

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

A	B	C	
Class	Full and Fair Cash Valuation	Percentage Share	
1. Residential	8,002,595,342	93.9945%	93.9945%
2. Open Space	0	0.0000%	
3. Commercial	378,899,077	4.4503%	6.0055%
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% = 90.9918%

Max % Share Min % Share

Minimum Residential Factor (MRF) 90.9918% / 93.9945% = 96.8054%

Min % Share Lines 1C + 2C

Minimum Residential Factor

MINIMUM RESIDENTIAL FACTOR 96.8054%

LA7 (6-96)

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		

11/20/2015
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ARLINGTON
ASSESSMENT CLASSIFICATION REPORT: LA4

LandType	Mixed Chptr	Parcels	Residential Class1	Open Space Class2	Commercial Class3	Industrial Class4	Pers. Property Class5
101:		8,000	4,682,885,700				
102:		3,492	1,229,416,600				
Misc Res:		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				
200-299:		0	0				
300-399:		386	0		333,741,310		
400-499:		22	0			17,588,600	
CH61 Land:			0				
CH61 A:			0				
CH61 B:	1	4	0		1,445,709		
012-043:		76	42,856,282		43,712,058		
501:		231	0				6,576,100
502:		167	0				8,132,510
503:		0	0				
504.550-552:		2	0				68,185,320
505:		8	0				21,343,400
506:		2	0				8,285,100
508:		4	0				2,293,100
Invalid LUC:		0	0				

TAXABLE CLASS VALUES:	8,002,595,342	0	378,899,077	17,588,600	114,815,530
1.00 R/E COUNT:	14,927	REAL ESTATE TAXABLE:	8,399,083,019		
EXEMPT COUNT:	334	R/E EXEMPT VALUE:	540,634,800		
R/E TOTAL COUNT:	15,261	R/E TOTAL VALUE:	8,939,717,819		
P/P COUNT:	414	PERS. PROP. TAXABLE:	114,815,530		
TAXABLE COUNT:	15,341	TOTAL R/E & PP TAXABLE VALUE:	8,513,898,549		

Questions concerning this report should be directed to the following person:

Name

Title

Day-Time Phone #

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
OPENSACE	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							

Actual ()
Pro Forma ()

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
OPENSACE	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 ()

*Fy 2016 Vs Fy 2015
by State Class Code*

		FY 2016			16 VS 15		FY 2015			
Code	Type	COUNT	Assessed Value	Ave AV	Count Inc/Dec	% Inc/Dec	Ave AV Inc/Dec	COUNT	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

