

TOWN OF ARLINGTON



***TAX CLASSIFICATION HEARING
DECEMBER 7, 2015
FY 2016***

***PAUL TIERNEY
DIRECTOR OF ASSESSMENTS***

**HOW TO DETERMINE THE LEVY
TOTAL TO BE RAISED AND THE TAX RATE
FY 2016**

I. CALCULATE THE FY 2016 LEVY LIMIT

A. FY 2015 LEVY LIMIT		\$98,617,161
B. ADD 2.5%		\$2,465,429
C. ADD FY 2016 NEW GROWTH	*	\$1,337,666
D. ADD FY 2016 OVERRIDE		\$0
E. FY 2016 LEVY LIMIT		\$102,420,256

II. CALCULATE THE FY 2016 TOTAL TO BE RAISED

A. FY 2016 LEVY LIMIT		\$102,420,256
B. ADD FY 2016 SCHOOL DEBT EXCLUSION		\$993,166
C. ADD FY 2016 WATER & SEWER DEBT		\$5,593,112
D. ADD FY 2016 SYMMES CAPITAL DEBT EXCLUSION		\$0
MAXIMUM TOTAL TO BE RAISED		\$109,006,534

III. CALCULATE THE FY2016 TAX RATE

TO BE RAISED	/	TOTAL TAXABLE ASSESSED VA	*1000
\$108,977,901	/	\$8,513,898,549	*1000
		EXCESS LEVY	\$28,633
			\$12.80

*** GROWTH TAX DOLLARS AND THE TAX RATE ARE ESTIMATED
PENDING DEPARTMENT OF REVENUE APPROVAL**

**DEPARTMENT OF REVENUE
MINIMUM RESIDENTIAL FACTOR COMPUTATION
FOR FY 2016**

ARLINGTON

City / Town / District

Final Tax Rate Set

A	B	C
Class	Full and Fair Cash Valuation	Percentage Share
1. Residential	8,002,595,342	93.9945%
2. Open Space	0	0.0000%
3. Commercial	378,899,077	4.4503%
4. Industrial	17,588,600	0.2066%
5. Personal Property	114,815,530	1.3486%
TOTALS	8,513,898,549	100.0000%

Maximum Share of Levy for Classes Three, Four and Personal Property :

	150%	X	6.0055%	=	9.0083%
			Lines 3C + 4C + 5C		Max % Share

Minimum Share of Levy for Classes One and Two :

	100%	-	9.0083%	=	90.9917%
			Max % Share		Min % Share

Minimum Residential Factor (MRF)

	90.9917%	/	93.9945%	=	96.8053%
	Min % Share		Lines 1C + 2C		Minimum Residential Factor

MINIMUM RESIDENTIAL FACTOR LA7 (6-96) 96.8053%

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

TOWN OF ARLINGTON
CLASSIFICATION OF REAL ESTATE
SELECTMENS OFFICE
DECEMBER 7, 2015
FISCAL YEAR 2016

**I. OPTION OF THE BOARD OF SELECTMEN.
(CHAPTER 797 OF MASS. GL)**

**II. ALLOWS THE BOARD OF SELECTMEN TO INCREASE THE CIP
CLASSES OF PROPERTY UP TO 150% OF THEIR SHARE OF THE
LEVY.**

III. ARLINGTON'S MRF FOR FISCAL 2016

96.8054%

IV. CIP SHARE OF THE F.Y. 2016 LEVY IS

6.0050%

VI. CIP'S MAXIMUM SHARE THEREFORE MAY BE RAISED TO

9.0075%

**TOWN OF ARLINGTON
ASSESSORS OFFICE
CLASSIFICATION
FISCAL YEAR 2016**

Note: All rates are estimated subject to DOR certification

AT	CIP% SHARE	RO% SHARE	RATE PER \$1000 AV		CIP TAX INC. PER 500K	RO TAX DEC. PER 400K
			CIP	RO		
100.00%	6.0055	93.9945	\$12.80	\$12.80	\$0	\$0
105.00%	6.3058	93.6942	\$13.44	\$12.76	\$320	(\$16.36)
110.00%	6.6061	93.3940	\$14.08	\$12.72	\$640	(\$32.71)
115.00%	6.9063	93.0937	\$14.72	\$12.68	\$960	(\$49.07)
120.00%	7.2066	92.7934	\$15.36	\$12.64	\$1,280	(\$65.42)
125.00%	7.5069	92.4931	\$16.00	\$12.60	\$1,600	(\$81.78)
130.00%	7.8072	92.1929	\$16.64	\$12.55	\$1,920	(\$98.14)
135.00%	8.1074	91.8926	\$17.28	\$12.51	\$2,240	(\$114.49)
140.00%	8.4077	91.5923	\$17.92	\$12.47	\$2,560	(\$130.85)
145.00%	8.7080	91.2920	\$18.56	\$12.43	\$2,880	(\$147.21)
150.00%	9.0083	90.9918	\$19.20	\$12.39	\$3,200	(\$163.56)

CIP SHARE OF LEVY IS	\$6,544,681
CIP MAXIMUM LEVY IS	\$9,817,022

**ASSESSORS OFFICE
TOWN OF ARLINGTON
TAX RATE PER \$1000 OF A.V.**

YEAR	RATE	YEAR	RATE	YEAR	RATE	YEAR	RATE
1929	\$30.00	1954	\$54.50	F78	\$78.00	F03	\$13.64
1930	\$30.40	1955	\$59.20	F79	\$84.60	F04	\$10.61
1931	\$31.40	1956	\$69.20	F80	\$81.00	F05	\$10.94
1932	\$30.40	1957	\$70.40	F81	\$87.00	F06	\$11.34
1933	\$30.40	1958	\$71.20	F82	\$73.50	F07	\$10.95
1934	\$33.00	1959	\$74.00	F83	\$22.70	F08	\$11.45
1935	\$33.00	1960	\$78.20	F84	\$23.43	F09	\$11.92
1936	\$34.00	1961	\$82.60	F85	\$23.96	F10	\$12.11
1937	\$35.60	1962	\$85.00	F86	\$16.49	F11	\$12.41
1938	\$35.20	1963	\$84.60	F87	\$17.24	F12	\$13.66
1939	\$36.80	1964	\$92.60	F88	\$17.66	F13	\$13.61
1940	\$35.80	1965	\$97.60	F89	\$10.86	F14	\$13.79
1941	\$34.80	1966	\$97.60	F90	\$11.25	F15	\$13.55
1942	\$35.60	1967	\$106.00	F91	\$12.47	F16	\$12.80
1943	\$32.00	1968	\$124.00	F92	\$13.84		
1944	\$32.00	1969	\$41.00	F93	\$14.52		
1945	\$34.40	1970	\$48.20	F94	\$15.55		
1946	\$38.00	1971	\$51.80	F95	\$16.06		
1947	\$42.80	1972	\$56.80	F96	\$16.54		
1948	\$44.20	1973	\$56.80	F97	\$17.08		
1949	\$46.20	1973	\$28.20	F98	\$16.73		
1950	\$50.40	1974	\$74.00	F99	\$17.17		
1951	\$54.20	F75	\$67.20	F00	\$17.66		
1952	\$56.40	F76	\$67.20	F01	\$13.17		
1953	\$57.60	F77	\$74.80	F02	\$13.85		

MASSACHUSETTS DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

ASSESSMENT/CLASSIFICATION REPORT FY2016

ARLINGTON
City/Town/District

as of January 1, 2015

PROPERTY TYPE	ACCT/ PARCEL COUNT	CLASS 1 Residential Assessed Value	CLASS 2 Open Space Assessed Value	CLASS 3 Commercial Assessed Value	CLASS 4 Industrial Assessed Value	CLASS 5 Personal Property Assessed Value
101	8,000	4,682,885,700				
102	3,492	1,229,416,600				
MISC 103,109	12	11,147,400				
104	2,282	1,457,780,160				
105	194	135,773,300				
111-125	146	416,463,200				
130-32,106	313	26,272,700				
200-231	0		0			
300-393	386			333,741,310		
400-452	22				17,588,600	
CH 61 LAND	0		0	0		
CH 61A LAND	0		0	0		
CH 61B LAND	4		0	1,445,709		
012-043	76	42,856,282	0	43,712,058	0	
501	231					6,576,100
502	167					8,132,510
503	0					0
504,550-2	2					68,185,320
505	8					21,343,400
506	2					8,285,100
508	4					2,293,100
TOTALS	15,341	8,002,595,342	0	378,899,077	17,588,600	114,815,530
REAL AND PERSONAL PROPERTY TOTAL VALUE						8,513,898,549
EXEMPT VALUE						540,634,800

NOTE : The information was Approved on 11/24/2015.

Submitted by: Board of Assessors

Paul Tierney, Director, Arlington, 781-316-3061

(Board of Assessors)

11/23/2015 8:23 AM

(Date)

signed on behalf of the BOA

(Comments)

TAX BASE LEVY GROWTH FY 2016 - LA13
Retain documentation for 5 years in case of DOR audit

PROPERTY CLASS	[A] FY 2015 VALUE BY CLASS (Committed/LA4)	No.	[B] FY 2015 REVISED & OMITTED VALUES	No.	[C] ABATEMENT VALUES	No.	[D] OTHER ADJUSTMENT VALUES	[E] FY 2015 ADJ VALUE BASE
RESIDENTIAL								
SINGLE FAMILY (101)	4,308,739,100	0	0	15	1,905,500	0	0	4,306,833,600
CONDOMINIUM (102)	1,084,819,500	0	0	12	1,461,000	76	20,625,500	1,103,984,000
TWO & THREE FAMILY (104 & 105)	1,461,238,560	0	0	5	100,800	37	-21,761,001	1,439,376,759
MULTI - FAMILY (111-125)	389,125,900	0	0	1	96,900	1	-4,542,600	384,486,400
VACANT LAND (130-132 & 106)	25,468,800	0	0	0	0	0	0	25,468,800
ALL OTHERS (103, 109, 012-018)	48,813,696	0	0	0	0	0	0	48,813,696
TOTAL RESIDENTIAL	7,318,205,556	0	0	33	3,564,200	114	-5,678,101	7,308,963,255
OPENSOURCE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
TOTAL OPEN SPACE	0	0	0	0	0	0	0	0
COMMERCIAL	330,624,664	0	0	1	61,300	0	0	330,563,364
COMMERCIAL - CHAPTER 61, 61A, 61B	1,384,031	0	0	0	0	0	0	1,384,031
TOTAL COMMERCIAL	332,008,695	0	0	1	61,300	0	0	331,947,395
INDUSTRIAL	16,149,400	0	0	0	0	0	0	16,149,400
PERSONAL PROPERTY	103,748,620							
TOTAL REAL & PERSONAL	7,770,112,271							

TAX BASE LEVY GROWTH FY 2016 - LA13
Retain documentation for 5 years in case of DOR audit

PROPERTY CLASS	REVAL %	[F] + or - REVAL ADJUSTMENT VALUES	[G] TOTAL ADJUSTED VALUE BASE	[H] FY 2016 PROPOSED VALUES	[I] NEW GROWTH VALUATION	[J] PRIOR YEAR TAX RATE	[K] TAX LEVY GROWTH
RESIDENTIAL							
SINGLE FAMILY (101)	0.07913	340,812,100	4,647,645,700	4,682,885,700	35,240,000		
CONDOMINIUM (102)	0.09006	99,420,701	1,203,404,701	1,229,416,600	26,011,899		
TWO & THREE FAMILY (104 & 105)	0.10046	144,603,401	1,583,980,160	1,593,553,460	9,573,300		
MULTI - FAMILY (111-125)	0.05995	23,048,300	407,534,700	416,463,200	8,928,500		
VACANT LAND (130-132 & 106)	0.03156	803,900	26,272,700	26,272,700	0		
ALL OTHERS (103, 109, 012-018)	0.10632	5,189,986	54,003,682	54,003,682	0		
TOTAL RESIDENTIAL	0.08399	613,878,388	7,922,841,643	8,002,595,342	79,753,699	13.55	1,080,663
OPENSOURCE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
TOTAL OPEN SPACE	0.00000	0	0	0	0	0.00	0
COMMERCIAL	0.13629	45,053,104	375,616,468	377,453,368	1,836,900		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.04456	61,678	1,445,709	1,445,709	0		
TOTAL COMMERCIAL	0.13591	45,114,782	377,062,177	378,899,077	1,836,900	13.55	24,890
INDUSTRIAL	0.08912	1,439,200	17,588,600	17,588,600	0	13.55	0
PERSONAL PROPERTY				114,815,530	17,130,100	13.55	232,113
TOTAL REAL & PERSONAL				8,513,898,549	98,720,699		1,337,666

Actual ()
Pro Forma ()

NOTE : The information was Approved on 11/24/2015.

Paul Tierney, Director, Arlington, 781-316-3061
assessors signature

11/24/2015 1:56 PM
date

signed on behalf of the BOA
(comments)

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Fy 2016 Vs Fy 2015
by State Class Code

						16 VS 15					
Code	Type	COUNT	FY 2016 Assessed Value	Ave AV	Count Inc/Dec	% Inc/Dec	Ave AV Inc/Dec	COUNT	FY 2015 Assessed Value	Ave AV	
101	Single Family	8,000	4,682,885,700	585,361	10	8.71%	46,209	7,990	4,307,823,600	539,152	
102	Condominium	3,492	1,229,416,600	352,067	125	13.53%	30,450	3,367	1,082,883,500	321,617	
Misc 103,109	Misc	12	11,147,400	928,950	-1	4.44%	107,919	13	10,673,400	821,031	
104	2 Family	2,282	1,457,780,160	638,817	-27	8.89%	59,002	2,309	1,338,792,560	579,815	
105	3 Family	194	135,773,300	699,862	-2	10.56%	73,284	196	122,809,300	626,578	
111-125	Apartments	146	416,463,200	2,852,488	-1	7.03%	205,373	147	389,125,900	2,647,115	
130-132, 106	Res Land	313	26,272,700	83,938	-7	3.16%	4,348	320	25,468,800	79,590	
200-231	Open Space	0			0			0			
300-393	Commercial	386	333,741,310	864,615	0	14.59%	110,105	386	291,240,700	754,510	
400-452	Industrial	22	17,588,600	799,482	0	8.91%	65,418	22	16,149,400	734,064	
CH 61 Land	Ch Land	0			0			0			
CH 61A Land	Ch Land	0			0			0			
CH 61B Land	Ch Land	4	1,445,709	361,427	0	4.46%	15,420	4	1,384,031	346,008	
012-043(Res)	Mixed Use(Res)	38	42,856,282	1,127,797	0	12.19%	122,548	38	38,199,466	1,005,249	
012-043(Com)	Mixed Use(Com)	38	43,712,058		0	10.20%		38	39,665,114		
501	Per Prop	231	6,576,100	28,468	14	91.77%	12,666	217	3,429,110	15,802	
502	Per Prop	167	8,132,510	48,698	11	5.33%	-794	156	7,720,700	49,492	
503	Per Prop	0	0		0			0	0		
504,550-552	Per Prop	2	68,185,320	34,092,660	0	11.15%	3,419,455	2	61,346,410	30,673,205	
505	Per Prop	8	21,343,400	2,667,925	1	0.64%	-361,789	7	21,208,000	3,029,714	
506	Per Prop	2	8,285,100	4,142,550	0	5.32%	209,200	2	7,866,700	3,933,350	
508	Per Prop	4	2,293,100	573,275	-1	-4.10%	95,049	5	2,391,130	478,226	
TOTAL		15,341	8,513,898,549			9.60%		15,219	7,768,177,821		
Residential			8,002,595,342			9.35%			7,318,205,556		
Open Space			0.00						0.00		
Commercial			378,899,077			14.12%			332,008,695		
Industrial			17,588,600			8.91%			16,149,400		
Total Real Est		14,927	8,399,083,019			9.56%		14,830	7,666,363,651		
Personal Prop		414	114,815,530			10.67%		389	103,748,620		
Total Real & PP		15,341	8,513,898,549			9.57%		15,219	7,770,112,271		
Exempt		334	540,634,800					331	499,629,300		
Grand Total		15,675	9,054,533,349					15,550	8,269,741,571		

TAX RATE COMPONENTS FY 2012 - FY2016

	2012	2013	2014	2015	2016
LEVY BASE	\$11.42	\$12.28	\$12.37	\$12.22	\$11.58
2 1/2%	\$0.29	\$0.31	\$0.31	\$0.31	\$0.29
GROWTH	\$0.08	\$0.09	\$0.19	\$0.16	\$0.16
OVERRIDE	\$0.93	\$0.00	\$0.00	\$0.00	\$0.00
WAT & SEW DEBT EXCL	\$0.80	\$0.78	\$0.76	\$0.72	\$0.66
SCHOOL DEBT EXCLU	\$0.10	\$0.12	\$0.14	\$0.14	\$0.12
SYMME DEBT	\$0.04	\$0.04	\$0.02	\$0.00	\$0.00
TAX RATE *	\$13.66	\$13.61	\$13.79	\$13.55	\$12.80

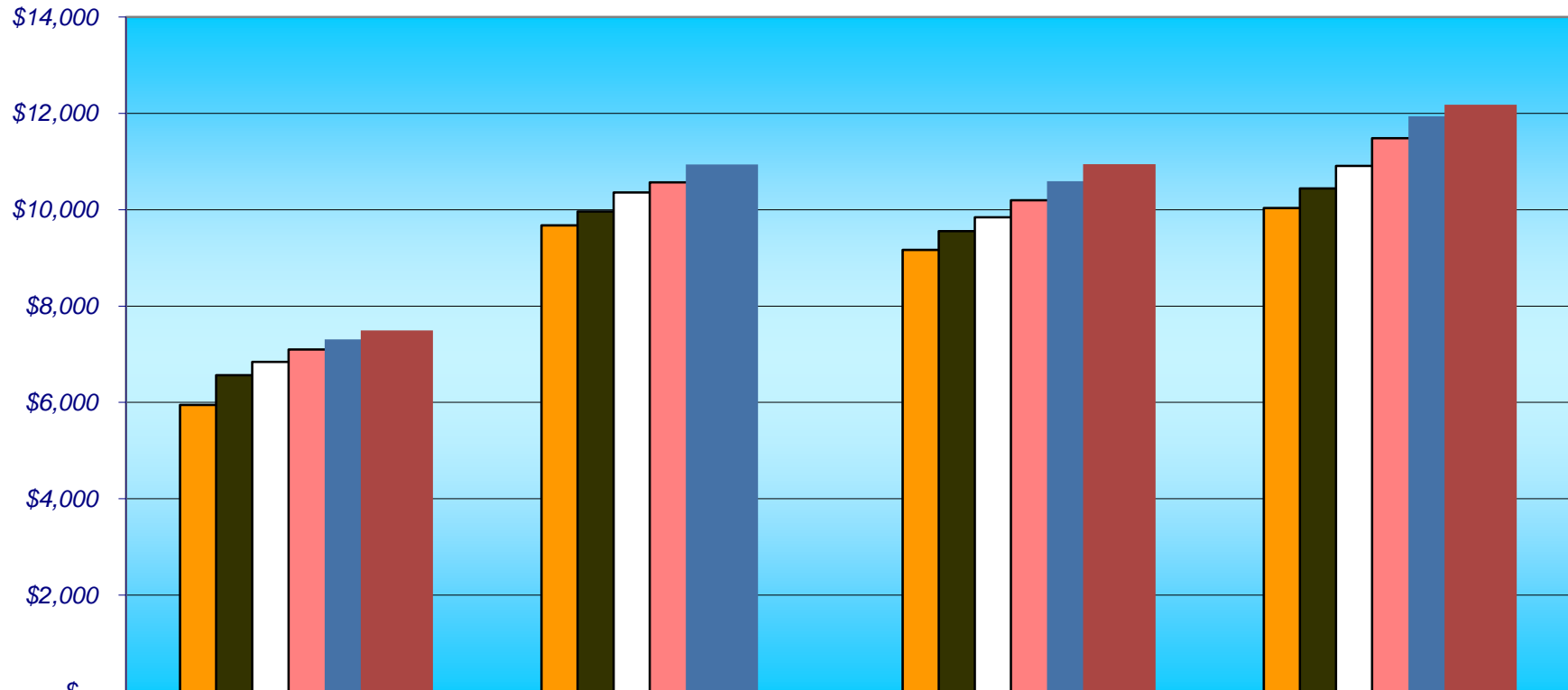
*Tax Rate =((Amount To Be Raised)/(Total Taxable Assessed Value))*1000

	2012	2013	2014	2015	2016	
MAX LEVY PRIOR FY	\$79,443,949	\$88,442,215	\$91,310,473	\$94,987,188	\$98,617,161	
2.50%	\$1,986,099	\$2,211,055	\$2,282,762	\$2,374,680	\$2,465,429	
GROWTH	\$522,167	\$657,203	\$1,393,953	\$1,255,293	\$1,337,666	
OVERRIDE	\$6,490,000	\$0	\$0	\$0	\$0	
MAXIMUM LEVY	\$88,442,215	\$91,310,473	\$94,987,188	\$98,617,161	\$102,420,256	
	LEVY INC %	11.33%	3.24%	4.03%	3.68%	3.71%
	LEVY INC \$	\$8,998,266	\$2,868,259	\$3,676,715	\$3,629,973	\$3,803,095
W/S DEBT SERVICE	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112	
SCHOOL DEBT EXCLU	\$682,156	\$840,116	\$1,049,114	\$1,111,442	\$993,166	
SYMME DEBT EXCLU	\$307,130	\$278,540	\$150,000	\$0	\$0	
MAX TO BE RAISED	\$95,024,613	\$98,022,241	\$101,779,414	\$105,321,715	\$109,006,534	
ACTUAL RAISED	\$95,002,494	\$98,009,381	\$101,737,510	\$105,285,021	\$108,977,901	
EXCESS LEVY	\$22,119	\$12,860	\$41,904	\$36,693	\$28,632	
TOTAL TAXABLE ASSESSED VALUE	\$6,954,794,567	\$7,201,277,082	\$7,377,629,421	\$7,770,112,271	\$8,513,898,549	
TOTAL AV % INCREASE	0.41%	3.54%	2.45%	5.05%	8.74%	
TAX RATE	\$13.66	\$13.61	\$13.79	\$13.55	\$12.80	
PENNY ON TAX RATE	\$69,548	\$72,013	\$73,776	\$77,701	\$85,139	

AVE ASSED VAL SINGLE FAMILY	\$480,598	\$502,752	\$514,808	\$539,152	\$585,360
AVE TAXES SINGLE FAMILY	\$6,565	\$6,842	\$7,099	\$7,306	\$7,493

* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION

**Average Taxes 2011-2016
Single Family Homes**



	<i>Arlington</i>	<i>Belmont</i>	<i>Winchester</i>	<i>Lexington</i>
2011	\$5,949	\$9,676	\$9,167	\$10,032
2012	\$6,565	\$9,964	\$9,557	\$10,441
2013	\$6,842	\$10,359	\$9,839	\$10,906
2014	\$7,099	\$10,566	\$10,195	\$11,481
2015	\$7,306	\$10,938	\$10,588	\$11,937
2016	\$7,493	0	\$10,944	\$12,180