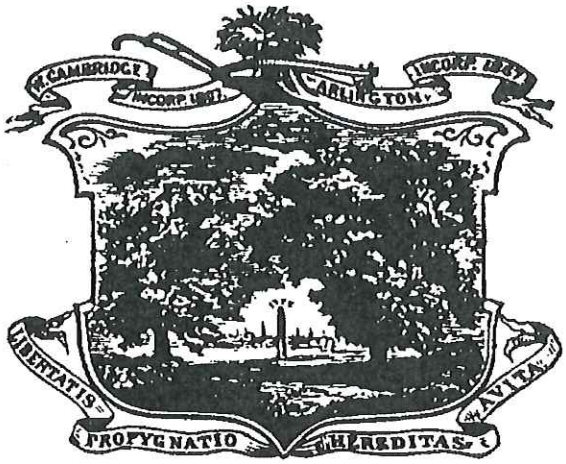
TOWN OF ARLINGTON



TAX CLASSIFICATION HEARING
December 2, 2019
FY2020

PAUL TIERNEY
DIRECTOR OF ASSESSMENTS

HOW TO DETERMINE THE LEVY TOTAL TO BE RAISED AND THE TAX RATE FY2020

I.CALCULATE THE FY 2020 LEVY LIMIT

A. FY 2019 LEVY LIMIT		*$113,696,347*
B. ADD 2.5%		*$2,842,409*
C. ADD FY 2020 NEW GROWTH	*	*$816,617*
D. ADD FY 2020 OVERRIDE		*$5,500,000*
E. FY 2020 LEVY LIMIT		***$122,855,373***

II. CALCULATE THE FY 2020 TOTAL TO BE RAISED

A. FY 2020 LEVY LIMIT	*$122,855,373*
B. ADD FY 2020 SCHOOL DEBT EXCLUSION	*$4,928,109*
C. ADD FY 2020 WATER & SEWER DEBT	*$5,593,112*
D. ADD FY 2020 SYMMES CAPITAL DEBT EXCLUSION	*$0*
MAXIMUM TOTAL TO BE RAISED	***$133,376,594***

III. CALCULATE THE FY2020 TAX RATE

TO BE RAISED	/	TOTAL TAXABLE ASSESSED VALU	*1000
$133,350,155	/	***$12,056,976,079***	***1000*** = ***$11.06***

EXCESS LEVY $26,439

**** 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 2020

A Class	B Full and Fair Cash Valuation	C Percentage Share	
1. Residential	11,400,195,250	94.5527%	94.5527%
2. Open Space	0	0.0000%	
3. Commercial	502,941,029	4.1714%	5.4473%
4. Industrial	25,167,400	0.2087%	
5. Personal Property	128,672,400	1.0672%	
TOTALS	***12,056,976,079***	***100.0000%***	

Maximum Share of Levy for Classes Three, Four and Personal Property: 150% * 5.4473% (Lines 3C + 4C + 5C) = ***8.1710%*** (Max % Share)

Minimum Share of Levy for Classes One and Two: 100% - 8.1710% (Max % Share) = ***91.8290%*** (Min % Share)

Minimum Residential Factor (MRF): 91.8290% (Min % Share) / 94.5527% (Lines 1C + 2C) = ***97.1194%*** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): ***97.1194%***

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 2, 2019
FISCAL YEAR 2020

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**	**97.1194%**	
IV.	**CIP SHARE OF THE F.Y. 2020 LEVY IS**	**5.4473%**	
VI.	**CIP'S MAXIMUM SHARE THEREFORE MAY BE RAISED TO**	**8.1710%**	

TOWN OF ARLINGTON
ASSESSORS OFFICE
CLASSIFICATION
FISCAL YEAR 2020

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%	5.4473	94.5527	$11.06	$11.06	$0	$0
105.00%	5.7197	94.2803	$11.61	$11.03	$276	($15.93)
110.00%	5.9920	94.0080	$12.17	$11.00	$553	($31.86)
115.00%	6.2644	93.7356	$12.72	$10.96	$829	($47.79)
120.00%	6.5368	93.4632	$13.27	$10.93	$1,106	($63.72)
125.00%	6.8091	93.1909	$13.82	$10.90	$1,382	($79.65)
130.00%	7.0815	92.9185	$14.38	$10.87	$1,659	($95.58)
135.00%	7.3539	92.6461	$14.93	$10.84	$1,935	($111.51)
140.00%	7.6262	92.3738	$15.48	$10.81	$2,212	($127.44)
145.00%	7.8986	92.1014	$16.04	$10.77	$2,488	($143.37)
150.00%	8.1710	91.8291	$16.59	$10.74	$2,765	($159.29)

CIP SHARE OF LEVY IS	**$7,263,996**
CIP MAXIMUM LEVY IS	**$10,895,994**

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
789,323	14,318	0	0%	0	0	11,301,517,460	124,994,783	$11.06
		12,948	20%	157,865	2,044,036,020	9,257,481,440	124,994,783	$13.50
		12,948	15%	118,398	1,533,017,304	9,768,500,156	124,994,783	$12.80
		12,948	10%	78,932	1,022,011,536	10,279,505,924	124,994,783	$12.16
		12,948	5%	39,466	511,005,768	10,790,511,692	124,994,783	$11.58

- **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 $11.06 to $13.50 before discount.**
- **The Breakeven point is $873,426.**
- **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		
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, 2019

Fiscal Year 2020

Property Type	Parcel Count		Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101		7,999	6,600,332,900				
102		3,827	1,913,830,400				
MISC 103,109		10	12,481,500				
104		2,139	2,049,911,300				
105		182	187,983,600				
111-125		161	536,977,760				
130-32,106		303	37,530,600				
200-231		0		0			
300-393		381			443,276,220		
400-442		22				25,167,400	
450-452		0				0	
CH 61 LAND	0	0		0	0		
CH 61A LAND	0	0		0	0		
CH 61B LAND	1	4		0	1,703,309		
012-043		76	61,147,190	0	57,961,500	0	
501		203					9,816,840
502		170					3,886,470
503		0					0
504		2					81,625,970
505		8					17,763,200
506		2					13,386,600
508		4					2,193,320
550-552		0					0
TOTALS		***15,494***	***11,400,195,250***	***0***	***502,941,029***	***25,167,400***	***128,672,400***
Real and Personal Property Total Value							12,056,976,079
Exempt Parcel Count & Value						354	787,528,900

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 | 11/26/2019 11:41 AM

Comments

No comments to display.

Documents

Documents have been uploaded.

NOTE : The information has not been Approved and Is subject to change.

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 2020

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)	151	6,159,900	30,842,900		
CONDOMINIUM (102)	7	1,055,900	28,552,600		
TWO & THREE FAMILY (104 & 105)	19	946,000	4,914,700		
MULTI - FAMILY (111-125)	24	10,204,850	0		
VACANT LAND (130-132 & 106)	5	1,610,300	0		
ALL OTHERS (103, 109, 012-018)	0	0	2,223,900		
TOTAL RESIDENTIAL	*206*	*19,976,950*	*66,534,100*	*11.26*	*749,174*
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	*0*	*0*	*0*	*0.00*	*0*
COMMERCIAL	30	3,717,245	472,700		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL COMMERCIAL	*30*	*3,717,245*	*472,700*	*11.26*	*5,323*
INDUSTRIAL	0	0	0	11.26	0
PERSONAL PROPERTY			5,516,904	11.26	62,120
TOTAL REAL & PERSONAL			*72,523,704*		*816,617*

Community Comments:

Signatures

Board of Assessors

Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061 | 11/27/2019 2:25 PM

Documents

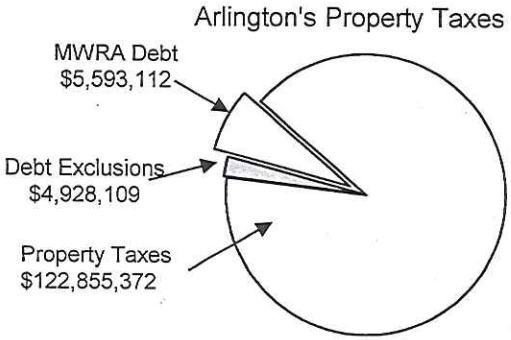
Documents have been uploaded.

NOTE : The information was Approved on 12/2/2019

Fy 2020 Vs Fy 2019
by State Class Code

Code	Type	COUNT	*FY 2020 Assessed Value*	Ave AV	Count Inc/Dec	20 VS 19 % Inc/Dec	Ave AV Inc/Dec	COUNT	*FY 2019 Assessed Value*	Ave AV
101	Single Family	7,999	*6,600,332,900*	825,145	1	9.71%	72,960	7,998	*6,015,971,500*	752,184
102	Condominium	3,827	*1,913,830,400*	500,086	101	10.51%	35,292	3,726	*1,731,824,700*	464,795
Misc 103,109	Misc	10	*12,481,500*	1,248,150	0	8.66%	99,500	10	*11,486,500*	1,148,650
104	2 Family	2,139	*2,049,911,300*	958,350	-44	9.09%	97,593	2,183	*1,879,034,000*	860,758
105	3 Family	182	*187,983,600*	1,032,877	-3	11.00%	117,427	185	*169,358,300*	915,450
111-125	Apartments	161	*536,977,760*	3,335,266	-1	9.22%	300,541	162	*491,625,460*	3,034,725
130-132, 106	Res Land	303	*37,530,600*	123,863	-4	-5.17%	-5,045	307	*39,575,000*	128,909
200-231	Open Space	0			0			0		
300-393	Commercial	381	*443,276,220*	1,163,455	-2	4.43%	55,120	383	*424,492,110*	1,108,334
400-452	Industrial	22	*25,167,400*	1,143,973	0	6.04%	65,132	22	*23,734,500*	1,078,841
CH 61 Land	Ch Land	0			0			0		
CH 61A Land	Ch Land	0			0			0		
CH 61B Land	Ch Land	4	*1,703,309*	425,827	0	0.00%	0	4	*1,703,309*	425,827
012-043(Res)	Mixed Use(Res)	41	*61,147,190*	1,491,395	4	16.65%	74,661	37	*52,419,141*	1,416,734
012-043(Com)	Mixed Use(Com)	36	*57,961,500*		-2	7.88%		38	*53,727,999*	
501	Per Prop	203	*9,816,840*	48,359	26	117.80%	22,894	177	*4,507,210*	25,464
502	Per Prop	170	*3,886,470*	22,862	33	-29.73%	-17,510	137	*5,530,860*	40,371
503	Per Prop	0	*0*		0			0	*0*	
504,550-552	Per Prop	2	*81,625,970*	40,812,985	0	6.57%	2,517,830	2	*76,590,310*	38,295,155
505	Per Prop	8	*17,763,200*	2,220,400	0	0.06%	1,313	8	*17,752,700*	2,219,088
506	Per Prop	2	*13,386,600*	6,693,300	0	2.62%	170,850	2	*13,044,900*	6,522,450
508	Per Prop	4	*2,193,320*	548,330	0	113.00%	290,900	4	*1,029,720*	257,430
TOTAL		15,494	*12,056,976,079*			9.48%		15,385	*11,013,408,219*	
Residential			*11,400,195,250*			9.71%			*10,391,294,601*	
Open Space			*0.00*						*0.00*	
Commercial			*502,941,029*			4.80%			*479,923,418*	
Industrial			*25,167,400*			6.04%			*23,734,500*	
Total Real Est		15,104	*11,928,303,679*			9.48%		15,055	*10,894,952,519*	
Personal Prop		389	*128,672,400*			8.62%		330	*118,455,700*	
Total Real & PP		15,493	*12,056,976,079*			9.48%		15,385	*11,013,408,219*	
Exempt		354	*787,528,900*					348	*773,308,500*	
Grand Total		15,847	*12,844,504,979*					15,733	*11,786,716,719*	

FY2020 Tax Rate



Property Taxes The town will collect **$133,350,155** from property taxes to pay for town services. This will result in an overall tax rate of **$11.06** per thousand dollars of assessed value.

Debt Exclusions: Included in the total of **$133,350,155** is **$4,928,109** for voter approved debt exclusions. The effect of these is **41** cents on the tax rate of **$11.06.**

MWRA Debt Included in the total of **$133,350,155** is **$5,593,112** for MWRA debt. The effect of this is **46** cents on the tax rate of **$11.06.**

- The grand total of all assessed taxable property in Arlington is **$12,056,976,079** a **9.48%** 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 FY2016 - FY2020

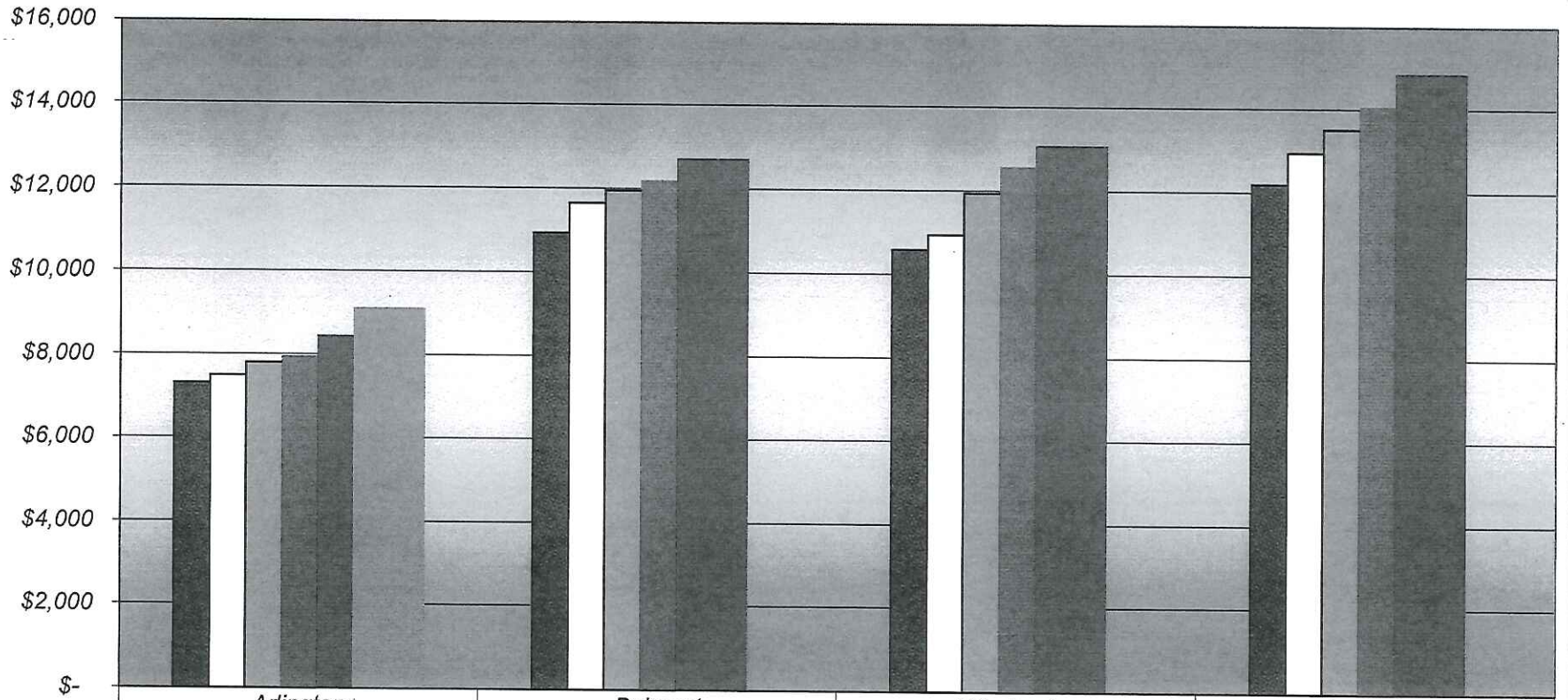
	2016	2017	2018	2019	2020
LEVY BASE	$11.58	$11.43	$10.97	$9.98	$9.42
2 1/2%	$0.29	$0.29	$0.27	$0.25	$0.24
GROWTH	$0.16	$0.12	$0.13	$0.09	$0.07
OVERRIDE	$0.00	$0.00	$0.00	$0.00	$0.46
WAT & SEW DEBT EXCL	$0.66	$0.62	$0.58	$0.51	$0.46
SCHOOL DEBT EXCLU	$0.12	$0.10	$0.18	$0.43	$0.41
SYMMES DEBT	$0.00	$0.00	$0.00	$0.00	$0.00
TAX RATE *	$12.80	$12.56	$12.13	$11.26	$11.06

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

		2016	2017	2018	2019	2020
MAX LEVY PRIOR FY		$98,617,161	$102,420,256	$106,050,906	$109,965,991	$113,696,347
2.50%		$2,465,429	$2,560,506	$2,651,273	$2,749,150	$2,842,409
GROWTH		$1,337,666	$1,070,144	$1,263,812	$981,206	$816,616
OVERRIDE		$0	$0	$0	$0	$5,500,000
MAXIMUM LEVY		$102,420,256	$106,050,906	$109,965,991	$113,696,347	$122,855,372
	LEVY INC %	3.71%	3.42%	3.56%	3.28%	7.46%
	LEVY INC $	$3,803,095	$3,630,650	$3,915,084	$3,730,356	$9,159,025
W/S DEBT SERVICE		$5,593,112	$5,593,112	$5,593,112	$5,593,112	$5,593,112
SCHOOL DEBT EXCLU		$993,166	$878,800	$1,781,404	$4,772,602	$4,928,109
SYMMES DEBT EXCLU		$0	$0	$0	$0	$0
MAX TO BE RAISED		$109,006,534	$112,522,818	$117,340,507	$124,062,061	$133,376,594
ACTUAL RAISED		$108,977,901	$112,439,838	$117,255,201	$124,010,976	$133,350,155
EXCESS LEVY		$28,633	$82,980	$85,306	$51,085	$26,439
TOTAL TAXABLE ASSESSED VALUE		$8,513,898,549	$8,952,216,406	$9,666,545,866	$11,013,408,219	$12,056,976,079
TOTAL AV % INCREASE		9.57%	5.15%	7.98%	13.93%	9.48%
TAX RATE		$12.80	$12.56	$12.13	$11.26	$11.06
PENNY ON TAX RATE		$85,139	$89,522	$96,665	$110,134	$120,570
AVE ASSED VAL SINGLE FAMILY		$585,360	$621,249	$655,985	$752,184	$825,144
AVE TAXES SINGLE FAMILY		$7,493	$7,804	$7,957	$8,470	$9,126

* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION

Average Taxes FY2015-FY2020
Single Family Homes



	Arlington	Belmont	Winchester	Lexington
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
2019	$8,462	$12,720	$13,082	$14,876
2020	$9,126			