TOWN OF ARLINGTON

TAX CLASSIFICATION HEARING

NOVEMBER 18, 2024

FY 2025

DANA MANN
DIRECTOR OF ASSESSMENTS

HOW TO DETERMINE THE LEVY
TOTAL TO BE RAISED AND THE TAX RATE
FY 2025

I. CALCULATE THE FY 2025 LEVY LIMIT

A. FY 2024 LEVY LIMIT		$140,020,933
B. AMENDED FY 2024 GROWTH		-$12,566
C. ADD 2.5%		$3,500,209
D. ADD FY 2025 NEW GROWTH	*	$1,435,669
E. ADD FY 2025 OVERRIDE		$7,000,000
F. FY 2025 LEVY LIMIT		**$151,944,245**

II. CALCULATE THE FY 2025 TOTAL TO BE RAISED

A. FY 2025 LEVY LIMIT	$151,944,245
B. ADD FY 2025 SCHOOL DEBT EXCLUSION	$14,336,153
MAXIMUM TOTAL TO BE RAISED	**$166,280,398**

III. CALCULATE THE FY 2024 TAX RATE

TO BE RAISED	/	TOTAL TAXABLE	X	1000	
$166,205,617	/	**$15,432,276,432**	X	1000	**$10.77**

EXCESS LEVY $74,780

Effect of Senior Means Tested Exemption

Total Residential Value	14,620,586,615	
Total Residential Value Net of Exemption		$14,618,551,379
Commercial, Industrial & Personal Value	$813,725,053	$813,725,053
	$15,434,311,668	**$15,432,276,432**

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

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 2025

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)	11	1,565,100	38,969,600		
CONDOMINIUM (102)	4	345,200	35,567,699		
TWO & THREE FAMILY (104 & 105)	0	0	10,263,900		
MULTI - FAMILY (111-125)	1	3,051,859	29,866,400		
VACANT LAND (130-132 & 106)	1	49,800	0		
ALL OTHERS (103, 109, 012-018)	1	1,450,441	2,294,000		
TOTAL RESIDENTIAL	***18***	***6,462,400***	***116,961,599***	***10.59***	***1,238,623***
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	***0***	***0***	***0***	***0.00***	***0***
COMMERCIAL	2	397,600	329,100		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL COMMERCIAL	***2***	***397,600***	***329,100***	***10.59***	***3,485***
INDUSTRIAL	0	0	0	10.59	0
PERSONAL PROPERTY	1	17,530	18,277,760	10.59	193,561
TOTAL REAL & PERSONAL	***21***	***6,877,530***	***135,568,459***		***1,435,669***

MASSACHUSETTS DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

BUREAU OF LOCAL ASSESSMENT

Arlington

TOWN

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2024

Fiscal Year 2025

Property Type	Parcel Count		Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101		8,011	8,628,326,900				
102		4,200	2,667,478,400				
MISC 103,109		11	16,414,100				
104		1,988	2,249,730,160				
105		168	201,278,300				
111-125		157	737,208,800				
130-32,106		284	40,906,100				
200-231		0		0			
300-393		365			489,012,500		
400-442		21				29,121,000	
450-452		0				0	
CH 61 LAND	0	0		0	0		
CH 61A LAND	0	0		0	0		
CH 61B LAND	1	3		0	1,327,188		
012-043		75	79,243,855	0	68,310,565	0	
501		197					8,546,470
502		159					3,884,190
503		0					0
504		2					171,499,080
505		6					24,373,900
506		2					14,206,700
508		3					3,443,460
550-552		0					0
TOTALS		***15,653***	***14,620,586,615***	***0***	***558,650,253***	***29,121,000***	***225,953,800***
Real and Personal Property Total Value							15,434,311,668
Exempt Parcel Count & Value						358	1,124,183,012

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.

FY 2025 vs FY 2024
by State Class Code

Code	Type	Count	FY 2025 Assessed Value	Ave. AV	Count Inc/Dec	25 VS 24 % Inc/Dec	Ave AV Inc/Dec	Count	FY 2024 Assessed Value	Ave. AV
101	Single Family	8,011	**8,628,326,900**	1,077,060	3	6.14%	61,898	8,008	**8,129,420,100**	1,015,162
102	Condominium	4,200	**2,667,478,400**	635,114	79	7.91%	35,255	4,121	**2,472,017,000**	599,859
Misc 103,109	Misc	11	**16,414,100**	1,492,191	0	9.10%	124,418	11	**15,045,500**	1,367,773
104	2 Family	1,988	**2,249,730,160**	1,131,655	-28	5.35%	72,373	2,016	**2,135,511,560**	1,059,282
105	3 Family	168	**201,278,300**	1,198,085	-6	2.90%	73,916	174	**195,605,500**	1,124,170
111-125	Apartments	157	**737,208,800**	4,695,597	0	7.71%	336,113	157	**684,439,100**	4,359,485
130-132, 106	Res Land	284	**40,906,100**	144,036	-3	-0.29%	1,095	287	**41,024,000**	142,941
200-231	Open Space	0			0			0		
300-393	Commercial	365	**489,012,500**	1,339,760	-2	4.07%	59,389	367	**469,896,300**	1,280,371
400-452	Industrial	21	**29,121,000**	1,386,714	0	6.41%	83,495	21	**27,367,600**	1,303,219
CH 61 Land	Ch Land	0			0			0		
CH 61A Land	Ch Land	0			0			0		
CH 61B Land	Ch Land	3	**1,327,188**	442,396	0	0.00%	0	3	**1,327,188**	442,396
012-043(Res)	Mixed Use(Res)	52	**79,243,855**	1,523,920	0	6.29%	90,237	52	**74,551,554**	1,433,684
012-043(Com)	Mixed Use(Com)	23	**68,310,565**	1,610,041	-2	2.94%	0	25	**66,362,736**	1,610,041
501	Per Prop	197	**8,546,470**	43,383	49	27.06%	-2,065	148	**6,726,360**	45,448
502	Per Prop	159	**3,884,190**	24,429	30	2.87%	-4,842	129	**3,775,920**	29,271
503	Per Prop	0	**0**		0			0	**0**	
504,550-552	Per Prop	2	**171,499,080**	85,749,540	0	6.85%	5,498,510	2	**160,502,060**	80,251,030
505	Per Prop	6	**24,373,900**	4,062,317	0	5.96%	228,417	6	**23,003,400**	3,833,900
506	Per Prop	2	**14,206,700**	7,103,350	0	-0.78%	-55,700	2	**14,318,100**	7,159,050
508	Per Prop	3	**3,443,460**	1,147,820	0	16.47%	162,347	3	**2,956,420**	985,473
TOTAL		15,653	**15,434,311,668**			6.27%		15,532	**14,523,850,398**	

	Count	FY 2025 Assessed Value	25 VS 24 % Inc/Dec	Count	FY 2024 Assessed Value
Residential	14,895	**14,620,586,615**	8.50%	14,851	**13,474,614,314**
Open Space		**0.00**			**0.00**
Commercial	375	**558,650,253**	3.92%	371	**537,586,224**
Industrial	21	**29,121,000**	6.41%	21	**27,367,600**
Total Real Est	15,291	**15,208,357,868**	6.26%	15,243	**14,312,568,138**
Personal Prop	369	**225,953,800**	6.94%	290	**211,282,260**
Total Real & PP	15,660	**15,434,311,668**	6.27%	15,533	**14,523,850,398**
Exempt	358	**1,124,183,012**		361	**987,437,900**
Grand Total	16,018	**16,558,494,680**		15,894	**15,511,288,298**

TAX RATE COMPONENTS FY 2021 - FY 2025

	2021	2022	2023	2024	2025
LEVY BASE	$10.08	$10.13	$9.83	$9.32	**$9.06**
2.5%	$0.25	$0.25	$0.25	$0.23	**$0.23**
GROWTH	$0.07	$0.07	$0.09	$0.09	**$0.09**
OVERRIDE	$0.00	$0.00	$0.00	$0.00	**$0.46**
WAT & SEW DEBT EXCL	$0.30	$0.15	$0.00	$0.00	
SCHOOL DEBT EXCLU	$0.64	$0.82	$1.04	$0.95	**$0.93**
TAX RATE *	$11.34	$11.42	$11.21	$10.59	**$10.77**

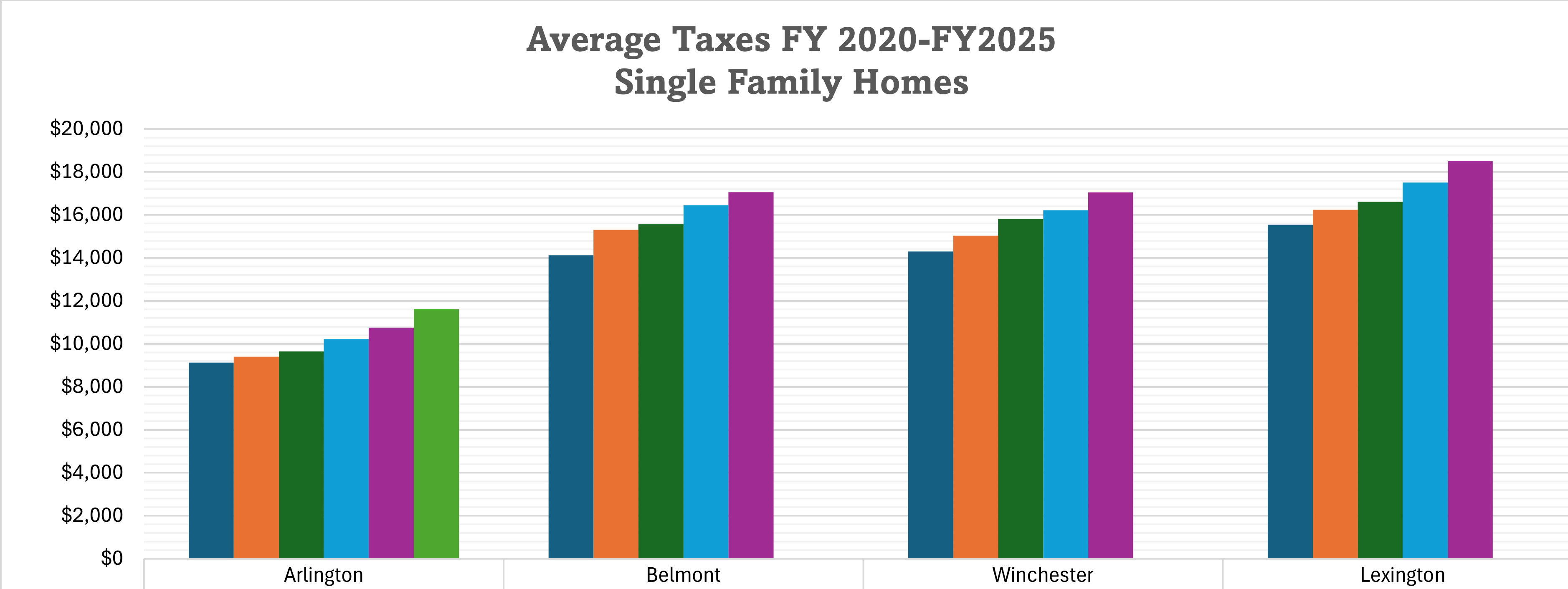
*Tax Rate =((Amount To Be Raised)/(Total Taxable Assessed Value))*1000

	2021	2022	2023	2024	2025
MAX LEVY PRIOR FY	$122,855,373	$126,776,920	$130,879,853	$135,356,908	**$140,020,933**
2.50%	$3,071,384	$3,169,423	$3,271,996	$3,383,913	**$3,500,209**
GROWTH	$850,163	$933,510	$1,205,059	$1,280,112	**$1,435,669**
OVERRIDE	$0	$0	$0	$0	**$7,000,000**
MAXIMUM LEVY	$126,776,920	$130,879,853	$135,356,908	$140,020,933	**$151,955,245**
LEVY INC %	3.09%	3.13%	3.31%	3.33%	**7.85%**
LEVY INC $	$3,921,548	$4,102,933	$4,477,055	$4,664,025	**$11,934,312**
W/S DEBT SERVICE	$3,691,454	$1,845,727	$0	$0	**$0**
SCHOOL DEBT EXCLU	$7,744,595	$10,276,792	$13,848,434	$13,830,576	**$14,336,153**
MAX TO BE RAISED	$138,212,969	$143,002,372	$149,205,342	$153,851,509	**$166,280,398**
ACTUAL RAISED	$138,199,499	$142,948,226	$149,169,849	$153,807,575	**$166,205,617**
EXCESS LEVY	$13,470	$54,146	$35,493	$43,934	**$74,781**
TOTAL TAXABLE ASSESSED VALUE	12,186,904,721	12,517,357,831	13,306,855,407	14,523,850,398	**15,432,276,432**
TOTAL AV % INCREASE	1.08%	2.71%	6.31%	9.15%	**6.25%**
TAX RATE	$11.34	$11.42	$11.21	$10.59	**$10.77**
PENNY ON TAX RATE	$121,869	$125,174	$133,069	$145,239	**$154,323**
AVE ASSED VAL SINGLE FAMILY	$829,339	$844,658	$912,386	$1,015,162	**$1,077,060**
AVE TAXES SINGLE FAMILY	$9,405	$9,646	$10,228	$10,751	**$11,600**

* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION

OFFICE OF THE BOARD OF ASSESSORS
TOWN OF ARLINGTON
TAX RATE PER $1000 OF
ASSESSED VALUE

YEAR	RATE	YEAR	RATE	YEAR	RATE	YEAR	RATE
1929	$30.00	1954	$54.50	FY 1978	$78.00	FY 2003	$13.64
1930	$30.40	1955	$59.20	FY 1979	$84.60	FY 2004	$10.61
1931	$31.40	1956	$69.20	FY 1980	$81.00	FY 2005	$10.94
1932	$30.40	1957	$70.40	FY 1981	$87.00	FY 2006	$11.34
1933	$30.40	1958	$71.20	FY 1982	$73.50	FY 2007	$10.95
1934	$33.00	1959	$74.00	FY 1983	$22.70	FY 2008	$11.45
1935	$33.00	1960	$78.20	FY 1984	$23.43	FY 2009	$11.92
1936	$34.00	1961	$82.60	FY 1985	$23.96	FY 2010	$12.11
1937	$35.60	1962	$85.00	FY 1986	$16.49	FY 2011	$12.41
1938	$35.20	1963	$84.60	FY 1987	$17.24	FY 2012	$13.66
1939	$36.80	1964	$92.60	FY 1988	$17.66	FY 2013	$13.61
1940	$35.80	1965	$97.60	FY 1989	$10.86	FY 2014	$13.79
1941	$34.80	1966	$97.60	FY 1990	$11.25	FY 2015	$13.55
1942	$35.60	1967	$106.00	FY 1991	$12.47	FY 2016	$12.80
1943	$32.00	1968	$124.00	FY 1992	$13.84	FY 2017	$12.56
1944	$32.00	1969	$41.00	FY 1993	$14.52	FY 2018	$12.13
1945	$34.40	1970	$48.20	FY 1994	$15.55	FY 2019	$11.26
1946	$38.00	1971	$51.80	FY 1995	$16.06	FY 2020	$11.06
1947	$42.80	1972	$56.80	FY 1996	$16.54	FY 2021	$11.34
1948	$44.20	1973	$56.80	FY 1997	$17.08	FY 2022	$11.42
1949	$46.20	1973	$28.20	FY 1998	$16.73	FY 2023	$11.21
1950	$50.40	1974	$74.00	FY 1999	$17.17	FY 2024	$10.59
1951	$54.20	FY 1975	$67.20	FY 2000	$17.66	FY 2025	$10.77
1952	$56.40	FY 1976	$67.20	FY 2001	$13.17		
1953	$57.60	FY 1977	$74.80	FY 2002	$13.85		



	Arlington	Belmont	Winchester	Lexington
2020	$9,126	$14,130	$14,298	$15,547
2021	$9,405	$15,305	$15,035	$16,241
2022	$9,646	$15,568	$15,813	$16,613
2023	$10,228	$16,450	$16,215	$17,514
2024	$10,751	$17,057	$17,042	$18,502
2025	$11,600			

Residential and Commercial, Industrial & Personal (CIP) Tax Rates

Fiscal Year	Arlington		Belmont		Winchester		Lexington	
	Residential	CIP	Residential	CIP	Residential	CIP	Residential	CIP
2020	$11.06	$11.06	$11.00	$11.00	$12.39	$11.80	$14.05	$27.22
2021	$11.34	$11.34	$11.54	$11.54	$12.83	$12.24	$14.39	$27.97
2022	$11.42	$11.42	$11.56	$11.56	$12.51	$11.89	$13.80	$27.18
2023	$11.21	$11.21	$11.24	$11.24	$11.80	$11.24	$13.00	$25.72
2024	$10.59	$10.59	$10.56	$10.56	$11.33	$10.81	$12.25	$24.20
2025	$10.77	$10.77						

MASSACHUSETTS DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

BUREAU OF LOCAL ASSESSMENT

Arlington

TOWN

SHIFTING THE TAX RATE

Fiscal Year 2025

I. CALCULATION OF THE MINIMUM RESIDENTIAL FACTOR - 150% Shift (formerly shown on the LA-7)

The Minimum Residential Factor is used to make sure the shift of the tax burden complies with the law (M.G.L. c. 58, § 1A). Residential and Open Space taxpayers must pay at least 65% of their full and fair cash value share of the levy. Commercial/Industrial/Personal Property taxpayers cannot pay more than 150% of their full and fair cash value share of the levy. If the calculated Minimum Residential Factor is less than 65%, a community cannot make the maximum shift and must use a Commercial/Industrial/Personal Property factor less than 150%.

A Class	B Full and Fair Cash Valuation	C Percentage Share	D Combined Res/OS, CIP
1. Residential	14,620,586,615	94.7278%	94.7278%
2. Open Space	0	0.0000%	
3. Commercial	558,650,253	3.6195%	5.2722%
4. Industrial	29,121,000	0.1887%	
5. Personal Property	225,953,800	1.4640%	
TOTALS	***15,434,311,668***	***100.0000%***	

The "Percentage Share" is based on the "Full and Fair Cash Valuation" of each class, which is affected by the level of assessment for each class. The level of assessment can range between 90% and 110%. This alone can cause a shift if the level of assessment for Residential and Open Space is different than the level of assessment for Commercial, Industrial and Personal Property.

Maximum Share of Levy for Commercial/Industrial/Personal Property: 150% * 5.2722% (Lines 3C + 4C + 5C) = *7.9083%* (Max % Share)

This calculation shows the maximum % share of the levy allowed for the full and fair cash value of the combined Commercial, Industrial and Personal Property classes (150% of the combined shares.) NOTE: Shift impact is reduced as the Max % Share decreases.

Minimum Share of Levy for Residential and Open Space: 100% - 7.9083% (Max % Share) = *92.0917%* (Min % Share)

This calculation shows the minimum % share of the levy allowed for the full and fair cash value of the combined Residential and Open Space Property classes. This is computed by subtracting the Maximum Share for Industrial/Commercial/Personal Property from 100%.

Minimum Residential Factor (MRF): 92.0917% (Min % Share) / 94.7278% (Lines 1C + 2C) = *97.2172%* (Minimum Residential Factor)

This calculates the Minimum Residential Factor: divide the minimum % share for Residential and Open Space by the actual % share for Residential and Open Space.

MINIMUM RESIDENTIAL FACTOR: *97.2172%* Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent

When the Minimum Residential Factor is multiplied by % share of the Residential and Open space full and fair cash value, it reduces the Residential and Open Space share to its Minimum % Share of the Levy as calculated above.

MASSACHUSETTS DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

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Arlington

TOWN

SHIFTING THE TAX RATE

Fiscal Year 2025

II. CALCULATION OF THE LOWEST POSSIBLE RESIDENTIAL FACTOR - 175% Shift (Chapter 200)

Chapter 200 of the Acts of 1988 amended M.G.L. c. 58, § 1A to allow cities and towns to give Residential property taxpayers greater tax relief by adopting a shift of the property tax burden from Residential taxpayers to the Commercial, Industrial and Personal Property taxpayers, provided certain parameters are not exceeded. Chapter 200 allows a shift of up to 75% (also known as a 175% shift) and lowers the percentage that Residential and Open Space taxpayers must raise to 50%. By expanding the shift, the tax levy on Commercial, Industrial and Personal Property taxpayers increases and the tax Levy on Residential and Open Space taxpayers decreases.

The first Section (Steps 1, 2 & 3) determines whether Residential taxpayers would raise a greater percentage of the property tax levy this fiscal year than they raised last fiscal year, if the town voted the existing law's maximum shift of 150% onto Commercial/Industrial/Personal Property taxpayers.

1. Last year's chosen RESIDENTIAL percentage* (Residential only, does not include Open Space)	**94.6555%**
This is last year's chosen residential percentage (RES%), not including Open Space, from form LA-5 (under the "SHIFT PERCENTS" section). (Note: The residential share in the fiscal year prior to a community's first property value certification may be used if the assessors can document that it was lower than the prior year's LA5 RES%.)	
2. This year's Minimum Residential Factor using a 150% shift to CIP (from LA-7).	**97.2172%**
This is the "Minimum Residential Factor (MRF)" calculation in Section I above.	
3. Minimum residential share (R) in current year using 150% Shift to CIP.	**92.0917%**
This is the "Minimum Share of Levy for Residential" calculation in Section I above.	

If #1 is greater than #3, STOP!
You may shift only up to 150% to Commercial/Industrial/Personal Property, and line #2 remains your Minimum Residential Factor. You must stop here, because continuing would cause the Residential taxpayers to pay more this year than they did last year.

If #3 is greater than #1, go on., continue the shift calculations. Steps 7, 8 and 9 determine whether or not Residential & Open Space taxpayers would raise a smaller percentage of the property tax levy this fiscal year than they have ever raised since the community's first certification of values, assuming the town voted a 175% shift onto Commercial/Industrial/Personal Property taxpayers as allowed by Chapter 200.

4. Calculate a Residential Factor using a 175% shift to CIP.	___________
This Residential Factor is the result of repeating the calculations in Steps 1 through 3 above using a shift of 175% instead of 150%. Residential and Open Space taxpayers must raise a minimum of 50%	
5. Multiply this new Residential Factor by this year's residential percentage.	___________
This calculation multiplies the factor in step 4 above by the combined Residential/Open Space % Share from the grid at the top.	
6. What is the Lowest Historical Residential Percentage since the first certification.	___________
This is the "Historic Low % " shown on the LA-5 Options & Certification form.	

If #5 is greater than #6, STOP!
You may shift up to 175% to the Commercial/Industrial/Personal Property taxpayers and step 4 is the Lowest Residential Factor.

If #6 is greater than #5, go on.
This section determines the maximum shift allowed by law, and the lowest residential factor allowable to achieve the maximum shift. These calculations will not appear if the 175% shift is not allowed according to the calculations above (If #5 is greater than #6).

7A. Take the lowest historical residential percentage (6 above).	___________
The residential share in the year before first certification may be used if assessors document it was lower.	
7B. Divide 7A by the current combined residential/open space percentage share (Residential & Open Space % from the grid above).	___________
7C. The result is the lowest residential factor allowable (it may not be less than 50%).	___________

TOWN OF ARLINGTON
CLASSIFICATION OF REAL ESTATE
SELECT BOARD
November 18, 2024
FISCAL YEAR 2025

I.	OPTION OF THE SELECT BOARD (CHAPTER 797 OF MASSACHUSETTS GENERAL LAW)	
II.	ALLOWS THE BOARD OF SELECTMEN TO INCREASE THE COMMERCIAL, INDUSTRIAL, PERSONAL PROPERTY (CIP) CLASSES OF PROPERTY UP TO 150% OF THE LEVY.	
III.	ARLINGTON'S MINIMAL RESIDENTIAL FACTOR (MRF) FOR FISCAL 2025	97.2172%
IV.	CIP SHARE OF THE FY 2025 LEVY IS	5.2722%
VI.	CIP'S MAXIMUM SHARE THEREFORE MAY BE RAISED TO	7.9083%

Town of Arlington
Office of the Board of Assessors
FISCAL YEAR 2024

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%	5.2722	94.7278	$10.77	$10.77	$0	$0
105.00%	5.5358	94.4642	$11.31	$10.74	$269	($15.69)
110.00%	5.7994	94.2006	$11.85	$10.71	$538	($30.68)
115.00%	6.0630	93.9370	$12.38	$10.68	$807	($45.66)
120.00%	6.3266	93.6734	$12.92	$10.65	$1,076	($60.65)
125.00%	6.5903	93.4098	$13.46	$10.62	$1,345	($75.63)
130.00%	6.8539	93.1461	$14.00	$10.59	$1,615	($90.61)
135.00%	7.1175	92.8825	$14.54	$10.56	$1,884	($105.60)
140.00%	7.3811	92.6189	$15.08	$10.53	$2,153	($120.58)
145.00%	7.6447	92.3553	$15.61	$10.50	$2,422	($135.56)
150.00%	7.9083	92.0917	$16.15	$10.47	$2,691	($150.55)

CIP SHARE OF LEVY IS	$8,220,340
CIP MAXIMUM LEVY IS	$12,330,510

*CIP-COMMERCIAL, INDUSTRIAL, PERSONAL PROPERTY
*RO- RESIDENTIAL, OPEN SPACE

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
981,577	14,895	0	0%	0	0	14,620,586,615	157,566,044	$10.77
		12,948	5%	49,079	570,510,759	13,985,113,665	157,566,044	$11.27
		12,948	10%	98,158	1,141,021,518	13,349,640,715	157,566,044	$11.80
		12,948	15%	147,237	1,711,532,277	12,714,167,765	157,566,044	$12.39
		12,948	20%	196,315	2,282,043,036	12,078,694,815	157,566,044	$13.04

- **Residential Exemption up to 35% of average residential value: Only adopted in a handful of communities including Boston, Cambridge, Chelsea and Brookline.**
- **Tax Rate would go from $10.77 to $13.04 before discount.**
- **The Breakeven point is $1,127,729.**
- **Approximately 17% of homes shoulder the burden.**
- **Most homes in Arlington are owner- occupied.**