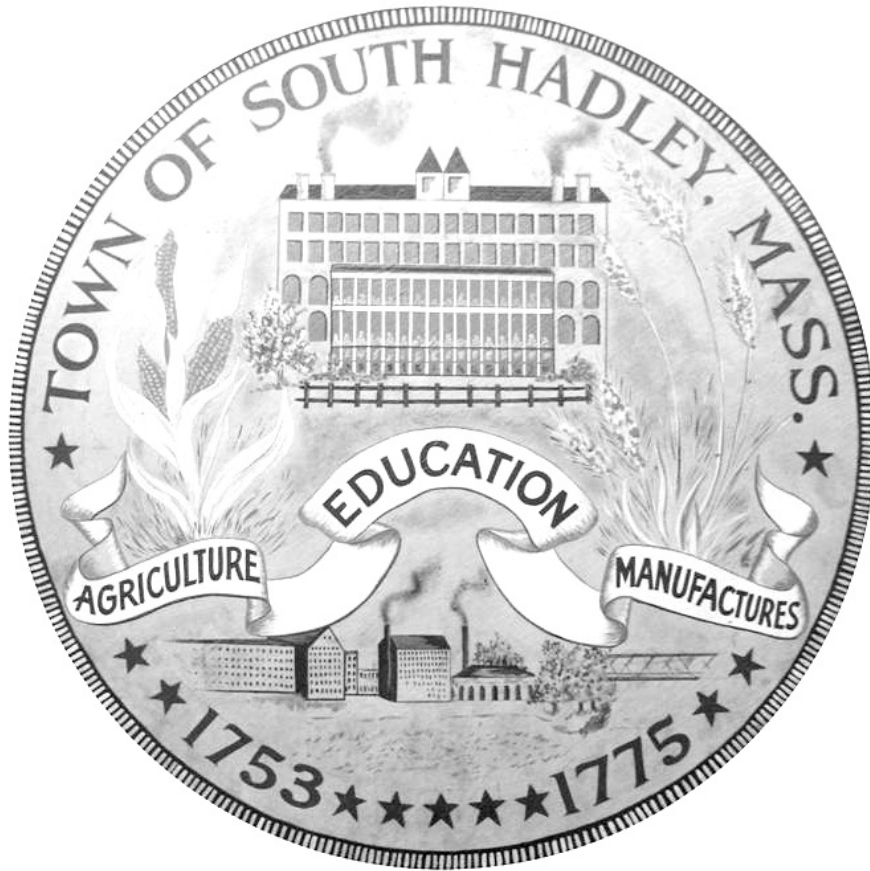


11/21/2015



**Fiscal 2016 Tax Classification**

**PUBLIC HEARING ON  
CLASSIFICATION OF PROPERTY  
TUESDAY, DECEMBER 1 AT 7:15 P.M.  
IN THE SELECTBOARD'S MEETING ROOM  
TOWN HALL  
CONDUCTED BY:**

**TOWN OF SOUTH HADLEY:**

**SELECTBOARD  
BOARD OF ASSESSORS  
PRUDENTIAL COMMITTEE, F.D. #1  
PRUDENTIAL COMMITTEE, F.D. #2**

**Packet Contents:**

1. Overview of Classification
  - Overview
  - Open Space Discount
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## Overview of Classification

Cities and Towns that are certified as assessing property at full and fair cash value may elect to shift the tax burden among the major property classes within certain limits established by law. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class.

The share of the levy raised by the Commercial and Industrial classes and Personal Property (CIP) may be increased 50% as long as the Residential and Open space (R&O) classes raise at least 65% of what they would have raised without the shift.

The “minimum residential factor” established by the Commissioner of Revenue is used to make certain that the shift of the tax burden complies with the Classification Act. If the minimum residential factor would be less than .65, the community cannot make the maximum shift and must use a CIP factor of less than 1.50.

An *Open Space Discount*, a *Residential Exemption* and a *Small Commercial Exemption* may also be chosen by communities. The choice of either or both of these first two affects the tax rate of Residential property, whether a community chooses to shift more to the CIP classes or not. The third option affects the tax rate of the commercial and industrial classes. The alternatives are considered and voted on annually by the Board of Selectmen.

## Open Space Discount

What is open space?

- Open Space is defined as land maintained in an open or natural condition which contributes significantly to the benefit and enjoyment of the public.
- Exclusions:
  1. Land taxable under Chapter 61, 61A, 61B
  2. Land under a permanent conservation restriction
  3. Land held for production of income

The law allows a community to provide tax relief to the open space properties by shifting to the Residential class an amount up to a maximum of 25% of the residential factor.

In the past the Town has used an open space factor of 100%, which resulted in an equal tax rate for Open Space and Residential properties.

*For fiscal 2016 the town has 16 properties classified as open space that this discount could affect. If the Selectboard implemented this discount at the maximum of 25% the tax rate for the Open Space class of property would decrease to \$13.14. The tax rates for Residential, Commercial, Industrial and Personal classes of property would remain at \$17.56 as the difference in the reallocation of the levy is minimal.*

Residential Exemption

- Applied to every residential property which is owner-occupied
- At the option of the Selectboard, an exemption of not more than 20% of the average assessed value of all Class 1, Residential parcels may be applied to residential parcels that are the principal residence of the property owner.
- Dollar value of the exemption is subtracted from the assessed value of every eligible property
- Exclusions:
  1. Accessory land incidental to a residential use
  2. Seasonal homes
  3. Residential property not occupied by its owner

In the case of South Hadley, the figure would be calculated as follows:

$$\begin{array}{rcl}
 \frac{\$ 1,319,449,500}{\text{Class 1 Value}} & / & \frac{6,840}{\text{Parcels}} = \frac{\$ 192,902}{\text{Avg. Cl. 1 Value}} \\
 \\ 
 \frac{\$ 192,902}{\text{Avg. Cl. 1 Value}} & \times & 20\% = \frac{\$ 38,580}{\text{Max Residential Exemption}}
 \end{array}$$

The approximate *number of owner-occupied primary residences* is 5,814 x \$ 38,580 = \$ 224,304,120. The granting of the Residential Exemption does not change the burden of the levy on the Residential Class. Therefore, the tax rate within the Residential Class will be increased accordingly. The effect is to increase the taxes on vacant land and accessory land to the primary residences, as well as non-owner occupied homes. The effect to the tax rate would be as follows:

Property Class	Exemption	Value	Tax Rate
Class 1 Residential	- 224,304,120	1,095,145,380	21.16
Class 2 Open Space	- None		17.56
Class 3 Commercial	- None		
Class 4 Industrial	- None		
Class 5 Personal	- None		

The overall effect of the Residential Exemption on a variety of properties is shown below:  
 An **owner occupied** primary residence valued at \$100,000 with the residential exemption applied, would go from \$ 1,756 to \$ 1,299.65 which would be a *decrease of (\$ 456.35)*.  
 A **non owner occupied** residence valued at \$100,000 with no residential exemption would go from \$ 1,756 to \$ 2,246 which would be an *increase of \$ 360*.  
 A **vacant parcel** of land valued at \$50,000 would go from \$ 878 to \$ 1,058 which would be an *increase of \$ 180*.  
 An **accessory parcel** of land valued at \$20,000 would go from \$ 351.20 to \$ 423.20 which would be an *increase of \$ 72*.

*For fiscal 2016 approximately 1023 properties would have an increase in tax if adopted.*

### Small Commercial Exemption

- At the option of the Selectboard, any percent of valuation up to a 10% exemption may be adopted
- Business must have an average of 10 or fewer employees (DET mails list of eligible businesses to Assessors annually)
- Tax burden is shifted to the Commercial & Industrial classes (NOT Personal Property)
- Property must have a valuation of less than \$1,000,000
- Applies to class 3 (Commercial), 600-800 (Chapter land) and Mixed Use
- Assessors calculate impact and tax rates
- Can be used with other classification options
  1. Separate CIP rate becomes 2 rates: 1 C & I, 1 Personal Property
  2. Residential Exemption, Open Space Discount not affected

*For fiscal 2016, 32 parcels would be considered to be eligible to receive this exemption. If this exemption were to be adopted at the maximum rate of 10%, the tax rates for Commercial and Industrial property classes would be \$17.71.*

### Classification Considerations

1. Consider the percentage of Commercial & Industrial (C & I) properties as compared to Residential (R).
  - Will an increased tax burden on C & I significantly lower the R tax burden?
2. What is the mix of C & I properties?
  - How much is big business?
  - How much is small business? (Mom & Pop stores)
3. Will it adversely affect small businesses and drive them out of the community?
4. Will it slow big business development?
5. Does business significantly contribute in a non-tax way to the community?
6. Are the businesses of the type that require extraordinary municipal services?
7. Is the timing proper for the move to a multiple tax rate?
8. Will a shift to the C & I maintain or increase the relative or historical share of the tax burden?
9. Is it a matter of principle or economics?

## Fiscal 2016

<b><u>PROPOSED</u> Tax Rates:</b>		<u>Rate</u>	<u>% increase</u>
Fiscal 2015 rates: \$17.08	Town	\$17.56	2.81 %
\$ 2.30	FD #1	\$ 2.29	-0.43 %
\$ 3.18	FD #2	\$ 2.93	-7.86 %
<i>New Growth</i>		\$ 199,811.00	
<i>Tax Levy</i>		\$ 25,504,646.65	
<i>Debt Exclusion Total</i>		\$ 1,336,600.00	
<i>Maximum Allowable Levy Limit</i>		\$ 25,513,866.00	
<i>Excess Levy Capacity</i>		\$ 9,219.35	
<i>MRF = <u>94.9766%</u></i>		<i>Rate <u>\$ 17.56</u></i>	<i>R&amp;O <u>90.8704%</u> CIP <u>9.1296%</u></i>

<u>%</u>	<u>R&amp;O</u>	<u>CIP</u>	<u>Res Factor</u>
100-----	<b>17.56</b>	<b>17.56</b>	<b>100.000%</b>
110-----	<b>17.38</b>	<b>19.32</b>	<b>98.9953%</b>
120-----	<b>17.21</b>	<b>21.07</b>	<b>97.9906%</b>
130-----	<b>17.03</b>	<b>22.83</b>	<b>96.9860%</b>
140-----	<b>16.85</b>	<b>24.58</b>	<b>95.9813%</b>
150-----	<b>16.68</b>	<b>26.34</b>	<b>94.9766%</b>

**Example:** \$100,000 property value

<u>%</u>	<u>Res tax (decr)</u>		<u>Comm (+ incr)</u>	
100-----	1,756	(0)	1,756	(0)
110-----	1,738	(-18)	1,932	+176
120-----	1,721	(-35)	2,107	+351
130-----	1,703	(-53)	2,283	+527
140-----	1,685	(-71)	2,458	+702
150-----	1,668	(-88)	2,634	+878

**Maximum decrease** on a residential \$100,000 property (**\$ 88**)

**Maximum increase** on a commercial/industrial \$100,000 property **\$ +878**

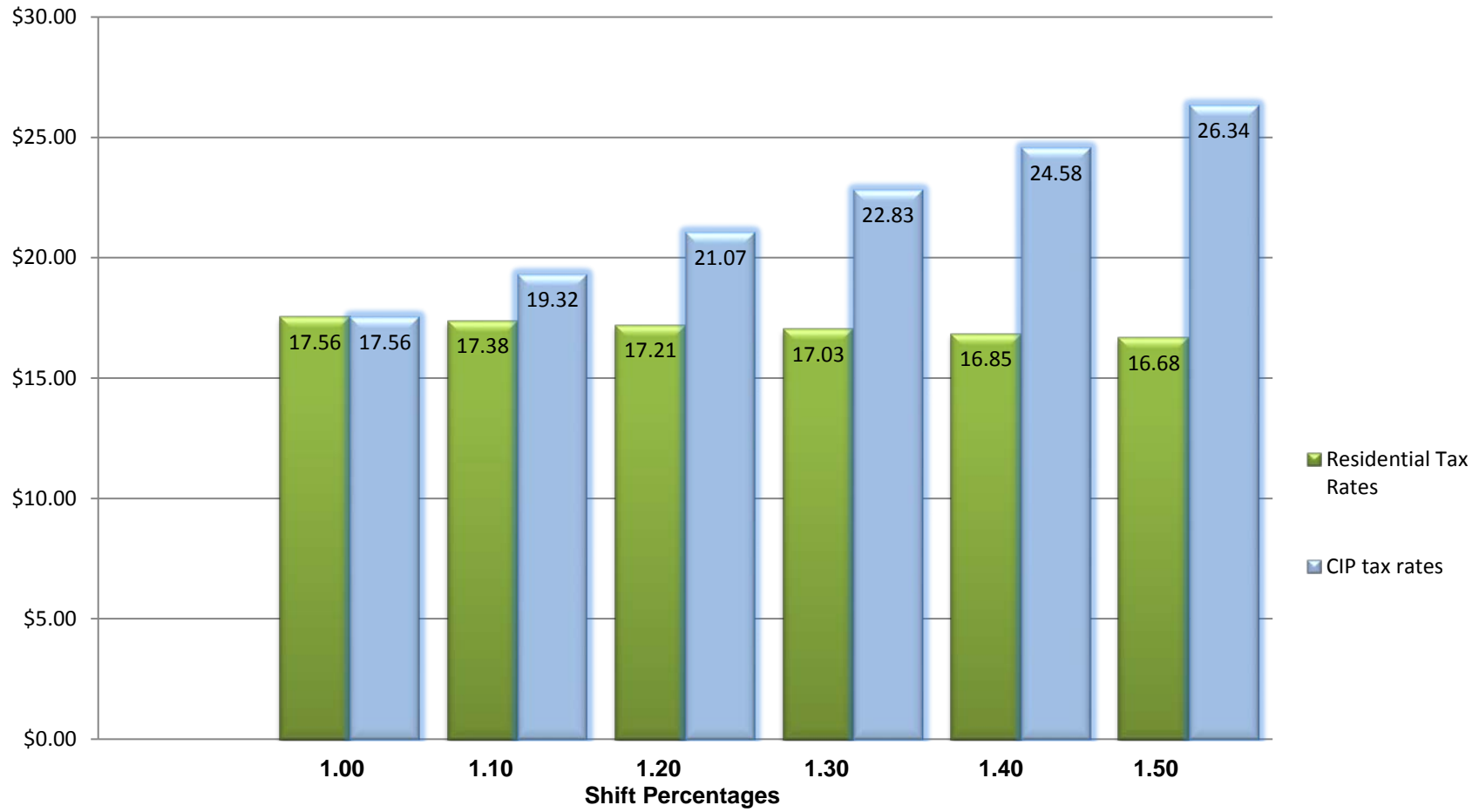
(The average value of a commercial/industrial property is \$346,400)

(The average value of a single family home is \$231,700)



Tax Rates per 1,000

### Tax Rate Alternatives -- Town of South Hadley



# What If ... Scenario Worksheet

**Note:** This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	
Residential	1,319,449,500	90.8444%	<b>R &amp; O %</b>
Open Space	378,400	0.0261%	90.8704%
Commercial	70,660,110	4.8650%	
Industrial	35,342,100	2.4333%	<b>CIP %</b>
Personal Prop	26,598,515	1.8313%	9.1296%
<b>Total</b>	<b>1,452,428,625</b>	<b>100.0000%</b>	

## CLASSIFICATION OPTIONS

- Residential Exempt
- Small Commercial Exemption
- Open Space Discount

## LEVY

\$ 25,504,647 Estimated Levy

**\$ 17.56** Single Tax Rate

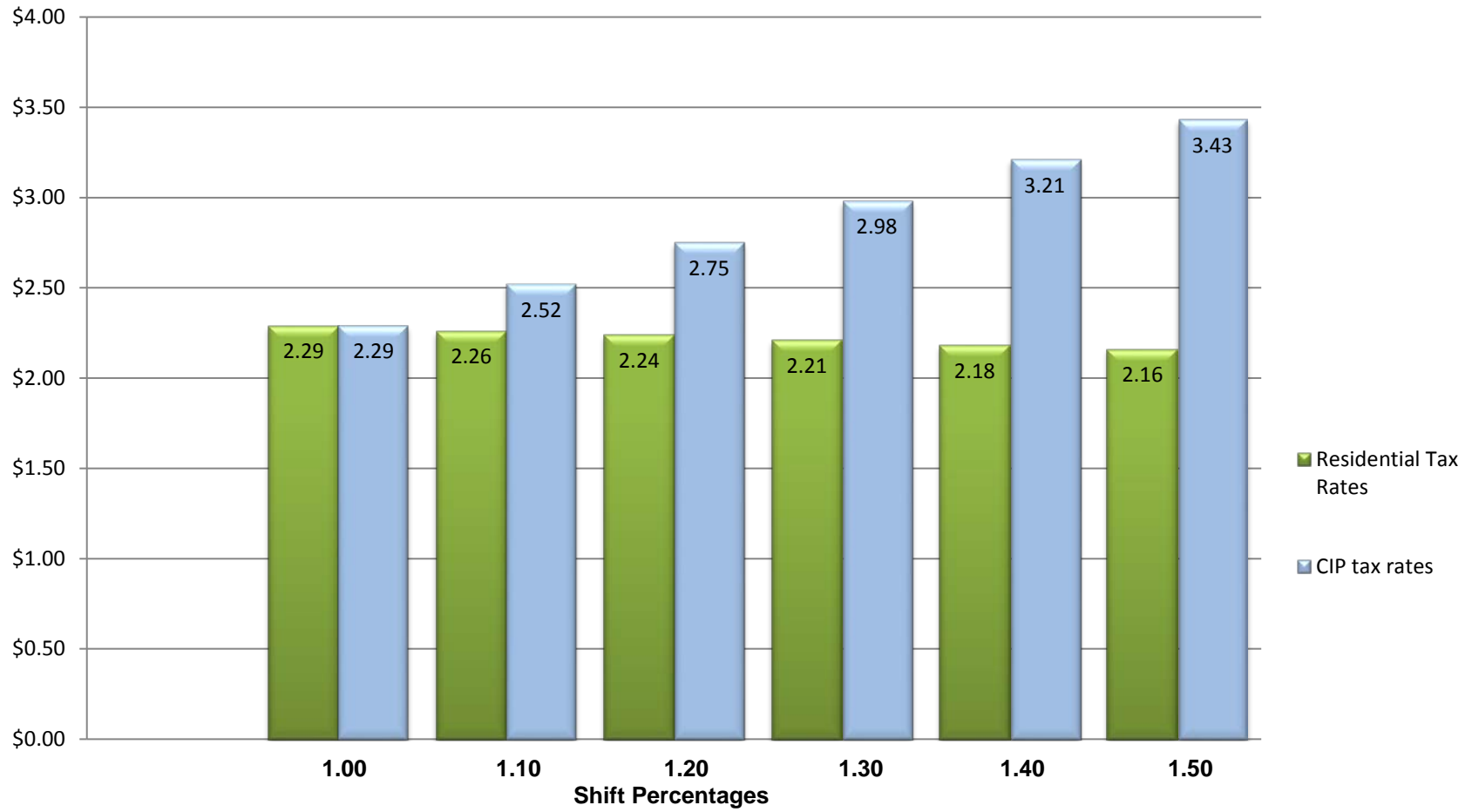
CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates				
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.00	100	90.8444	0.0261	4.865	2.433	1.831	100	23,169,534	6,645	1,240,792	620,607	467,070	25,504,647	17.56	17.56	17.56	17.56	17.56
1.01	99.8995	90.7531	0.026	4.914	2.458	1.85	100	23,146,256	6,638	1,253,199	626,813	471,741	25,504,647	17.54	17.54	17.74	17.74	17.74
1.02	99.7991	90.6618	0.026	4.962	2.482	1.868	100	23,122,978	6,631	1,265,607	633,019	476,411	25,504,647	17.52	17.52	17.91	17.91	17.91
1.03	99.6986	90.5706	0.026	5.011	2.506	1.886	100	23,099,699	6,625	1,278,015	639,226	481,082	25,504,647	17.51	17.51	18.09	18.09	18.09
1.04	99.5981	90.4793	0.0259	5.06	2.531	1.905	100	23,076,421	6,618	1,290,423	645,432	485,753	25,504,647	17.49	17.49	18.26	18.26	18.26
1.05	99.4977	90.388	0.0259	5.108	2.555	1.923	100	23,053,143	6,611	1,302,831	651,638	490,423	25,504,647	17.47	17.47	18.44	18.44	18.44
1.06	99.3972	90.2967	0.0259	5.157	2.579	1.941	100	23,029,865	6,605	1,315,239	657,844	495,094	25,504,647	17.45	17.45	18.61	18.61	18.61
1.07	99.2967	90.2055	0.0259	5.206	2.604	1.96	100	23,006,587	6,598	1,327,647	664,050	499,765	25,504,647	17.44	17.44	18.79	18.79	18.79
1.08	99.1963	90.1142	0.0258	5.254	2.628	1.978	100	22,983,309	6,591	1,340,055	670,256	504,436	25,504,647	17.42	17.42	18.96	18.96	18.96
1.09	99.0958	90.0229	0.0258	5.303	2.652	1.996	100	22,960,031	6,585	1,352,463	676,462	509,106	25,504,647	17.40	17.40	19.14	19.14	19.14
1.10	98.9953	89.9317	0.0258	5.352	2.677	2.014	100	22,936,753	6,578	1,364,871	682,668	513,777	25,504,647	17.38	17.38	19.32	19.32	19.32
1.11	98.8948	89.8404	0.0258	5.4	2.701	2.033	100	22,913,475	6,571	1,377,279	688,874	518,448	25,504,647	17.37	17.37	19.49	19.49	19.49
1.12	98.7944	89.7491	0.0257	5.449	2.725	2.051	100	22,890,197	6,565	1,389,687	695,080	523,118	25,504,647	17.35	17.35	19.67	19.67	19.67
1.13	98.6939	89.6579	0.0257	5.497	2.75	2.069	100	22,866,919	6,558	1,402,094	701,286	527,789	25,504,647	17.33	17.33	19.84	19.84	19.84
1.14	98.5934	89.5666	0.0257	5.546	2.774	2.088	100	22,843,641	6,551	1,414,502	707,492	532,460	25,504,647	17.31	17.31	20.02	20.02	20.02
1.15	98.493	89.4753	0.0257	5.595	2.798	2.106	100	22,820,363	6,545	1,426,910	713,698	537,130	25,504,647	17.30	17.30	20.19	20.19	20.19

**TOWN OF SOUTH HADLEY**

CIP Shift	Res Factor	Share Percentages							Levy Amounts						Estimated Tax Rates				
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	
1.16	98.3925	89.384	0.0256	5.643	2.823	2.124	100	22,797,085	6,538	1,439,318	719,904	541,801	25,504,647	17.28	17.28	20.37	20.37	20.37	
1.17	98.292	89.2928	0.0256	5.692	2.847	2.143	100	22,773,807	6,531	1,451,726	726,111	546,472	25,504,647	17.26	17.26	20.55	20.55	20.55	
1.18	98.1916	89.2015	0.0256	5.741	2.871	2.161	100	22,750,529	6,525	1,464,134	732,317	551,143	25,504,647	17.24	17.24	20.72	20.72	20.72	
1.19	98.0911	89.1102	0.0256	5.789	2.896	2.179	100	22,727,251	6,518	1,476,542	738,523	555,813	25,504,647	17.22	17.22	20.90	20.90	20.90	
1.20	97.9906	89.019	0.0255	5.838	2.92	2.198	100	22,703,973	6,511	1,488,950	744,729	560,484	25,504,647	17.21	17.21	21.07	21.07	21.07	
1.21	97.8902	88.9277	0.0255	5.887	2.944	2.216	100	22,680,695	6,505	1,501,358	750,935	565,155	25,504,647	17.19	17.19	21.25	21.25	21.25	
1.22	97.7897	88.8364	0.0255	5.935	2.969	2.234	100	22,657,417	6,498	1,513,766	757,141	569,825	25,504,647	17.17	17.17	21.42	21.42	21.42	
1.23	97.6892	88.7452	0.0255	5.984	2.993	2.253	100	22,634,139	6,491	1,526,174	763,347	574,496	25,504,647	17.15	17.15	21.60	21.60	21.60	
1.24	97.5888	88.6539	0.0254	6.033	3.017	2.271	100	22,610,861	6,484	1,538,582	769,553	579,167	25,504,647	17.14	17.14	21.77	21.77	21.77	
1.25	97.4883	88.5626	0.0254	6.081	3.042	2.289	100	22,587,583	6,478	1,550,989	775,759	583,837	25,504,647	17.12	17.12	21.95	21.95	21.95	
1.26	97.3878	88.4713	0.0254	6.13	3.066	2.308	100	22,564,305	6,471	1,563,397	781,965	588,508	25,504,647	17.10	17.10	22.13	22.13	22.13	
1.27	97.2874	88.3801	0.0253	6.179	3.09	2.326	100	22,541,027	6,464	1,575,805	788,171	593,179	25,504,647	17.08	17.08	22.30	22.30	22.30	
1.28	97.1869	88.2888	0.0253	6.227	3.115	2.344	100	22,517,749	6,458	1,588,213	794,377	597,850	25,504,647	17.07	17.07	22.48	22.48	22.48	
1.29	97.0864	88.1975	0.0253	6.276	3.139	2.362	100	22,494,471	6,451	1,600,621	800,583	602,520	25,504,647	17.05	17.05	22.65	22.65	22.65	
1.30	96.986	88.1063	0.0253	6.325	3.163	2.381	100	22,471,193	6,444	1,613,029	806,789	607,191	25,504,647	17.03	17.03	22.83	22.83	22.83	
1.31	96.8855	88.015	0.0252	6.373	3.188	2.399	100	22,447,915	6,438	1,625,437	812,996	611,862	25,504,647	17.01	17.01	23.00	23.00	23.00	
1.32	96.785	87.9237	0.0252	6.422	3.212	2.417	100	22,424,637	6,431	1,637,845	819,202	616,532	25,504,647	17.00	17.00	23.18	23.18	23.18	
1.33	96.6845	87.8325	0.0252	6.47	3.236	2.436	100	22,401,359	6,424	1,650,253	825,408	621,203	25,504,647	16.98	16.98	23.35	23.35	23.35	
1.34	96.5841	87.7412	0.0252	6.519	3.261	2.454	100	22,378,081	6,418	1,662,661	831,614	625,874	25,504,647	16.96	16.96	23.53	23.53	23.53	
1.35	96.4836	87.6499	0.0251	6.568	3.285	2.472	100	22,354,803	6,411	1,675,069	837,820	630,544	25,504,647	16.94	16.94	23.71	23.71	23.71	
1.36	96.3831	87.5587	0.0251	6.616	3.309	2.491	100	22,331,525	6,404	1,687,477	844,026	635,215	25,504,647	16.92	16.92	23.88	23.88	23.88	
1.37	96.2827	87.4674	0.0251	6.665	3.334	2.509	100	22,308,247	6,398	1,699,884	850,232	639,886	25,504,647	16.91	16.91	24.06	24.06	24.06	
1.38	96.1822	87.3761	0.0251	6.714	3.358	2.527	100	22,284,969	6,391	1,712,292	856,438	644,557	25,504,647	16.89	16.89	24.23	24.23	24.23	
1.39	96.0817	87.2848	0.025	6.762	3.382	2.546	100	22,261,691	6,384	1,724,700	862,644	649,227	25,504,647	16.87	16.87	24.41	24.41	24.41	
1.40	95.9813	87.1936	0.025	6.811	3.407	2.564	100	22,238,413	6,378	1,737,108	868,850	653,898	25,504,647	16.85	16.85	24.58	24.58	24.58	
1.41	95.8808	87.1023	0.025	6.86	3.431	2.582	100	22,215,135	6,371	1,749,516	875,056	658,569	25,504,647	16.84	16.84	24.76	24.76	24.76	
1.42	95.7803	87.011	0.025	6.908	3.455	2.601	100	22,191,857	6,364	1,761,924	881,262	663,239	25,504,647	16.82	16.82	24.94	24.94	24.94	
1.43	95.6799	86.9198	0.0249	6.957	3.48	2.619	100	22,168,579	6,358	1,774,332	887,468	667,910	25,504,647	16.80	16.80	25.11	25.11	25.11	
1.44	95.5794	86.8285	0.0249	7.006	3.504	2.637	100	22,145,301	6,351	1,786,740	893,674	672,581	25,504,647	16.78	16.78	25.29	25.29	25.29	
1.45	95.4789	86.7372	0.0249	7.054	3.528	2.655	100	22,122,023	6,344	1,799,148	899,881	677,251	25,504,647	16.77	16.77	25.46	25.46	25.46	
1.46	95.3785	86.646	0.0248	7.103	3.553	2.674	100	22,098,745	6,338	1,811,556	906,087	681,922	25,504,647	16.75	16.75	25.64	25.64	25.64	
1.47	95.278	86.5547	0.0248	7.152	3.577	2.692	100	22,075,467	6,331	1,823,964	912,293	686,593	25,504,647	16.73	16.73	25.81	25.81	25.81	
1.48	95.1775	86.4634	0.0248	7.2	3.601	2.71	100	22,052,189	6,324	1,836,371	918,499	691,263	25,504,647	16.71	16.71	25.99	25.99	25.99	
1.49	95.0771	86.3721	0.0248	7.249	3.626	2.729	100	22,028,911	6,318	1,848,779	924,705	695,934	25,504,647	16.70	16.70	26.16	26.16	26.16	
1.50	94.9766	86.2809	0.0247	7.297	3.65	2.747	100	22,005,633	6,311	1,861,187	930,911	700,605	25,504,647	16.68	16.68	26.34	26.34	26.34	

Tax Rates per 1,000

### Tax Rate Alternatives -- Fire District #1



**FIRE DISTRICT #1**

# What If ... Scenario Worksheet

**Note:** This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	
Residential	987,261,280	89.5239%	<b>R &amp; O %</b>
Open Space	0	0.0000%	89.5239%
Commercial	59,238,130	5.3717%	
Industrial	38,098,000	3.4547%	<b>CIP %</b>
Personal Prop	18,192,731	1.6497%	10.4761%
<b>Total</b>	<b>1,102,790,141</b>	<b>100.0000%</b>	

**CLASSIFICATION OPTIONS**

- 0 Residential Exempt
- 0 Small Commercial Exemption
- 0 Open Space Discount

**LEVY**

\$ 2,525,389 Estimated Levy  
 \$ **2.29** Single Tax Rate

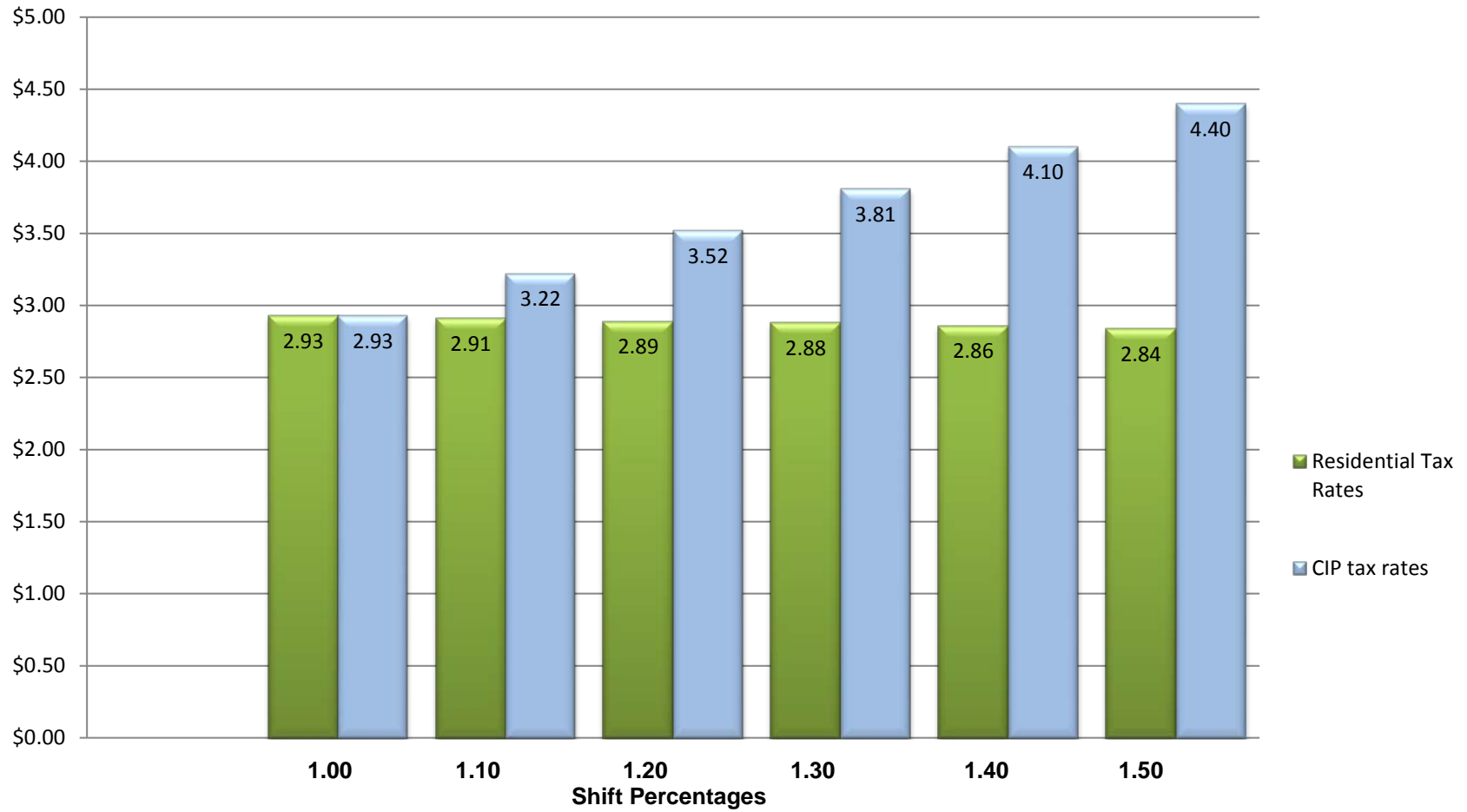
CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates				
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.00	100	89.5239	0	5.372	3.455	1.65	100	2,260,828	0	135,655	87,244	41,661	2,525,389	2.29	0.00	2.29	2.29	2.29
1.01	99.883	89.4192	0	5.425	3.489	1.666	100	2,258,182	0	137,012	88,117	42,078	2,525,389	2.29	0.00	2.31	2.31	2.31
1.02	99.766	89.3144	0	5.479	3.524	1.683	100	2,255,537	0	138,368	88,989	42,495	2,525,389	2.28	0.00	2.34	2.34	2.34
1.03	99.6489	89.2097	0	5.533	3.558	1.699	100	2,252,891	0	139,725	89,862	42,911	2,525,389	2.28	0.00	2.36	2.36	2.36
1.04	99.5319	89.1049	0	5.587	3.593	1.716	100	2,250,246	0	141,082	90,734	43,328	2,525,389	2.28	0.00	2.38	2.38	2.38
1.05	99.4149	89.0001	0	5.64	3.627	1.732	100	2,247,600	0	142,438	91,607	43,744	2,525,389	2.28	0.00	2.40	2.40	2.40
1.06	99.2979	88.8954	0	5.694	3.662	1.749	100	2,244,954	0	143,795	92,479	44,161	2,525,389	2.27	0.00	2.43	2.43	2.43
1.07	99.1809	88.7906	0	5.748	3.697	1.765	100	2,242,309	0	145,151	93,352	44,578	2,525,389	2.27	0.00	2.45	2.45	2.45
1.08	99.0638	88.6859	0	5.801	3.731	1.782	100	2,239,663	0	146,508	94,224	44,994	2,525,389	2.27	0.00	2.47	2.47	2.47
1.09	98.9468	88.5811	0	5.855	3.766	1.798	100	2,237,017	0	147,864	95,096	45,411	2,525,389	2.27	0.00	2.50	2.50	2.50
1.10	98.8298	88.4763	0	5.909	3.8	1.815	100	2,234,372	0	149,221	95,969	45,827	2,525,389	2.26	0.00	2.52	2.52	2.52
1.11	98.7128	88.3716	0	5.963	3.835	1.831	100	2,231,726	0	150,577	96,841	46,244	2,525,389	2.26	0.00	2.54	2.54	2.54
1.12	98.5958	88.2668	0	6.016	3.869	1.848	100	2,229,081	0	151,934	97,714	46,661	2,525,389	2.26	0.00	2.56	2.56	2.56
1.13	98.4787	88.1621	0	6.07	3.904	1.864	100	2,226,435	0	153,290	98,586	47,077	2,525,389	2.26	0.00	2.59	2.59	2.59
1.14	98.3617	88.0573	0	6.124	3.938	1.881	100	2,223,789	0	154,647	99,459	47,494	2,525,389	2.25	0.00	2.61	2.61	2.61
1.15	98.2447	87.9525	0	6.177	3.973	1.897	100	2,221,144	0	156,004	100,331	47,911	2,525,389	2.25	0.00	2.63	2.63	2.63
1.16	98.1277	87.8478	0	6.231	4.007	1.914	100	2,218,498	0	157,360	101,204	48,327	2,525,389	2.25	0.00	2.66	2.66	2.66

**FIRE DISTRICT #1**

CIP Shift	Res Factor	Share Percentages							Levy Amounts					Estimated Tax Rates				
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.17	98.0107	87.743	0	6.285	4.042	1.93	100	2,215,853	0	158,717	102,076	48,744	2,525,389	2.24	0.00	2.68	2.68	2.68
1.18	97.8936	87.6383	0	6.339	4.077	1.947	100	2,213,207	0	160,073	102,948	49,160	2,525,389	2.24	0.00	2.70	2.70	2.70
1.19	97.7766	87.5335	0	6.392	4.111	1.963	100	2,210,561	0	161,430	103,821	49,577	2,525,389	2.24	0.00	2.73	2.73	2.73
1.20	97.6596	87.4287	0	6.446	4.146	1.98	100	2,207,916	0	162,786	104,693	49,994	2,525,389	2.24	0.00	2.75	2.75	2.75
1.21	97.5426	87.324	0	6.5	4.18	1.996	100	2,205,270	0	164,143	105,566	50,410	2,525,389	2.23	0.00	2.77	2.77	2.77
1.22	97.4256	87.2192	0	6.553	4.215	2.013	100	2,202,625	0	165,499	106,438	50,827	2,525,389	2.23	0.00	2.79	2.79	2.79
1.23	97.3086	87.1145	0	6.607	4.249	2.029	100	2,199,979	0	166,856	107,311	51,243	2,525,389	2.23	0.00	2.82	2.82	2.82
1.24	97.1915	87.0097	0	6.661	4.284	2.046	100	2,197,333	0	168,213	108,183	51,660	2,525,389	2.23	0.00	2.84	2.84	2.84
1.25	97.0745	86.9049	0	6.715	4.318	2.062	100	2,194,688	0	169,569	109,056	52,077	2,525,389	2.22	0.00	2.86	2.86	2.86
1.26	96.9575	86.8002	0	6.768	4.353	2.079	100	2,192,042	0	170,926	109,928	52,493	2,525,389	2.22	0.00	2.89	2.89	2.89
1.27	96.8405	86.6954	0	6.822	4.388	2.095	100	2,189,396	0	172,282	110,800	52,910	2,525,389	2.22	0.00	2.91	2.91	2.91
1.28	96.7235	86.5907	0	6.876	4.422	2.112	100	2,186,751	0	173,639	111,673	53,327	2,525,389	2.21	0.00	2.93	2.93	2.93
1.29	96.6064	86.4859	0	6.929	4.457	2.128	100	2,184,105	0	174,995	112,545	53,743	2,525,389	2.21	0.00	2.95	2.95	2.95
1.30	96.4894	86.3811	0	6.983	4.491	2.145	100	2,181,460	0	176,352	113,418	54,160	2,525,389	2.21	0.00	2.98	2.98	2.98
1.31	96.3724	86.2764	0	7.037	4.526	2.161	100	2,178,814	0	177,708	114,290	54,576	2,525,389	2.21	0.00	3.00	3.00	3.00
1.32	96.2554	86.1716	0	7.091	4.56	2.178	100	2,176,168	0	179,065	115,163	54,993	2,525,389	2.20	0.00	3.02	3.02	3.02
1.33	96.1384	86.0669	0	7.144	4.595	2.194	100	2,173,523	0	180,422	116,035	55,410	2,525,389	2.20	0.00	3.05	3.05	3.05
1.34	96.0213	85.9621	0	7.198	4.629	2.211	100	2,170,877	0	181,778	116,908	55,826	2,525,389	2.20	0.00	3.07	3.07	3.07
1.35	95.9043	85.8573	0	7.252	4.664	2.227	100	2,168,232	0	183,135	117,780	56,243	2,525,389	2.20	0.00	3.09	3.09	3.09
1.36	95.7873	85.7526	0	7.306	4.698	2.244	100	2,165,586	0	184,491	118,652	56,659	2,525,389	2.19	0.00	3.11	3.11	3.11
1.37	95.6703	85.6478	0	7.359	4.733	2.26	100	2,162,940	0	185,848	119,525	57,076	2,525,389	2.19	0.00	3.14	3.14	3.14
1.38	95.5533	85.543	0	7.413	4.768	2.277	100	2,160,295	0	187,204	120,397	57,493	2,525,389	2.19	0.00	3.16	3.16	3.16
1.39	95.4362	85.4383	0	7.467	4.802	2.293	100	2,157,649	0	188,561	121,270	57,909	2,525,389	2.19	0.00	3.18	3.18	3.18
1.40	95.3192	85.3335	0	7.52	4.837	2.31	100	2,155,004	0	189,917	122,142	58,326	2,525,389	2.18	0.00	3.21	3.21	3.21
1.41	95.2022	85.2288	0	7.574	4.871	2.326	100	2,152,358	0	191,274	123,015	58,742	2,525,389	2.18	0.00	3.23	3.23	3.23
1.42	95.0852	85.124	0	7.628	4.906	2.343	100	2,149,712	0	192,631	123,887	59,159	2,525,389	2.18	0.00	3.25	3.25	3.25
1.43	94.9682	85.0192	0	7.682	4.94	2.359	100	2,147,067	0	193,987	124,759	59,576	2,525,389	2.17	0.00	3.27	3.27	3.27
1.44	94.8511	84.9145	0	7.735	4.975	2.376	100	2,144,421	0	195,344	125,632	59,992	2,525,389	2.17	0.00	3.30	3.30	3.30
1.45	94.7341	84.8097	0	7.789	5.009	2.392	100	2,141,775	0	196,700	126,504	60,409	2,525,389	2.17	0.00	3.32	3.32	3.32
1.46	94.6171	84.705	0	7.843	5.044	2.409	100	2,139,130	0	198,057	127,377	60,826	2,525,389	2.17	0.00	3.34	3.34	3.34
1.47	94.5001	84.6002	0	7.896	5.078	2.425	100	2,136,484	0	199,413	128,249	61,242	2,525,389	2.16	0.00	3.37	3.37	3.37
1.48	94.3831	84.4954	0	7.95	5.113	2.442	100	2,133,839	0	200,770	129,122	61,659	2,525,389	2.16	0.00	3.39	3.39	3.39
1.49	94.266	84.3907	0	8.004	5.148	2.458	100	2,131,193	0	202,126	129,994	62,075	2,525,389	2.16	0.00	3.41	3.41	3.41
1.50	94.149	84.2859	0	8.058	5.182	2.475	100	2,128,547	0	203,483	130,867	62,492	2,525,389	2.16	0.00	3.43	3.43	3.43

Tax Rates per 1,000

## Tax Rate Alternatives -- Fire District #2



**FIRE DISTRICT #2**

# What If ... Scenario Worksheet

**Note:** This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	
Residential	353,457,920	94.1657%	R & O %
Open Space	378,400	0.1008%	94.2665%
Commercial	11,421,980	3.0430%	
Industrial	1,172,300	0.3123%	CIP %
Personal Prop	8,926,673	2.3782%	5.7335%
<b>Total</b>	<b>375,357,273</b>	<b>100.0000%</b>	

**CLASSIFICATION OPTIONS**

- 0 Residential Exempt
- 0 Small Commercial Exemption
- 0 Open Space Discount

**LEVY**

\$ 1,099,797 Estimated Levy  
 \$ 2.93 Single Tax Rate

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates				
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.00	100	94.1657	0.1008	3.043	0.312	2.378	100	1,035,632	1,109	33,466	3,435	26,155	1,099,797	2.93	2.93	2.93	2.93	2.93
1.01	99.9392	94.1085	0.1007	3.073	0.315	2.402	100	1,035,002	1,108	33,801	3,469	26,417	1,099,797	2.93	2.93	2.96	2.96	2.96
1.02	99.8784	94.0512	0.1007	3.104	0.319	2.426	100	1,034,372	1,107	34,136	3,504	26,678	1,099,797	2.93	2.93	2.99	2.99	2.99
1.03	99.8175	93.9939	0.1006	3.134	0.322	2.45	100	1,033,742	1,107	34,470	3,538	26,940	1,099,797	2.92	2.92	3.02	3.02	3.02
1.04	99.7567	93.9366	0.1006	3.165	0.325	2.473	100	1,033,112	1,106	34,805	3,572	27,201	1,099,797	2.92	2.92	3.05	3.05	3.05
1.05	99.6959	93.8794	0.1005	3.195	0.328	2.497	100	1,032,482	1,105	35,140	3,607	27,463	1,099,797	2.92	2.92	3.08	3.08	3.08
1.06	99.6351	93.8221	0.1004	3.226	0.331	2.521	100	1,031,853	1,105	35,474	3,641	27,724	1,099,797	2.92	2.92	3.11	3.11	3.11
1.07	99.5742	93.7648	0.1004	3.256	0.334	2.545	100	1,031,223	1,104	35,809	3,675	27,986	1,099,797	2.92	2.92	3.14	3.14	3.14
1.08	99.5134	93.7075	0.1003	3.286	0.337	2.568	100	1,030,593	1,103	36,144	3,710	28,248	1,099,797	2.92	2.92	3.16	3.16	3.16
1.09	99.4526	93.6503	0.1003	3.317	0.34	2.592	100	1,029,963	1,103	36,478	3,744	28,509	1,099,797	2.91	2.91	3.19	3.19	3.19
1.10	99.3918	93.593	0.1002	3.347	0.344	2.616	100	1,029,333	1,102	36,813	3,778	28,771	1,099,797	2.91	2.91	3.22	3.22	3.22
1.11	99.331	93.5357	0.1001	3.378	0.347	2.64	100	1,028,703	1,101	37,148	3,813	29,032	1,099,797	2.91	2.91	3.25	3.25	3.25
1.12	99.2701	93.4785	0.1001	3.408	0.35	2.664	100	1,028,073	1,101	37,482	3,847	29,294	1,099,797	2.91	2.91	3.28	3.28	3.28
1.13	99.2093	93.4212	0.1	3.439	0.353	2.687	100	1,027,443	1,100	37,817	3,881	29,555	1,099,797	2.91	2.91	3.31	3.31	3.31
1.14	99.1485	93.3639	0.1	3.469	0.356	2.711	100	1,026,813	1,099	38,152	3,916	29,817	1,099,797	2.91	2.91	3.34	3.34	3.34
1.15	99.0877	93.3066	0.0999	3.499	0.359	2.735	100	1,026,184	1,099	38,486	3,950	30,078	1,099,797	2.90	2.90	3.37	3.37	3.37



**FIRE DISTRICT #2**

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates				
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1.16	99.0269	93.2494	0.0998	3.53	0.362	2.759	100	1,025,554	1,098	38,821	3,984	30,340	1,099,797	2.90	2.90	3.40	3.40	3.40
1.17	98.966	93.1921	0.0998	3.56	0.365	2.783	100	1,024,924	1,097	39,156	4,019	30,602	1,099,797	2.90	2.90	3.43	3.43	3.43
1.18	98.9052	93.1348	0.0997	3.591	0.369	2.806	100	1,024,294	1,097	39,490	4,053	30,863	1,099,797	2.90	2.90	3.46	3.46	3.46
1.19	98.8444	93.0775	0.0996	3.621	0.372	2.83	100	1,023,664	1,096	39,825	4,087	31,125	1,099,797	2.90	2.90	3.49	3.49	3.49
1.20	98.7836	93.0203	0.0996	3.652	0.375	2.854	100	1,023,034	1,095	40,160	4,122	31,386	1,099,797	2.89	2.89	3.52	3.52	3.52
1.21	98.7227	92.963	0.0995	3.682	0.378	2.878	100	1,022,404	1,095	40,494	4,156	31,648	1,099,797	2.89	2.89	3.55	3.55	3.55
1.22	98.6619	92.9057	0.0995	3.712	0.381	2.901	100	1,021,774	1,094	40,829	4,191	31,909	1,099,797	2.89	2.89	3.57	3.57	3.57
1.23	98.6011	92.8484	0.0994	3.743	0.384	2.925	100	1,021,144	1,093	41,164	4,225	32,171	1,099,797	2.89	2.89	3.60	3.60	3.60
1.24	98.5403	92.7912	0.0993	3.773	0.387	2.949	100	1,020,515	1,093	41,498	4,259	32,432	1,099,797	2.89	2.89	3.63	3.63	3.63
1.25	98.4795	92.7339	0.0993	3.804	0.39	2.973	100	1,019,885	1,092	41,833	4,294	32,694	1,099,797	2.89	2.89	3.66	3.66	3.66
1.26	98.4186	92.6766	0.0992	3.834	0.394	2.997	100	1,019,255	1,091	42,168	4,328	32,955	1,099,797	2.88	2.88	3.69	3.69	3.69
1.27	98.3578	92.6194	0.0992	3.865	0.397	3.02	100	1,018,625	1,091	42,502	4,362	33,217	1,099,797	2.88	2.88	3.72	3.72	3.72
1.28	98.297	92.5621	0.0991	3.895	0.4	3.044	100	1,017,995	1,090	42,837	4,397	33,479	1,099,797	2.88	2.88	3.75	3.75	3.75
1.29	98.2362	92.5048	0.099	3.925	0.403	3.068	100	1,017,365	1,089	43,172	4,431	33,740	1,099,797	2.88	2.88	3.78	3.78	3.78
1.30	98.1753	92.4475	0.099	3.956	0.406	3.092	100	1,016,735	1,088	43,506	4,465	34,002	1,099,797	2.88	2.88	3.81	3.81	3.81
1.31	98.1145	92.3903	0.0989	3.986	0.409	3.115	100	1,016,105	1,088	43,841	4,500	34,263	1,099,797	2.87	2.87	3.84	3.84	3.84
1.32	98.0537	92.333	0.0988	4.017	0.412	3.139	100	1,015,475	1,087	44,176	4,534	34,525	1,099,797	2.87	2.87	3.87	3.87	3.87
1.33	97.9929	92.2757	0.0988	4.047	0.415	3.163	100	1,014,846	1,086	44,510	4,568	34,786	1,099,797	2.87	2.87	3.90	3.90	3.90
1.34	97.9321	92.2184	0.0987	4.078	0.419	3.187	100	1,014,216	1,086	44,845	4,603	35,048	1,099,797	2.87	2.87	3.93	3.93	3.93
1.35	97.8712	92.1612	0.0987	4.108	0.422	3.211	100	1,013,586	1,085	45,180	4,637	35,309	1,099,797	2.87	2.87	3.96	3.96	3.96
1.36	97.8104	92.1039	0.0986	4.138	0.425	3.234	100	1,012,956	1,084	45,514	4,671	35,571	1,099,797	2.87	2.87	3.98	3.98	3.98
1.37	97.7496	92.0466	0.0985	4.169	0.428	3.258	100	1,012,326	1,084	45,849	4,706	35,833	1,099,797	2.86	2.86	4.01	4.01	4.01
1.38	97.6888	91.9893	0.0985	4.199	0.431	3.282	100	1,011,696	1,083	46,184	4,740	36,094	1,099,797	2.86	2.86	4.04	4.04	4.04
1.39	97.628	91.9321	0.0984	4.23	0.434	3.306	100	1,011,066	1,082	46,518	4,774	36,356	1,099,797	2.86	2.86	4.07	4.07	4.07
1.40	97.5671	91.8748	0.0984	4.26	0.437	3.33	100	1,010,436	1,082	46,853	4,809	36,617	1,099,797	2.86	2.86	4.10	4.10	4.10
1.41	97.5063	91.8175	0.0983	4.291	0.44	3.353	100	1,009,806	1,081	47,188	4,843	36,879	1,099,797	2.86	2.86	4.13	4.13	4.13
1.42	97.4455	91.7603	0.0982	4.321	0.444	3.377	100	1,009,177	1,080	47,522	4,877	37,140	1,099,797	2.86	2.86	4.16	4.16	4.16
1.43	97.3847	91.703	0.0982	4.351	0.447	3.401	100	1,008,547	1,080	47,857	4,912	37,402	1,099,797	2.85	2.85	4.19	4.19	4.19
1.44	97.3238	91.6457	0.0981	4.382	0.45	3.425	100	1,007,917	1,079	48,192	4,946	37,663	1,099,797	2.85	2.85	4.22	4.22	4.22
1.45	97.263	91.5884	0.0981	4.412	0.453	3.448	100	1,007,287	1,078	48,526	4,981	37,925	1,099,797	2.85	2.85	4.25	4.25	4.25
1.46	97.2022	91.5312	0.098	4.443	0.456	3.472	100	1,006,657	1,078	48,861	5,015	38,187	1,099,797	2.85	2.85	4.28	4.28	4.28
1.47	97.1414	91.4739	0.0979	4.473	0.459	3.496	100	1,006,027	1,077	49,196	5,049	38,448	1,099,797	2.85	2.85	4.31	4.31	4.31
1.48	97.0806	91.4166	0.0979	4.504	0.462	3.52	100	1,005,397	1,076	49,530	5,084	38,710	1,099,797	2.84	2.84	4.34	4.34	4.34
1.49	97.0197	91.3593	0.0978	4.534	0.465	3.544	100	1,004,767	1,076	49,865	5,118	38,971	1,099,797	2.84	2.84	4.37	4.37	4.37
1.50	96.9589	91.3021	0.0977	4.564	0.469	3.567	100	1,004,137	1,075	50,200	5,152	39,233	1,099,797	2.84	2.84	4.40	4.40	4.40

**South Hadley Valuation  
Fiscal 2000-2016**

	Valuation by class					% of Total Valuation		Total Valuation
	R	O	C	I	P	R&O %	CIP %	
<b>2016</b>	\$ 1,319,449,500	\$ 378,400	\$ 70,660,110	\$ 35,342,100	\$ 26,598,515	90.87%	9.13%	\$ 1,452,428,625
<b>2015</b>	\$ 1,277,583,605	\$ 378,000	\$ 68,480,570	\$ 38,481,200	\$ 24,649,555	90.66%	9.34%	\$ 1,409,572,930
<b>2014</b>	\$ 1,279,016,795	\$ 378,000	\$ 67,685,580	\$ 38,273,600	\$ 25,386,665	90.69%	9.31%	\$ 1,410,740,640
<b>2013</b>	\$ 1,344,616,660	\$ 394,800	\$ 73,258,675	\$ 40,364,275	\$ 27,651,467	90.49%	9.51%	\$ 1,486,285,877
<b>2012</b>	\$ 1,338,967,050	\$ 394,800	\$ 73,138,775	\$ 37,986,675	\$ 26,844,020	90.66%	9.34%	\$ 1,477,331,320
<b>2011</b>	\$ 1,331,499,955	\$ 394,800	\$ 72,928,670	\$ 39,093,875	\$ 25,308,939	90.65%	9.34%	\$ 1,469,226,239
<b>2010</b>	\$ 1,322,522,955	\$ 394,800	\$ 72,916,470	\$ 39,220,375	\$ 28,104,763	90.40%	9.60%	\$ 1,463,159,363
<b>2009</b>	\$ 1,432,874,625	\$ 227,100	\$ 77,770,275	\$ 41,524,100	\$ 31,020,054	90.50%	9.50%	\$ 1,583,416,154
<b>2008</b>	\$ 1,421,229,395	\$ 227,100	\$ 78,538,305	\$ 40,753,400	\$ 20,233,072	91.10%	8.90%	\$ 1,560,981,272
<b>2007</b>	\$ 1,405,229,955	\$ 227,100	\$ 78,316,345	\$ 40,666,500	\$ 16,112,248	91.20%	8.80%	\$ 1,540,552,148
<b>2006</b>	\$ 1,255,576,565	\$ 219,200	\$ 70,816,835	\$ 41,016,500	\$ 14,379,499	90.90%	9.10%	\$ 1,382,008,599
<b>2005</b>	\$ 1,037,951,150	\$ 212,600	\$ 62,253,850	\$ 35,816,100	\$ 13,455,729	90.30%	9.70%	\$ 1,149,689,429
<b>2004</b>	\$ 1,018,133,850	\$ 212,600	\$ 60,685,850	\$ 35,768,600	\$ 15,068,698	90.10%	9.90%	\$ 1,129,869,598
<b>2003</b>	\$ 792,296,800	\$ 246,300	\$ 56,570,500	\$ 35,635,400	\$ 14,179,315	88.20%	11.80%	\$ 898,928,315
<b>2002</b>	\$ 784,915,600	\$ 246,300	\$ 55,257,100	\$ 36,085,600	\$ 13,913,492	88.20%	11.80%	\$ 890,418,092
<b>2001</b>	\$ 780,110,000	\$ 246,300	\$ 54,414,300	\$ 35,647,600	\$ 12,995,911	88.30%	11.70%	\$ 883,414,111
<b>2000</b>	\$ 698,497,900	\$ 245,300	\$ 45,443,400	\$ 31,846,100	\$ 12,103,421	88.70%	11.30%	\$ 788,136,121

- R Residential
- O Open space
- C Commercial
- I Industrial
- P Personal Property

11/21/2015

**Analysis of average single family tax bill.  
FY 16(Estimated)  
vs.  
FY 15(Actual)**

**PROPOSED**

**ESTIMATED**

Average Single Family  
Home Value for FY 2016

**Taxes for  
Fiscal 2016**  
Town \$17.56

Average Single Family  
Home Value for FY 2015

**Actual Taxes for  
Fiscal 2015**  
Town \$17.08

\$ 231,700

\$ 4,068.65

\$ 224,800

\$ 3,839.58

\$ 229.07 increase over last fiscal year

**Fiscal 2016**  
FD #1 \$2.29

**Fiscal 2015**  
FD #1 \$2.30

\$ 231,700

\$ 530.59

\$ 224,800

\$ 517.04

\$ 13.55 increase over last fiscal year

**Fiscal 2016**  
FD #2 \$2.93

**Fiscal 2015**  
FD #2 \$3.18

\$ 231,700

\$ 678.88

\$ 224,800

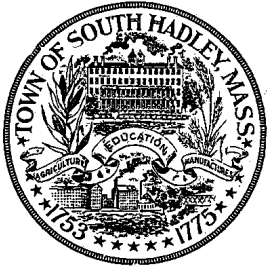
\$ 714.86

\$ (35.98) decrease over last fiscal year

11/21/2015

**Analysis of Comm/Ind average tax bill  
FY 16(Estimated)  
vs.  
FY 15 (Actual)**

<b><u>PROPOSED</u></b>	<b><u>ESTIMATED</u></b>			
Average Commercial Industrial Value FY 2016	<b>Taxes for <u>Fiscal 2016</u></b> Town \$17.56	Average Commercial Industrial Value FY 2015	<b>Actual Taxes for <u>Fiscal 2015</u></b> Town \$17.08	
\$ 346,400	\$ 6,082.78	\$ 354,200	\$ 6,049.74	\$ 33.04 increase over last fiscal year
	<b><u>Fiscal 2016</u></b> FD #1 \$2.29		<b><u>Fiscal 2015</u></b> FD #1 \$2.30	
\$ 346,400	\$ 793.26	\$ 354,200	\$ 814.66	\$ (21.40) decrease over last fiscal year
	<b><u>Fiscal 2016</u></b> FD #2 \$2.93		<b><u>Fiscal 2015</u></b> FD #2 \$3.18	
\$ 346,400	\$ 1,014.95	\$ 354,200	\$ 1,126.36	\$ (111.41) decrease over last fiscal year



## TOWN OF SOUTH HADLEY

Board of Assessors  
116 Main Street, Room 104  
South Hadley, MA. 01075-2896

[www.southhadleyma.gov](http://www.southhadleyma.gov)

Kevin E. Taugher  
Chairman

Hazel R. Snopek  
Clerk

Francis M. Conti  
Member

Melissa L. Couture  
Associate Assessor

Phone: 413-538-5017 ext. 202  
Fax: 413-538-7565  
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November 23, 2015

To: Selectboard and Prudential Committee members

Annually, the Selectboard and Prudential Committees of both Fire District #1 and #2 make a decision as to whether or not to shift any of the burden of the tax levy across the five different classes of property. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class. If the burden is shifted, this would apportion the tax levy burden between the Residential and Open Space classes of property together, (R&O), and the Commercial, Industrial and Personal Property classes together, (CIP).

Since the inception of Proposition 2 ½, the Town of South Hadley has consistently chosen to not shift the burden amongst the different property classes and has chosen a factor of "one". This essentially leaves the tax rate the same for all five classes of property.

Additionally, the Selectboard must delegate either the Clerk of the Selectboard or a similar official to electronically sign on the board's behalf. I would once again recommend that the Selectboard authorize the Town Administrator to perform this task for fiscal 2016.

Sincerely,

Melissa L. Couture  
Associate Assessor