



Classification Considerations FY2020

November 18, 2019

presented by

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Principal Assessor

Board of Assessors

Conrad Allen, Chair

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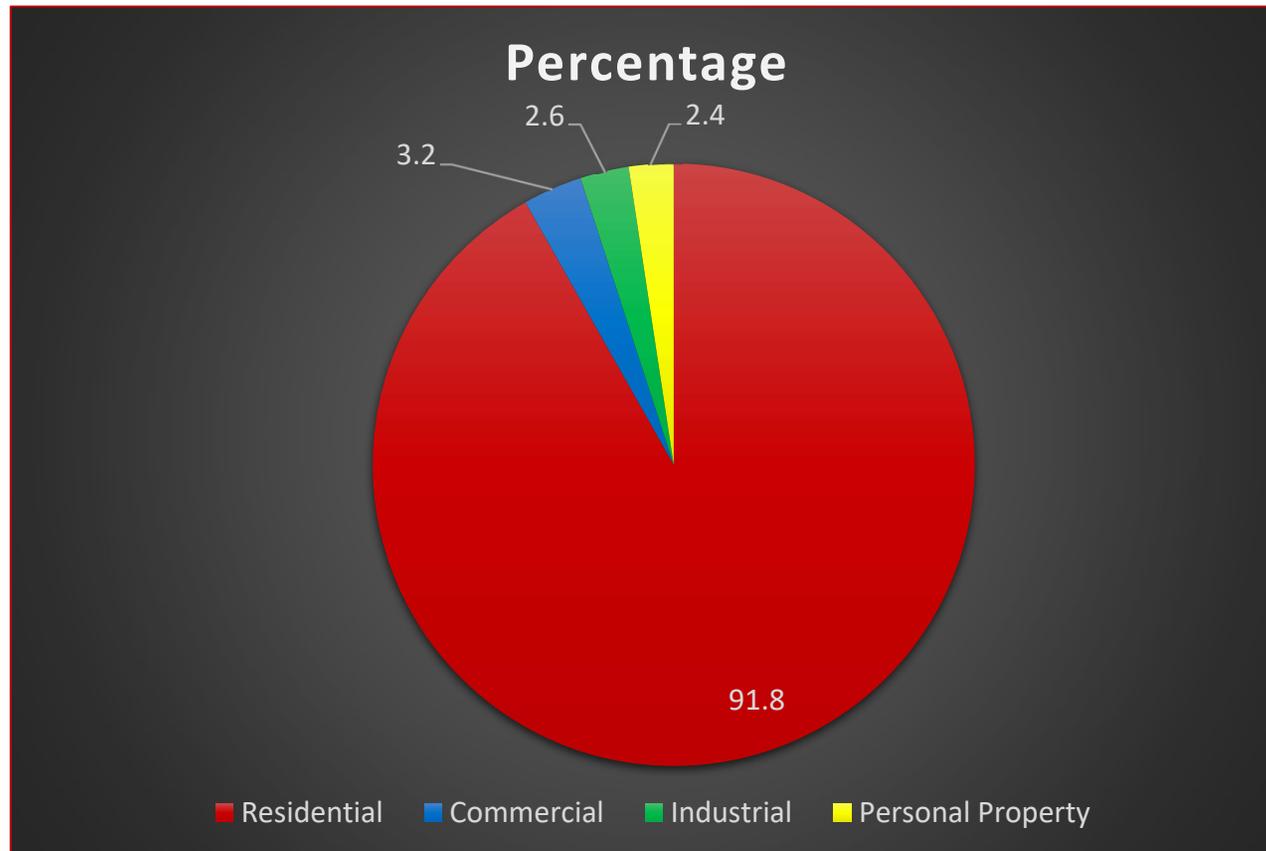
Purpose of Tax Classification Hearing

- To determine whether to distribute the tax levy equally among all classes of property.

Or

- To reduce the share of the levy by the residential classes and shift some of the burden to the Commercial, Industrial and Personal Property Classes.

Current Classification Percentages:



- The Board of Selectmen hold a Classification Hearing each year to determine if the Levy gets divided evenly via a single tax rate or if the burden gets shifted between classes.

Historical Class Percentages

Fiscal Year	Residential %	Commercial %	Industrial %	Pers Prop %
2020	91.8%	3.2%	2.6%	2.4%
2019	91.8%	3.3%	2.6%	2.3%
2018	92.5%	3.5%	2.5%	1.5%
2017	92.3%	3.6%	2.5%	1.6%
2016	92.2%	3.7%	2.5%	1.6%
2015	92.1%	3.7%	2.5%	1.7%
2014	92.2%	3.7%	2.6%	1.5%
2013	92%	3.8%	2.6%	1.6%
2012	92.3%	3.6%	2.5%	1.6%

Dudley's Top Taxpayers

1 Taxpayer over \$6 Million

Massachusetts Electric \$6,305,179 (PP)

3 Taxpayers over \$4 Million

Gentex \$4,875,000 (Ind)

Hammel \$4,653,924 (Ind)

Boston Gas \$4,329,453 (PP)

5 Taxpayers over \$2 Million

Lyell & Mataniel \$2,865,500 (Com)

Henke Sass Wolf \$2,700,700 (Ind)

Jay Patrick McGlone \$2,517,100 (Res)

Angelo DiDonato \$2,444,000 (Com)

Shield Packaging \$2,190,000 (Com/Ind)

Dudley's Top Taxpayers (Cont'd)

16 Taxpayer over \$1 Million

Verizon New England	\$1,708,900 (PP)
Dudley Mill Realty	\$1,660,100 (Com)
Charter Communications	\$1,539,059 (PP)
Dudley Investments	\$1,332,600 (Com)
Chase Mill Realty	\$1,312,500 (Ind)
Anthony DiDonato Jr.	\$1,262,900 (Res)
Winterberry Farm	\$1,229,400 (Res)
Mace Polymers	\$1,153,700 (Ind)
Tri Peak Inc	\$1,138,100 (Com)
Depot Road Charlton	\$1,119,700 (Res)
Stevens Mills	\$1,111,200 (Ind)
Ravindra Acharya	\$1,107,500 (Res)
G & B Trust	\$1,102,000 (Com)
Point Judith Apartments	\$1,061,300 (Res)
DJT Properties	\$1,053,600 (Com)
Armand Mandeville	\$1,049,100 (Ind)

FY2020 Average Assessed Values

Single Family Homes.....	\$262,900
Condominiums.....	\$109,681
Two-Families.....	\$185,328
Three Families.....	\$194,116
Commercial Properties.....	\$342,709
Industrial properties.....	\$467,291

Tax Rate Shift Options

The Tax Rate Shift can be shifted up to 150%

Option	Res / CIP Tax Rate	Average Value	Average Tax Bill	Decrease/Increase
No Shift	Proposed \$13.06 (RES) Proposed \$13.06 (CIP)	\$262,900 \$390,550	\$3,433 \$5,101	
1-5%	\$13.00 (RES) \$13.71 (CIP)	\$262,900 \$390,550	\$3,418 \$5,354	Decrease \$15 Increase \$253
2-10%	\$12.94 (RES) \$14.36 (CIP)	\$262,900 \$390,550	\$3,402 \$5,608	Decrease \$31 Increase \$507
3-15%	\$12.88 (RES) \$15.02 (CIP)	\$262,900 \$390,550	\$3,386 \$5,866	Decrease \$47 Increase \$765
4-20%	\$12.83 (RES) \$15.67 (CIP)	\$262,900 \$390,550	\$3,373 \$6,120	Decrease \$60 Increase \$1,019
5-25%	\$12.77 (RES) \$16.32 (CIP)	\$262,900 \$390,550	\$3,357 \$6,374	Decrease \$76 Increase \$1,273
6-30%	\$12.71 (RES) \$16.98 (CIP)	\$262,900 \$390,550	\$3,341 \$6,632	Decrease \$92 Increase \$1,531

Assessed Values by Class

FISCAL YEAR	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	PERSONAL PROPERTY	TOTALS
2020	\$968,196,294	\$33,974,406	\$27,032,424	\$24,986,869	\$1,054,189,993
2019	\$938,255,087	\$34,132,813	\$26,261,660	\$23,301,176	\$1,021,950,736
2018	\$892,096,922	\$33,904,228	\$24,039,300	\$14,479,036	\$964,519,486
2017	\$845,851,075	\$32,923,775	\$22,688,100	\$14,689,286	\$916,152,236
2016	\$812,325,515	\$32,394,285	\$21,681,400	\$13,767,320	\$880,168,520
2015	\$784,031,383	\$31,434,017	\$21,634,300	\$14,188,428	\$851,288,128
2014	\$762,760,967	\$30,506,833	\$21,176,400	\$12,478,989	\$826,923,189
2013	\$746,688,889	\$30,616,911	\$20,969,400	\$13,114,072	\$811,389,272
2012	\$770,503,125	\$30,333,175	\$20,688,000	\$13,037,356	\$834,561,656
2011	\$793,254,744	\$31,658,756	\$21,401,900	\$12,856,251	\$859,171,651

General Data & Statistics

- The assessment date for FY2020 is January 1, 2019 (it is June 30 for new construction per Chapter 653).
- The Department of Revenue approved our FY2020 assessments on November 7, 2019.
- There are 351 towns in Massachusetts. Only 110 of these towns have a split tax rate.
- Dudley has the 100th lowest tax rate in Massachusetts, but of Town's without a split rate it is among the lowest.
- The overall values of single family properties increased by 3%
- The commercial and industrial properties stayed the same.
- The average single family assessment for FY2020 is \$262,900.
- The average commercial and industrial assessment for FY2020 is \$390,550.
- The Town's new growth value is \$8,078,895. This is an addition revenue of \$109,065.

5 Year History of Dudley's Tax Rate

FY2020	\$13.06 (Proposed)
FY2019	\$13.50 (\$1.77 incr. due to 2 ½ override)
FY2018	\$11.73
FY2017	\$11.94
FY2016	\$12.08

Tax Rate Comparisons

Town	Tax Rate Rank of 351 Cities/Towns	Tax Rate	Avg SF Tax Bill	Residential %	Comm/Ind/PP %
Dudley	105	\$13.06 (Proposed)	\$3,436	91.8%	8.2%
Leicester	160	\$15.08**	\$3,689	88.7%	11.3%
Southbridge	321	\$20.38**	\$3,778	78%	22%
Webster	170	\$15.33**	\$4,039	84.7%	15.3%
Charlton	151	\$14.77**	\$4,162	84.1%	15.9%
Oxford	231	\$17.03**	\$3,886	76.7%	23.3%
Douglas	252	\$17.50**	\$5,370	94.1%	5.9%
Sturbridge	295	\$19.15**	\$5,642	81.5%	18.5%

** Denotes FY2019 Tax Rate

In Conclusion.....

It is the recommendation of the Board of Assessors
that the Board of Selectmen

Vote on a Residential Factor of 1.00 which will
continue our historical single tax rate.

