

**TOWN OF ARLINGTON**



**TAX CLASSIFICATION HEARING  
DECEMBER 12, 2016  
FY2017**

**PAUL TIERNEY  
DIRECTOR OF ASSESSMENTS**

**HOW TO DETERMINE THE LEVY  
TOTAL TO BE RAISED AND THE TAX RATE  
FY2017**

**I. CALCULATE THE FY 2017 LEVY LIMIT**

A. FY 2016 LEVY LIMIT		\$102,420,256
B. ADD 2.5%		\$2,560,506
C. ADD FY 2017 NEW GROWTH	*	\$1,070,144
D. ADD FY 2017 OVERRIDE		\$0
E. FY 2017 LEVY LIMIT		<b>\$106,050,906</b>

**II. CALCULATE THE FY 2017 TOTAL TO BE RAISED**

A. FY 2017 LEVY LIMIT		\$106,050,906
B. ADD FY 2017 SCHOOL DEBT EXCLUSION		\$878,800
C. ADD FY 2017 WATER & SEWER DEBT		\$5,593,112
D. ADD FY 2017 SYMMES CAPITAL DEBT EXCLUSION		\$0
MAXIMUM TOTAL TO BE RAISED		<b>\$112,522,818</b>

**III. CALCULATE THE FY2017 TAX RATE**

TO BE RAISED	/	TOTAL TAXABLE ASSESSED VALUE	*1000
\$112,439,838	/	\$8,952,216,406	*1000
		<b>EXCESS LEVY</b>	<b>\$82,980</b>
			<b>\$12.56</b>

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

**MINIMUM RESIDENTIAL FACTOR COMPUTATION**  
**Fiscal Year 2017**

A Class	B Full and Fair Cash Valuation	C Percentage Share	
1. Residential	8,427,530,080	94.1390%	94.1390%
2. Open Space	0	0.0000%	
3. Commercial	389,586,036	4.3518%	5.8610%
4. Industrial	20,065,800	0.2242%	
5. Personal Property	115,034,490	1.2850%	
<b>TOTALS</b>	<b>8,952,216,406</b>	<b>100.0000%</b>	

Maximum Share of Levy for Classes Three, Four and Personal Property:  $150\% * 5.8610\%$  (Lines 3C + 4C + 5C) = **8.7915%** (Max % Share)

Minimum Share of Levy for Classes One and Two:  $100\% - 8.7915\%$  (Max % Share) = **91.2085%** (Min % Share)

Minimum Residential Factor (MRF):  $91.2085\%$  (Min % Share) /  $94.1390\%$  (Lines 1C + 2C) = **96.8871%** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): **96.8871%**

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 12, 2016  
FISCAL YEAR 2017**

**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 2017**

**96.8871%**

**IV. CIP SHARE OF THE F.Y. 2017 LEVY IS**

**5.8610%**

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

**8.7915%**

**TOWN OF ARLINGTON  
ASSESSORS OFFICE  
CLASSIFICATION  
FISCAL YEAR 2017**

*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 500K
			CIP	RO		
100.00%	5.8610	94.1390	\$12.56	\$12.56	\$0	\$0
105.00%	6.1541	93.8460	\$13.19	\$12.52	\$314	(\$19.55)
110.00%	6.4471	93.5529	\$13.82	\$12.48	\$628	(\$39.10)
115.00%	6.7402	93.2599	\$14.44	\$12.44	\$942	(\$58.65)
120.00%	7.0332	92.9668	\$15.07	\$12.40	\$1,256	(\$78.20)
125.00%	7.3263	92.6738	\$15.70	\$12.36	\$1,570	(\$97.75)
130.00%	7.6193	92.3807	\$16.33	\$12.33	\$1,884	(\$117.30)
135.00%	7.9124	92.0877	\$16.96	\$12.29	\$2,198	(\$136.85)
140.00%	8.2054	91.7946	\$17.58	\$12.25	\$2,512	(\$156.40)
145.00%	8.4985	91.5016	\$18.21	\$12.21	\$2,826	(\$175.95)
150.00%	8.7915	91.2085	\$18.84	\$12.17	\$3,140	(\$195.50)

<b>CIP SHARE OF LEVY IS</b>	<b>\$6,590,060</b>
<b>CIP MAXIMUM LEVY IS</b>	<b>\$9,885,090</b>

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	F17	\$12.56
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		

**ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2016**  
**Fiscal Year 2017**

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	7,994	4,966,268,100				
102	3,552	1,275,197,300				
MISC 103,109	13	13,426,600				
104	2,264	1,538,210,360				
105	193	140,864,700				
111-125	146	420,721,500				
130-32,106	312	28,852,500				
200-231	0		0			
300-393	382			342,809,610		
400-442	22				20,065,800	
450-452	0				0	
CH 61 LAND	0	0	0	0		
CH 61A LAND	0	0	0	0		
CH 61B LAND	1	4	0	1,535,206		
012-043	76	43,989,020	0	45,241,220	0	
501	209					5,786,050
502	157					7,118,030
503	0					0
504	2					71,713,880
505	8					18,412,800
506	2					10,257,700
508	4					1,746,030
550-552	0					0
<b>TOTALS</b>	<b>15,341</b>	<b>8,427,530,080</b>	<b>0</b>	<b>389,586,036</b>	<b>20,065,800</b>	<b>115,034,490</b>
<b>Real and Personal Property Total Value</b>						8,952,216,406
<b>Exempt Parcel Count &amp; Value</b>					353	610,310,100

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
<b>Board of Assessors</b> <b>Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061   10/28/2016 1:19 PM</b> <b>Comment: SIGNED ON BEHALF OF THE BOARD OF ASSESSORS</b>

Comments
No comments to display.

NOTE : The information was Approved on 11/9/2016

**LA13 Tax Base Levy Growth**

**Retain documentation for 5 years in case of DOR audit - Fiscal Year 2017**

Property Class	(A)PFY LA4 Values	Omitted and Revised No.	(B) Omitted and Revised Values	Abatement No.	(C) Abatement Values	Other Adjustment No.	(D) Other Adjustment Values	(E) Adjusted Value Base
<b>RESIDENTIAL</b>								
SINGLE FAMILY (101)	4,682,885,700	0	0	23	974,400	0	0	4,681,911,300
CONDOMINIUM (102)	1,229,416,600	0	0	21	864,400	0	0	1,228,552,200
TWO & THREE FAMILY (104 & 105)	1,593,553,460	0	0	15	612,700	0	0	1,592,940,760
MULTI - FAMILY (111-125)	416,463,200	0	0	0	0	0	0	416,463,200
VACANT LAND (130-132 & 106)	26,272,700	0	0	3	292,500	0	0	25,980,200
ALL OTHERS (103, 109, 012-018)	54,003,682	0	0	0	0	0	0	54,003,682
<b>TOTAL RESIDENTIAL</b>	<b>8,002,595,342</b>	<b>0</b>	<b>0</b>	<b>62</b>	<b>2,744,000</b>	<b>0</b>	<b>0</b>	<b>7,999,851,342</b>
OPEN SPACE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
<b>TOTAL OPEN SPACE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
COMMERCIAL	377,453,368	0	0	4	1,157,300	0	0	376,296,068
COMMERCIAL - CHAPTER 61, 61A, 61B	1,445,709	0	0	0	0	0	0	1,445,709
<b>TOTAL COMMERCIAL</b>	<b>378,899,077</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1,157,300</b>	<b>0</b>	<b>0</b>	<b>377,741,777</b>
INDUSTRIAL	17,588,600	0	0	0	0	0	0	17,588,600
PERSONAL PROPERTY	114,815,530	0	0					
<b>TOTAL REAL &amp; PERSONAL</b>	<b>8,513,898,549</b>	<b>0</b>	<b>0</b>					

NOTE : The information was Approved on 11/9/2016



**LA13 Tax Base Levy Growth**

**Retain documentation for 5 years in case of DOR audit - Fiscal Year 2017**

Property Class	Reval Perct	(F) + or - Reval Adj Values	(G) Total Adjusted Value Base	(H) CFY LA4	(I) New Growth Valuation	(J) PY Tax Rate	(K) Tax Levy Growth
<b>RESIDENTIAL</b>							
SINGLE FAMILY (101)	0.05287	247,552,800	4,929,464,100	4,966,268,100	36,804,000		
CONDOMINIUM (102)	0.01814	22,281,800	1,250,834,000	1,275,197,300	24,363,300		
TWO & THREE FAMILY (104 & 105)	0.04576	72,891,000	1,665,831,760	1,679,075,060	13,243,300		
MULTI - FAMILY (111-125)	0.00803	3,343,300	419,806,500	420,721,500	915,000		
VACANT LAND (130-132 & 106)	0.11056	2,872,300	28,852,500	28,852,500	0		
ALL OTHERS (103, 109, 012-018)	0.04197	2,266,338	56,270,020	57,415,620	1,145,600		
<b>TOTAL RESIDENTIAL</b>	<b>0.04390</b>	<b>351,207,538</b>	<b>8,351,058,880</b>	<b>8,427,530,080</b>	<b>76,471,200</b>	<b>12.80</b>	<b>978,831</b>
OPEN SPACE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
<b>TOTAL OPEN SPACE</b>	<b>0.00000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>COMMERCIAL</b>	0.03054	11,490,462	387,786,530	388,050,830	264,300		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.06191	89,497	1,535,206	1,535,206	0		
<b>TOTAL COMMERCIAL</b>	<b>0.03066</b>	<b>11,579,959</b>	<b>389,321,736</b>	<b>389,586,036</b>	<b>264,300</b>	<b>12.80</b>	<b>3,383</b>
INDUSTRIAL	0.14084	2,477,200	20,065,800	20,065,800	0	12.80	0
PERSONAL PROPERTY				115,034,490	6,869,496	12.80	87,930
<b>TOTAL REAL &amp; PERSONAL</b>				<b>8,952,216,406</b>	<b>83,604,996</b>		<b>1,070,144</b>

Community Comments:

**Signatures**

**Board of Assessors**

**Paul Tierney, Director , Arlington , [ptierney@town.arlington.ma.us](mailto:ptierney@town.arlington.ma.us) 781-316-3061 | 11/3/2016 9:04 AM**

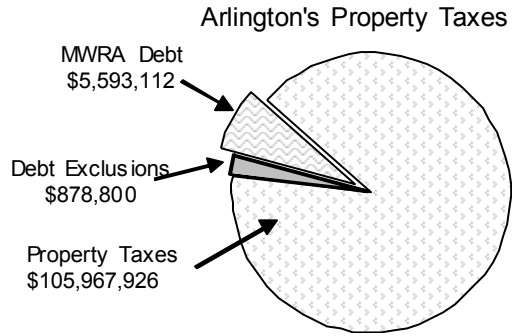
**Comment: SIGNED ON BEHALF OF THE BOA**

**NOTE : The information was Approved on 11/9/2016**

FY2017 Vs FY2016  
by State Class Code

Code	Type	COUNT	FY 2017			17 VS 16		FY 2016		
			Assessed Value	Ave AV	Count Inc/Dec	% Inc/Dec	Ave AV Inc/Dec	COUNT	Assessed Value	Ave AV
101	Single Family	7,994	4,966,268,100	621,249	-6	6.05%	35,889	8,000	4,682,885,700	585,361
102	Condominium	3,552	1,275,197,300	359,008	60	3.72%	6,942	3,492	1,229,416,600	352,067
Misc 103,109	Misc	13	13,426,600	1,032,815	1	20.45%	103,865	12	11,147,400	928,950
104	2 Family	2,264	1,538,210,360	679,422	-18	5.52%	40,605	2,282	1,457,780,160	638,817
105	3 Family	193	140,864,700	729,869	-1	3.75%	30,007	194	135,773,300	699,862
111-125	Apartments	146	420,721,500	2,881,654	0	1.02%	29,166	146	416,463,200	2,852,488
130-132, 106	Res Land	312	28,852,500	92,476	-1	9.82%	8,538	313	26,272,700	83,938
200-231	Open Space	0			0			0		
300-393	Commercial	382	342,809,610	897,407	-4	2.72%	32,793	386	333,741,310	864,615
400-452	Industrial	22	20,065,800	912,082	0	14.08%	112,600	22	17,588,600	799,482
CH 61 Land	Ch Land	0			0			0		
CH 61A Land	Ch Land	0			0			0		
CH 61B Land	Ch Land	4	1,535,206	383,802	0	6.19%	22,374	4	1,445,709	361,427
012-043(Res)	Mixed Use(Res)	38	43,989,020	1,157,606	0	2.64%	29,809	38	42,856,282	1,127,797
012-043(Com)	Mixed Use(Com)	38	45,241,220		0	3.50%		38	43,712,058	
501	Per Prop	209	5,786,050	27,684	-22	-12.01%	-784	231	6,576,100	28,468
502	Per Prop	157	7,118,030	45,338	-10	-12.47%	-3,360	167	8,132,510	48,698
503	Per Prop	0	0		0			0	0	
504,550-552	Per Prop	2	71,713,880	35,856,940	0	5.17%	1,764,280	2	68,185,320	34,092,660
505	Per Prop	8	18,412,800	2,301,600	0	-13.73%	-366,325	8	21,343,400	2,667,925
506	Per Prop	2	10,257,700	5,128,850	0	23.81%	986,300	2	8,285,100	4,142,550
508	Per Prop	4	1,746,030	436,508	0	-23.86%	-136,768	4	2,293,100	573,275
<b>TOTAL</b>		<b>15,340</b>	<b>8,952,216,406</b>			<b>5.15%</b>		<b>15,341</b>	<b>8,513,898,549</b>	
Residential			8,427,530,080			5.31%			8,002,595,342	
Open Space			0.00						0.00	
Commercial			389,586,036			2.82%			378,899,077	
Industrial			20,065,800			14.08%			17,588,600	
Total Real Est		14,958	8,837,181,916			5.22%		14,927	8,399,083,019	
Personal Prop		382	115,034,490			0.19%		414	114,815,530	
Total Real & PP		15,340	8,952,216,406			5.15%		15,341	8,513,898,549	
Exempt		353	610,310,100					334	540,634,800	
<b>Grand Total</b>		<b>15,693</b>	<b>9,562,526,506</b>					<b>15,675</b>	<b>9,054,533,349</b>	

## FY2017 Tax Rate



**Property Taxes** The town will collect **\$112,439,838** from property taxes to pay for town services. This will result in an overall tax rate of **\$12.56** per thousand dollars of assessed value.

**Debt Exclusions:** Included in the total of **\$112,439,838** is **\$878,800** for voter approved debt exclusions. The effect of these is **10** cents on the tax rate of **\$12.56**.

**MWRA Debt** Included in the total of **\$112,439,838** is **\$5,593,112** for MWRA debt. The effect of this is **62** cents on the tax rate of **\$12.56**.

- The grand total of all assessed taxable property in Arlington is **\$8,952,216,406** a **5.15%** increase from Fiscal Year 2016
- Note Town Hall Hours: M-W 8:00 A.M.-4:00 P.M.; T- 8:00 A.M.-7:00 P.M.; F-8:00 A.M.-Noon

**TAX RATE COMPONENTS FY2013 - FY2017**

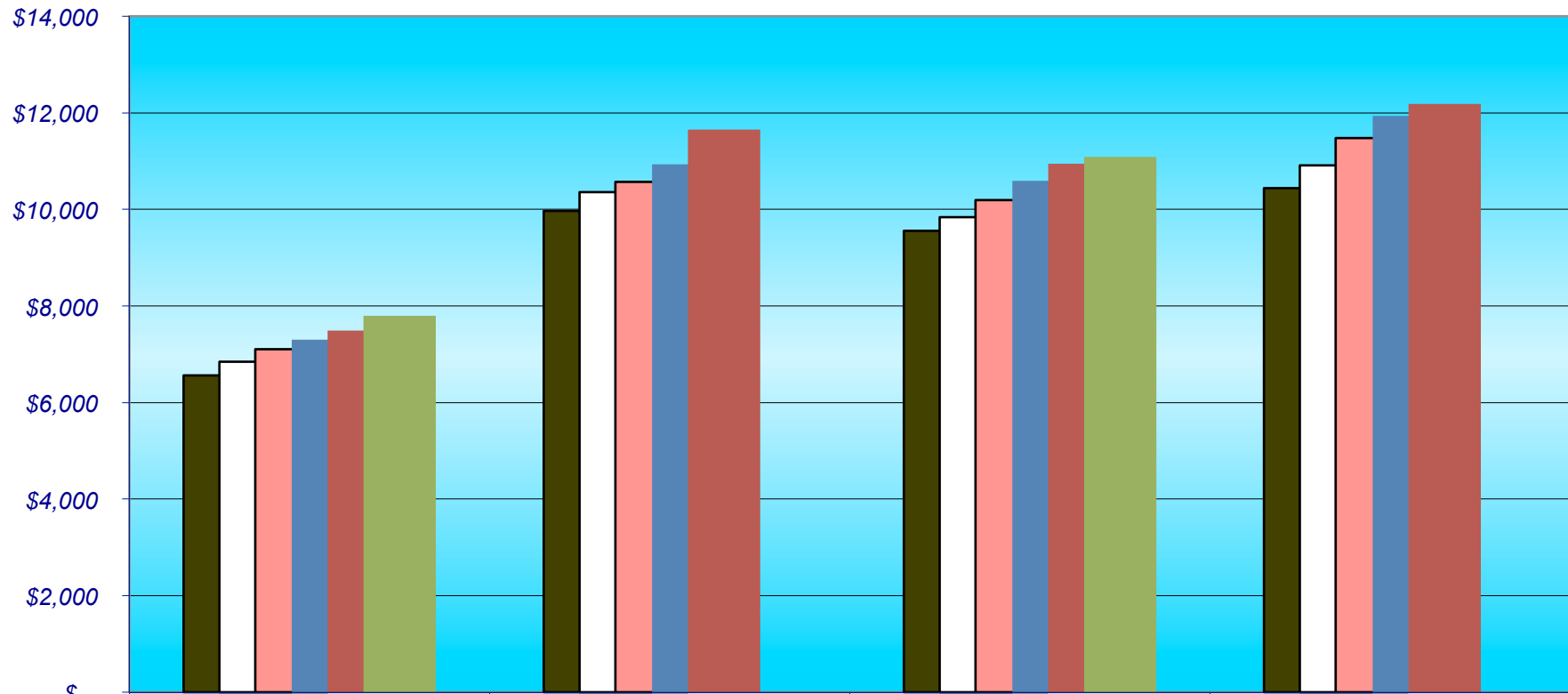
	2013	2014	2015	2016	2017
LEVY BASE	\$12.28	\$12.37	\$12.22	\$11.58	\$11.43
2 1/2%	\$0.31	\$0.31	\$0.31	\$0.29	\$0.29
GROWTH	\$0.09	\$0.19	\$0.16	\$0.16	\$0.12
OVERRIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WAT & SEW DEBT EXCL	\$0.78	\$0.76	\$0.72	\$0.66	\$0.62
SCHOOL DEBT EXCLU	\$0.12	\$0.14	\$0.14	\$0.12	\$0.10
SYMMES DEBT	\$0.04	\$0.02	\$0.00	\$0.00	\$0.00
TAX RATE *	\$13.61	\$13.79	\$13.55	\$12.80	\$12.56

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

	2013	2014	2015	2016	2017
MAX LEVY PRIOR FY	\$88,442,215	\$91,310,473	\$94,987,188	\$98,617,161	\$102,420,256
2.50%	\$2,211,055	\$2,282,762	\$2,374,680	\$2,465,429	\$2,560,506
GROWTH	\$657,203	\$1,393,953	\$1,255,293	\$1,337,666	\$1,070,144
OVERRIDE	\$0	\$0	\$0	\$0	\$0
MAXIMUM LEVY	\$91,310,473	\$94,987,188	\$98,617,161	\$102,420,256	\$106,050,906
LEVY INC %	3.24%	4.03%	3.68%	3.71%	3.42%
LEVY INC \$	\$2,868,259	\$3,676,715	\$3,629,973	\$3,803,095	\$3,630,650
W/S DEBT SERVICE	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112
SCHOOL DEBT EXCLU	\$840,116	\$1,049,114	\$1,111,442	\$993,166	\$878,800
SYMMES DEBT EXCLU	\$278,540	\$150,000	\$0	\$0	\$0
MAX TO BE RAISED	\$98,022,241	\$101,779,414	\$105,321,715	\$109,006,534	\$112,522,818
ACTUAL RAISED	\$98,009,381	\$101,737,510	\$105,285,021	\$108,977,901	\$112,439,838
EXCESS LEVY	\$12,860	\$41,904	\$36,693	\$28,632	\$82,980
TOTAL TAXABLE ASSESSED VALUE	\$7,201,277,082	\$7,377,629,421	\$7,770,112,271	\$8,513,898,549	\$8,952,216,406
TOTAL AV % INCREASE	3.54%	2.45%	5.32%	9.57%	5.15%
TAX RATE	\$13.61	\$13.79	\$13.55	\$12.80	\$12.56
PENNY ON TAX RATE	\$72,013	\$73,776	\$77,701	\$85,139	\$89,522
AVE ASSED VAL SINGLE FAMILY	\$502,752	\$514,808	\$539,152	\$585,360	\$621,249
AVE TAXES SINGLE FAMILY	\$6,842	\$7,099	\$7,306	\$7,493	\$7,802

\* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION

**Average Taxes FY2012-FY2017**  
Single Family Homes



	<i>Arlington</i>	<i>Belmont</i>	<i>Winchester</i>	<i>Lexington</i>
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	\$11,656	\$10,944	\$12,180
2017	\$7,802	\$-	\$11,088	\$-