

**TOWN OF ARLINGTON**



**TAX CLASSIFICATION HEARING  
DECEMBER 4, 2017  
FY2018**

**PAUL TIERNEY  
DIRECTOR OF ASSESSMENTS**

**HOW TO DETERMINE THE LEVY  
TOTAL TO BE RAISED AND THE TAX RATE  
FY2018**

**I. CALCULATE THE FY 2018 LEVY LIMIT**

A. FY 2017 LEVY LIMIT		\$106,050,906
B. ADD 2.5%		\$2,651,273
C. ADD FY 2017 NEW GROWTH	*	\$1,263,812
D. ADD FY 2017 OVERRIDE		\$0
E. FY 2018 LEVY LIMIT		<b>\$109,965,991</b>

**II. CALCULATE THE FY 2018 TOTAL TO BE RAISED**

A. FY 2017 LEVY LIMIT		\$109,965,991
B. ADD FY 2018 SCHOOL DEBT EXCLUSION		\$1,781,404
C. ADD FY 2018 WATER & SEWER DEBT		\$5,593,112
D. ADD FY 2018 SYMMES CAPITAL DEBT EXCLUSION		\$0
MAXIMUM TOTAL TO BE RAISED		<b>\$117,340,507</b>

**III. CALCULATE THE FY2018 TAX RATE**

TO BE RAISED	/	TOTAL TAXABLE ASSESSED VALUE	*1000
\$117,255,201	/	\$9,666,545,866	*1000
		<b>EXCESS LEVY</b>	<b>\$85,306</b>
			<b>\$12.13</b>

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

**MINIMUM RESIDENTIAL FACTOR COMPUTATION**

**Fiscal Year 2018**

A Class	B Full and Fair Cash Valuation	C Percentage Share	
1. Residential	9,089,724,151	94.0328%	94.0328%
2. Open Space	0	0.0000%	
3. Commercial	435,538,655	4.5056%	5.9672%
4. Industrial	21,771,100	0.2252%	
5. Personal Property	119,511,960	1.2364%	
<b>TOTALS</b>	<b>9,666,545,866</b>	<b>100.0000%</b>	

Maximum Share of Levy for Classes Three, Four and Personal Property:  $150\% * 5.9672\%$  (Lines 3C + 4C + 5C) = **8.9508%** (Max % Share)

Minimum Share of Levy for Classes One and Two:  $100\% - 8.9508\%$  (Max % Share) = **91.0492%** (Min % Share)

Minimum Residential Factor (MRF):  $91.0492\%$  (Min % Share) /  $94.0328\%$  (Lines 1C + 2C) = **96.8271%** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): **96.8271%**

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 4, 2017  
FISCAL YEAR 2018**

**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 2018**

**96.8271%**

**IV. CIP SHARE OF THE F.Y. 2018 LEVY IS**

**5.9672%**

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

**8.9508%**

**TOWN OF ARLINGTON  
ASSESSORS OFFICE  
CLASSIFICATION  
FISCAL YEAR 2018**

*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%	5.9672	94.0328	\$12.13	\$12.13	\$0	\$0
105.00%	6.2656	93.7344	\$12.74	\$12.09	\$303	(\$19.24)
110.00%	6.5639	93.4361	\$13.34	\$12.05	\$607	(\$38.49)
115.00%	6.8623	93.1377	\$13.95	\$12.01	\$910	(\$57.73)
120.00%	7.1606	92.8394	\$14.56	\$11.98	\$1,213	(\$76.98)
125.00%	7.4590	92.5410	\$15.16	\$11.94	\$1,516	(\$96.22)
130.00%	7.7574	92.2426	\$15.77	\$11.90	\$1,820	(\$115.46)
135.00%	8.0557	91.9443	\$16.38	\$11.86	\$2,123	(\$134.71)
140.00%	8.3541	91.6459	\$16.98	\$11.82	\$2,426	(\$153.95)
145.00%	8.6524	91.3476	\$17.59	\$11.78	\$2,729	(\$173.19)
150.00%	8.9508	91.0492	\$18.20	\$11.75	\$3,033	(\$192.44)

<b>CIP SHARE OF LEVY IS</b>	<b>\$6,996,847</b>
<b>CIP MAXIMUM LEVY IS</b>	<b>\$10,495,271</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	F18	\$12.13
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, 2017**  
**Fiscal Year 2018**

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	7,994	5,243,940,900				
102	3,662	1,481,045,400				
MISC 103,109	13	12,914,100				
104	2,218	1,646,845,660				
105	190	151,929,900				
111-125	146	473,765,100				
130-32,106	311	31,794,800				
200-231	0		0			
300-393	383			385,201,110		
400-442	22				21,771,100	
450-452	0				0	
CH 61 LAND	0	0	0	0		
CH 61A LAND	0	0	0	0		
CH 61B LAND	1	4	0	1,585,696		
012-043	75	47,488,291	0	48,751,849	0	
501	189					5,086,860
502	148					8,050,320
503	0					0
504	2					74,862,760
505	8					17,423,400
506	2					12,764,900
508	4					1,323,720
550-552	0					0
<b>TOTALS</b>	<b>15,372</b>	<b>9,089,724,151</b>	<b>0</b>	<b>435,538,655</b>	<b>21,771,100</b>	<b>119,511,960</b>
<b>Real and Personal Property Total Value</b>						9,666,545,866
<b>Exempt Parcel Count &amp; Value</b>					350	651,609,600

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
<p><b>Board of Assessors</b></p> <p><b>Paul Tierney, Director , Arlington , <a href="mailto:ptierney@town.arlington.ma.us">ptierney@town.arlington.ma.us</a> 781-316-3061   11/3/2017 10:14 AM</b></p> <p><b>Comment:</b> submitted on behalf of BOA</p>

Comments
No comments to display.

**NOTE : The information was Approved on 11/15/2017**

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2018

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)	4,966,268,100	0	0	13	391,100	0	0	4,965,877,000
CONDOMINIUM (102)	1,275,197,300	0	0	2	89,800	0	0	1,275,107,500
TWO & THREE FAMILY (104 & 105)	1,679,075,060	0	0	5	338,600	0	0	1,678,736,460
MULTI - FAMILY (111-125)	420,721,500	0	0	0	0	0	0	420,721,500
VACANT LAND (130-132 & 106)	28,852,500	0	0	0	0	0	0	28,852,500
ALL OTHERS (103, 109, 012-018)	57,415,620	0	0	0	0	0	0	57,415,620
<b>TOTAL RESIDENTIAL</b>	<b>8,427,530,080</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>819,500</b>	<b>0</b>	<b>0</b>	<b>8,426,710,580</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	388,050,830	0	0	0	0	0	0	388,050,830
COMMERCIAL - CHAPTER 61, 61A, 61B	1,535,206	0	0	0	0	0	0	1,535,206
<b>TOTAL COMMERCIAL</b>	<b>389,586,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>389,586,036</b>
INDUSTRIAL	20,065,800	0	0	0	0	0	0	20,065,800
PERSONAL PROPERTY	115,034,490	0	0					
<b>TOTAL REAL &amp; PERSONAL</b>	<b>8,952,216,406</b>	<b>0</b>	<b>0</b>					

NOTE : The information was Approved on 11/15/2017



LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2018

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)	0.05176	257,017,700	5,222,894,700	5,243,940,900	21,046,200		
CONDOMINIUM (102)	0.11799	150,444,600	1,425,552,100	1,481,045,400	55,493,300		
TWO & THREE FAMILY (104 & 105)	0.06534	109,694,900	1,788,431,360	1,798,775,560	10,344,200		
MULTI - FAMILY (111-125)	0.12608	53,043,600	473,765,100	473,765,100	0		
VACANT LAND (130-132 & 106)	0.10198	2,942,300	31,794,800	31,794,800	0		
ALL OTHERS (103, 109, 012-018)	0.05202	2,986,771	60,402,391	60,402,391	0		
<b>TOTAL RESIDENTIAL</b>	<b>0.06837</b>	<b>576,129,871</b>	<b>9,002,840,451</b>	<b>9,089,724,151</b>	<b>86,883,700</b>	<b>12.56</b>	<b>1,091,259</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>	0.10434	40,490,929	428,541,759	433,952,959	5,411,200		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.03289	50,490	1,585,696	1,585,696	0		
<b>TOTAL COMMERCIAL</b>	<b>0.10406</b>	<b>40,541,419</b>	<b>430,127,455</b>	<b>435,538,655</b>	<b>5,411,200</b>	<b>12.56</b>	<b>67,965</b>
INDUSTRIAL	0.08499	1,705,300	21,771,100	21,771,100	0	12.56	0
PERSONAL PROPERTY				119,511,960	8,327,068	12.56	104,588
<b>TOTAL REAL &amp; PERSONAL</b>				<b>9,666,545,866</b>	<b>100,621,968</b>		<b>1,263,812</b>

Community Comments:

Signatures

Board of Assessors

Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061 | 11/9/2017 12:34 PM

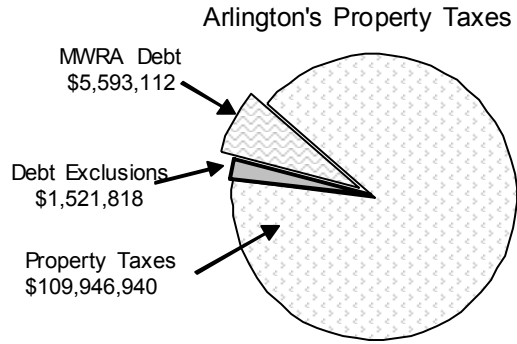
Comment: Submitted on behalf of the BOA

NOTE : The information was Approved on 11/15/2017

Fy 2018 Vs Fy 2017  
by State Class Code

Code	Type	COUNT	FY 2018 Assessed Value	Ave AV	Count Inc/Dec	18 VS 17	Ave AV Inc/Dec	COUNT	FY 2017 Assessed Value	Ave AV
						% Inc/Dec				
101	Single Family	7,994	5,243,940,900	655,985	0	5.59%	34,735	7,994	4,966,268,100	621,249
102	Condominium	3,662	1,481,045,400	404,436	110	16.14%	45,428	3,552	1,275,197,300	359,008
Misc 103,109	Misc	13	12,914,100	993,392	0	-3.82%	-39,423	13	13,426,600	1,032,815
104	2 Family	2,218	1,646,845,660	742,491	-46	7.06%	63,070	2,264	1,538,210,360	679,422
105	3 Family	190	151,929,900	799,631	-3	7.86%	69,762	193	140,864,700	729,869
111-125	Apartments	146	473,765,100	3,244,966	0	12.61%	363,312	146	420,721,500	2,881,654
130-132, 106	Res Land	311	31,794,800	102,234	-1	10.20%	9,758	312	28,852,500	92,476
200-231	Open Space	0			0			0		
300-393	Commercial	383	385,201,110	1,005,747	1	12.37%	108,340	382	342,809,610	897,407
400-452	Industrial	22	21,771,100	989,595	0	8.50%	77,514	22	20,065,800	912,082
CH 61 Land	Ch Land	0			0			0		
CH 61A Land	Ch Land	0			0			0		
CH 61B Land	Ch Land	4	1,585,696	396,424	0	3.29%	12,623	4	1,535,206	383,802
012-043(Res)	Mixed Use(Res)	37	47,488,291	1,283,467	-1	7.95%	125,862	38	43,989,020	1,157,606
012-043(Com)	Mixed Use(Com)	38	48,751,849		0	7.76%		38	45,241,220	
501	Per Prop	189	5,086,860	26,915	-20	-12.08%	-770	209	5,786,050	27,684
502	Per Prop	148	8,050,320	54,394	-9	13.10%	9,056	157	7,118,030	45,338
503	Per Prop	0	0		0			0	0	
504,550-552	Per Prop	2	74,862,760	37,431,380	0	4.39%	1,574,440	2	71,713,880	35,856,940
505	Per Prop	8	17,423,400	2,177,925	0	-5.37%	-123,675	8	18,412,800	2,301,600
506	Per Prop	2	12,764,900	6,382,450	0	24.44%	1,253,600	2	10,257,700	5,128,850
508	Per Prop	4	1,323,720	330,930	0	-24.19%	-105,578	4	1,746,030	436,508
<b>TOTAL</b>		<b>15,371</b>	<b>9,666,545,866</b>			<b>7.98%</b>		<b>15,340</b>	<b>8,952,216,406</b>	
Residential			9,089,724,151			7.86%			8,427,530,080	
Open Space			0.00						0.00	
Commercial			435,538,655			11.80%			389,586,036	
Industrial			21,771,100			8.50%			20,065,800	
Total Real Est		15,018	9,547,033,906			8.03%		14,958	8,837,181,916	
Personal Prop		353	119,511,960			3.89%		382	115,034,490	
Total Real & PP		15,371	9,666,545,866			7.98%		15,340	8,952,216,406	
Exempt		350	651,609,600					353	610,310,100	
<b>Grand Total</b>		<b>15,721</b>	<b>10,318,155,466</b>					<b>15,693</b>	<b>9,562,526,506</b>	

## FY2018 Tax Rate



**Property Taxes** The town will collect **\$117,255,201** from property taxes to pay for town services. This will result in an overall tax rate of **\$12.13** per thousand dollars of assessed value.

**Debt Exclusions:** Included in the total of **\$117,255,201** is **\$1,781,404** for voter approved debt exclusions. The effect of these is **18 cents** on the tax rate of **\$12.13**.

**MWRA Debt** Included in the total of **\$117,255,201** is **\$5,593,112** for MWRA debt. The effect of this is **58 cents** on the tax rate of **\$12.13**.

- The grand total of all assessed taxable property in Arlington is **\$9,666,545,866** a **7.98%** increase from Fiscal Year 2017
- 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 FY2014 - FY2018**

	2014	2015	2016	2017	2018
<b>LEVY BASE</b>	\$12.37	\$12.22	\$11.58	\$11.43	\$10.97
<b>2 1/2%</b>	\$0.31	\$0.31	\$0.29	\$0.29	\$0.27
<b>GROWTH</b>	\$0.19	\$0.16	\$0.16	\$0.12	\$0.13
<b>OVERRIDE</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>WAT &amp; SEW DEBT EXCL</b>	\$0.76	\$0.72	\$0.66	\$0.62	\$0.58
<b>SCHOOL DEBT EXCLU</b>	\$0.14	\$0.14	\$0.12	\$0.10	\$0.18
<b>SYMMES DEBT</b>	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00
<b>TAX RATE *</b>	\$13.79	\$13.55	\$12.80	\$12.56	\$12.13

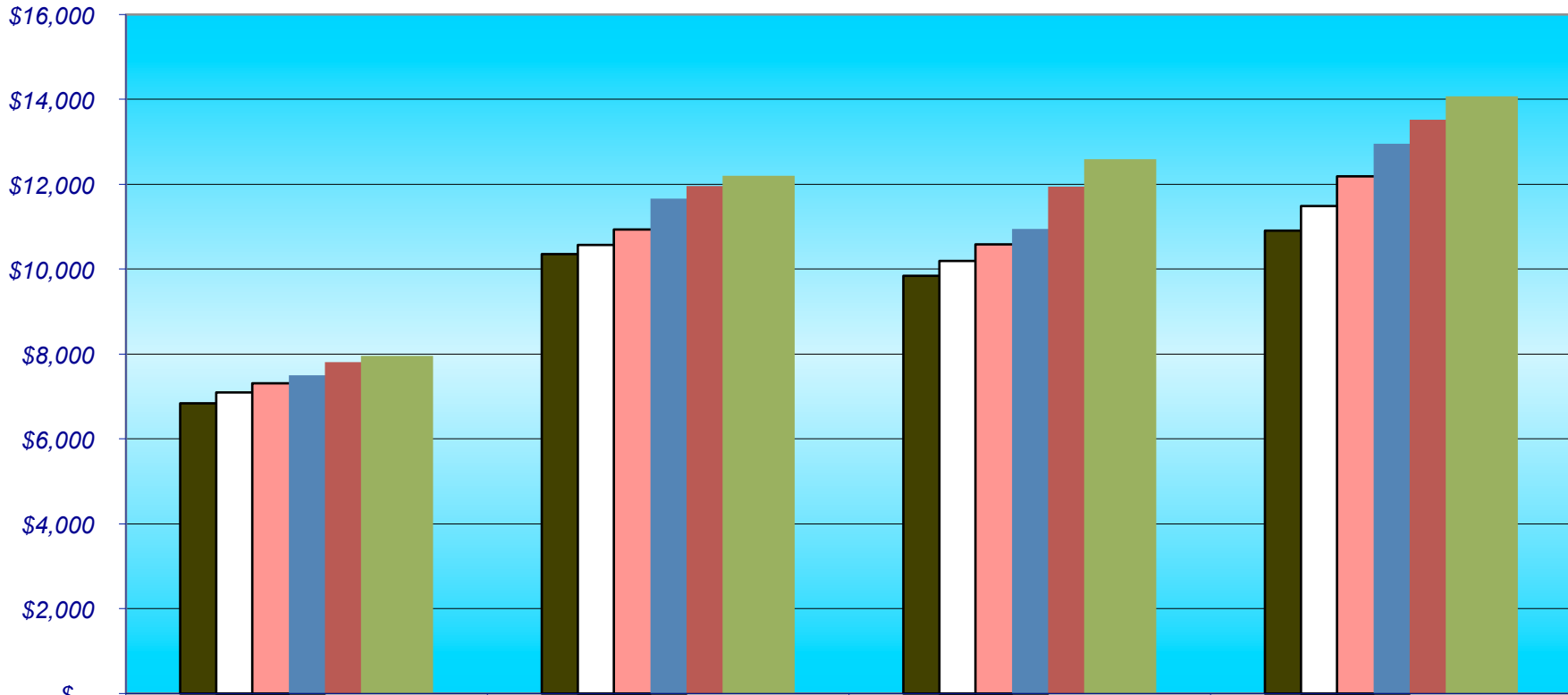
**\*Tax Rate =((Amount To Be Raised)/(Total Taxable Assessed Value))\*1000**

	2014	2015	2016	2017	2018
<b>MAX LEVY PRIOR FY</b>	\$91,310,473	\$94,987,188	\$98,617,161	\$102,420,256	\$106,050,906
<b>2.50%</b>	\$2,282,762	\$2,374,680	\$2,465,429	\$2,560,506	\$2,651,273
<b>GROWTH</b>	\$1,393,953	\$1,255,293	\$1,337,666	\$1,070,144	\$1,263,812
<b>OVERRIDE</b>	\$0	\$0	\$0	\$0	\$0
<b>MAXIMUM LEVY</b>	\$94,987,188	\$98,617,161	\$102,420,256	\$106,050,906	\$109,965,991
<b>LEVY INC %</b>	4.03%	3.68%	3.71%	3.42%	3.56%
<b>LEVY INC \$</b>	\$3,676,715	\$3,629,973	\$3,803,095	\$3,630,650	\$3,915,085
<b>W/S DEBT SERVICE</b>	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112
<b>SCHOOL DEBT EXCLU</b>	\$1,049,114	\$1,111,442	\$993,166	\$878,800	\$1,781,404
<b>SYMMES DEBT EXCLU</b>	\$150,000	\$0	\$0	\$0	\$0
<b>MAX TO BE RAISED</b>	\$101,779,414	\$105,321,715	\$109,006,534	\$112,522,818	\$117,340,507
<b>ACTUAL RAISED</b>	\$101,737,510	\$105,285,021	\$108,977,901	\$112,439,838	\$117,255,201
<b>EXCESS LEVY</b>	\$41,904	\$36,693	\$28,632	\$82,980	\$85,306
<b>TOTAL TAXABLE ASSESSED VALUE</b>	\$7,377,629,421	\$7,770,112,271	\$8,513,898,549	\$8,952,216,406	\$9,666,545,866
<b>TOTAL AV % INCREASE</b>	2.45%	5.32%	9.57%	5.15%	7.98%
<b>TAX RATE</b>	\$13.79	\$13.55	\$12.80	\$12.56	\$12.13
<b>PENNY ON TAX RATE</b>	\$73,776	\$77,701	\$85,139	\$89,522	\$96,665

<b>AVE ASSESSED VAL SINGLE FAMILY</b>	\$514,808	\$539,152	\$585,360	\$621,249	\$655,985
<b>AVE TAXES SINGLE FAMILY</b>	\$7,099	\$7,306	\$7,493	\$7,802	\$7,957

**\* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION**

**Average Taxes FY2013-FY2018  
Single Family Homes**



	<i>Arlington</i>	<i>Belmont</i>	<i>Winchester</i>	<i>Lexington</i>
2013	\$6,842	\$10,357	\$9,839	\$10,906
2014	\$7,099	\$10,566	\$10,195	\$11,481
2015	\$7,306	\$10,938	\$10,588	\$12,190
2016	\$7,493	\$11,656	\$10,948	\$12,955
2017	\$7,802	\$11,953	\$11,945	\$13,515
2018	\$7,957	\$12,195	\$12,590	\$14,069