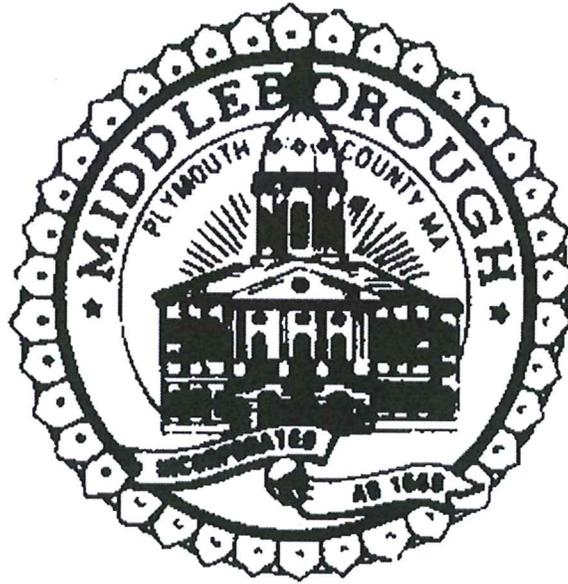


HEARINGS, MEETINGS, LICENSES

10-19-15

**FISCAL YEAR
2016**

TOWN OF MIDDLEBOROUGH



TAX CLASSIFICATION HEARING

October 19, 2015

***PREPARED BY
BOARD OF ASSESSORS***

FISCAL 2016 TAX CLASSIFICATION
EXPLANATION OF BOOKLET

This booklet is designed to provide information to the Board of Selectmen and the taxpayers of this community so a decision can be made in regard to the issue of allocating the local property tax levy between Residential, Commercial, Industrial and Personal Property.

Please refer to the top of page 1. This is the Levy Limit for Fiscal 2016 which is based on last year's plus 2 ½% plus the new growth. The rest of the page is a chart which shows tax rates in 1 ¼% increments for both Fiscal 2015 and Fiscal 2016. The current shift of 5% is highlighted.

The top of page 2 shows the average value for the property classes within the town for the current and previous year along with the % of change. The next section shows the total number of parcels by class for both years.

Page 3 shows the actual Fiscal 2015 and proposed Fiscal 2016 taxes at the 5% shift for both Commercial/Industrial and Residential in value increments of \$50,000.

Page 4 shows a history of the shifts since the town first started classification in Fiscal 1984. It also explains a revaluation update and an interim year adjustment and identifies the years in which they occurred.

Page 5 shows the history of New Growth and the total new growth in dollars for the current year and the past several years for the four classes of property.

Page 6 contains a listing of substantial commercial and industrial building activity for the current year and several past years.

Page 7, Section A shows the new growth figures by class for this year and last year. Section B shows the Levy Limit for both years.

Page 8 shows the history of values within the town by class.

Page 9 gives examples of the value and tax differences for various styles of residential houses.

Page 10 gives the Fiscal 2015 tax rates for surrounding communities.

The number of communities with a split tax rate is shown of page 11.

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FISCAL 2016 CLASSIFICATION

| | |
|--------------------------|----------------------|
| FY2015 Levy Limit | \$ 35,585,189 |
| Amended NG | \$ - |
| Prop 2 1/2 | \$ 889,630 |
| New Growth | \$ 569,229 |
| FY2016 Levy Limit | \$ 37,044,048 |
| DEBT EXCLUSION | \$ 174,442 |
| | <u>\$ 37,218,490</u> |

TAX RATES IN 1 1/4% INCREMENTS

| SHIFT | 2015 TAX RATES | | 2016 TAX RATES | |
|--------|----------------|------------|----------------|------------|
| | RESIDENTIAL | COMMERCIAL | RESIDENTIAL | COMMERCIAL |
| 0.00% | 15.98 | 15.98 | 16.17 | 16.17 |
| 1.25% | 15.93 | 16.18 | 16.11 | 16.37 |
| 2.50% | 15.88 | 16.38 | 16.06 | 16.57 |
| 3.75% | 15.83 | 16.58 | 16.01 | 16.77 |
| 5.00% | 15.78 | 16.77 | 15.95 | 16.98 |
| 6.25% | 15.74 | 16.98 | 15.90 | 17.18 |
| 7.50% | 15.69 | 17.18 | 15.84 | 17.38 |
| 8.75% | 15.64 | 17.38 | 15.79 | 17.58 |
| 10.00% | 15.59 | 17.58 | 15.74 | 17.78 |
| 11.25% | 15.54 | 17.78 | 15.68 | 17.99 |
| 12.50% | 15.49 | 17.98 | 15.63 | 18.19 |
| 13.75% | 15.44 | 18.18 | 15.57 | 18.39 |
| 15.00% | 15.40 | 18.38 | 15.52 | 18.59 |
| 16.25% | 15.35 | 18.58 | 15.47 | 18.79 |
| 17.50% | 15.30 | 18.78 | 15.41 | 19.00 |
| 18.75% | 15.25 | 18.98 | 15.36 | 19.20 |
| 20.00% | 15.20 | 19.18 | 15.30 | 19.40 |
| 21.25% | 15.15 | 19.38 | 15.25 | 19.60 |
| 22.50% | 15.10 | 19.58 | 15.20 | 19.81 |
| 23.75% | 15.05 | 19.78 | 15.14 | 20.01 |
| 25.00% | 15.01 | 19.98 | 15.09 | 20.21 |
| 26.25% | 14.96 | 20.18 | 15.03 | 20.41 |
| 27.50% | 14.91 | 20.38 | 14.98 | 20.61 |
| 28.75% | 14.86 | 20.58 | 14.93 | 20.82 |
| 30.00% | 14.81 | 20.77 | 14.87 | 21.02 |
| 31.25% | 14.76 | 20.97 | 14.82 | 21.22 |
| 32.50% | 14.71 | 21.17 | 14.76 | 21.42 |
| 33.75% | 14.66 | 21.37 | 14.71 | 21.62 |
| 35.00% | 14.62 | 21.57 | 14.66 | 21.83 |
| 36.25% | 14.57 | 21.77 | 14.60 | 22.03 |
| 37.50% | 14.52 | 21.97 | 14.55 | 22.23 |
| 38.75% | 14.47 | 22.17 | 14.49 | 22.43 |
| 40.00% | 14.42 | 22.37 | 14.44 | 22.63 |
| 41.25% | 14.37 | 22.57 | 14.39 | 22.84 |
| 42.50% | 14.32 | 22.77 | 14.33 | 23.04 |
| 43.75% | 14.28 | 22.97 | 14.28 | 23.24 |
| 45.00% | 14.23 | 23.17 | 14.22 | 23.44 |
| 46.25% | 14.18 | 23.37 | 14.17 | 23.65 |
| 47.50% | 14.13 | 23.57 | 14.12 | 23.85 |
| 48.75% | 14.08 | 23.77 | 14.06 | 24.05 |
| 50.00% | 14.03 | 23.97 | 14.01 | 24.25 |

FISCAL 2016 CLASSIFICATION

| | FISCAL 2015 | FISCAL 2016 | PERCENTAGE | FY 2015 Ave Tax Bill @ 5% Shift | FY 2016 Ave Tax Bill @ 5% Shift | Tax Difference |
|---|-----------------------|-----------------------|----------------------|---------------------------------------|---------------------------------------|-------------------|
| <u>RESIDENTIAL</u> | | | | | | |
| | <u>AVERAGE</u> | <u>AVERAGE</u> | <u>CHANGE</u> | | | |
| 1 Family Dwelling | \$261,500 | \$268,100 | 2.46% | \$4,126.47 | \$4,276.20 | \$149.72 |
| Condominiums | \$181,700 | \$189,000 | 3.86% | \$2,867.23 | \$3,014.55 | \$147.32 |
| 2 Family Dwellings | \$224,500 | \$231,500 | 3.02% | \$3,542.61 | \$3,692.43 | \$149.82 |
| 3 Family Dwellings | \$255,300 | \$259,600 | 1.66% | \$4,028.63 | \$4,140.62 | \$111.99 |
| Apartments 4 Unit & Up | \$623,500 | \$659,800 | 5.50% | \$9,838.83 | \$10,523.81 | \$684.98 |
| <u>COMMERCIAL</u> | | | | | | |
| Parcels w/bldgs | \$676,000 | \$851,500 | 20.61% | \$11,336.52 | \$14,458.47 | \$3,121.95 |
| Vacant Land and Parking Lots | \$102,000 | \$101,900 | -0.10% | \$1,710.54 | \$1,730.26 | \$19.72 |
| <u>INDUSTRIAL</u> | | | | | | |
| All Parcels | \$953,100 | \$1,003,300 | 5.00% | \$15,983.49 | \$17,036.03 | \$1,052.55 |
| <u>PERSONAL PROPERTY</u> | | | | | | |
| This average includes both businesses & second homes Excludes Utilities | \$38,000 | \$37,200 | -2.15% | \$637.26 | \$631.66 | (\$5.60) |

| | <u>FISCAL 2015</u> | <u>FISCAL 2016</u> |
|---|---------------------------|---------------------------|
| TOTAL # OF RESIDENTIAL PARCELS | 7,867 | 7,762 |
| TOTAL # OF MIXED USE PARCELS | 175 | 174 |
| TOTAL # OF COMMERCIAL PARCELS | 430 | 494 |
| TOTAL # OF CHAPTER LAND PARCELS (Forestry, Farmland, Recreational) | 402 | 426 |
| TOTAL # OF INDUSTRIAL PARCELS | 65 | 63 |

FISCAL 2016 CLASSIFICATION

| VALUE | RESIDENTIAL FISCAL 2015 TAXES @ 5.00% SHIFT | RESIDENTIAL FISCAL 2016 TAXES @ 5.00% SHIFT | COMMERCIAL FISCAL 2015 TAXES @ 5.00% SHIFT | COMMERCIAL FISCAL 2016 TAXES @ 5.00% SHIFT |
|--------------|--|--|---|---|
| | \$ 15.78 | \$ 15.95 | \$ 16.77 | \$ 16.98 |
| 150,000 | \$ 2,367.00 | \$ 2,392.50 | \$ 2,515.50 | \$ 2,547.00 |
| 200,000 | \$ 3,156.00 | \$ 3,190.00 | \$ 3,354.00 | \$ 3,396.00 |
| 250,000 | \$ 3,945.00 | \$ 3,987.50 | \$ 4,192.50 | \$ 4,245.00 |
| 300,000 | \$ 4,734.00 | \$ 4,785.00 | \$ 5,031.00 | \$ 5,094.00 |
| 350,000 | \$ 5,523.00 | \$ 5,582.50 | \$ 5,869.50 | \$ 5,943.00 |
| 400,000 | \$ 6,312.00 | \$ 6,380.00 | \$ 6,708.00 | \$ 6,792.00 |
| 450,000 | \$ 7,101.00 | \$ 7,177.50 | \$ 7,546.50 | \$ 7,641.00 |
| 500,000 | \$ 7,890.00 | \$ 7,975.00 | \$ 8,385.00 | \$ 8,490.00 |

FISCAL 2016 CLASSIFICATION

HISTORY OF SHIFTS

| | | | | | | | |
|--------------|-------------|--------|----------|---------------|-------------|--------|----------|
| FISCAL *1984 | Residential | 30.00% | \$ 19.13 | FISCAL *2004 | Residential | 8.75% | \$ 11.67 |
| | Commercial | | \$ 23.43 | | Commercial | | \$ 12.90 |
| FISCAL 1985 | Residential | 40.00% | \$ 19.32 | FISCAL **2005 | Residential | 10.00% | \$ 10.85 |
| | Commercial | | \$ 24.81 | | Commercial | | \$ 12.14 |
| FISCAL 1986 | Residential | 25.00% | \$ 19.36 | FISCAL **2006 | Residential | 7.50% | \$ 9.83 |
| | Commercial | | \$ 26.52 | | Commercial | | \$ 10.69 |
| FISCAL *1987 | Residential | 40.00% | \$ 11.18 | FISCAL *2007 | Residential | 5.00% | \$ 9.28 |
| | Commercial | | \$ 18.06 | | Commercial | | \$ 9.83 |
| FISCAL 1988 | Residential | 35.00% | \$ 11.81 | FISCAL **2008 | Residential | 5.00% | \$ 10.10 |
| | Commercial | | \$ 18.17 | | Commercial | | \$ 10.70 |
| FISCAL 1989 | Residential | 40.00% | \$ 11.93 | FISCAL **2009 | Residential | 5.00% | \$ 10.93 |
| | Commercial | | \$ 19.38 | | Commercial | | \$ 11.59 |
| FISCAL *1990 | Residential | 30.00% | \$ 8.37 | FISCAL *2010 | Residential | 5.00% | \$ 11.83 |
| | Commercial | | \$ 11.97 | | Commercial | | \$ 12.55 |
| FISCAL 1991 | Residential | 30.00% | \$ 9.44 | FISCAL **2011 | Residential | 5.00% | \$ 13.05 |
| | Commercial | | \$ 13.72 | | Commercial | | \$ 13.86 |
| FISCAL *1992 | Residential | 27.50% | \$ 11.28 | FISCAL **2012 | Residential | 5.00% | \$ 13.74 |
| | Commercial | | \$ 15.67 | | Commercial | | \$ 14.61 |
| FISCAL 1993 | Residential | 22.50% | \$ 12.05 | FISCAL **2013 | Residential | 5.00% | \$ 14.89 |
| | Commercial | | \$ 15.80 | | Commercial | | \$ 15.84 |
| FISCAL 1994 | Residential | 20.00% | \$ 12.62 | FISCAL **2014 | Residential | 5.00% | \$ 15.60 |
| | Commercial | | \$ 16.04 | | Commercial | | \$ 16.59 |
| FISCAL *1995 | Residential | 20.00% | \$ 14.39 | FISCAL **2015 | Residential | 5.00% | \$ 15.78 |
| | Commercial | | \$ 18.19 | | Commercial | | \$ 16.77 |
| FISCAL 1996 | Residential | 17.50% | \$ 14.97 | | | | |
| | Commercial | | \$ 18.42 | | | | |
| FISCAL 1997 | Residential | 15.00% | \$ 15.57 | | | | |
| | Commercial | | \$ 18.64 | | | | |
| FISCAL *1998 | Residential | 12.50% | \$ 16.67 | | | | |
| | Commercial | | \$ 19.43 | | | | |
| FISCAL 1999 | Residential | 10.00% | \$ 17.46 | | | | |
| | Commercial | | \$ 19.74 | | | | |
| FISCAL 2000 | Residential | 10.00% | \$ 17.02 | | | | |
| | Commercial | | \$ 19.23 | | | | |
| FISCAL *2001 | Residential | 10.00% | \$ 14.98 | | | | |
| | Commercial | | \$ 16.89 | | | | |
| FISCAL 2002 | Residential | 10.00% | \$ 14.76 | | | | |
| | Commercial | | \$ 16.61 | | | | |
| FISCAL 2003 | Residential | 8.75% | \$ 15.29 | | | | |
| | Commercial | | \$ 16.99 | | | | |

*Revaluation Update

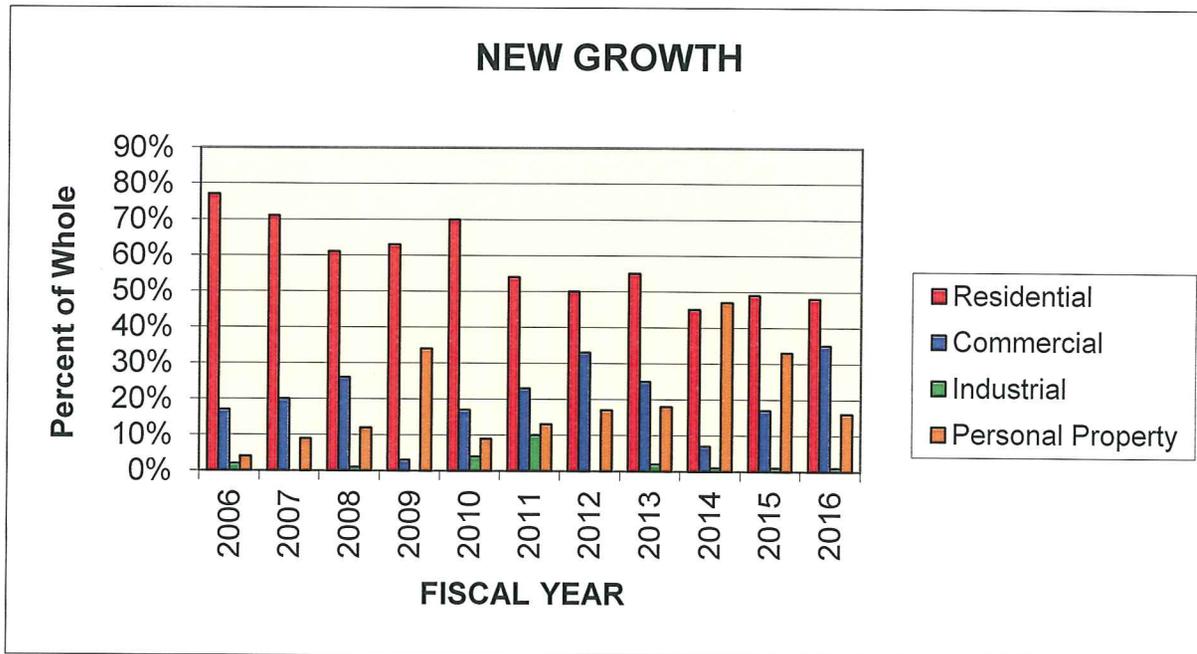
A "revaluation update" revalues ALL property within the town. The DOR certifies the values prior to setting a tax rate.

**Interim Year Adj

An "interim year adjustment" is an adjustment in values between certification years. Values are only adjusted when the market indicates substantial changes within a particular class.

FISCAL 2016 CLASSIFICATION

| FISCAL YEAR | NEW GROWTH | Residential | Commercial | Industrial | Personal Property |
|-------------|------------|-------------|------------|------------|-------------------|
| 2006 | \$482,652 | 77% | 17% | 2% | 4% |
| 2007 | \$861,643 | 71% | 20% | 0% | 9% |
| 2008 | \$629,415 | 61% | 26% | 1% | 12% |
| 2009 | \$801,148 | 63% | 3% | 0% | 34% |
| 2010 | \$658,199 | 70% | 17% | 4% | 9% |
| 2011 | \$488,992 | 54% | 23% | 10% | 13% |
| 2012 | \$383,461 | 50% | 33% | 0% | 17% |
| 2013 | \$350,426 | 55% | 25% | 2% | 18% |
| 2014 | \$608,939 | 45% | 7% | 1% | 47% |
| 2015 | \$452,079 | 49% | 17% | 1% | 33% |
| 2016 | \$569,229 | 48% | 35% | 1% | 16% |



FISCAL 2016 CLASSIFICATION

| FISCAL YEAR | SUBSTANTIAL COMMERCIAL / INDUSTRIAL BUILDING ACTIVITY |
|-------------|--|
| 2005 | Cirelli Distribution Center (Commerce Blvd) Oak Point Associates (Oak Point Dr) Clubhouse, Fitness Ctr Ocean Spray Cranberry Co. (Bridge St) Interior Renovations Plymouth Savings Bank (Campanelli Dr) Addition Rockland Trust Co (South Main St) Renovation/Addition Faietti Building (South Main St) Affordable Housing Units |
| 2006 | Christmas Tree Shop (Leona Drive) Phase Ili Addition (30% Complete) Holiday Inn Express (Harding Street) (30% Complete) Crossroads RV Center (3 Chalet Rd) |
| 2007 | Christmas Tree Shop (Leona Drive) Phase Ili Addition (100% Complete) Holiday Inn Express (Harding Street) (100% Complete) Added inground pool Storage Building France Street, Vine Street, Maple Road Office/Garage Building 155 East Grove Street Oak Point 3rd Club House (50% Complete) Office Building 4 Abbey Ln |
| 2008 | Berkshire-Middleboro LLC (Fedex Ground) Oak Point 3rd Club House (100% Complete) Sager Electronics Addition Hannaford (remodel) Memorial Early Childhood Center (Old Junior High School) |
| 2009 | Wareham Street New Steel Bldg - Bay State Construction Wareham Street New Steel Bldg - New England Bldg & Desroche Electric |
| 2010 | Old Colony Y, Inc- Addition (10% Complete) 61 East Grove Street Cowan Drive Realty LLC -Malden International Designs Inc (5% Complete) 19 Cowen Dr Christmas Tree Shops Inc- Addition 64 Leona Drive CD, LLP New Steel Bldg -Costello Dismantling 705 Wareham Street |
| 2011 | Old Colony Y, Inc- Addition (100% Complete) 61 East Grove Street Cowan Drive Realty LLC -Malden International Designs Inc (100% Complete) 19 Cowen Dr Campanelli Middleborough V LLC Bimbo Bakeries Distribution (5% Complete) 45 Leona Dr Giacomo LLC Shooters Restaurant & Sports Bar (Renovations) 360 Wareham St Campanelli Middleborough IV LLC IDEX Health & Science (100% Complete) 16 Leona Dr |
| 2012 | Compass Medical 8 Commerce Blvd (Foundation Only) Campanelli Middleborough V LLC Bimbo Bakeries Distribution (completed bldg) 45 Leona Dr |
| 2013 | Compass Medical 8 Commerce Blvd Champion Exposition Expired TIF Agreement Office Building @16 Commerce Blvd |
| 2014 | Star Mill Loft Apartments (50% Complete) 31-33 East Main Street |
| 2015 | Star Mill Loft Apartments 31-33 East Main Street McLean Hospital 23 Isaac Street The Arc 5 Mill Street Chamberlain International School 225 Bedford Street Hannah B Shaw Home for Aged 299 Wareham St |
| 2016 | Cell Tower on South Main Street Nemasket Health Center 314 Marion Road Christmas Tree Shops Inc 64 Leona Drive (No longer under TIF Agreement) Chamberlain International School 225 Bedford Street (2nd Metal Bldg) Highpoint Treatment Center 50 Oak Street Cerebral Palsy of Mass (Old Medical Bldg) 339 Center Street - Previously Exempt |

FISCAL 2016 CLASSIFICATION

Section A

FISCAL 2015 NEW GROWTH

| | Value | New Growth | % of Total Value |
|-----------------|---------------|------------|---------------------|
| *Class 1 (Res) | 14,018,453 | \$ 218,688 | 49% |
| *Class 3 (Comm) | 4,650,590 | \$ 77,153 | 17% |
| *Class 4 (Ind) | 399,600 | \$ 6,629 | 1% |
| *Class 5 (P.P.) | 9,018,020 | \$ 149,609 | 33% |
| | \$ 28,086,663 | \$ 452,079 | 100% |

FISCAL 2016 NEW GROWTH

| | Value | New Growth | % of Total Value |
|-----------------|---------------|------------|---------------------|
| *Class 1 (Res) | 17,184,193 | \$ 271,167 | 48% |
| *Class 3 (Comm) | 12,061,874 | \$ 202,278 | 35% |
| *Class 4 (Ind) | 373,500 | \$ 6,264 | 1% |
| *Class 5 (P.P.) | 5,338,080 | \$ 89,520 | 16% |
| | \$ 34,957,647 | \$ 569,229 | 100% |

Section B

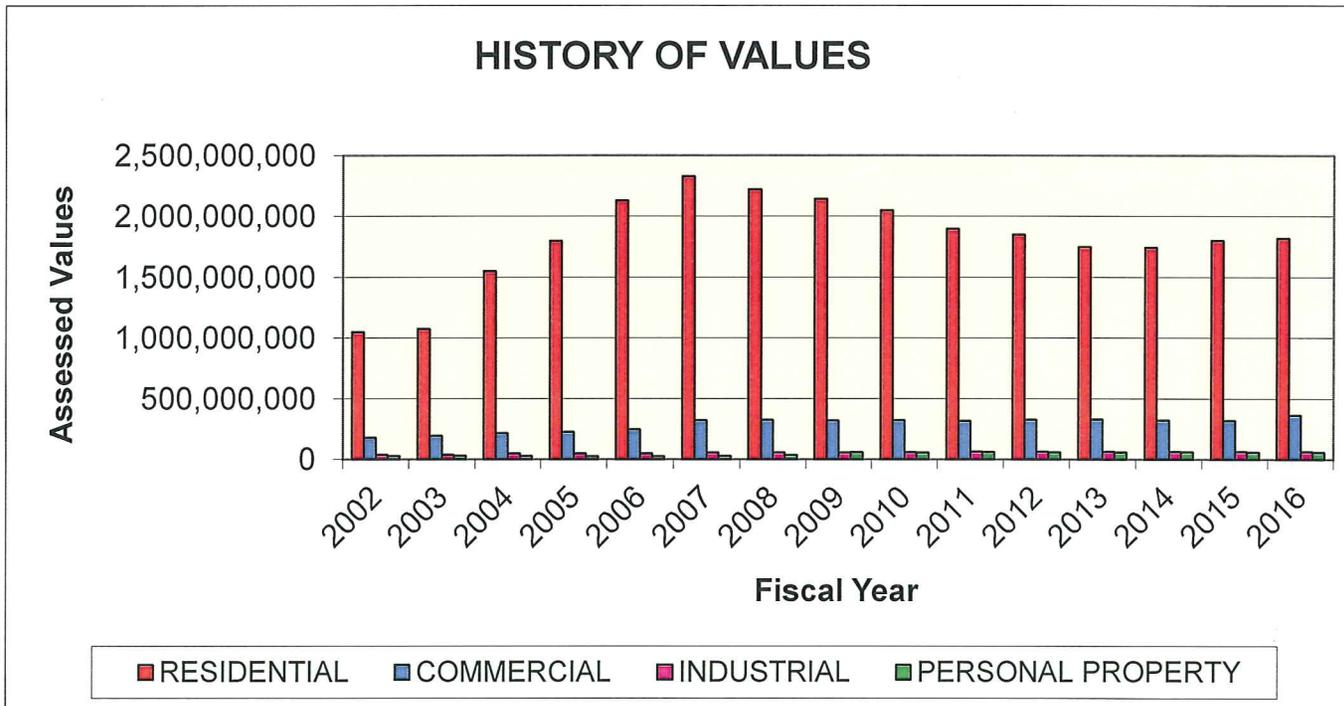
| | |
|--------------------------|----------------------|
| FY2014 Levy Limit | \$ 34,276,205 |
| Amended NG | |
| Prop 2 1/2 | \$ 856,905 |
| New Growth | \$ 452,079 |
| FY2015 Levy Limit | \$ 35,585,189 |
| DEBT EXCLUSION | \$ 208,751 |
| | \$ 35,793,940 |

| | |
|--------------------------|----------------------|
| FY2015 Levy Limit | \$ 35,585,189 |
| Amended NG | |
| Prop 2 1/2 | \$ 889,630 |
| New Growth | \$ 569,229 |
| FY2016 Levy Limit | \$ 37,044,048 |
| DEBT EXCLUSION | \$ 174,442 |
| | \$ 37,218,490 |

*Class 1 (Res) = Residential
 *Class 3 (Comm) = Commercial
 *Class 4 (Ind) = Industrial
 *Class 5 (P.P.) = Personal Property

FISCAL 2016 CLASSIFICATION

| FISCAL YEAR | RESIDENTIAL | COMMERCIAL | INDUSTRIAL | PERSONAL PROPERTY |
|-------------|---------------|-------------|------------|-------------------|
| 2002 | 1,048,166,981 | 176,729,506 | 36,110,584 | 25,268,617 |
| 2003 | 1,074,256,244 | 192,740,471 | 37,249,649 | 28,716,142 |
| 2004 | 1,549,405,274 | 214,275,417 | 47,706,648 | 26,148,754 |
| 2005 | 1,795,949,213 | 225,506,200 | 46,762,047 | 23,189,931 |
| 2006 | 2,128,116,098 | 246,313,443 | 48,184,909 | 23,768,176 |
| 2007 | 2,327,539,460 | 321,975,413 | 56,111,123 | 27,623,840 |
| 2008 | 2,221,001,922 | 323,490,748 | 55,906,020 | 34,186,910 |
| 2009 | 2,141,888,417 | 317,863,474 | 56,126,225 | 57,358,340 |
| 2010 | 2,046,850,213 | 321,309,366 | 58,978,100 | 53,967,780 |
| 2011 | 1,895,973,311 | 316,488,836 | 63,028,195 | 59,860,820 |
| 2012 | 1,848,672,005 | 326,079,453 | 63,888,807 | 58,232,590 |
| 2013 | 1,746,770,784 | 330,531,911 | 63,106,666 | 58,447,700 |
| 2014 | 1,742,515,366 | 320,581,924 | 62,922,928 | 61,051,000 |
| 2015 | 1,800,567,139 | 317,903,457 | 62,529,947 | 58,818,230 |
| 2016 | 1,816,883,826 | 362,927,338 | 63,449,099 | 58,773,100 |



FISCAL 2016 TAX CLASSIFICATION

| | TAX RATE | \$15.78 | \$15.95 | VALUE | % |
|----------------------|--------------|----------------|----------------|-------------------|-------------------|
| WILLOWTREE LN | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| COLONIAL | VALUE | 335,900 | 348,000 | 12,100 | 3% |
| | TAX | 5,300.50 | 5,550.60 | 250.10 | 5% |
| PLYMOUTH ST | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| RANCH | VALUE | 338,500 | 359,600 | 21,100 | 6% |
| | TAX | 5,341.53 | 5,735.62 | 394.09 | 7% |
| EVERETT ST | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| MODERN CONTEMP | VALUE | 212,300 | 227,200 | 14,900 | 7% |
| | TAX | 3,350.09 | 3,623.84 | 273.75 | 8% |
| RIVER ST | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| RAISED RANCH | VALUE | 304,000 | 306,000 | 2,000 | 1% |
| | TAX | 4,797.12 | 4,880.70 | 83.58 | 2% |
| THOMAS ST | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| CAPE | VALUE | 220,300 | 222,200 | 1,900 | 1% |
| | TAX | 3,476.33 | 3,544.09 | 67.76 | 2% |
| SCHOOL ST | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| NEW ENGLAND COLONIAL | VALUE | 219,200 | 225,300 | 6,100 | 3% |
| | TAX | 3,458.98 | 3,593.54 | 134.56 | 4% |
| PLYMOUTH ST | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| ANTIQUE | VALUE | 438,300 | 453,400 | 15,100 | 3% |
| | TAX | 6,916.37 | 7,231.73 | 315.36 | 4% |
| CLAYTON RD | | FY 2015 | FY 2016 | DIFFERENCE | DIFFERENCE |
| CONVENTIONAL | VALUE | 209,500 | 192,200 | -17,300 | -9% |
| | TAX | 3,305.91 | 3,065.59 | -240.32 | -8% |

**Massachusetts Department of Revenue
Division of Local Services**

FY 2015 Tax Rates for Surrounding Communities

| <u>Community Name</u> | <u>Residential Tax Rate</u> | <u>Commercial Tax Rate</u> | <u>Industrial Tax Rate</u> | <u>Personal Property Tax Rate</u> |
|-----------------------|---------------------------------|--------------------------------|--------------------------------|---|
| Acushnet | 14.28 | 18.28 | 18.28 | 18.28 |
| Berkley | 13.91 | 13.91 | 13.91 | 13.91 |
| Bridgewater | 16.24 | 16.24 | 16.24 | 16.24 |
| Carver | 17.01 | 26.14 | 26.14 | 26.14 |
| East Bridgewater | 17.76 | 17.76 | 17.76 | 17.76 |
| Freetown | 12.90 | 20.50 | 20.50 | 20.50 |
| Halifax | 18.99 | 18.99 | 18.99 | 18.99 |
| Hanson | 15.92 | 15.92 | 15.92 | 15.92 |
| Kingston | 16.94 | 16.94 | 16.94 | 16.94 |
| Lakeville | 14.25 | 14.25 | 14.25 | 14.25 |
| Middleboro | 15.78 | 16.77 | 16.77 | 16.77 |
| Pembroke | 14.74 | 14.74 | 14.74 | 14.74 |
| Plymouth | 15.54 | 15.54 | 15.54 | 15.54 |
| Plympton | 16.95 | 16.95 | 16.95 | 16.95 |
| Raynham | 15.24 | 21.59 | 21.59 | 21.59 |
| Rochester | 14.07 | 14.07 | 14.07 | 14.07 |
| Taunton | 15.01 | 33.25 | 33.25 | 33.25 |
| Wareham | 11.04 | 11.04 | 11.04 | 11.04 |
| West Bridgewater | 17.81 | 28.78 | 28.78 | 28.78 |

**Massachusetts Department of Revenue
Division of Local Services
Municipal Databank/Local Aid Section**

Number of Communities With Split Tax Rates

| Fiscal Year | Number of Communities |
|------------------------|----------------------------------|
| 1992 | 103 |
| 1993 | 105 |
| 1994 | 104 |
| 1995 | 104 |
| 1996 | 103 |
| 1997 | 102 |
| 1998 | 102 |
| 1999 | 101 |
| 2000 | 100 |
| 2001 | 101 |
| 2002 | 100 |
| 2003 | 99 |
| 2004 | 103 |
| 2005 | 107 |
| 2006 | 108 |
| 2007 | 108 |
| 2008 | 108 |
| 2009 | 107 |
| 2010 | 106 |
| 2011 | 107 |
| 2012 | 108 |
| 2013 | 110 |
| 2014 | 110 |
| 2015 | 110 |