TOWN OF ARLINGTON

TAX CLASSIFICATION HEARING
November 30, 2020
FY2021

PAUL TIERNEY
DIRECTOR OF ASSESSMENTS

HOW TO DETERMINE THE LEVY TOTAL TO BE RAISED AND THE TAX RATE FY2021

I.CALCULATE THE FY 2021 LEVY LIMIT

A. FY 2020 LEVY LIMIT		*$122,855,373*
B. ADD 2.5%		*$3,071,384*
C. ADD FY 2021 NEW GROWTH	*	*$850,163*
D. ADD FY 2021 OVERRIDE		*$0*
E. FY 2021 LEVY LIMIT		***$126,776,920***

II. CALCULATE THE FY 2021 TOTAL TO BE RAISED

A. FY 2021 LEVY LIMIT	*$126,776,920*
B. ADD FY 2021 SCHOOL DEBT EXCLUSION	*$7,744,595*
C. ADD FY 2021 WATER & SEWER DEBT	*$3,691,454*
D. ADD FY 2021 SYMMES CAPITAL DEBT EXCLUSION	*$0*
MAXIMUM TOTAL TO BE RAISED	***$138,212,969***

III. CALCULATE THE FY2021 TAX RATE

TO BE RAISED	/	TOTAL TAXABLE ASSESSED VALU	*1000
$138,199,499	/	***$12,186,904,721***	***1000***

EXCESS LEVY $13,470

$11.34

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

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Arlington
TOWN

MINIMUM RESIDENTIAL FACTOR COMPUTATION

Fiscal Year 2021

A Class	B Full and Fair Cash Valuation	C Percentage Share	
1. Residential	11,526,348,979	94.5798%	94.5798%
2. Open Space	0	0.0000%	
3. Commercial	509,076,912	4.1773%	5.4202%
4. Industrial	25,510,500	0.2093%	
5. Personal Property	125,968,330	1.0336%	
TOTALS	***12,186,904,721***	***100.0000%***	

Maximum Share of Levy for Classes Three, Four and Personal Property: 150% * 5.4202% (Lines 3C + 4C + 5C) = ***8.1303%*** (Max % Share)

Minimum Share of Levy for Classes One and Two: 100% - 8.1303% (Max % Share) = ***91.8697%*** (Min % Share)

Minimum Residential Factor (MRF): 91.8697% (Min % Share) / 94.5798% (Lines 1C + 2C) = ***97.1346%*** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): ***97.1346%***

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

TOWN OF ARLINGTON
CLASSIFICATION OF REAL ESTATE
SELECTMENS OFFICE
November 30,2020
FISCAL YEAR 2021

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 2020**	**97.1346%**	
IV.	**CIP SHARE OF THE F.Y. 2020 LEVY IS**	**5.4202%**	
VI.	**CIP'S MAXIMUM SHARE THEREFORE MAY BE RAISED TO**	**8.1303%**	

TOWN OF ARLINGTON
ASSESSORS OFFICE
CLASSIFICATION
FISCAL YEAR 2021

Note: All rates are estimated subject to DOR certification

			RATE PER $1000 AV		CIP	RO
AT	CIP% SHARE	RO% SHARE	CIP	RO	TAX INC. PER 500K	TAX DEC. PER 500K
100.00%	5.4202	94.5798	$11.34	$11.34	$0	$0
105.00%	5.6912	94.3088	$11.91	$11.31	$283	($16.25)
110.00%	5.9622	94.0378	$12.47	$11.28	$567	($32.49)
115.00%	6.2332	93.7668	$13.04	$11.24	$850	($48.74)
120.00%	6.5042	93.4958	$13.61	$11.21	$1,134	($64.99)
125.00%	6.7753	93.2248	$14.17	$11.18	$1,417	($81.23)
130.00%	7.0463	92.9537	$14.74	$11.15	$1,701	($97.48)
135.00%	7.3173	92.6827	$15.31	$11.11	$1,984	($113.73)
140.00%	7.5883	92.4117	$15.88	$11.08	$2,268	($129.97)
145.00%	7.8593	92.1407	$16.44	$11.05	$2,551	($146.22)
150.00%	8.1303	91.8697	$17.01	$11.02	$2,835	($162.47)

CIP SHARE OF LEVY IS	**$7,490,702**
CIP MAXIMUM LEVY IS	**$11,236,053**

RESIDENTIAL EXEMPTION

Residential Average Assessment	Total Accounts	Total Eligible Accounts	Exemption Voted	Exemption Amount	Total Value Exempted	New Residential Assessment Total	Total Residential Levy	Tax Rate
784,365	14,697	0	0%	0	0	11,526,348,979	130,708,797	$11.34
		12,948	20%	156,853	2,030,932,644	9,270,584,816	130,708,797	$14.10
		12,948	15%	117,640	1,523,202,720	9,778,314,740	130,708,797	$13.37
		12,948	10%	78,427	1,015,472,796	10,286,044,664	130,708,797	$12.71
		12,948	5%	39,213	507,729,924	10,793,787,539	130,708,797	$12.11

- **Residential Exemption up to 20% of average residential value: Only adopted in a handful of communities including Boston, Cambridge, Chelsea and Brookline.**
- **Tax Rate would go from $11.34 to $14.10 before discount.**
- **The Breakeven point is $801,315.**
- **Approximately 17% of homes shouldering the burden.**
- **Most homes in Arlington are owner occupied.**

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	F19	$11.26
1946	$38.00	1971	$51.80	F95	$16.06	F20	$11.06
1947	$42.80	1972	$56.80	F96	$16.54	F21	$11.34
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
BUREAU OF LOCAL ASSESSMENT

Arlington
TOWN

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2020

Fiscal Year 2021

Property Type	Parcel Count		Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101		8,001	6,635,547,300				
102		3,889	2,000,734,100				
MISC 103,109		10	12,482,400				
104		2,117	2,030,024,060				
105		179	184,795,200				
111-125		158	561,878,700				
130-32,106		303	38,400,300				
200-231		0		0			
300-393		377			447,680,930		
400-442		22				25,510,500	
450-452		0				0	
CH 61 LAND	0	0		0	0		
CH 61A LAND	0	0		0	0		
CH 61B LAND	1	3		0	1,703,311		
012-043		76	62,486,919	0	59,692,671	0	
501		189					8,545,080
502		157					3,348,840
503		0					0
504		2					82,138,390
505		5					17,665,100
506		2					12,590,000
508		4					1,680,920
550-552		0					0
TOTALS		***15,495***	***11,526,348,979***	***0***	***509,076,912***	***25,510,500***	***125,968,330***
Real and Personal Property Total Value							12,186,904,721
Exempt Parcel Count & Value						357	798,748,700

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

Board of Assessors

Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061 | 11/4/2020 11:03 AM

Comments

No comments to display.

Documents

Documents have been uploaded.

NOTE : The information was Approved on 11/16/2020

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Arlington
TOWN

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2021

Property Class	(A) All Prior Year Abatement No.	(B) All Prior Year Abatement Values	(C) New Growth Valuation	(D) PY Tax Rate	(E) Tax Levy Growth
RESIDENTIAL					
SINGLE FAMILY (101)	57	4,565,900	37,210,800		
CONDOMINIUM (102)	11	668,900	20,417,600		
TWO & THREE FAMILY (104 & 105)	12	749,700	6,685,000		
MULTI - FAMILY (111-125)	21	4,801,000	282,400		
VACANT LAND (130-132 & 106)	1	164,800	293,100		
ALL OTHERS (103, 109, 012-018)	2	964,900	0		
TOTAL RESIDENTIAL	***104***	***11,915,200***	***64,888,900***	***11.06***	***717,671***
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	***0***	***0***	***0***	***0.00***	***0***
COMMERCIAL	0	0	2,672,100		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL COMMERCIAL	***0***	***0***	***2,672,100***	***11.06***	***29,553***
INDUSTRIAL	0	0	0	11.06	0
PERSONAL PROPERTY	4	60,760	9,307,286	11.06	102,939
TOTAL REAL & PERSONAL	***108***	***11,975,960***	***76,868,286***		***850,163***

Community Comments:

Signatures

Board of Assessors

Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061 | 11/4/2020 11:04 AM

Documents

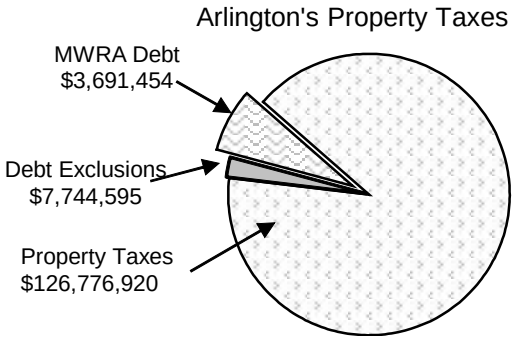
Documents have been uploaded.

NOTE : The information was Approved on 11/16/2020

Fy 2021 Vs Fy 2020
by State Class Code

Code	Type	COUNT	***FY 2021 Assessed Value***	Ave AV	Count Inc/Dec	**21 VS 20** % Inc/Dec	Ave AV Inc/Dec	COUNT	***FY 2020 Assessed Value***	Ave AV
101	Single Family	8,001	***6,635,547,300***	829,340	2	0.53%	4,195	7,999	***6,600,332,900***	825,145
102	Condominium	3,889	***2,000,734,100***	514,460	62	4.54%	14,373	3,827	***1,913,830,400***	500,086
Misc 103,109	Misc	10	***12,482,400***	1,248,240	0	0.01%	90	10	***12,481,500***	1,248,150
104	2 Family	2,117	***2,030,024,060***	958,915	-22	-0.97%	565	2,139	***2,049,911,300***	958,350
105	3 Family	179	***184,795,200***	1,032,375	-3	-1.70%	-502	182	***187,983,600***	1,032,877
111-125	Apartments	158	***561,878,700***	3,556,194	-3	4.64%	220,929	161	***536,977,760***	3,335,266
130-132, 106	Res Land	303	***38,400,300***	126,734	0	2.32%	2,870	303	***37,530,600***	123,863
200-231	Open Space	0			0			0		
300-393	Commercial	377	***447,680,930***	1,187,483	-4	0.99%	24,028	381	***443,276,220***	1,163,455
400-452	Industrial	22	***25,510,500***	1,159,568	0	1.36%	15,595	22	***25,167,400***	1,143,973
CH 61 Land	Ch Land	0			0			0		
CH 61A Land	Ch Land	0			0			0		
CH 61B Land	Ch Land	4	***1,703,311***	425,828	0	0.00%	1	4	***1,703,309***	425,827
012-043(Res)	Mixed Use(Res)	40	***62,486,919***	1,562,173	-1	2.19%	70,778	41	***61,147,190***	1,491,395
012-043(Com)	Mixed Use(Com)	36	***59,692,671***	1,610,041	0	2.99%	0	36	***57,961,500***	1,610,041
501	Per Prop	189	***8,545,080***	45,212	-14	-12.95%	-3,147	203	***9,816,840***	48,359
502	Per Prop	157	***3,348,840***	21,330	-13	-13.83%	-1,531	170	***3,886,470***	22,862
503	Per Prop	0	***0***		0			0	***0***	
504,550-552	Per Prop	2	***82,138,390***	41,069,195	0	0.63%	256,210	2	***81,625,970***	40,812,985
505	Per Prop	5	***17,665,100***	3,533,020	-3	-0.55%	1,312,620	8	***17,763,200***	2,220,400
506	Per Prop	2	***12,590,000***	6,295,000	0	-5.95%	-398,300	2	***13,386,600***	6,693,300
508	Per Prop	4	***1,680,920***	420,230	0	-23.36%	-128,100	4	***2,193,320***	548,330
TOTAL		15,495	***12,186,904,721***			1.08%		15,494	***12,056,976,079***	
Residential			***11,526,348,979***			1.11%			***11,400,195,250***	
Open Space			***0.00***						***0.00***	
Commercial			***509,076,912***			1.22%			***502,941,029***	
Industrial			***25,510,500***			1.36%			***25,167,400***	
Total Real Est		15,136	***12,060,936,391***			1.11%		15,104	***11,928,303,679***	
Personal Prop		359	***125,968,330***			-2.10%		389	***128,672,400***	
Total Real & PP		15,495	***12,186,904,721***			1.08%		15,493	***12,056,976,079***	
Exempt		357	***798,748,700***					354	***787,528,900***	
Grand Total		15,852	***12,985,653,421***					15,847	***12,844,504,979***	

FY2021 Tax Rate



Property Taxes The town will collect **$138,199,499** from property taxes to pay for town services. This will result in an overall tax rate of **$11.34** per thousand dollars of assessed value.

Debt Exclusions: Included in the total of **$138,199,499** is **$7,744,595** for voter approved debt exclusions. The effect of these is **64** cents on the tax rate of **$11.34.**

MWRA Debt Included in the total of **$138,199,499** is **$3,691,454** for MWRA debt. The effect of this is **30** cents on the tax rate of **$11.34.**

- The grand total of all assessed taxable property in Arlington is **$12,186,904,721** a **1.08%** increase from Fiscal Year 2019
- 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 FY2017 - FY2021

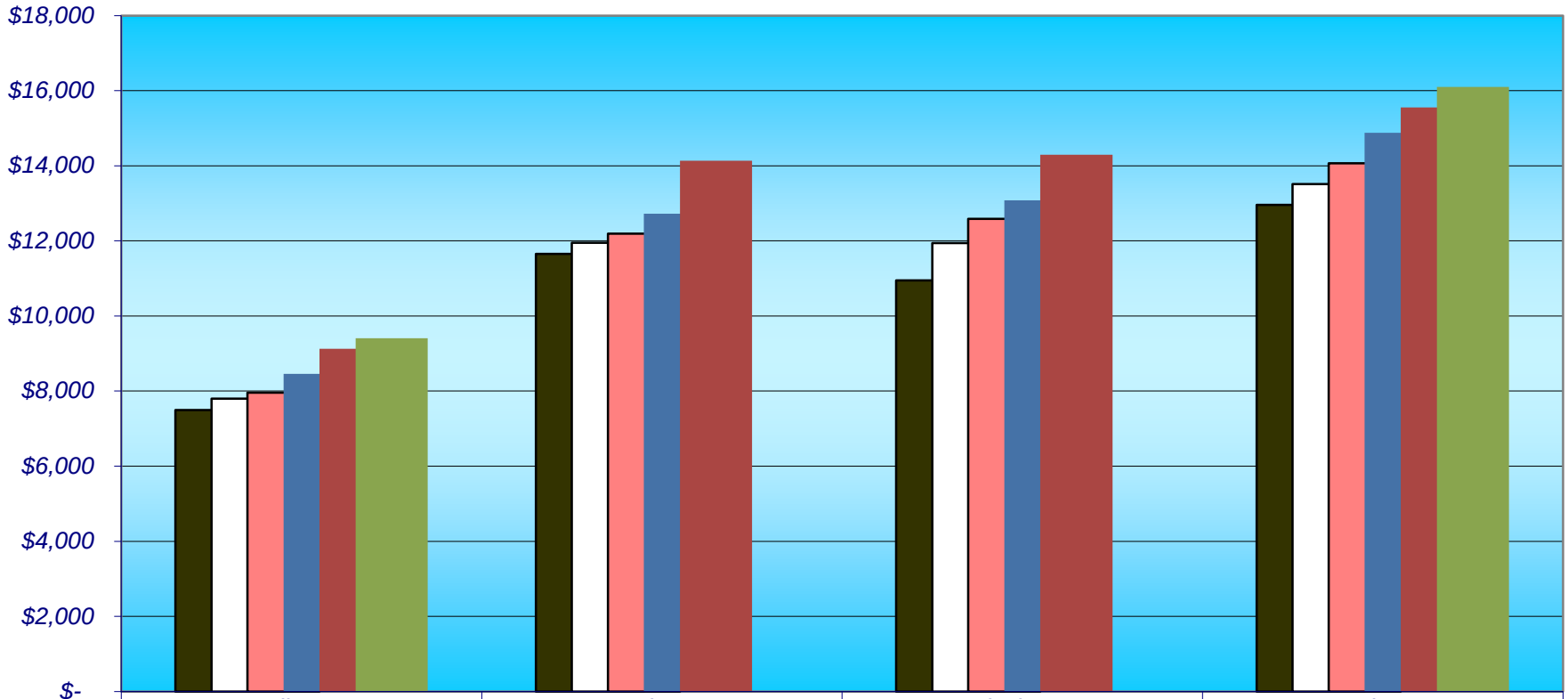
	2017	2018	2019	2020	2021
LEVY BASE	$11.43	$10.97	$9.98	$9.42	$10.08
2 1/2%	$0.29	$0.27	$0.25	$0.24	$0.25
GROWTH	$0.12	$0.13	$0.09	$0.07	$0.07
OVERRIDE	$0.00	$0.00	$0.00	$0.46	$0.00
WAT & SEW DEBT EXCL	$0.62	$0.58	$0.51	$0.46	$0.30
SCHOOL DEBT EXCLU	$0.10	$0.18	$0.43	$0.41	$0.64
SYMMES DEBT	$0.00	$0.00	$0.00	$0.00	$0.00
TAX RATE *	$12.56	$12.13	$11.26	$11.06	$11.34

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

		2017	2018	2019	2020	2021
MAX LEVY PRIOR FY		$102,420,256	$106,050,906	$109,965,991	$113,696,347	$122,855,373
2.50%		$2,560,506	$2,651,273	$2,749,150	$2,842,409	$3,071,384
GROWTH		$1,070,144	$1,263,812	$981,206	$816,616	$850,163
OVERRIDE		$0	$0	$0	$5,500,000	$0
MAXIMUM LEVY		$106,050,906	$109,965,991	$113,696,347	$122,855,372	$126,776,920
	LEVY INC %	3.42%	3.56%	3.28%	7.46%	3.09%
	LEVY INC $	$3,630,650	$3,915,084	$3,730,356	$9,159,025	$3,921,549
W/S DEBT SERVICE		$5,593,112	$5,593,112	$5,593,112	$5,593,112	$3,691,454
SCHOOL DEBT EXCLU		$878,800	$1,781,404	$4,772,602	$4,928,109	$7,744,595
SYMMES DEBT EXCLU		$0	$0	$0	$0	$0
MAX TO BE RAISED		$112,522,818	$117,340,507	$124,062,061	$133,376,594	$138,212,969
ACTUAL RAISED		$112,439,838	$117,255,201	$124,010,976	$133,350,155	$138,199,499
EXCESS LEVY		$82,980	$85,306	$51,085	$26,439	$13,470
TOTAL TAXABLE ASSESSED VALUE		$8,952,216,406	$9,666,545,866	$11,013,408,219	$12,056,976,079	$12,186,904,721
TOTAL AV % INCREASE		5.15%	7.98%	13.93%	9.48%	1.08%
TAX RATE		$12.56	$12.13	$11.26	$11.06	$11.34
PENNY ON TAX RATE		$89,522	$96,665	$110,134	$120,570	$121,869
AVE ASSED VAL SINGLE FAMILY		$621,249	$655,985	$752,184	$825,144	$829,339
AVE TAXES SINGLE FAMILY		$7,804	$7,957	$8,470	$9,126	$9,405

* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION

Average Taxes FY2016-FY2021
Single Family Homes



	Arlington	Belmont	Winchester	Lexington
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
2019	$8,462	$12,720	$13,082	$14,876
2020	$9,126	$14,135	$14,297	$15,557
2021	$9,405			$16,097