATE	RATE 1	RATE 2	RATE 3	RATE 4	RATE 5	RATE 6	RATE 7	RATE 8
HOUSE 1	\$13.94	\$9.06	\$9.20	\$9.34	\$9.48	\$9.62	\$9.76	\$9.90	\$10.45
\$100,000.00	\$1,393.98	\$906.09	\$920.03	\$933.97	\$947.91	\$961.85	\$975.79	\$989.73	\$1,045.48
\$90,000.00	\$1,254.58	\$815.48	\$828.02	\$840.57	\$853.12	\$865.66	\$878.21	\$890.75	\$940.94

TAXES		FY96							
INDUST/COM	SINGLE RATE	RATE 1	RATE 2	RATE 3	RATE 4	RATE 5	RATE 6	RATE 7	RATE 8
	\$13.94	\$17.62	\$17.51	\$17.41	\$17.30	\$17.20	\$17.09	\$16.99	\$16.57
\$500,000.00	\$6,969.90	\$8,809.42	\$8,756.86	\$8,704.30	\$8,651.74	\$8,599.19	\$8,546.63	\$8,494.07	\$8,283.84
\$400,000.00	\$5,575.92	\$7,047.53	\$7,005.49	\$6,963.44	\$6,921.39	\$6,879.35	\$6,837.30	\$6,795.26	\$6,627.07
\$300,000.00	\$4,181.94	\$5,285.65	\$5,254.12	\$5,222.58	\$5,191.05	\$5,159.51	\$5,127.98	\$5,096.44	\$4,970.30
\$200,000.00	\$2,787.96	\$3,523.77	\$3,502.74	\$3,481.72	\$3,460.70	\$3,439.67	\$3,418.65	\$3,397.63	\$3,313.54

Multiple Tax Rates FY95

Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate
	Abington	14.15	1.50			17.60	17.60			Chicopee	21.73	1.66	1.50	3,587	13.22	23.03	15.35		Hancock	17.93	1.50				6.68	6.68
	Acton	16.24	1.50	1.10	438	18.29	20.52	18.65		Chilmark	2.09	1.50			3.00	3.00			Hanover	25.01	1.50				14.67	14.67
	Acushnet	10.86	1.50	1.17	102	12.53	15.04	12.80		Clarksburg	6.67	1.50			14.26	14.26			Hanson	12.42	1.50				17.37	17.37
	Adams	19.43	1.50	1.14	139	15.90	18.76	16.46		Clinton	19.35	1.75	1.75	1,097	11.82	25.22	14.41		Hardwick	13.16	1.50				14.20	14.20
	Agawam	19.18	1.50	1.25	1,043	15.56	20.68	16.54		Cohasset	9.30	1.50			14.32	14.32			Harvard	6.73	1.50				15.15	15.15
	Alford	4.65	1.50			7.14	7.14			Colrain	13.70	1.50			14.41	14.41			Harwich	10.61	1.50				11.20	11.20
	Amesbury	21.46	1.50			18.79	18.79			Concord	11.88	1.50	1.07	225	14.49	15.62	14.60		Hatfield	31.36	1.50				10.49	10.49
	Amherst	13.35	1.50			17.78	17.78			Conway	7.00	1.50			16.40	16.40			Haverhill	19.58	1.75	1.40	2,869		16.08	24.95
	Andover	22.66	1.50	1.35	3,836	16.06	24.19	17.92		Cummington	14.34	1.50			13.57	13.57			Hawley	10.92	1.50				14.80	14.80
	Arlington	9.20	1.50			16.06	16.06			Dalton	22.60	1.50			17.26	17.26			Heath	5.67	1.50				21.94	21.94
	Ashburnham	5.41	1.50			17.27	17.27			Danvers	34.93	1.50	1.10	1,010	14.13	16.43	14.93		Hingham	16.59	1.50				15.97	15.97
	Ashby	4.70	1.50			16.76	16.76			Dartmouth	18.25	1.50			11.01	11.01			Hinsdale	15.01	1.50				14.13	14.13
	Ashfield	9.00	1.50			13.25	13.25			Dedham	20.80	1.75	1.75	4,283	13.82	30.12	17.21		Holbrook	20.29	1.50	1.35	655		17.41	25.81
	Ashland	17.44	1.50	1.20	497	17.67	22.14	18.45		Deerfield	26.72	1.50			11.45	11.45			Holden	8.58	1.50				15.92	15.92
	Athol	15.14	1.50			13.00	13.00			Dennis	12.07	1.50			7.79	7.79			Holland	5.09	1.50				15.42	15.42
	Attleboro	22.52	1.50	1.44	2,450	12.66	20.80	14.49		Dighton	16.42	1.75	1.50	370	13.66	22.72	15.15		Holliston	12.94	1.50				16.33	16.33
	Auburn	28.38	1.59	1.46	1,693	12.94	23.11	15.83		Douglas	8.75	1.50			14.97	14.97			Holyoke	34.15	1.50	1.45	3,797		16.46	31.13
	Avon	49.68	1.35	1.29	900	10.39	18.97	14.63		Dover	2.34	1.50			12.65	12.65			Hopedale	11.65	1.50	1.50	310		20.14	32.34
	Ayer	58.42	1.25	1.23	962	9.25	17.04	13.80		Dracut	10.07	1.50			16.30	16.30			Hopkinton	18.16	1.50	1.28	675		13.71	18.69
	Barnstable	16.88	1.50			11.22	11.22			Dudley	10.12	1.50			9.28	9.28			Hubbardston	7.82	1.50				14.28	14.28
	Barre	13.41	1.50			15.02	15.02			Dunstable	6.91	1.50			14.16	14.16			Hudson	22.64	1.53	1.52	2,072		16.49	29.57
	Becket	7.59	1.50			10.19	10.19			Duxbury	5.11	1.50			18.10	18.10			Hull	7.62	1.50				18.45	18.45
	Bedford	32.78	1.75	1.60	4,173	12.53	28.26	17.66		E Bridgewater	16.00	1.50			15.41	15.41			Huntington	7.99	1.50				14.85	14.85
	Belchertown	8.44	1.50			15.28	15.28			E Brookfield	12.30	1.50			8.50	8.50			Ipswich	10.70	1.50				13.37	13.37
	Bellingham	36.30	1.50			15.07	15.07			E Longmeadow	23.73	1.50			16.43	16.43			Kingston	24.20	1.50				15.39	15.39
	Belmont	6.62	1.50			14.20	14.20			Eastham	7.61	1.50			10.60	10.60			Lakeville	18.33	1.50				10.88	10.88
	Berkley	6.85	1.50			11.65	11.65			Easthampton	14.43	1.50			14.96	14.96			Lancaster	15.32	1.50				13.14	13.14
	Berlin	13.99	1.50			14.47	14.47			Easton	14.14	1.50			16.60	16.60			Lanesborough	33.23	1.50				14.84	14.84
	Bernardston	15.17	1.50			15.10	15.10			Edgartown	10.54	1.50			7.24	7.24			Lawrence	26.69	1.74	1.55	4,050		18.25	35.37
	Beverly	14.04	1.75	1.50	2,572	15.53	25.36	16.91		Egremont	9.65	1.50			9.60	9.60			Lee	28.64	1.50				14.22	14.22
	Billerica	24.46	1.75	1.75	7,397	15.13	34.96	19.98		Erving	64.75	1.27	1.21	314	9.87	19.21	15.92		Leicester	10.41	1.50				13.53	13.53
	Blackstone	8.66	1.50			14.37	14.37			Essex	14.02	1.50			11.20	11.20			Lenox	28.53	1.50				13.40	13.40
	Blandford	8.11	1.50			10.82	10.82			Everett	51.05	1.42	1.42	9,154	11.40	28.86	20.31		Leominster	25.61	1.50				17.36	17.36
	Bolton	17.13	1.50			15.32	15.32			Fairhaven	19.77	1.50	1.16	378	12.90	15.62	13.44		Leverett	4.25	1.50				18.14	18.14
	Boston	40.22	1.74	1.74	204,884	13.86	42.66	24.54		Fall River	25.66	1.75	1.75	6,260	9.18	21.68	12.39		Lexington	12.92	1.75	1.70	4,545		14.00	26.57
	Bourne	15.09	1.50			12.30	12.30			Falmouth	9.49	1.50			10.62	10.62			Leyden	7.27	1.50				18.97	18.97
	Boxborough	20.94	1.50			17.60	17.60			Fitchburg	25.20	1.50	1.35	1,718	14.36	21.98	16.28		Lincoln	4.47	1.50				13.74	13.74
	Boxford	2.57	1.50			13.20	13.20			Florida	55.25	1.28	1.28	162	13.50	26.66	20.77		Littleton	26.22	1.50	1.31	775		15.65	23.04
	Boylston	11.85	1.50	1.10	40	13.56	15.12	13.74		Foxborough	25.82	1.50			15.30	15.30			Longmeadow	4.85	1.50				18.30	18.30
	Braintree	29.59	1.53	1.52	5,409	11.94	23.22	15.26		Frammingham	25.32	1.50	1.45	8,310	16.77	28.71	19.79		Lowell	21.75	1.75	1.70	8,941		16.90	35.67
	Brewster	8.29	1.50			12.98	12.98			Franklin	21.22	1.50			13.44	13.44			Ludlow	16.44	1.50				14.92	14.92
	Bridgewater	13.07	1.50			14.41	14.41			Freetown	15.67	1.75	1.60	587	12.58	22.64	14.16		Lunenburg	12.39	1.50				16.03	16.03
	Brimfield	11.79	1.50			15.25	15.25			Gardner	20.97	1.50			15.17	15.17			Lynn	18.99	1.75	1.75	7,370		16.76	35.58
	Brockton	26.50	1.50	1.29	4,386	17.82	25.78	19.93		Gay Head	2.43	1.50			7.15	7.15			Lynnfield	8.93	1.50				14.78	14.78
	Brookfield	11.53	1.50			15.96	15.96			Georgetown	12.40	1.50			13.26	13.26			Malden	16.69	1.75	1.65	3,799		15.50	29.48
	Brookline	12.45	1.55	1.50	4,824	19.20	26.69	17.81		Gill	21.40	1.50			13.20	13.20			Manchester	8.22	1.50				10.90	10.90
	Buckland	21.65	1.50			15.02	15.02			Gloucester	15.08	1.50	1.15	689	15.54	18.37	15.97		Mansfield	31.66	1.50	1.05	310		15.46	16.60
	Burlington	38.15	1.72	1.62	8,899	12.00	31.60	19.48		Goshen	7.14	1.50			15.30	15.30			Marblehead	6.28	1.50				11.85	11.85
	Cambridge	40.14	1.63	1.63	36,537	14.17	34.86	21.38		Gosnold	3.02	1.50			2.55	2.55			Marion	11.19	1.50				11.70	11.70
	Canton	28.07	1.50	1.40	2,708	12.92	21.44	15.31		Grafton	13.63	1.50			14.70	14.70			Marlborough	31.17	1.75	1.56	6,540		15.88	30.69
	Carlisle	2.59	1.50			16.04	16.04			Granby	10.08	1.50			13.69	13.69			Marshfield	8.35	1.50				14.60	14.60
	Carver	23.50	1.50	1.36	757	17.60	26.91	19.79		Granville	14.95	1.50			14.30	14.30			Mashpee	10.83	1.50				13.98	13.98
	Charlemont	14.51	1.50			17.25	17.25			Gr Barnington	23.47	1.50			14.90	14.90			Mattapoisett	9.08	1.50				13.29	13.29
	Charlton	15.78	1.50			11.70	11.70			Greenfield	27.29	1.50			18.04	18.04			Maynard	16.44	1.75	1.46	818		17.97	28.82
	Chatham	10.50	1.50			8.26	8.26			Groton	7.87	1.50			17.69	17.69			Medfield	6.93	1.50				14.28	14.28
	Chelmsford	19.37	1.50	1.05	363	19.04	20.23	19.27		Groveland	9.79	1.50			14.82	14.82			Medford	16.45	1.70	1.70	5,152		14.76	29.01
	Chelsea	35.46	1.75	1.75	4,265	13.12	34.61	19.78		Hadley	33.11	1.50			10.40	10.40			Medway	16.78	1.50				17.33	17.33
	Cheshire	10.36	1.50			10.52	10.52			Halifax	11.83	1.50			15.70	15.70			Melrose	7.71	1.50	1.50	969		15.85	24.81
	Chester	7.06	1.50			13.54	13.54			Hamilton	6.56	1.50			16.24	16.24			Mendon	12.58	1.50				13.41	

Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	
N	Methuen	19.00	1.50	1.20	1,145	15.37	19.36	16.13	N	Princeton	3.92	1.50			17.53	17.53		R	Tyngsborough	16.60	1.50				20.06	20.06	
	Middleborough	20.43	1.50	1.20	529	14.39	18.19	15.17		Provincetown	28.14	1.50			11.65	11.65			Tyringham	10.21	1.50				8.44	8.44	
	Middlefield	8.80	1.50			14.10	14.10			Quincy	21.92	1.75	1.69	11,888	14.58	30.58	18.09		Upton	7.60	1.50				9.77	9.77	
	Middleton	30.77	1.00			12.00	12.00			Randolph	16.51	1.50	1.25	940	14.70	19.33	15.46		Uxbridge	15.39	1.50				15.86	15.86	
	Milford	25.30	1.58	1.50	2,953	16.16	29.18	19.45		Raynham	28.02	1.50	1.09	205	12.84	14.46	13.29		Wakefield	19.24	1.75	1.50	2,528		14.76	25.14	16.76
	Milbury	19.95	1.50			13.73	13.73			Reading	9.54	1.50			17.34	17.34			Wales	8.62	1.50				14.92	14.92	
	Millis	13.81	1.50			16.80	16.80			Rehoboth	11.34	1.50			11.78	11.78			Walpole	17.06	1.50	1.22	779		13.48	17.25	14.12
	Millville	6.55	1.50			17.79	17.79			Revere	17.10	1.75	1.75	4,220	15.57	32.23	18.42		Waltham	36.74	1.67	1.67	15,938		12.94	30.42	18.22
	Milton	4.67	1.50	1.33	422	16.20	21.90	16.47		Richmond	8.22	1.50			13.45	13.45			Ware	14.82	1.50				14.00	14.00	
	Monroe	68.67	1.16			13.50	13.50			Rochester	17.93	1.50			13.93	13.93			Wareham	20.60	1.50				13.31	13.31	
R	Monson	13.69	1.50			14.30	14.30		R	Rockland	24.75	1.50			14.19	14.19		R	Warren	20.43	1.50				15.25	15.25	
	Montague	30.72	1.50	1.30	543	13.17	19.75	15.19		Rockport	9.32	1.50			12.43	12.43			Warwick	6.17	1.50				17.47	17.47	
	Monterey	5.24	1.50			7.68	7.68			Rowe	81.04	1.12	1.11	128	5.61	11.75	10.59		Washington	8.14	1.50				9.82	9.82	
	Montgomery	5.40	1.50			14.00	14.00			Rowley	14.37	1.50			15.02	15.02			Watertown	21.92	1.75	1.50	3,651		15.15	24.54	16.36
	Mt Washington	6.22	1.50			5.48	5.48			Royalston	5.30	1.50			8.34	8.34			Wayland	5.76	1.50				17.88	17.88	
	Nahant	3.70	1.50			12.80	12.80			Russell	14.73	1.75	1.58	96	14.60	25.63	16.22		Webster	16.34	1.75	1.63	819		10.33	19.21	11.78
	Nantucket	11.57	1.75	1.75	1,884	6.56	12.42	7.10		Rutland	5.89	1.50			13.82	13.82			Wellesley	12.41	1.50				11.46	11.46	
	Natick	22.15	1.50			15.38	15.38			Salem	30.76	1.75	1.68	8,131	13.85	33.46	19.88		Wellesley	10.14	1.50				8.30	8.30	
	Needham	18.39	1.50	1.36	2,658	13.95	20.65	15.18		Salisbury	25.23	1.50			11.88	11.88			Wendell	9.06	1.50				19.90	19.90	
	New Ashford	42.11	1.48	1.30	21	6.85	11.39	8.76		Sandisfield	9.54	1.50			8.77	8.77			Wenham	6.79	1.50				14.19	14.19	
N	New Bedford	24.36	1.75	1.64	7,246	12.61	26.05	15.88	RC	Sandwich	21.15	1.50			14.26	14.26		WS	W Boylston	23.41	1.50				15.09	15.09	
	New Braintree	12.91	1.50			13.26	13.26			Saugus	25.94	1.64	1.64	4,240	11.43	24.18	14.74		W Bridgewater	39.37	1.50	1.15	412		13.33	16.98	14.77
	New Marlboro	9.11	1.50			8.87	8.87			Savoy	4.59	1.50			13.13	13.13			W Brookfield	13.66	1.50				10.43	10.43	
	New Salem	4.55	1.50			12.58	12.58			Scituate	6.30	1.50			14.93	14.93			W Newbury	4.25	1.50				15.29	15.29	
	Newbury	6.22	1.50			13.15	13.15			Seekonk	30.00	1.50	1.35	1,459	12.14	19.29	14.29		W Springfield	33.97	1.50	1.35	3,124		14.84	24.43	18.10
	Newburyport	21.45	1.50			16.62	16.62			Sharon	7.13	1.50			19.40	19.40			W Stockbridge	12.89	1.50				14.84	14.84	
	Newton	14.32	1.75	1.70	12,559	14.18	27.29	16.06		Sheffield	16.88	1.50			14.36	14.36			W Tisbury	4.84	1.50				8.20	8.20	
	Norfolk	5.81	1.50			16.69	16.69			Shelburne	21.86	1.50			12.35	12.35			Westborough	40.04	1.50				16.37	16.37	
	N Adams	27.20	1.50	1.50	955	13.39	24.70	16.47		Sherborn	4.20	1.50			15.92	15.92			Westfield	18.71	1.74	1.49	2,453		15.15	25.52	17.09
	N Andover	16.67	1.50	1.08	302	13.17	14.46	13.39		Shirley	14.51	1.50			12.79	12.79			Westford	16.76	1.50				15.38	15.38	
N	N Attleboro	26.29	1.50			14.36	14.36		R	Shrewsbury	16.61	1.50			13.38	13.37		WS	Westhampton	5.48	1.50				15.90	15.90	
	N Brookfield	14.35	1.50			11.66	11.66			N Shutesbury	3.75	1.00			16.69	16.69			Westminster	22.43	1.50				12.77	12.77	
	N Reading	17.03	1.50			16.30	16.30			Somerset	42.27	1.64	1.49	4,686	12.16	25.84	17.31		Weston	4.54	1.50				13.55	13.55	
	Northampton	24.77	1.50			13.84	13.84			R Somerville	21.35	1.67	1.67	6,384	14.81	27.71	16.55		Westport	9.31	1.50				8.88	8.88	
	Northborough	20.53	1.50			16.20	16.20			South Hadley	11.08	1.50			14.38	14.38			Westwood	16.89	1.75	1.72	2,664		14.11	28.44	16.53
	Northbridge	12.29	1.00			12.55	12.55			Southampton	7.71	1.50			13.26	13.26			Weymouth	15.03	1.50	1.38	2,292		14.22	20.95	15.23
	Northfield	22.94	1.50			14.95	14.95			Southborough	21.13	1.50			13.30	13.30			Whately	22.07	1.50				16.49	16.49	
	Norton	15.47	1.50			15.04	15.04			Southbridge	22.52	1.50			17.12	17.12			Whitman	13.40	1.50				19.31	19.31	
	Norwell	19.99	1.50			15.35	15.35			Southwick	13.63	1.50			14.38	14.38			Wilbraham	10.96	1.50				15.51	15.51	
	Norwood	32.76	1.50	1.25	2,218	11.79	16.79	13.43		Spencer	14.64	1.50			10.40	10.40			Williamsburg	10.07	1.50				13.79	13.79	
O	Oak Bluffs	11.05	1.50			11.85	11.85		O	Springfield	26.64	1.75	1.54	13,470	18.75	36.02	23.35	WS	Williamstown	18.05	1.50				12.90	12.90	
	Oakham	7.86	1.50			11.04	11.04			Sterling	16.97	1.50			15.05	15.05			Wilmington	33.87	1.75	1.55	4,717		12.29	26.52	17.11
	Orange	16.73	1.50			15.93	15.93			Stockbridge	11.23	1.50			9.46	9.46			Winchendon	14.31	1.50				13.59	13.59	
	Orleans	12.96	1.50			9.72	9.72			Stoneham	13.66	1.50	1.12	345	16.05	18.32	16.36		Winchester	7.86	1.50				15.02	14.20	14.96
	Otis	7.62	1.50			7.16	7.16			Stoughton	21.93	1.50	1.34	1,826	16.36	24.24	18.09		Windsor	4.74	1.50				12.41	12.41	
	Oxford	18.12	1.50			14.19	14.19			Stow	10.95	1.50			17.69	17.69			Winthrop	8.22	1.50				13.00	13.00	
	Palmer	23.02	1.50			15.34	15.34			Sturbridge	25.45	1.50			16.99	16.99			Woburn	39.05	1.50	1.47	6,773		10.19	21.38	14.56
	Paxton	4.42	1.50			15.60	15.52			Sudbury	7.41	1.75	1.50	947	15.68	24.50	16.33		Worcester	28.36	1.62	1.61	19,251		16.32	34.50	21.48
	Peabody	31.36	1.50	1.43	4,823	9.32	16.69	11.63		Sunderland	14.65	1.50			14.26	14.26			Worthington	7.13	1.50				12.57	12.57	
	Pelham	4.41	1.50			18.30	18.30			Sutton	12.44	1.50			14.78	14.78			Wrentham	14.89	1.50				14.89	14.89	
R	Pembroke	18.04	1.50			14.62	14.62		R	Swampscott	8.29	1.50	1.50	782	17.68	27.77	18.52		Yarmouth	14.39	1.50				11.24	11.24	
	Pepperell	13.54	1.50			14.13	14.13			Swansea	18.61	1.61	1.50	1,071	11.61	19.66	13.11										
	Peru	10.60	1.50			18.17	18.17			Taunton	25.17	1.50	1.50	3,741	12.11	21.84	14.56										
	Petersham	8.06	1.50			11.58	11.58			Templeton	11.61	1.50			9.08	9.08											
	Phillipston	6.80	1.50			10.62	10.62			Tewksbury	24.78	1.50	1.41	2,606	13.26	21.57	15.32										
	Pittsfield	27.93	1.50	1.28	2,624	16.31	23.42	18.30		Tisbury	17.48	1.50	1.05	75	14.70	14.76	14.06										
	Plainfield	17.97	1.50			13.64	13.64			T																	

REAL PROPERTY CLASSIFICATION
and
SPLIT TAX RATES

Prepared for the Ayer Board of Selectmen

by the

Ayer Industrial Association, Inc.

July 22, 1996

TABLE OF CONTENTS

I. Introduction

II. Summary of Associations position

1. AD Valorem Taxation

2. Intent of the Law.

3. The Message to Business

4. The Future

III. Exhibits

I. Introduction.

AYER DOES NOT HAVE UNIFORM REAL PROPERTY TAXATION

We feel that the subject known locally as "Tax Classification" is not only misunderstood but additionally is a complex subject whose effect both short and long term may have serious unintended ramifications for the Town of Ayer.

Therefore we offer this information in the hope that the Board of Selectmen will be provided with an understanding of our position and how we arrived at it, and hopefully be persuaded to support our position to reverse the current trend of split tax rates in the Town.

We hope that the Association offers enough evidence and persuasion to overcome an alarming trend for Ayer.

II. Summary of Association's Position

1. "Ad Valorem Taxation"

Means "To The Value". Tax Classification or the Split Rate Local option was never intended to distort the tax rate paid by different types of property in the Town of Ayer. For Ayer it should mean that for every dollar of assessed value there will be a uniform tax rate regardless of the type of property. It seems that constantly and erroneously it is viewed as an Income Tax. It is not an Income Tax for either Business or Resident; nor is it based on the ability of the property owner to pay it.

2. "Intent of the Law"

The December 1990 issue of "Focus on Municipal Finance" published by the Division of Local Services, Commonwealth of Massachusetts, Department of Revenue (D.O.R.) has a lead article, "Shifting the Property Tax Burden".

The second paragraph of the article is quoted here in its entirety. (Emphasis is theirs, underline is ours.)

" Adopting different Tax Rates shifts the property tax among the different classes. It does not increase the size of a community's Levy. This Local Option's purpose is to enable certain communities to retain within certain limits, their relative shares of the property tax paid by Residential and Commercial property that existed prior to the implementation Full Fair Cash Valuation.

Briefly, the Classification Act was meant to remediate certain distortions in the tax burden caused by the "Sudbury" decision of 1974 for Full and Fair Cash Valuation.(FFCV). This was done mainly in cities which had been maintaining illegitimate policies of Fractional Assessment (FA).

3. "The Message to Business"

Split tax rates send a message to the business community that is entirely inconsistent with what the Association feels is and should be the Towns intent. It may undermine greatly the efforts of the newly hired Economic Development Director, Diane Sullivan . Ayer from FY 1990 through FY 1995 has taken more than 4,587,858 from the business community in additional taxes caused by split rates. (See Exhibit "B"). The residents may have gained, but for every dollar they gain in relief , the C/I/P class must furnish more than \$1.75. This slanted scheme is to Ayer Industrial Association hardly a basis for partnership or a friendly policy.

4. "The Future"

The Town of Ayer needs to send and keep sending a message to the Business community that they are welcome as **Partners** in the Community. Eliminating the split rate once and for all would seem to be a good place to start.

EXHIBIT "A"

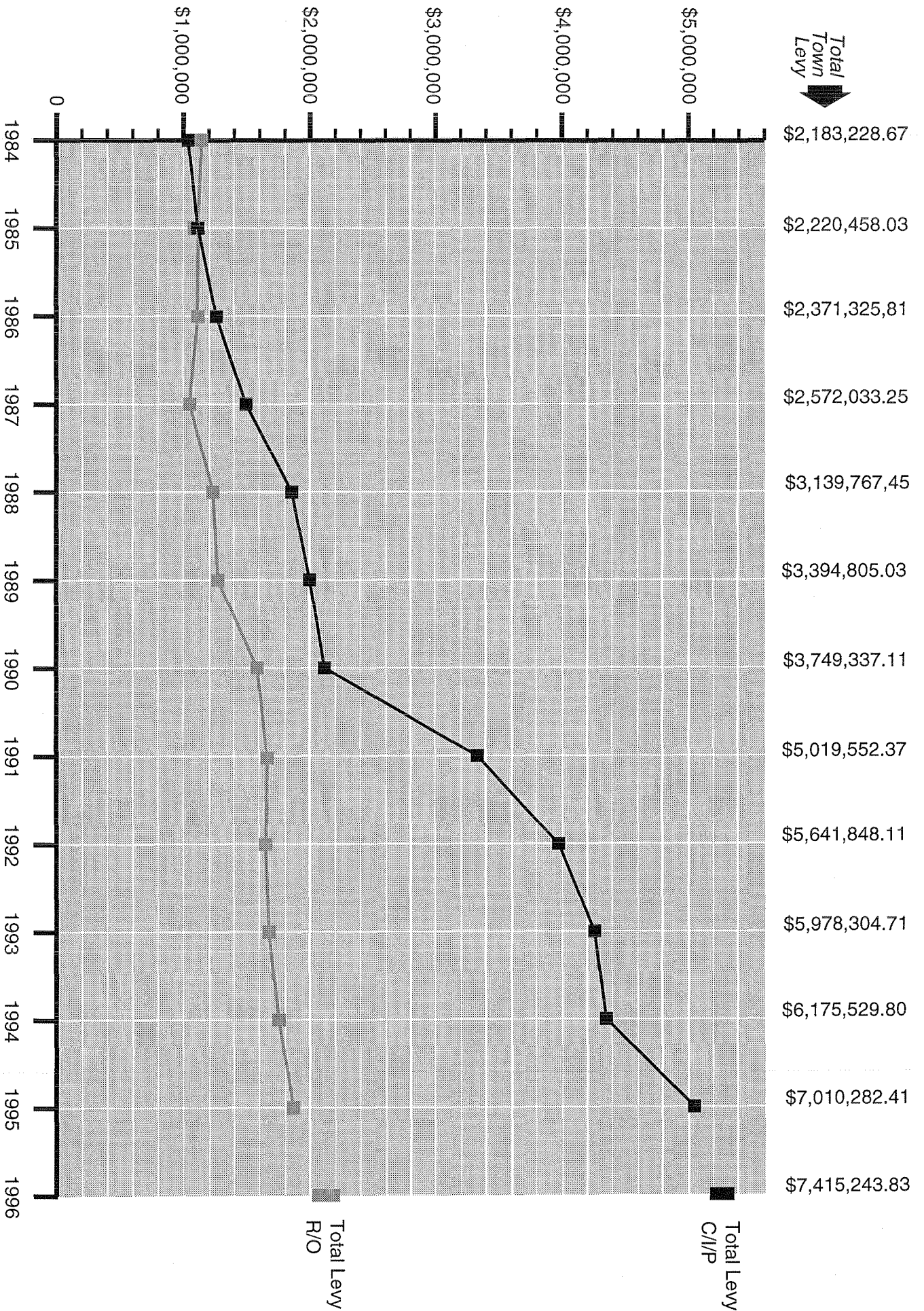
TOWN OF AYER TAX ANALYSIS

	VALUATION R/O	VALUATION C/I/P	TOTAL VALUATION	% OF VALUATION R/O	% OF VALUATION C/I/P	TOTAL LEVY R/O	TOTAL LEVY C/I/P	TOTAL LEVY	% OF LEVY R/O	% OF LEVY C/I/P	TAX RATE R/O	TAX RATE C/I/P	UNIFORM RATE	% OF SHIFT
1984	94,380,800.00	44,674,900.00	139,055,700.00	67.87%	32.13%	1,139,176.26	1,044,052.41	2,183,228.67	52.18%	47.82%	12.07	23.37	15.70	48.85%
1985	94,205,300.00	47,378,400.00	141,583,700.00	66.54%	33.46%	1,105,644.28	1,114,813.75	2,220,458.03	49.79%	50.21%	11.88	23.53	15.68	50.04%
1986	95,349,800.00	51,093,475.00	146,443,075.00	65.11%	34.89%	1,130,265.30	1,241,060.51	2,371,325.81	47.66%	52.34%	12.00	24.29	16.19	50.00%
1987	179,250,630.00	145,783,720.00	325,034,350.00	55.15%	44.85%	1,071,918.77	1,500,114.48	2,572,033.25	41.68%	58.32%	5.98	10.29	7.91	30.04%
1988	181,060,001.00	152,455,679.00	333,515,680.00	54.29%	45.71%	1,278,283.61	1,661,483.84	3,139,767.45	40.71%	59.29%	7.06	12.21	9.41	29.70%
1989	182,936,185.00	153,550,658.00	336,486,843.00	54.37%	45.63%	1,384,826.82	2,009,978.11	3,394,805.03	40.79%	59.21%	7.57	13.09	10.09	29.75%
1990	235,373,468.00	178,667,048.00	414,040,516.00	56.85%	43.15%	1,598,185.85	2,151,151.26	3,749,337.11	42.63%	57.37%	6.79	12.04	9.06	32.96%
1991	239,603,479.00	270,171,571.00	509,775,050.00	47.00%	53.00%	1,674,828.32	3,344,724.05	5,019,552.37	33.37%	66.63%	6.99	12.38	9.85	25.73%
1992	215,713,330.00	287,946,503.00	503,659,833.00	42.83%	57.17%	1,665,306.91	3,976,541.21	5,641,848.11	29.52%	70.48%	7.72	13.81	11.20	23.28%
1993	197,843,673.00	269,730,411.00	467,574,084.00	42.31%	57.69%	1,719,261.52	4,259,043.19	5,978,304.71	26.76%	71.24%	8.69	15.79	12.79	23.50%
1994	201,694,364.00	269,276,323.00	470,970,687.00	42.83%	57.17%	1,797,096.78	4,378,433.01	6,175,529.80	29.10%	70.90%	8.91	16.26	13.11	24.01%
1995	211,216,837.00	296,744,523.00	507,961,360.00	41.58%	58.42%	1,953,755.74	5,056,526.67	7,010,282.41	27.87%	72.13%	9.25	17.04	13.80	23.47%
3) 1996	228,682,272.00	303,265,488.00	531,947,760.00	42.99%	57.01%	2,135,815.59	5,279,428.24	7,415,243.83	29.8030%	71.1970%	9.34	17.41	13.94	24.89%
4) 1996	228,682,272.00	303,265,488.00	531,947,760.00	42.99%	57.01%	2,167,693.44	5,247,550.39	7,415,243.83	29.3290%	70.7670%	9.48	17.30	13.94	24.11%
5) 1996	228,682,272.00	303,265,488.00	531,947,760.00	42.99%	57.01%	2,199,571.28	5,215,672.55	7,415,243.83	29.6628%	70.3372%	9.62	17.20	13.94	23.39%

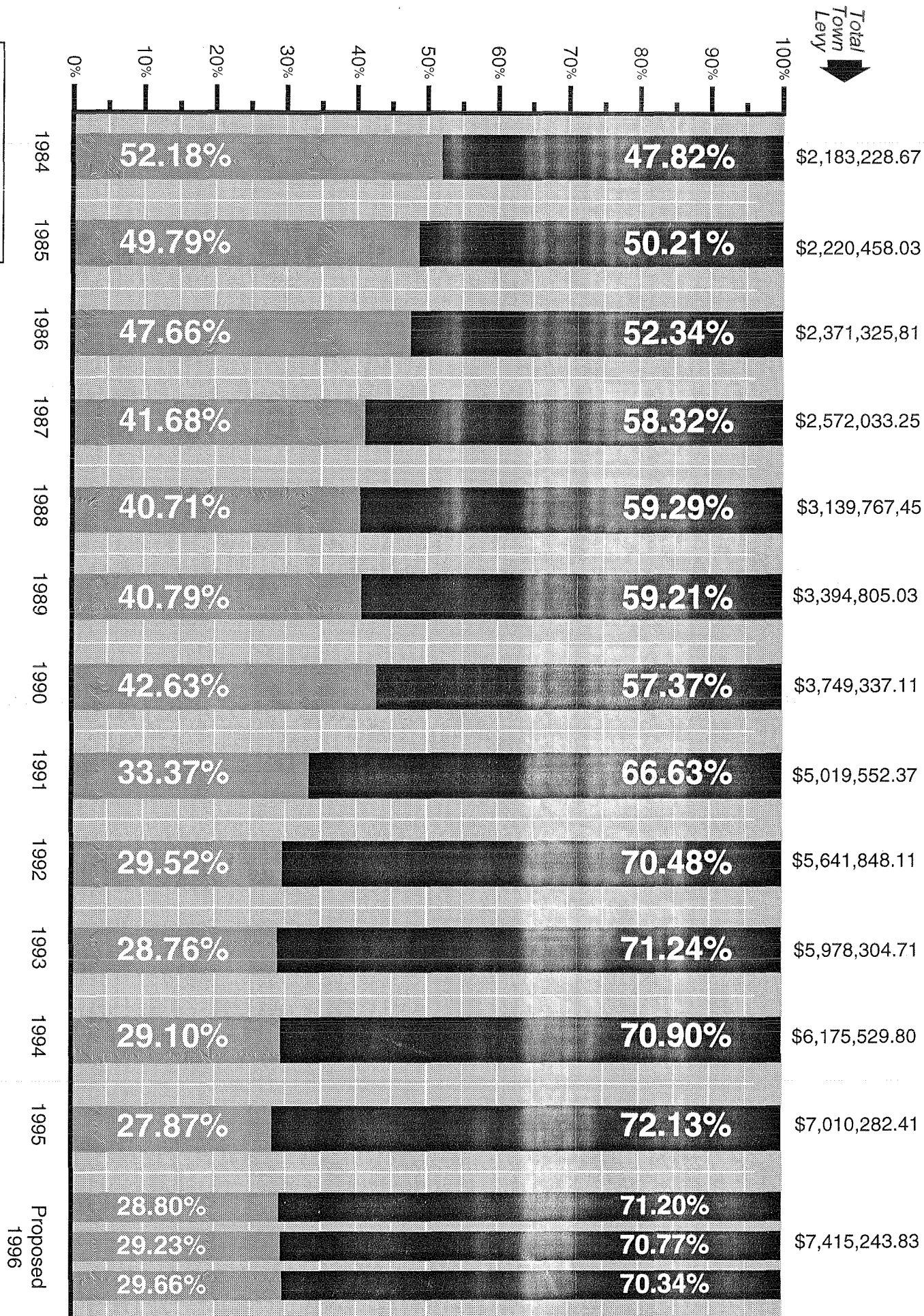
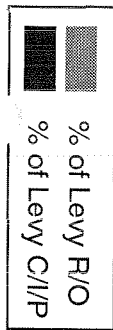
EXHIBIT "B"

	Total CIP Taxes with Tax Class	Total CIP Taxes with Uniform Rate	Difference
1984	1,044,052.41	701,413.34	342,639.07
1985	1,114,813.75	743,035.74	371,778.01
1986	1,241,060.51	827,347.26	413,713.25
1987	1,500,114.48	1,153,602.92	346,511.56
1988	1,861,483.84	1,435,241.00	426,242.84
1989	2,009,978.11	1,549,167.69	460,810.42
1990	2,151,151.26	1,617,916.53	533,234.73
1991	3,344,724.05	2,660,272.11	684,451.94
1992	3,976,541.21	3,225,491.36	751,049.85
1993	4,259,043.19	3,448,716.77	810,326.42
1994	4,378,433.01	3,530,843.85	847,589.16
1995	5,056,526.67	4,095,317.23	961,209.44
			6,949,556.69
3) 1996	5,279,852.15	4,227,520.90	1,052,331.24
4) 1996	5,246,492.94	4,227,520.90	1,018,972.04
5) 1996	5,216,166.39	4,227,520.90	988,645.49

Total Levy By Classification



Percentage of Levy By Classification



Multiple Tax Rates FY95

Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	
	Abington	14.15	1.50			17.60	17.60			Chicopee	21.73	1.66	1.50	3,587	13.22	23.03	15.35		Hancock	17.93	1.50				6.68	6.68	
	Acton	16.24	1.50	1.10	438	18.29	20.52	18.65		Chilmark	2.09	1.50			3.00	3.00			Hanover	25.01	1.50				14.67	14.67	
	Acushnet	10.86	1.50	1.17	102	12.53	15.04	12.80		Clarksburg	6.67	1.50			14.26	14.26			Hanson	12.42	1.50				17.37	17.37	
	Adams	19.43	1.50	1.14	139	15.90	18.76	16.46		Clinton	19.35	1.75	1.75	1,097	11.82	25.22	14.41		Hardwick	13.16	1.50				14.20	17.82	
	Agawam	19.18	1.50	1.25	1,043	15.56	20.68	16.54		Cohasset	9.30	1.50			14.32	14.32			Harvard	6.73	1.50				15.15	15.15	
	Alford	4.65	1.50			7.14	7.14			Cokrain	13.70	1.50			14.41	14.41			Harwich	10.61	1.50				11.20	11.20	
	Amesbury	21.46	1.50			18.79	18.79			Concord	11.88	1.50	1.07	225	14.49	15.62	14.60		Hatfield	31.36	1.50				10.49	10.49	
	Amherst	13.35	1.50			17.78	17.78			Conway	7.00	1.50			16.40	16.40			Haverhill	19.58	1.75	1.40	2,869		16.08	24.95	
	Andover	22.86	1.50	1.35	3,836	16.06	24.19	17.92		Cummington	14.34	1.50			13.57	13.57			Hawley	10.92	1.50				14.80	14.80	
	Arlington	9.20	1.50			16.06	16.06			Dakon	22.60	1.50			17.26	17.26			Heath	5.67	1.50				21.94	21.94	
	Ashburnham	5.41	1.50			17.27	17.27			Danvers	34.93	1.50	1.10	1,010	14.13	16.43	14.93		Hingham	16.59	1.50				15.97	15.97	
	Ashby	4.70	1.50			16.76	16.76			Dartmouth	18.25	1.50			11.01	11.01			Hinsdale	15.01	1.50				14.13	14.13	
	Ashfield	9.00	1.50			13.25	13.25			Dedham	20.80	1.75	1.75	4,283	13.82	30.12	17.21		Holbrook	20.29	1.50	1.35	655		17.41	25.81	19.11
	Ashland	17.44	1.50	1.20	497	17.67	22.14	18.45		Deerfield	26.72	1.50			11.45	11.45			Holden	8.58	1.50				15.92	15.92	
	Athol	15.14	1.50			13.00	13.00			Dennis	12.07	1.50			7.79	7.79			Holland	5.09	1.50				15.42	15.42	
	Attleboro	22.52	1.50	1.44	2,450	12.66	20.80	14.49		Dighton	16.42	1.75	1.50	370	13.66	22.72	15.15		Holliston	12.94	1.50				16.33	16.33	
	Auburn	28.38	1.59	1.46	1,693	12.94	23.11	15.83		Douglas	8.75	1.50			14.97	14.97			Holyoke	34.15	1.50	1.45	3,797		16.46	31.13	21.47
	Avon	49.68	1.35	1.29	900	10.39	18.97	14.63		Dover	2.34	1.50			12.65	12.65			Hopedale	11.65	1.50	1.50	310		20.14	32.34	21.56
	Ayer	58.42	1.25	1.23	962	9.25	17.04	13.80		Dracut	10.07	1.50			16.30	16.30			Hopkinton	18.16	1.50	1.28	675		13.71	18.69	14.61
	Barnstable	16.88	1.50			11.22	11.22			Dudley	10.12	1.50			9.28	9.28			Hubbardston	7.82	1.50				14.28	14.28	
	Barre	13.41	1.50			15.02	15.02			Dunstable	6.91	1.50			14.16	14.16			Hudson	22.64	1.53	1.52	2,072		16.49	29.57	19.45
	Becket	7.59	1.50			10.19	10.19			Duxbury	5.11	1.50			18.10	18.10			Hull	7.62	1.50				18.45	18.45	
	Bedford	32.78	1.75	1.60	4,173	12.53	28.26	17.66		E Bridgewater	16.00	1.50			15.41	15.41			Huntington	7.99	1.50				14.85	14.85	
	Belchertown	8.44	1.50			15.28	15.28			E Brookfield	12.30	1.50			8.50	8.50			Ipswich	10.70	1.50				13.37	13.37	
	Bellingham	36.30	1.50			15.07	15.07			E Longmeadow	23.73	1.50			16.43	16.43			Kingston	24.20	1.50				15.39	15.39	
	Belmont	6.62	1.50			14.20	14.20			Eastham	7.61	1.50			10.60	10.60			Lakeville	18.33	1.50				10.88	10.88	
	Berkley	6.85	1.50			11.65	11.65			Easthampton	14.43	1.50			14.96	14.96			Lancaster	15.32	1.50				13.14	13.14	
	Berlin	13.99	1.50			14.47	14.47			Easton	14.14	1.50			16.60	16.60			Lanesborough	33.23	1.50				14.84	14.84	
	Bernardston	15.17	1.50			15.10	15.10			Edgartown	10.54	1.50			7.24	7.24			Lawrence	26.69	1.74	1.55	4,050		18.25	35.37	22.82
	Beverly	14.04	1.75	1.50	2,572	15.53	25.36	16.91		Egremont	9.65	1.50			9.60	9.60			Lee	28.64	1.50				14.22	14.22	
	Billerica	24.46	1.75	1.75	7,397	15.13	34.96	19.98		Erving	64.75	1.27	1.21	314	9.87	19.21	15.92		Leicester	10.41	1.50				13.53	13.53	
	Blackstone	8.66	1.50			14.37	14.37			Essex	14.02	1.50			11.20	11.20			Lenox	28.53	1.50				13.40	13.40	
	Blandford	8.11	1.50			10.82	10.82			Everett	51.05	1.42	1.42	9,154	11.40	28.86	20.31		Leominster	25.61	1.50				17.36	17.36	
	Bolton	17.13	1.50			15.32	15.32			Fairhaven	19.77	1.50	1.16	378	12.90	15.62	13.44		Leverett	4.25	1.50				18.14	18.14	
	Boston	40.22	1.74	1.74	204,884	13.86	42.66	24.54		Fall River	25.66	1.75	1.75	6,260	9.18	21.68	12.39		Lexington	12.92	1.75	1.70	4,545		14.00	26.57	15.62
	Bourne	15.09	1.50			12.30	12.30			Falmouth	9.49	1.50			10.62	10.62			Leyden	7.27	1.50				18.97	18.97	
	Boxborough	20.94	1.50			17.60	17.60			Fitchburg	25.20	1.50	1.35	1,718	14.36	21.96	16.28		Lincoln	4.47	1.50				13.74	13.74	
	Boxford	2.57	1.50			13.20	13.20			Florida	55.25	1.28	1.28	162	13.50	26.66	20.77		Littleton	26.22	1.50	1.31	775		15.65	23.04	17.59
	Boynton	11.85	1.50	1.10	40	13.56	15.12	13.74		Foxborough	25.82	1.50			15.30	15.30			Longmeadow	4.85	1.50				18.30	18.30	
	Braintree	29.59	1.53	1.52	5,409	11.94	23.22	15.26		Frammingham	25.32	1.50	1.45	8,310	16.77	28.71	19.79		Lowell	21.75	1.75	1.70	8,941		16.90	35.67	20.98
	Brewster	8.29	1.50			12.98	12.98			Franklin	21.22	1.50			13.44	13.44			Ludlow	16.44	1.50				14.92	14.92	
	Bridgewater	13.07	1.50			14.41	14.41			Freetown	15.67	1.75	1.60	587	12.58	22.64	14.16		Lunenburg	12.39	1.50				16.03	16.03	
	Brimfield	11.79	1.50			15.25	15.25			Gardner	20.97	1.50			15.17	15.17			Lynn	18.99	1.75	1.75	7,370		16.76	35.58	20.33
	Brockton	26.50	1.50	1.29	4,386	17.82	25.78	19.93		Gay Head	2.43	1.50			7.15	7.15			Lynnfield	8.93	1.50				14.78	14.78	
	Brookfield	11.53	1.50			15.96	15.96			Georgetown	12.40	1.50			13.26	13.26			Malden	16.69	1.75	1.65	3,799		15.50	29.48	17.83
	Brookline	12.45	1.55	1.50	4,824	19.20	26.69	17.81		Gill	21.40	1.50			13.20	13.20			Manchester	8.22	1.50				10.90	10.90	
	Buckland	21.65	1.50			15.02	15.02			Gloucester	15.08	1.50	1.15	689	15.54	18.37	15.97		Mansfield	31.66	1.50	1.05	310		15.46	16.60	15.82
	Burlington	38.15	1.72	1.62	8,899	12.00	31.60	19.48		Goshen	7.14	1.50			15.30	15.30			Marblehead	6.28	1.50				11.85	11.85	
	Cambridge	40.14	1.63	1.63	36,537	14.17	34.86	21.38		Gosnold	3.02	1.50			2.55	2.55			Marion	11.19	1.50				11.70	11.70	
	Canton	28.07	1.50	1.40	2,708	12.92	21.44	15.31		Grafton	13.63	1.50			14.70	14.70			R Marbleborough	31.17	1.75	1.56	6,540		15.88	30.69	19.66
	Carlsle	2.59	1.50			16.04	16.04			Granby	10.08	1.50			13.69	13.69			Marshfield	8.35	1.50				14.60	14.60	
	Carver	23.50	1.50	1.36	757	17.60	26.91	19.79		Granville	14.95	1.50			14.30	14.30			Mashpee	10.83	1.50				13.98	13.98	
	Charlemont	14.51	1.50			17.25	17.25			Gr Barrington	23.47	1.50			14.90	14.90			Mattapoisett	9.08	1.50				13.29	13.29	
	Charlton	15.78	1.50			11.70	11.70			Greenfield	27.29	1.50			18.04	18.04			Maynard	16.44	1.75	1.46	818		17.97	28.82	19.75
	Chatham	10.50	1.50			8.26	8.26			Groton	7.87	1.50			17.69	17.69			Medfield	6.93	1.50				14.28	14.28	
	Chelmsford	19.37	1.50	1.05	363	19.04	20.23	19.27		Groveland	9.79	1.50			14.82	14.82			Medford	16.45	1.70	1.70	5,152		14.76	29.01	17.10
	Chelsea	35.46	1.75	1.75	4,265	13.12	34.61	19.78		Hadley	33.11	1.50			10.40	10.40			Medway	16.78	1.50				17.33	17.33	
	Cheshire	10.36	1.50			10.52	10.52			Halifax	11.83	1.50			15.70	15.70			Melrose	7.71	1.50	1.50	969		15.85	24.81	16.54
	Chester	7.06																									

Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate	Ex	Community	CIP Val %	Max CIP Shift Formula	Actual CIP Shift	\$ SHIFT To CIP 000's	Actual Res Tax Rate	Actual CIP Tax Rate	Single Tax Rate
N	Methuen	19.00	1.50	1.20	1,145	15.37	19.36	16.13		Princeton	3.92	1.50			17.53	17.53			Tyngsborough	16.60	1.50			20.06	20.06	
	Middleborough	20.43	1.50	1.20	529	14.39	18.19	15.17		Provincetown	28.14	1.50			11.65	11.65			Tyringham	10.21	1.50			8.44	8.44	
	Middlefield	8.80	1.50			14.10	14.10			Quincy	21.92	1.75	1.69	11,888	14.58	30.58	18.09		Upton	7.60	1.50			9.77	9.77	
	Middleton	30.77	1.00			12.00	12.00			Randolph	16.51	1.50	1.25	940	14.70	19.33	15.46		Uxbridge	15.39	1.50			15.86	15.86	
	Milford	25.30	1.58	1.50	2,953	16.16	29.18	19.45		Raynham	28.02	1.50	1.09	205	12.84	14.46	13.29		Wakefield	19.24	1.75	1.50	2,528	14.76	25.14	16.76
	Millbury	19.95	1.50			13.73	13.73			Reading	9.54	1.50			17.34	17.34			Wales	8.62	1.50			14.92	14.92	
	Millis	13.81	1.50			16.80	16.80			Rehoboth	11.34	1.50			11.78	11.78		R	Walpole	17.06	1.50	1.22	779	13.48	17.25	14.12
	Millville	6.55	1.50			17.79	17.79			Revere	17.10	1.75	1.75	4,220	15.57	32.23	18.42		Waltham	36.74	1.67	1.67	15,938	12.94	30.42	18.22
	Milton	4.67	1.50	1.33	422	16.20	21.90	16.47		Richmond	8.22	1.50			13.45	13.45			Ware	14.82	1.50			14.00	14.00	
	Monroe	68.67	1.16			13.50	13.50			Rochester	17.93	1.50			13.93	13.93			Wareham	20.60	1.50			13.31	13.31	
	Monson	13.69	1.50			14.30	14.30			Rockland	24.75	1.50			14.19	14.19			Warren	20.43	1.50			15.25	15.25	
	Montague	30.72	1.50	1.30	543	13.17	19.75	15.19		Rockport	9.32	1.50			12.43	12.43			Warwick	6.17	1.50			17.47	17.47	
	Monterey	5.24	1.50			7.68	7.68			Rowe	81.04	1.12	1.11	128	5.61	11.75	10.59		Washington	8.14	1.50			9.82	9.82	
	Montgomery	5.40	1.50			14.00	14.00			Rowley	14.37	1.50			15.02	15.02		R	Watertown	21.92	1.75	1.50	3,651	15.15	24.54	16.36
	Mt Washington	6.22	1.50			5.48	5.48			Royalston	5.30	1.50			8.34	8.34			Wayland	5.76	1.50			17.88	17.88	
R	Nahant	3.70	1.50			12.80	12.80			Russell	14.73	1.75	1.58	96	14.60	25.63	16.22		Webster	16.34	1.75	1.63	819	10.33	19.21	11.78
	Nantucket	11.57	1.75	1.75	1,884	6.56	12.42	7.10		Rutland	5.89	1.50			13.82	13.82			Wellesley	12.41	1.50			11.46	11.46	
	Natick	22.15	1.50			15.38	15.38			Salem	30.76	1.75	1.68	8,131	13.85	33.46	19.88		Wellfleet	10.14	1.50			8.30	8.30	
	Needham	18.39	1.50	1.36	2,658	13.95	20.65	15.18		Salisbury	25.23	1.50			11.88	11.88			Wendell	9.06	1.50			19.90	19.90	
	New Ashford	42.11	1.48	1.30	21	6.85	11.39	8.76		Sandisfield	9.54	1.50			8.77	8.77			Wenham	6.79	1.50			14.19	14.19	
	New Bedford	24.36	1.75	1.64	7,246	12.61	26.05	15.88		Sandwich	21.15	1.50			14.26	14.26			W Boylston	23.41	1.50			15.09	15.09	
	New Braintree	12.91	1.50			13.26	13.26			Saugus	25.94	1.64	1.64	4,240	11.43	24.18	14.74		W Bridgewater	39.37	1.50	1.15	412	13.33	16.98	14.77
	New Marlboro	9.11	1.50			8.87	8.87			Savoy	4.59	1.50			13.13	13.13			W Brookfield	13.66	1.50			10.43	10.43	
	New Salem	4.55	1.50			12.58	12.58			Scituate	6.30	1.50			14.93	14.93			W Newbury	4.25	1.50			15.29	15.29	
	Newbury	6.22	1.50			13.15	13.15			Seekonk	30.00	1.50	1.35	1,459	12.14	19.29	14.29		W Springfield	33.97	1.50	1.35	3,124	14.84	24.43	18.10
	Newburyport	21.45	1.50			16.62	16.62			Sharon	7.13	1.50			19.40	19.40			W Stockbridge	12.89	1.50			14.84	14.84	
	Newton	14.32	1.75	1.70	12,559	14.18	27.29	16.06		Sheffield	16.88	1.50			14.36	14.36			W Tisbury	4.84	1.50			8.20	8.20	
	Norfolk	5.81	1.50			16.69	16.69			Shelburne	21.86	1.50			12.35	12.35			Westborough	40.04	1.50			16.37	16.37	
	N Adams	27.20	1.50	1.50	955	13.39	24.70	16.47		Sherborn	4.20	1.50			15.92	15.92			Westfield	18.71	1.74	1.49	2,453	15.15	25.52	17.09
	N Andover	16.67	1.50	1.08	302	13.17	14.46	13.39		Shirley	14.51	1.50			12.79	12.79			Westford	16.76	1.50			15.38	15.38	
	N Attleboro	26.29	1.50			14.36	14.36		O	Shrewsbury	16.61	1.50			13.38	13.37			Westhampton	5.48	1.50			15.90	15.90	
	N Brookfield	14.35	1.50			11.66	11.66		N	Shutesbury	3.75	1.00			16.39	16.89			Westminster	22.43	1.50			12.77	12.77	
	N Reading	17.03	1.50			16.30	16.30		RC	Somerset	42.27	1.64	1.49	4,686	12.16	25.84	17.31		Weston	4.54	1.50			13.55	13.55	
	Northampton	24.77	1.50			13.84	13.84		R	Somerville	21.35	1.67	1.67	6,384	14.81	27.71	16.55		Westport	9.31	1.50			8.88	8.88	
	Northborough	20.53	1.50			16.20	16.20			South Hadley	11.08	1.50			14.38	14.38			Westwood	16.89	1.75	1.72	2,664	14.11	28.44	16.53
N	Northbridge	12.29	1.00			12.55	12.55			Southampton	7.71	1.50			13.26	13.26			Weymouth	15.03	1.50	1.38	2,292	14.22	20.95	15.23
	Northfield	22.94	1.50			14.95	14.95			Southborough	21.13	1.50			13.30	13.30			Whately	22.07	1.50			16.49	16.49	
	Norton	15.47	1.50			15.04	15.04			Southbridge	22.52	1.50			17.12	17.12			Whitman	13.40	1.50			19.31	19.31	
	Norwell	19.99	1.50			15.35	15.35			Southwick	13.63	1.50			14.38	14.38			Wilbraham	10.96	1.50			15.51	15.51	
	Norwood	32.76	1.50	1.25	2,218	11.79	16.79	13.43		Spencer	14.64	1.50			10.40	10.40			Williamsburg	10.07	1.50			13.79	13.79	
	Oak Bluffs	11.05	1.50			11.85	11.85			Springfield	26.64	1.75	1.54	13,470	18.75	36.02	23.35		Williamstown	18.05	1.50			12.90	12.90	
	Oakham	7.86	1.50			11.04	11.04			Sterling	16.97	1.50			15.05	15.05			Wilmington	33.87	1.75	1.55	4,717	12.29	26.52	17.11
	Orange	16.73	1.50			15.93	15.93			Stockbridge	11.23	1.50			9.46	9.46			Winchendon	14.31	1.50			13.59	13.59	
	Orleans	12.96	1.50			9.72	9.72			Stoneham	13.66	1.50	1.12	345	16.05	18.32	16.36	WS	Winchester	7.86	1.50			15.02	14.20	14.96
	Otis	7.62	1.50			7.16	7.16			Stoughton	21.93	1.50	1.34	1,826	16.36	24.24	18.09		Windsor	4.74	1.50			12.41	12.41	
	Oxford	18.12	1.50			14.19	14.19			Stow	10.95	1.50			17.69	17.69			Winthrop	8.22	1.50			13.00	13.00	
	Palmer	23.02	1.50			15.34	15.34			Sturbridge	25.45	1.50			16.99	16.99			Woburn	39.05	1.50	1.47	6,773	10.19	21.38	14.56
O	Paxton	4.42	1.50			15.60	15.52			Sudbury	7.41	1.75	1.50	947	15.68	24.50	16.33		Worcester	28.36	1.62	1.61	19,251	16.32	34.50	21.48
	Peabody	31.36	1.50	1.43	4,823	9.32	16.69	11.63		Sunderland	14.65	1.50			14.26	14.26			Worthington	7.13	1.50			12.57	12.57	
	Pelham	4.41	1.50			18.30	18.30			Sutton	12.44	1.50			14.78	14.78			Wrentham	14.89	1.50			14.89	14.89	
	Pembroke	18.04	1.50			14.62	14.62			Swampscott	8.29	1.50	1.50	782	17.68	27.77	18.52		Yarmouth	14.39	1.50			11.24	11.24	
	Pepperell	13.54	1.50			14.13	14.13			Swansea	18.61	1.61	1.50	1,071	11.61	19.66	13.11									
	Peru	10.60	1.50			18.17	18.17			Taunton	25.17	1.50	1.50	3,741	12.11	21.84	14.56									
	Petersham	8.06	1.50			11.58	11.58			Templeton	11.61	1.50			9.08	9.08										
	Philipston	6.80	1.50			10.62	10.62			Tewksbury	24.78	1.50	1.41	2,606	13.26	21.57	15.32									
	Pittsfield	27.93	1.50	1.28	2,624	16.31	23.42	18.30	R	Tisbury	17.48	1.50	1.05	75	14.70	14.76	14.06									
	Plainfield	17.97	1.50			13.64	13.64			Tolland	8.21	1.50			4.15	4.15										
	Plainville	26.15	1.50			13.92	13.92			Topsfield	9.09	1.50			13.32	13.32										
	Plymouth	37.29	1.50			19.06	19.06			Townsend	11.91	1.50			17.74	17.74										
	Plympton	18.07	1.50			15.91	15.91			Truro	10.16	1.50			6.76</											