

SELECT BOARD MEETING
Monday, November 29, 2021
Conducted by Remote Participation*
6:00 PM

AGENDA

ITEMS FOR INDIVIDUAL CONSIDERATION

1. Discussion and Vote on Townwide Referendum Regarding Special Town Meeting 6:00pm
2021-1 Article 10: Reducing Noise from Landscape Maintenance Equipment
2. FY2022 Tax Classification Rate Setting Discussion 6:30pm

ADJOURN

1. Anticipated Adjournment 7:15pm

*An Act Extending Certain COVID-19 Measures: <https://www.mass.gov/service-details/updated-guidance-on-holding-meetings-pursuant-to-the-act-extending-certain-covid-19-measures>

Members of the public can view the meeting webinar from their computer or tablet by clicking on the following link at the time of the meeting:

<https://us06web.zoom.us/j/83458469211?pwd=TFZ4cjVaWUx2bzVwd2lDUnBrb2N3QT09>

iPhone one-tap:

+13017158592,,83458469211# or +13126266799,,83458469211#

Telephone: +1 301 715 8592 or +1 312 626 6799 or +1 929 436 2866 or +1 253 215 8782 or +1 346 248 7799 or +1 669 900 6833

Webinar ID: 834 5846 9211

Passcode: 150612

The next scheduled meetings of Select Board Budget Presentations will be held by remote participation on Tuesday, November 30, 2021 at 1:00pm and Wednesday, December 1, 2021 at 9:00am.

A Summit meeting of the Select Board, Capital Expenditures Committee, Appropriation Committee and School Committee will be held on Thursday, December 2, 2021 at 7:00pm via remote participation.

The next regularly scheduled meeting of the Select Board will be held on Monday, December 6, 2021 at 7:00pm via remote participation.

Hearing Assistance Devices Available on Request

All agenda time and the order of items are approximate and subject to change.



AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Discussion and Vote on Townwide Referendum Regarding Special Town Meeting 2021-1
Article 10: Reducing Noise from Landscape Maintenance Equipment

PRESENTER:

Board Discussion

ITEM NUMBER:

I.1

SUMMARY:

Board discussion regarding Special Town Meeting 2021-1 Article 10: Reducing Noise from Landscape Maintenance Equipment.

Town Counsel and the Town Clerk will be at the meeting to answer any questions that the Select Board may have.

SUGGESTED MOTION:

FOLLOW-UP:

DATE AND APPROXIMATE TIME ON AGENDA:

11/29/2021

6:00pm

ATTACHMENTS:

Description	Type
<input type="checkbox"/> Town of Lexington - SPECIALACTS CHAPTER 215, ACTS OF 1929 Section 8	Backup Material
<input type="checkbox"/> Petition Text	Backup Material
<input type="checkbox"/> Scanned Copy of Text	Backup Material

- 📄 Projected costs Backup Material
- 📄 Document - Q&A Regarding STM 2021-1 Article 10 Referendum Process Backup Material

Section 8.

A vote passed at any representative town meeting authorizing the expenditure of twenty thousand dollars or more as a special appropriation, or establishing a new board or office or abolishing an old board or office or merging two or more boards or offices, or fixing the term of office of town officers, where such term is optional, or increasing or reducing the number of members of a board, or adopting a new by-law, or amending an existing by-law, shall not be operative until after the expiration of five days, exclusive of Sundays and holidays, from the dissolution of the meeting. If, within said five days, a petition **signed by not less than 3 per cent of the registered voters of the town**, containing their names and addresses as they appear on the list of registered voters, is filed with the select board requesting that the question or questions involved in any such vote which has not become operative as aforesaid be submitted to the voters of the town at large, then the operation of such votes shall be further suspended pending its determination as hereinafter provided, and the select board, within 10 days after the filing of the petition, shall forthwith call a special meeting for the purpose of presenting to the voters at large the question or questions so involved. All votes upon any questions so submitted shall be taken by ballot, and the check list shall be used in the several precinct meetings in the same manner as in the election of town officers. The questions so submitted shall be determined by a majority vote of the registered voters of the town voting thereon, but no action of the representative town meeting shall be reversed unless at least twenty per cent of the registered voters shall vote to reverse the action. Each question so submitted shall be in the form of the following question, which shall be placed upon the official ballot: -"Shall the town vote to approve the action of the representative town meeting whereby it was voted (brief description of the substance of the vote)?" If such petition is not filed within the said period of five days, the vote of the representative town meeting shall become operative upon the expiration of the said period. (Amended by Chapter 108 of the Acts of 2008; Chapter 3 of the Acts of 2020)

**PETITION OF SUBMISSION OF QUESTIONS UNDER ARTICLE 10 TO THE VOTERS AT LARGE FOR THE
TOWN OF LEXINGTON**

With reference to ARTICLE 10 A MOTION WHICH BECAME A BY-LAW on November 18, 2021 directed at "REDUCING NOISE FROM LANDSCAPE MAINTENANCE EQUIPMENT, and in particular, referring to the action of THE TOWN MEETING ACTION ON NOVEMBR 18, 2021, VOTING IN FAVOR of a proposal which became a ByLaw following the introduction of a MOTION " THAT CHAPTER 80 OF THE CODE OF THE TOWN OF LEXINGTON, NOISE CONTROL, BE AMENDED AS FOLLOWS: (SEE ATTACHED MOTION OF THE SPECIAL TOWN MEETING 2021-1 on November 18, 2021) . . . and further that Non-Substantive Changes to the numbering of this BY-LAW be permitted in order that it be in compliance with the numbering format of the Code of the Town of Lexington:

WE THE PEOPLE, THE UNDERSIGNED REGISTERED VOTERS OF THE TOWN OF LEXINGTON DO HEREBY PETITION THE SELECTBOARD REQUESTING THAT THE QUESTIONS INVOLVED IN SAID BY-LAW WHICH HAVE NOT BECOME OPERATIVE BE SUBMITTED TO THE VOTERS OF THE TOWN AT LARGE, SUSPENDING THE OPERATION OF SAID VOTE PENDING ITS DETERMINATION AS HEREINATER PROVIDED, AND THAT THE SELCT BOARD, WITHIN TEN (10) DAYS AFTER THE FILING OF THE PETITION, SHALL FORWITH CALL A SPECIAL MEETING FOR THE PURPOSE OF PRESENTING TO THE VOTERS AT LARGE THE QUESTION OR QUESTIONS SO INVOLVED:

THAT PARAGRAPH 1 OF ARTICLE 10, ADDING DEFINITIONS "COMMERCIAL LANDSCAPERS" AND LANDSCAPE EQUIPMENT" be RESCINDED, REPEALED AND STRICKEN FROM §80-3;

THAT PARAGRAPH 2 AND SUB-PARAGRAPHS 1, 2, 3, 4, 5, 6 AND 7 OF SAID PARAGRAPH PERTAINING TO REPLACEMENT OF §80-4H BE RESCINDED, REPEALED AND STRICKEN, in their entirety, FROM CHAPTER 80; and

THAT THE PROPOSED AMENDMENT §80-7B AS WRITTEN IN THE AFORESAID BY-LAW BE RESCINDED, REPEALED AND STRICKEN FROM §80 (SEE ANNEXED BY-LAW)

TOWN OF LEXINGTON

PETITION OF SUBMISSION OF QUESTIONS UNDER ARTICLE 10 TO THE VOTERS AT LARGE FOR THE TOWN OF LEXINGTON

With reference to ARTICLE 10 A MOTION WHICH BECAME A BY-LAW on November 18, 2021 directed at "REDUCING NOISE FROM LANDSCAPE MAINTENANCE EQUIPMENT, and in particular, referring to the action of THE TOWN MEETING ACTION ON NOVEMBER 18, 2021, VOTING IN FAVOR of a proposal which became a ByLaw following the introduction of a MOTION " THAT CHAPTER 80 OF THE CODE OF THE TOWN OF LEXINGTON, NOISE CONTROL, BE AMENDED AS FOLLOWS: (SEE ATTACHED MOTION OF THE SPECIAL TOWN MEETING 2021-1 on November 18, 2021)...and further that Non-Substantive Changes to the numbering of this BY-LAW be permitted in order that it be in compliance with the numbering format of the Code of the Town of Lexington:

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THAT THE PROPOSED AMENDMENT §80-7B AS WRITTEN IN THE AFORESAID BY-LAW BE RESCINDED, REPEALED and STRICKEN FROM §80 (SEE ANNEXED BY-LAW)

	Name (Signature)	Address	Precinct
1	<i>[Signature]</i> (James Pentro)	70 Valleyfield Street	
2	<i>[Signature]</i> Paula E. Conroy	74 Valleyfield Street	3
3	<i>[Signature]</i> Matt Dinsmore	77 Unionville St	
4	<i>[Signature]</i> Lisa Dinsmore	77 Valleyfield St	
5	<i>[Signature]</i> Mary Mascioli	59 Valleyfield St	
6	<i>[Signature]</i> Ralph Mascioli	59 Valleyfield St	
7	<i>[Signature]</i> David Lee	70 Grassland St.	
8	<i>[Signature]</i> Nancy Yang	66 Bridge St.	
9	<i>[Signature]</i> Xiaoning Tu	25 Valleyfield St.	
10	<i>[Signature]</i> Lou Lin	88 Bridge Street	
11	<i>[Signature]</i> Dina Dudek	414 Marrett Rd Lex	
12	<i>[Signature]</i> Darius A. Dvornik	414 Marrett Rd Lex	

Updated FY18 Budget
including Nov. Special Election

Object	Description	Special Election Costs	With 2 weeks EV	Reason	Notes
ELECTIONS BUDGET 8530					
51130	Overtime	\$ 2,100.00	\$ 10,206.00	TCO staff	
51151	Seasonal PT Wages	\$ 12,000.00	\$ 35,667.00	Election Officers	EV for Municipal Elections Expires Dec. 15th - we do not know what the State will choose to do regarding updating the Law
	PT Worker Meals	\$ 1,346.00	\$ 1,346.00		
	St. Brigid Hall Rental	\$ 800.00	\$ 800.00		
52110	Contractual Services	\$ 4,500.00	\$ 4,500.00	Program cards for voting equipment	Coding cards for 10 scanners
					Coding cards for 9 accessible voting machines
52111	Printing and Forms	\$ 9,000.00	\$ 9,000.00	Printing of ballots and warrant	
52127	Police Detail	\$ 7,200.00	\$ 7,200.00	Police/DPW/ Facilities costs	
52183	Mileage	\$ 75.00	\$ 75.00	TCO staff	
52185	Postage	\$ 3,700.00	\$ 3,700.00	Warrant postage and Constable fee	
54111	Supplies	\$ 400.00		Special order paper for Poll books, and additional election supplies	
Totals		\$ 41,121.00	\$ 72,494.00		

Select Board sets the date of the Special Election by written notice to the Clerk with full, exact text of the question to be on the ballot at least 35 days beforehand (MGL 54:42c). If voted at the November 29, 2021 meeting, the earliest date for the election would be January 3, 2022. If voted at the December 6, 2021 meeting, the earliest date for the election would be January 10, 2022.

Matters for consideration:

Reprecincting will not be final until mid-December – mailing to notify voters can not be sent until final approval from the State.

Early Voting for Municipalities expires December 15th. The Legislature has not indicated what, if anything, they plan to do moving forward. We will need to plan for possible EV by mail or in-person. Anticipated costs for 2 weeks of EV are projected above.

Research must be done to ensure that the planned date is available in the School and St. Brigid's Church Hall.

Information requested by Select Board for November 29, 2021 Select Board Meeting regarding discussion of referendum for STM 2021-1 Article 10

Referendum process/deadlines/timeline

- Please provide an overview of the timeline for a referendum process and where it gets its basis from (i.e. town act/by-law or state law?) Mina Makarious, Town Counsel:

The referendum proceeding is described in Section 8 of Chapter 215 of the Acts of 1929, An Act to Establish in the Town of Lexington Representative Town Government by Limited Town Meetings (as amended, the "Lexington Town Meeting Act"). Section 8 reads as follows:

Section 8. A vote passed at any representative town meeting authorizing the expenditure of twenty thousand dollars or more as a special appropriation, or establishing a new board or office or abolishing an old board or office or merging two or more boards or offices, or fixing the term of office of town officers, where such term is optional, or increasing or reducing the number of members of a board, or adopting a new by-law, or amending an existing by-law, shall not be operative until after the expiration of five days, exclusive of Sundays and holidays, from the dissolution of the meeting. If, within said five days, a petition signed by not less than 3 per cent of the registered voters of the town, containing their names and addresses as they appear on the list of registered voters, is filed with the select board requesting that the question or questions involved in any such vote which has not become operative as aforesaid be submitted to the voters of the town at large, then the operation of such votes shall be further suspended pending its determination as hereinafter provided, and the select board, within 10 days after the filing of the petition, shall forthwith call a special meeting for the purpose of presenting to the voters at large the question or questions so involved. All votes upon any questions so submitted shall be taken by ballot, and the check list shall be used in the several precinct meetings in the same manner as in the election of town officers. The questions so submitted shall be determined by a majority vote of the registered voters of the town voting thereon, but no action of the representative town meeting shall be reversed unless at least twenty per cent of the registered voters shall vote to reverse the action. Each question so submitted shall be in the form of the following question, which shall be placed upon the official ballot: -"Shall the town vote to approve the action of the representative town meeting whereby it was voted (brief description of the substance of the vote)?" If such petition is not filed within the said period of five days, the vote of the representative town meeting shall become operative upon the expiration of the said period.

The timeline under Section 8 is as follows:

- A petition for a referendum must be presented Within 5 days of the dissolution of Town Meetings., excluding Sundays and Holidays. Since Town Meeting dissolved on Thursday, November 18, the deadline for the petition was Wednesday November 24.
- Once a petition is received, the Select Board has 10 days to "call a special meeting for the purpose of presenting to the voters at large the question or questions" at issue. It appears the Clerk office received the necessary signatures to hold a referendum on November 23, so the 10 day period would end on December 3. The term "call a special meeting" is a bit unclear in this context. It does not appear to mean a "special *Town Meeting*" since Section 8 refers to ballot votes and the participation of *all* voters, not just Town Meeting members. Instead, I read this as referring to a "Special Election." This is consistent with the fact that Annual Town Elections are normally noticed as part of an Annual Town Meeting.

Information requested by Select Board for November 29, 2021 Select Board Meeting regarding discussion of referendum for STM 2021-1 Article 10

- With the pending Referendum vote, does it technically leave the Special Town Meeting "open" until this is resolved? If so, does this have any other implications such as setting the Tax Rate or a delay in other by-laws that have passed? **Mina Makarios, Town Counsel:**

No. Section 8 states that only the vote that is the subject of the referendum remains suspended pending the referendum.

- Does meeting the prescribed % of approved signatures automatically mean there has to be a vote or is that a Board decision? **Mina Makarios, Town Counsel:**

If the petition is valid and contains the required number of signatures, the Board must call a special election.

- What is the vote required by the SB to call for a town wide referendum vote? Is it a simple majority of the Board, super majority of the Board or a Unanimous Board vote? **Mina Makarios, Town Counsel:**

A simple majority of the Board is required. However, the only real decision for the Board is *when*, not *whether* the election will be held.

- MGL Chapter 43A Section 10 is almost identical to our Special Act from 1929, except for the days for various actions. Does this law apply at all to Lexington? **Mina Makarios, Town Counsel:**

No. The Lexington Town Meeting Act supersedes general state laws applicable to Town Meetings.

- In this process when counting days do you include or exclude Saturdays, Sundays and/or holidays? **Mina Makarios, Town Counsel:**

Section 8 requires excluding Sundays and holidays for the purposes of counting the 5 day deadline for the petition, but does not exclude any days for counting the 10 day deadline for the Select Board to call a special election.

- The 10 day period for the Board, how many times can we meet/discuss the possibility of a vote? **Mina Makarios, Town Counsel:**

As many as the Chair and the Board would like.

- What is the Select Board role in that process (i.e. when/where/does the SB weigh in?) **Mina Makarios, Town Counsel:**

The Select Board "calls" the election.

- What is the recourse after a vote i.e. is that the end or are there other avenues that can be taken depending on the results **Mina Makarios, Town Counsel:**

The vote will determine if the Town Meeting article "passed." Thereafter, any recourse available after a normal Town Meeting bylaw vote would apply (Attorney General review, potential judicial challenges to application, bringing the matter back to Town Meeting, etc.)

AG Related:

- Will AGO review of the (Article 10) bylaw change wait until the results off the referendum? (Assuming the bylaw change is ratified) **Mina Makarios, Town Counsel:**

Information requested by Select Board for November 29, 2021 Select Board Meeting regarding discussion of referendum for STM 2021-1 Article 10

These referenda are fairly rare. It is likely the AGO would ask us to give them time to review *after* the referendum vote to ensure they're reviewing the final vote. This would make sense since the Bylaw amendments have not technically "passed" while the referendum is pending.

- Even with a "Yes" vote to keep the Article 10 by-law passed by Town Meeting, could the AG reverse it? Mina Makarious, Town Counsel:

Yes. The referendum does not affect the AGO's authority.

Setting the Election Date [Mina Makarious, Town Counsel: **LOOKING INTO THIS: I AM NOT AWARE OF ANY LIMITATIONS ON DATE, BUT NEED TO CHECK**]

- Where the Special Act is silent as to the time limits for calling an election, are there any other MGLs that impact the timing of the Townwide vote on the submitted petition? 35 days, 45 days, unlimited days? Mary de Alderete, Town Clerk:

35 Days, in accordance with MGL 54:42c

- Are there specific time limitations or requirements; hat latitude do we have on setting a date for the referendum? Mary de Alderete, Town Clerk:

My reading of the Act is that as long as the Select Board meet to place the question on a ballot, the specific date is under their purview. I spoke with Elections and it was recommended that Counsel reach out to Michelle Tassinari, Attorney at the State to discuss options.

- Can we delay until the next municipal election in March? (This would, of course, hold change to the noise bylaw in abeyance until the results of the referendum) Mary de Alderete, Town Clerk:

This would make the most financially feasibly option, if preferred by the Select Board.

- What are each of the steps from today to election? Mary de Alderete, Town Clerk:

Select Board signs the Warrant with the exact text to be voted on and forwards a written copy to the Clerk within 35 days of the requested election date. It should be mailed within 7 days of the election date.

Ballot

- What will the exact wording of the vote and who determines the final wording of the question that will be put to the voters. When is the ballot finalized? Mina Makarious, Town Counsel:

Section 8 of the Town Meeting Act provides the form of the question:

Shall the town vote to approve the action of the representative town meeting whereby it was voted [brief description of the substance of the vote]?

The exact summary of Article 10 would have to be provided.

Election

- Does the Board have to issue a warrant for the election? What is the timeline on that and what is the posting procedure? Does it also get mailed to every household? Mary de Alderete, Town Clerk:

Yes, a warrant is issued at least 35 days before the election. It should be mailed as per usual election requirements.

Information requested by Select Board for November 29, 2021 Select Board Meeting regarding discussion of referendum for STM 2021-1 Article 10

- Has our reprecincting map been approved and when does it take effect? How/when will those affected be notified? Mary de Alderete, Town Clerk:

No, the reprecincting map has not been finalized and will not be ready until mid-December. We would not be able to forward information to the voters affected by the changes until that was complete.

- When is the last day to register to vote before the vote? Mary de Alderete, Town Clerk:

The last day to register to vote would be 20 days before the election date.

- Where are we with mail in ballots? I thought I read the legislature is letting that expire on December 15th. Mary de Alderete, Town Clerk:

This is the number one concern (after reprecincting) that I am unable to answer. As the Early Voting Law for municipalities does expire on December 15th, we are in "wait" until the Legislature decides how they will proceed – whether EV by mail, in person, etc.

- Is this vote held as we usually vote i.e. 9 precincts voting in 6 locations or can we reduce the number of locations? Mary de Alderete, Town Clerk:

While we could specify any number of polling locations, this could be confusing as voters would need to be notified, with some voters being notified twice due to reprecincting outcomes.

- Is there a specific day of the week the vote has to be held on?
- Are there specific hours the polls need to be open? Mary de Alderete, Town Clerk:

For the two questions above:

Per MGL 54:64, the Select Board may call for any day/time, as long as the polls are open for at least 4 hours from Noon to 4 pm.

- What happens if there is inclement weather on the day of the vote? How does that process work? Who makes the call and is there an alternate date if so how soon? Mary de Alderete, Town Clerk:

A court order would be required to change the date of the election.

- Please review the quantum of vote required i.e. clearly define the 20% is that just turn out or also of those who vote? Mina Makarious, Town Counsel:

The turnout has to be at least 20% of registered voters. Otherwise, the referendum fails automatically and Article 10 is adopted.

If the turnout meets the 20% threshold, the vote on Article 10 will stand unless overturned by 1. At least 20% of the registered voters of the Town; and 2. A majority vote of those voting.

Mary de Alderete, Town Clerk:

"The questions so submitted shall be determined by a majority vote of the registered voters of the town voting thereon, but no action of the representative town meeting shall be reversed unless at

Information requested by Select Board for November 29, 2021 Select Board Meeting regarding discussion of referendum for STM 2021-1 Article 10

least twenty per cent of the registered voters shall vote to reverse the action.” My reading of this is that 20% (4,506 voters as of last count) voted to repeal it. I defer to Counsel’s interpretation.

- How much does it cost to run a standalone election, if we were to run a single ballot question? How much does it cost to add a question to the town wide municipal election in March? Are there any other elections expected in March besides town wide elections? (For example, state or federal elections or other ballot questions.) **Mary de Alderete, Town Clerk:**

This information has been attached, for your convenience. Please see Attachment A.

Campaign Finance

- Would this be Referendum vote be subject to the rules of MGL Chapter 55, on campaign finance law and Municipal Ballot Questions? **Mina Makarious, Town Counsel:**

Yes. See attached. Please see Attachment B.

OML & Ethics

- What advice should be given to members of Town Boards and Committees relative to being involved with a "Yes" or "No" campaign, and regarding Open Meeting law for any discussions on the townwide vote? **Mina Makarious, Town Counsel:**

See attached. Please see Attachment B.

- What information can, should, (or should not) the Town put out regarding the referendum vote (i.e. public service announcements & information). **Mina Makarious, Town Counsel:**

See attached. Please see Attachment B.

- Are proponents (either yes or no) required to file organizational and/or fund raising disclosures with the Town Clerk? **Mina Makarious, Town Counsel:**

Proponents would be subject to the same Office of Campaign Finance rules and disclosures as any ballot election. I will defer to Town Clerk on what is filed with her as opposed to the state.

Municipality

- What precisely is the role of the Town in the process? (just run the election, or is there any expectation of support/advocacy for the Motion passed by Town Meeting) **Mina Makarious, Town Counsel:**

See attached. Please see Attachment B.

- Does the Town publish an informational package outlining yes and no positions? (Similar to state wide ballot questions?) If so, is that document mailed to residents, and who writes and reviews those position statements **Mina Makarious, Town Counsel:**

It does not appear to be required by the Town Meeting Act, or prohibited in this case. If ballot committees are formed, they are usually invited to draft statements.

Community

- When does the community weigh in and how? **Mina Makarious, Town Counsel:**

Other than the referendum itself, there is nothing preventing holding information sessions, hearings, etc. on the subject of the election.

**Information requested by Select Board for November 29, 2021 Select Board Meeting
regarding discussion of referendum for STM 2021-1 Article 10**

- Is there anything that prevents anyone from filing a citizen's petition for an upcoming Town Meeting on this by-law while we are waiting for a vote? **Mina Makarious, Town Counsel:**

No.

Attachment A

Updated FY18 Budget
including Nov. Special Election

Object	Description	Special Election Costs	With 2 weeks EV	Reason	Notes
ELECTIONS BUDGET 8530					
51130	Overtime	\$ 2,100.00	\$ 10,206.00	TCO staff	
51151	Seasonal PT Wages	\$ 12,000.00	\$ 35,667.00	Election Officers	EV for Municipal Elections Expires Dec. 15th - we do not know what the State will choose to do regarding updating the Law
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Totals		\$ 41,121.00	\$ 72,494.00		

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Research must be done to ensure that the planned date is available in the School and St. Brigid's Church Hall.

Attachment B

**Public Officials Supporting or Opposing Town Meeting Ballot Initiatives and Referenda
Do's and Don'ts**

Elected Officials	
You May...	You May Not...
Speak about a Ballot Question at any time, even if not in your area of responsibility.	Use Town resources (<i>e.g.</i> , money, staff time) to support or oppose a Ballot Question.
Appear at a political campaign function to support or oppose a question at any time.	Use Town resources to distribute information on your behalf regarding a Ballot Question unless expressly authorized by state law.
Issue statements supporting or opposing a Ballot Question using a website, bulletin board, or press release.	Issue statements supporting or opposing a Ballot Question via unsolicited e-mail blasts or other direct messaging.
Distribute election notices advising voters of the date, time, and place of a Ballot Question election, including a neutral title and the text of the Ballot Question.	Distribute election advisories that contain any comment on the merits of a ballot question or even the appearance of advocacy.
Identify yourself with your official title to support or oppose ballot questions	
Provide the public with relevant background information regarding the Ballot Question, including data, past presentations, and documents, including through informational forums, Town website, and Town social media accounts.	

Appointed Officials	
You May...	You May Not...
Speak about a Ballot Question within your area of responsibility during working hours.	Speak about a ballot question outside your area of responsibility during working hours.
Speak about any Ballot Question during non-working hours.	Use Town resources (<i>e.g.</i> , money, staff time) to support or oppose a Ballot Question.
Appear at a political campaign function to support or oppose a question during non-working hours.	Be involved at any time in fundraising to support or oppose a Ballot Question.
Provide the public with relevant background information regarding the Ballot Question, including data, past presentations, and documents, including through informational	

**Public Officials Supporting or Opposing Town Meeting Ballot Initiatives and Referenda
Do's and Don'ts**

forums, Town website, and Town social media accounts.	
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For additional information, please contact Town Counsel (via the Town Manager). You may also refer to the following for more detailed guidance:

- Massachusetts Office of Campaign & Political Finance, Interpretive Bulletin, *Activities of Public Officials in Support of or Opposition to Ballot Questions*, OCPF-IB-92-02 (revised Feb. 25, 2015), available at <http://files.ocpf.us/pdf/legaldocs/IB-92-02.pdf>.
- Massachusetts Office of Campaign & Political Finance, Interpretive Bulletin, *The Use of Governmental Resources for Political Purposes*, OCPF-IB-91-01 (revised Feb. 25, 2015), available at <https://archives.lib.state.ma.us/bitstream/handle/2452/37817/ocm10398876-IB-91-01-revised-2015.pdf>.
- Massachusetts State Ethics Commission, Advisory 11-1: *Public Employee Political Activity* (Mar. 18, 2011), available at <https://www.mass.gov/advisory/state-ethics-commission-advisory-11-1-public-employee-political-activity>.
- *Anderson v. City of Boston*, 376 Mass. 178 (1978), cert denied 439 U.S. 1069 (1079), available at <http://masscases.com/cases/sjc/376/376mass178.html>.
- Massachusetts Campaign Finance Law, M.G.L. c. 55, available at <https://malegislature.gov/laws/generallaws/parti/titleviii/chapter55>.
- Massachusetts Conflict of Interest Law, M.G.L. c. 268A, available at <https://malegislature.gov/Laws/GeneralLaws/PartIV/TitleI/Chapter268A>.

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

FY2022 Tax Classification Rate Setting Discussion

PRESENTER:

Board Discussion

ITEM NUMBER:

I.2

SUMMARY:

The purpose of this item is to allow the Board to further discuss the Tax Classification options for setting the FY2022 Tax Rate. Staff presented the four (4) classification options and supporting materials at the Board's regular meeting on Monday, November 15th. The Board held a public hearing on this topic the same evening.

The Tax Classification Memoranda and supporting Exhibits have been updated since the classification hearing, and a revised package is attached.

The Board is scheduled to vote the FY2022 Tax Classification options on Tuesday, November 30th at 1pm.

SUGGESTED MOTION:

No vote is required for this item at this meeting.

FOLLOW-UP:

The Select Board is scheduled to vote the FY2022 Tax Classification options on Tuesday, November 30th at 1:00pm.

DATE AND APPROXIMATE TIME ON AGENDA:

11/29/2021

6:30pm

ATTACHMENTS:

Description

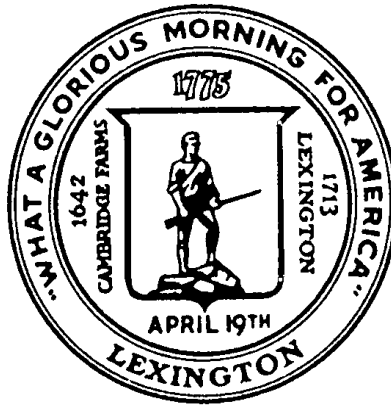
Type

- 📁 Tax Classification Packet_FY2022_Updated
- 📁 Memo - J. Pato to Board FY22 tax rate setting position

Cover Memo
Backup Material

Town of Lexington Fiscal Year 2022

Property Tax Classification Packet



Prepared for: Lexington Board of Selectmen
Prepared by: Lexington Assessors Office

Chairman, Gregory A. Johnson
Member, Edmund C. Grant
Member, Casimir R. Groblewski

Robert F. Lent, Director of Assessing

Property Tax Classification
UPDATE November 23, 2021

MEMO

To: Lexington Select Board
From: Lexington Board of Assessors
Subject: FY 2022 Lexington Property Tax Classification Meeting

Date: November 23, 2021

This memo is intended to provide the Select Board with the necessary information to conduct a Public Hearing and Informational Session on the tax classification options available under Massachusetts General Laws. The classification amendment requires the Lexington Select Board to consider four (4) selections with respect to the setting the FY2022 Lexington tax rate. The decision of the Select Board for each alternative must be submitted to the DOR on MA State form LA-5. The four (4) selections are:

1. Selection of a residential factor
2. Selection of a discount for Open Space
3. Residential exemption
4. Small commercial property exemption

1. Selection of a residential rate factor.

(Class 1: Residential; Class 2: Open Space; Class 3: Commercial; Class 4: Industrial, etc.)

The Lexington Select Board may choose to adopt a **residential rate factor**, which will increase the tax rate applied to the commercial, industrial, and personal property (C-I-P) classes, by a factor (multiplier) of **up to a maximum of: 1.750**. Adopting such a factor will shift a larger portion of the overall Lexington tax levy to the commercial, industrial, personal property classes (CIP), thereby reducing the portion of the tax levy borne by the owners of residential property.

Attached Exhibit A & Exhibit B demonstrate the effect that several possible "factor" choices will have by identifying the tax levy percentage borne by each class of properties through the resulting tax rates. Some 108 of the 351 communities in Massachusetts have adopted this process of tax classification.

2. Selection of a discount for Open Space.

Massachusetts General Law Chapter 59 Sec. 2A defines Class 2 Open Space as:

"..land which is not otherwise classified and which is not taxable under provisions of chapters 61, 61A, or 61B, or taxable under a permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public."

The Lexington Select Board may choose to adopt an exemption, **discounting the assessed value of Open Space** to a maximum of 25% for any property that is classified as Open Space. The Board of Assessors has not identified any property in Lexington that meets the definition of Open Space according to the statute, therefore adopting/not adopting this exemption will have no impact on the town's tax classification.

To: Lexington Select Board
From: Lexington Board of Assessors
Subject: FY 2022 Lexington Property Tax Classification Meeting

Date: November 23, 2021

3. Residential exemption.

The Lexington Select Board may choose to adopt a maximum exemption of up to 35% (prior to FY2016 the maximum was 20%). If adopted, this **tax relief would apply only to the principal residence of taxpayers (owner-occupied and primary domicile).**

If this exemption were adopted, the residential properties that are assessed at a value below the “break-even valuation” point would realize a reduction in taxes while the residential properties assessed at a value above the “break-even valuation” point must pay additional taxes to compensate. See attached Exhibit G for a hypothetical application of the residential exemption.

The funding for this exemption/tax relief for qualified applicants would be borne amongst the other properties of the within the **same Residential classification**. Non-owner-occupied properties (in particular, apartment buildings and vacant land) would experience a substantial increase in taxes. [Note: “The Residential classification” includes over 10,000 parcels: single family dwellings, two & three family dwellings, vacant land, multi-dwelling parcels, residential condos, and apartment buildings.]

According to Mass.gov statistics, sixteen (16) communities in the Commonwealth of MA (typically those with a substantial base of residential rental units) have decided to offer the residential exemption: Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Provincetown, Somerset, Somerville, Tisbury, Truro, Waltham, Watertown, and Wellfleet.

In early 2018 the Select Board formed an Ad Hoc Residential Exemption Policy Study Committee to examine if adopting a residential exemption would serve the interests of the Lexington community. In their final report delivered to the Select Board in April 2019, the Committee advised that adopting the Massachusetts local option residential exemption was not recommended. The committee suggested other courses of action for tax relief, such as promoting existing programs for tax deferrals, exemptions and credits, as well as exploring special legislation for means tested or other age-based tax exemptions.

4. Small commercial exemption.

The Lexington Select Board may choose to adopt a **small commercial exemption** of up to 10% of the property valuation for commercial (*not industrial*) property that meets the requirements of the law.

To qualify, eligible businesses must have occupied the property as of January 1st, and must have had no more than ten (10) employees (as certified by Mass Dept. of Employment & Training) during the previous calendar year, **and the parcel reviewed must have an assessed valuation of less than \$1,000,000 during the Fiscal Year**. While the applicant does not have to be the owner of the property to be eligible, all occupants of the commercial portion of the property must meet the qualifications of this exemption.

The funding for this exemption/tax relief for qualified applicants would be borne by the other properties of the **same Commercial-Industrial-Personal Property (C-I-P) classification**, resulting in an overall increase of the C-I-P tax rate.

According to Mass.gov statistics, fifteen (15) communities in the Commonwealth of MA have decided to offer the small commercial exemption: Auburn, Avon, Bellingham, Berlin, Braintree, Chelmsford,

To: Lexington Select Board
From: Lexington Board of Assessors
Subject: FY 2022 Lexington Property Tax Classification Meeting

Date: November 23, 2021

Dartmouth, Erving, New Ashford, North Attleboro, Seekonk, Somerset, Swampscott, Westford, and Wrentham.

In 2020 Town Staff compiled data on small businesses with fewer than 10 employees and compared that list to commercial parcels with values less than \$1,000,000. This analysis concluded that fewer than 10 parcels would qualify for this exemption. For FY2022 there are 64 commercial properties in Lexington that have a value under \$1,000,000. Staff do not have enough data to confirm which of the 64 would qualify for this exemption based on employees, but expect it is still less than 10.

EXHIBIT A: ALTERNATIVE TAX RATE SCENARIOS FOR FY2022

FY2021 to FY2022 Change in Levy Limit and Values			
	FY2021	FY2022	% CHANGE
Maximum Allowable Levy Limit	\$ 207,100,143	\$ 218,204,209	5.36%
Tax Levy (FY21 as actual, and FY22 as Levy Limit (TBD))	\$ 194,415,314	\$ 204,256,773	5.06%
Residential Valuation	\$ 11,434,037,932	\$ 12,224,559,111	6.91%
Comm + Indl* + PP Valuation	\$ 1,518,730,905	\$ 1,820,375,860	19.86%
Total Valuation	\$ 12,952,768,837	\$ 14,044,934,971	8.43%
Residential Tax Rate	\$ 14.39	T.B.D.	T.B.D.
Comm / Indl / PP Tax Rate	\$ 27.97	T.B.D.	T.B.D.

FY 2021 Levy Limit (A)	\$ 194,415,314	N/A
FY 2021 Excluded Debt (B)	\$ 12,684,829	N/A
FY 2021 Maximum Allowable Levy Limit (A) + (B)	\$ 207,100,143	N/A
Plus: Amended New Growth	\$ -	0.00%
Plus: Prop 2 1/2 Increment (FY 21 Levy Limit (A) x 2.5%)	\$ 4,860,383	2.35%
Plus: New Growth Increment	\$ 4,981,076	2.41%
Plus: Override	\$ -	0.00%
Plus: Debt Exclusion Increment (Increases vs. FY 2021)	\$ 1,262,607	0.61%
FY2022 Maximum Allowable Levy Limit	\$ 218,204,209	5.36%

*Industrial valuation is adjusted for TIF agreements

FACTOR		% SHARE OF LEVY		TAX LEVY		TAX RATE		% LEVY CHANGE:		COMMENTS
C-I-P	RESID	C-I-P	RES	C-I-P	RESID	C-I-P	RESID	C-I-P	RESID	
1.000	1.000	13.0%	87.0%	\$ 28,281,631	\$ 189,922,578	\$15.54	\$15.54	-33.4%	15.4%	SINGLE TAX RATE
1.050	0.993	13.6%	86.4%	\$ 29,695,713	\$ 188,508,496	\$16.31	\$15.42	-30.1%	14.6%	
1.100	0.985	14.3%	85.7%	\$ 31,109,795	\$ 187,094,414	\$17.09	\$15.30	-26.8%	13.7%	
1.150	0.978	14.9%	85.1%	\$ 32,523,876	\$ 185,680,333	\$17.87	\$15.19	-23.4%	12.8%	
1.200	0.970	15.6%	84.4%	\$ 33,937,958	\$ 184,266,251	\$18.64	\$15.07	-20.1%	12.0%	
1.250	0.963	16.2%	83.8%	\$ 35,352,039	\$ 182,852,170	\$19.42	\$14.96	-16.8%	11.1%	
1.300	0.955	16.8%	83.2%	\$ 36,766,121	\$ 181,438,088	\$20.20	\$14.84	-13.4%	10.3%	
1.350	0.948	17.5%	82.5%	\$ 38,180,202	\$ 180,024,007	\$20.97	\$14.73	-10.1%	9.4%	
1.400	0.940	18.1%	81.9%	\$ 39,594,284	\$ 178,609,925	\$21.75	\$14.61	-6.8%	8.6%	
1.450	0.933	18.8%	81.2%	\$ 41,008,366	\$ 177,195,843	\$22.53	\$14.50	-3.5%	7.7%	
1.500	0.926	19.4%	80.6%	\$ 42,422,447	\$ 175,781,762	\$23.30	\$14.38	-0.1%	6.8%	
1.550	0.918	20.1%	79.9%	\$ 43,836,529	\$ 174,367,680	\$24.08	\$14.26	3.2%	6.0%	
1.560	0.917	20.2%	79.8%	\$ 44,119,345	\$ 174,084,864	\$24.24	\$14.24	3.9%	5.8%	
1.570	0.915	20.3%	79.7%	\$ 44,402,161	\$ 173,802,048	\$24.39	\$14.22	4.5%	5.6%	
1.580	0.914	20.5%	79.5%	\$ 44,684,978	\$ 173,519,231	\$24.55	\$14.19	5.2%	5.5%	
1.590	0.912	20.6%	79.4%	\$ 44,967,794	\$ 173,236,415	\$24.70	\$14.17	5.9%	5.3%	
1.600	0.911	20.7%	79.3%	\$ 45,250,610	\$ 172,953,599	\$24.86	\$14.15	6.5%	5.1%	1.60 Factor Option
1.610	0.909	20.9%	79.1%	\$ 45,533,427	\$ 172,670,782	\$25.01	\$14.12	7.2%	4.9%	
1.620	0.908	21.0%	79.0%	\$ 45,816,243	\$ 172,387,966	\$25.17	\$14.10	7.9%	4.8%	
1.630	0.906	21.1%	78.9%	\$ 46,099,059	\$ 172,105,150	\$25.32	\$14.08	8.5%	4.6%	
1.640	0.905	21.3%	78.7%	\$ 46,381,876	\$ 171,822,333	\$25.48	\$14.06	9.2%	4.4%	
1.650	0.903	21.4%	78.6%	\$ 46,664,692	\$ 171,539,517	\$25.63	\$14.03	9.9%	4.3%	1.65 Factor Option
1.660	0.902	21.5%	78.5%	\$ 46,947,508	\$ 171,256,701	\$25.79	\$14.01	10.5%	4.1%	
1.670	0.900	21.6%	78.4%	\$ 47,230,325	\$ 170,973,884	\$25.95	\$13.99	11.2%	3.9%	
1.680	0.899	21.8%	78.2%	\$ 47,513,141	\$ 170,691,068	\$26.10	\$13.96	11.9%	3.7%	
1.690	0.897	21.9%	78.1%	\$ 47,795,957	\$ 170,408,252	\$26.26	\$13.94	12.5%	3.6%	
1.700	0.896	22.0%	78.0%	\$ 48,078,773	\$ 170,125,436	\$26.41	\$13.92	13.2%	3.4%	1.70 Factor Option
1.710	0.894	22.2%	77.8%	\$ 48,361,590	\$ 169,842,619	\$26.57	\$13.89	13.9%	3.2%	
1.720	0.893	22.3%	77.7%	\$ 48,644,406	\$ 169,559,803	\$26.72	\$13.87	14.5%	3.1%	
1.730	0.891	22.4%	77.6%	\$ 48,927,222	\$ 169,276,987	\$26.88	\$13.85	15.2%	2.9%	
1.740	0.890	22.6%	77.4%	\$ 49,210,039	\$ 168,994,170	\$27.03	\$13.82	15.9%	2.7%	
1.750	0.888	22.7%	77.3%	\$ 49,492,855	\$ 168,711,354	\$27.19	\$13.80	16.5%	2.5%	FY 22 MAX SHIFT
				Prior Yr: FY21 >		\$27.97	\$14.39			

*Proposition 2.5 potential increment is calculated from the previous year's levy limit before adding excluded debt.

EXHIBIT B: HISTORICAL LEVY SUMMARY (Most Recent 25 Years)

FY	MAXIMUM LEVY	RESID VALUE	C+I+P VALUE	TOTAL VALUE	RESIDENTIAL		C+I+P		C+I+P FACTOR
					% VALUE	%LEVY	% VALUE	%LEVY	
1997	\$54,713,901	\$3,099,278,410	\$445,558,740	\$3,544,837,150	87.4%	78.6%	12.6%	21.4%	1.70
1998	\$56,940,636	\$3,300,687,100	\$494,410,360	\$3,795,097,460	87.0%	77.9%	13.0%	22.2%	1.70
1999	\$58,891,464	\$3,523,737,000	\$565,977,160	\$4,089,714,160	86.2%	76.5%	13.8%	23.5%	1.70
2000	\$61,263,839	\$3,761,567,000	\$744,710,290	\$4,506,277,290	83.5%	75.2%	16.5%	24.8%	1.50
2001	\$68,753,066	\$4,200,706,000	\$814,607,290	\$5,015,313,290	83.8%	74.0%	16.2%	26.0%	1.60
2002	\$72,024,765	\$4,706,431,500	\$911,710,050	\$5,618,141,550	83.8%	73.7%	16.2%	26.3%	1.62
2003	\$75,793,067	\$5,186,133,750	\$897,438,810	\$6,083,572,560	85.2%	74.9%	14.8%	25.1%	1.70
2004	\$82,109,040	\$6,018,408,000	\$892,768,060	\$6,911,176,060	87.1%	76.7%	12.9%	23.3%	1.80
2005	\$91,165,834	\$6,275,351,000	\$870,816,360	\$7,146,167,360	87.8%	78.1%	12.2%	21.9%	1.80
2006	\$94,751,711	\$6,823,275,250	\$862,993,280	\$7,686,268,530	88.8%	80.0%	11.2%	20.0%	1.78
2007	\$101,074,790	\$7,135,277,500	\$923,957,080	\$8,059,234,580	88.5%	80.1%	11.5%	20.0%	1.74
2008	\$110,222,125	\$6,945,049,000	\$984,115,350	\$7,929,164,350	87.6%	78.9%	12.4%	21.1%	1.70
2009	\$116,411,032	\$6,991,353,500	\$1,042,254,630	\$8,033,608,130	87.0%	78.0%	13.0%	22.1%	1.70
2010	\$121,765,514	\$6,896,447,750	\$995,142,860	\$7,891,590,610	87.4%	78.6%	12.6%	21.4%	1.70
2011	\$127,955,723	\$6,953,985,750	\$1,019,733,440	\$7,973,719,190	87.2%	77.6%	12.8%	22.4%	1.70
2012	\$134,337,548	\$6,974,904,000	\$1,051,783,320	\$8,026,687,320	86.9%	77.7%	13.1%	22.3%	1.70
2013	\$141,639,397	\$7,196,488,310	\$1,111,468,450	\$8,307,956,760	86.6%	77.3%	13.4%	22.7%	1.70
2014	\$148,770,138	\$7,411,620,000	\$1,143,975,350	\$8,555,595,350	86.6%	77.3%	13.4%	22.7%	1.70
2015	\$155,635,871	\$8,197,256,180	\$1,162,358,910	\$9,359,615,090	87.6%	78.3%	12.4%	21.7%	1.75
2016	\$163,074,847	\$8,862,601,990	\$1,185,945,695	\$10,048,547,685	88.2%	79.3%	11.8%	20.7%	1.75
2017	\$170,196,002	\$9,361,100,630	\$1,228,355,980	\$10,589,456,610	88.4%	79.7%	11.6%	20.3%	1.75
2018	\$177,624,815	\$9,952,138,700	\$1,275,161,860	\$11,227,300,560	88.6%	80.1%	11.4%	19.9%	1.75
2019	\$186,201,054	\$10,570,638,820	\$1,351,761,195	\$11,922,400,015	88.7%	80.2%	11.3%	19.8%	1.75
2020	\$195,949,768	\$11,160,005,132	\$1,438,342,965	\$12,598,348,097	88.6%	80.0%	11.4%	20.0%	1.75
2021	\$207,014,709	\$11,434,037,932	\$1,518,730,905	\$12,952,768,837	88.3%	79.5%	11.7%	20.5%	1.75
2022	\$218,204,209	\$12,224,559,111	\$1,820,375,860	\$14,044,934,971	87.0%	TBD	13.0%	TBD	TBD

Notes:

Maximum Levy is equal to the actual Levy for all prior years, and the maximum allowable levy for the current year. Maximum allowable levy and Levy may differ due to rounding. C - I - P value has been reduced by the portion of assessed value that is not taxable due to TIF agreements.

EXHIBIT C: HISTORY OF AVERAGE SINGLE FAMILY ASSESSED VALUE AND PROPERTY TAX - Most Recent 25 Years

Fiscal Year (*)	SINGLE FAMILY DWELLING VALUATION	NUMBER OF SINGLE FAMILY DWELLINGS (SFD)	SFD VALUE (AVERAGE)	PERCENT INCREASE OF ASSESSED VALUE	TAX RATE	AVERAGE ANNUAL TAX BILL	PERCENT INCREASE TAXES	C - I - P FACTOR	LEXINGTON TOWNWIDE TAXABLE TOTAL
1995	\$2,535,745,000	8,752	\$289,733	6.0%	\$14.00	\$4,056.26	4.8%	1.70	\$ 3,217,037,200
1996	\$2,681,040,000	8,758	\$306,125	5.7%	\$14.01	\$4,288.81	5.7%	1.70	\$ 3,408,865,800
1997	\$2,791,978,000	8,775	\$318,174	3.9%	\$13.88	\$4,416.26	3.0%	1.70	\$ 3,544,837,150
1998	\$2,975,012,000	8,798	\$338,146	6.3%	\$13.43	\$4,541.31	2.8%	1.70	\$ 3,795,097,460
1999	\$3,171,199,000	8,810	\$359,954	6.4%	\$12.79	\$4,603.82	1.4%	1.70	\$ 4,089,714,160
2000	\$3,376,143,000	8,821	\$382,739	6.3%	\$12.25	\$4,688.56	1.8%	1.50	\$ 4,506,277,290
2001	\$3,777,857,000	8,840	\$427,359	11.7%	\$12.11	\$5,175.32	10.4%	1.60	\$ 5,015,313,290
2002	\$4,225,339,000	8,845	\$477,709	11.8%	\$11.28	\$5,388.56	4.1%	1.62	\$ 5,618,141,550
2003	\$4,693,071,000	8,898	\$527,430	10.4%	\$10.95	\$5,775.36	7.2%	1.70	\$ 6,083,572,560
2004	\$5,456,206,000	8,887	\$613,954	16.4%	\$10.47	\$6,428.09	11.3%	1.80	\$ 6,911,176,060
2005	\$5,687,532,000	8,899	\$639,120	4.1%	\$11.34	\$7,247.62	12.7%	1.80	\$ 7,146,167,360
2006	\$6,206,172,000	8,910	\$696,540	9.0%	\$11.11	\$7,738.56	6.8%	1.78	\$ 7,686,268,530
2007	\$6,499,630,000	8,917	\$728,903	4.6%	\$11.34	\$8,265.76	6.8%	1.74	\$ 8,059,234,580
2008	\$6,262,572,000	8,922	\$701,925	-3.7%	\$12.52	\$8,788.10	6.3%	1.70	\$ 7,929,164,350
2009	\$6,274,760,000	8,934	\$702,346	0.1%	\$12.97	\$9,109.43	3.7%	1.70	\$ 8,033,608,130
2010	\$6,184,505,000	8,944	\$691,470	-1.5%	\$13.86	\$9,583.77	5.2%	1.70	\$ 7,891,590,610
2011	\$6,234,563,000	8,949	\$696,677	0.8%	\$14.40	\$10,032.15	4.7%	1.70	\$ 7,973,719,190
2012	\$6,251,243,000	8,963	\$697,450	0.1%	\$14.97	\$10,440.82	4.1%	1.70	\$ 8,026,687,320
2013	\$6,441,950,000	8,978	\$717,526	2.9%	\$15.20	\$10,906.40	4.5%	1.70	\$ 8,307,956,760
2014	\$6,658,875,000	8,996	\$740,204	3.2%	\$15.51	\$11,480.56	5.3%	1.70	\$ 8,555,595,350
2015	\$7,385,759,000	9,003	\$820,366	10.8%	\$14.86	\$12,190.65	6.2%	1.75	\$ 9,359,615,090
2016	\$8,008,381,000	9,025	\$887,355	8.2%	\$14.60	\$12,955.39	6.3%	1.75	\$ 10,048,547,685
2017	\$8,415,787,000	9,029	\$932,084	5.0%	\$14.49	\$13,505.90	4.2%	1.75	\$ 10,589,456,610
2018	\$8,938,050,000	9,021	\$990,805	6.3%	\$14.30	\$14,168.51	4.9%	1.75	\$ 11,227,300,560
2019	\$9,486,786,000	9,030	\$1,050,585	6.0%	\$14.12	\$14,834.27	4.7%	1.75	\$ 11,922,400,015
2020	\$10,011,844,000	9,048	\$1,106,526	5.3%	\$14.05	\$15,546.69	4.8%	1.75	\$ 12,598,348,097
2021	\$10,221,948,000	9,057	\$1,128,624	2.0%	\$14.39	\$16,240.90	4.5%	1.75	\$ 12,952,768,837
2022	\$10,904,445,000	9,058	\$1,203,846.88	6.7%	TBD	TBD	TBD	TBD	\$ 14,044,934,971
* All values above include new growth value.				5 yr total:	26.3%	(most recent 5 years, including FY 2022)			
				5 yr average:	5.3%				

EXHIBIT D: Approved (11/2/21) D.O.R. VALUES BY CLASS: FY2021 TO FY2022 ¹

	Assessed Residential (R)	Assessed Commercial (C)	Assessed Industrial (I) ²	Commercial + Industrial Combined (C + I)	[Fixed Biz Assets] Assessed Personal Property (P) ³	Subtotal C + I + P	Total Assessed R + C + I + P
FY 21 Assessed Value	\$11,434,037,932	\$785,242,180	\$500,808,405	\$1,286,050,585	\$232,680,320	\$1,518,730,905	\$12,952,768,837
FY 22 Assessed Value	\$12,224,559,111	\$884,325,040	\$665,018,000	\$1,549,343,040	\$298,261,020	\$1,847,604,060	\$14,044,934,971
Tax Increment Financing (value assessed, but exempted from tax) >			-\$27,228,200				
\$ increase (net of TIFs)	\$790,521,179	\$99,082,860	\$136,981,395	\$263,292,455	\$65,580,700	\$328,873,155	\$1,092,166,134
% increase (net of TIFs)	6.91%	12.62%	27.35%	20.47%	28.18%	21.65%	8.43%
FY 22 New Levy Growth	\$130,426,650	\$58,797,600	\$4,391,000	\$63,188,600	\$47,795,920	\$110,984,520	\$241,411,170
FY 22 Assessed Value less New Levy Growth	\$12,094,132,461	\$825,527,440	\$633,398,800	\$1,486,154,440	\$250,465,100	\$1,709,391,340	\$13,803,523,801
Incr./Decr. vs. FY 21 (\$) [w/o New Levy Growth]	\$660,094,529	\$40,285,260	\$132,590,395	\$200,103,855	\$17,784,780	\$190,660,435	\$850,754,964
Incr./Decr. vs. FY 21 (%) [w/o New Levy Growth]	5.77%	5.13%	26.48%	15.56%	7.64%	12.55%	6.57%
FY 21 share of total value	88.27%	6.06%	3.87%	9.93%	1.80%	11.73%	100.00%
FY 22 share of total value (w/o New Levy Growth)	87.62%	5.98%	4.59%	10.77%	1.81%	12.38%	100.00%
Change (FY 22 less FY 21)	-0.66%	-0.08%	0.72%	0.84%	0.02%	0.66%	

¹ As of November 2, 2022, the assessed values for this DOR "INTERIM" Year in this Exhibit have BEEN APPROVED; per MA State DOR/DLS .

² Industrial Assessed Value above is a **net assessed value** and does not include the portion of assessed value that is not taxable due to TIF agreements.

³ The year on year change in the value of each item of Personal Property is attributable to State of MA depreciation schedule for this class of property, plus Growth.

EXHIBIT D-1: TOWN OF LEXINGTON - FY 2022 Tax Rate Shift Options & Property Comparisons

(The value of New Levy Growth [i.e. new construction] was removed from the new FY 2022 assessed values (below) to illuminate the intrinsic annual market value change within each category.)

RESIDENTIAL PARCELS		(Prior Year)	RESIDENTIAL REAL ESTATE										
SINGLE FAMILY DWELLING (# props = 9,058) <i>(Does not include Resid Condos, Apts., 2-3 family, etc)</i>		Single Family FY 2021	Net of New Growth >>>		Single Family FY 2022	Single Family FY 2022	Single Family FY 2022	Single Family FY 2022	Single Family FY 2022	Single Family FY 2022	Single Family FY 2022	Single Family FY 2022	Single Family FY 2022
FY 22 Assmt. @ ~\$476 /sf for Avg. Single Family Dwelling		\$1,128,624	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Tax Burden Shift Factor		1.75	1.65	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75
Tax Rate (per \$1K of Ass'd value)		\$14.39	\$14.03	\$14.01	\$13.99	\$13.96	\$13.94	\$13.92	\$13.89	\$13.87	\$13.85	\$13.82	\$13.80
Average Tax Bill (based on Avg. Ass'd Value)		\$16,241	\$16,730	\$16,702	\$16,675	\$16,647	\$16,620	\$16,592	\$16,564	\$16,537	\$16,509	\$16,482	\$16,454
\$ Tax differential between FY21-FY22		Not applicable	\$489	\$461	\$434	\$406	\$379	\$351	\$323	\$296	\$268	\$241	\$213
% Tax differential between FY21-FY22		Not applicable	3.0%	2.8%	2.7%	2.5%	2.3%	2.2%	2.0%	1.8%	1.7%	1.5%	1.3%
% value FY 21 (w/growth) vs. FY 22 (without growth)		5.6%											
RESID MISC [Condos, Apts, 2-3 Fam] (# props = 1,320) <i>(Incld. Resid. Condos, Apart. Bldgs., 2-3 family, but NOT land)</i>		Resid Misc FY 2021	Net of New Growth >>>		Resid. Misc FY 2022	Resid. Misc FY 2022	Resid. Misc FY 2022	Resid. Misc FY 2022	Resid. Misc FY 2022	Resid. Misc FY 2022	Resid. Misc FY 2022	Resid. Misc FY 2022	Resid. Misc FY 2022
FY 22 Assmt. @ ~\$327 /sf for Avg Property in Category		\$872,705	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Tax Burden Shift Factor		1.75	1.65	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75
Tax Rate (per \$1K of Ass'd value)		\$14.39	\$14.03	\$14.01	\$13.99	\$13.96	\$13.94	\$13.92	\$13.89	\$13.87	\$13.85	\$13.82	\$13.80
Average Tax Bill (based on Avg. Ass'd Value)		\$12,558	\$13,023	\$13,001	\$12,980	\$12,958	\$12,937	\$12,915	\$12,894	\$12,872	\$12,851	\$12,830	\$12,808
\$ Tax differential between FY21-FY22		Not applicable	\$465	\$443	\$422	\$400	\$379	\$357	\$336	\$314	\$293	\$272	\$250
% Tax differential between FY21-FY22		Not applicable	3.7%	3.5%	3.4%	3.2%	3.0%	2.8%	2.7%	2.5%	2.3%	2.2%	2.0%
% value FY 21 (w/growth) vs. FY 22 (without growth)		8.0%	This category does not include vacant land or Exempt parcels.										
COMMERCIAL PARCELS		(Prior Year)	COMMERCIAL REAL ESTATE										
LARGE OFFICE BLDG (# props = 22) <i>(Gen. Offices (incl. Prof Med/Law/etc.); all greater than 20,000 sqft GBA)</i>		Large Office FY 2021	Net of New Growth >>>		Lg. Office FY 2022	Lg. Office FY 2022	Lg. Office FY 2022	Lg. Office FY 2022	Lg. Office FY 2022	Lg. Office FY 2022	Lg. Office FY 2022	Lg. Office FY 2022	Lg. Office FY 2022
FY 22 Assmt. @ ~\$189 /sf for Avg Property in Category		\$13,798,391	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Tax Burden Shift Factor		1.75	1.65	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75
Tax Rate (per \$1K of Ass'd value)		\$27.97	\$25.63	\$25.79	\$25.95	\$26.10	\$26.26	\$26.41	\$26.57	\$26.72	\$26.88	\$27.03	\$27.19
Average Tax Bill (based on Avg. Ass'd Value)		\$385,941	\$376,734	\$379,017	\$381,301	\$383,584	\$385,867	\$388,150	\$390,434	\$392,717	\$395,000	\$397,283	\$399,567
\$ Tax differential between FY21-FY22		Not applicable	-\$9,207	-\$6,924	-\$4,640	-\$2,357	-\$74	\$2,209	\$4,493	\$6,776	\$9,059	\$11,342	\$13,626
% Tax differential between FY21-FY22		Not applicable	-2.4%	-1.8%	-1.2%	-0.6%	0.0%	0.6%	1.2%	1.8%	2.3%	2.9%	3.5%
% value FY 21 (w/growth) vs. FY 22 (without growth)		1.9%											
SMALL & MEDIUM OFFICE BLDG (# props = 37) <i>(Gen. Offices (incl. Prof Med/Law/etc.); all smaller than 20,000 sqft GBA)</i>		Sm &Med Office FY 2021	Net of New Growth >>>		Sm &Med Office FY 2022	Sm &Med Office FY 2022	Sm &Med Office FY 2022	Sm &Med Office FY 2022	Sm &Med Office FY 2022	Sm &Med Office FY 2022	Sm &Med Office FY 2022	Sm &Med Office FY 2022	Sm &Med Office FY 2022
FY 22 Assmt. @ ~\$225 /sf for Avg Property in Category		\$1,397,405	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Tax Burden Shift Factor		1.75	1.65	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75
Tax Rate (per \$1K of Ass'd value)		\$27.97	\$25.63	\$25.79	\$25.95	\$26.10	\$26.26	\$26.41	\$26.57	\$26.72	\$26.88	\$27.03	\$27.19
Average Tax Bill (based on Avg. Ass'd Value)		\$39,085	\$37,288	\$37,514	\$37,740	\$37,966	\$38,192	\$38,418	\$38,644	\$38,870	\$39,096	\$39,322	\$39,548
\$ Tax differential between FY21-FY22		Not applicable	-\$1,797	-\$1,571	-\$1,345	-\$1,119	-\$893	-\$667	-\$441	-\$215	\$10	\$236	\$462
% Tax differential between FY21-FY22		Not applicable	-4.6%	-4.0%	-3.4%	-2.9%	-2.3%	-1.7%	-1.1%	-0.6%	0.0%	0.6%	1.2%
% value FY 21 (w/growth) vs. FY 22 (without growth)		4.1%											
TOWN-WIDE RETAIL (# props = 71) <i>(Retail, Restaurants, & Banks, but not Retail Condos)</i>		All Town Retail FY 2021	Net of New Growth >>>		All Town Retail FY 2022	All Town Retail FY 2022	All Town Retail FY 2022	All Town Retail FY 2022	All Town Retail FY 2022	All Town Retail FY 2022	All Town Retail FY 2022	All Town Retail FY 2022	All Town Retail FY 2022
FY 22 Assmt. @ ~\$263 /sf for Avg Property in Category		\$1,706,930	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Tax Burden Shift Factor		1.75	1.65	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75
Tax Rate (per \$1K of Ass'd value)		\$27.97	\$25.63	\$25.79	\$25.95	\$26.10	\$26.26	\$26.41	\$26.57	\$26.72	\$26.88	\$27.03	\$27.19
Avg. Tax Bill (based on Avg. Ass'd Value)		\$47,743	\$45,571	\$45,847	\$46,124	\$46,400	\$46,676	\$46,952	\$47,228	\$47,505	\$47,781	\$48,057	\$48,333
\$ Tax differential between FY21-FY22		Not applicable	-\$2,172	-\$1,895	-\$1,619	-\$1,343	-\$1,067	-\$791	-\$515	-\$238	\$38	\$314	\$590
% Tax differential between FY21-FY22		Not applicable	-4.5%	-4.0%	-3.4%	-2.8%	-2.2%	-1.7%	-1.1%	-0.5%	0.1%	0.7%	1.2%
% value FY 21 (w/growth) vs. FY 22 (without growth)		4.1%	This category does not include vacant land or Exempt parcels.										
OFFICE & RETAIL CONDOS (# props = 240) <i>(Retail Shop Condominiums are included)</i>		Comm. Condo FY 2021	Net of New Growth >>>		Comm. Condo FY 2022	Comm. Condo FY 2022	Comm. Condo FY 2022	Comm. Condo FY 2022	Comm. Condo FY 2022	Comm. Condo FY 2022	Comm. Condo FY 2022	Comm. Condo FY 2022	Comm. Condo FY 2022
FY 22 Assmt. @ ~\$269 /sf for Avg Property in Category		\$214,602	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Tax Burden Shift Factor		1.75	1.65	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75
Tax Rate (per \$1K of Ass'd value)		\$27.97	\$25.63	\$25.79	\$25.95	\$26.10	\$26.26	\$26.41	\$26.57	\$26.72	\$26.88	\$27.03	\$27.19
Average Tax Bill (based on Avg. Ass'd Value)		\$6,002	\$5,591	\$5,625	\$5,658	\$5,692	\$5,726	\$5,760	\$5,794	\$5,828	\$5,862	\$5,896	\$5,930
\$ Tax differential between FY21-FY22		Not applicable	-\$412	-\$378	-\$344	-\$310	-\$276	-\$242	-\$208	-\$175	-\$141	-\$107	-\$73
% Tax differential between FY21-FY22		Not applicable	-6.9%	-6.3%	-5.7%	-5.2%	-4.6%	-4.0%	-3.5%	-2.9%	-2.3%	-1.8%	-1.2%
% value FY 21 (w/growth) vs. FY 22 (without growth)		1.2%											
INDUSTRIAL PARCELS		(Prior Year)	INDUSTRIAL REAL ESTATE										
LAB & OFFICE COMBOS incl. CONDOS (# props = 19) <i>(Bio or Chem Laboratory, or Medical Use is Primary)</i>		Lab / Office FY 2021	Net of New Growth >>>		Lab / Office FY 2022	Lab / Office FY 2022	Lab / Office FY 2022	Lab / Office FY 2022	Lab / Office FY 2022	Lab / Office FY 2022	Lab / Office FY 2022	Lab / Office FY 2022	Lab / Office FY 2022
FY 22 Assmt. @ ~\$400 /sf for Avg Property in Category		\$27,582,444	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Tax Burden Shift Factor		1.75	1.65	1.66	1.67	1.68	1.69	1.70	1.71	1.72	1.73	1.74	1.75
Tax Rate (per \$1K of Ass'd value)		\$27.97	\$25.63	\$25.79	\$25.95	\$26.10	\$26.26	\$26.41	\$26.57	\$26.72	\$26.88	\$27.03	\$27.19
Average Tax Bill (based on Avg. Ass'd Value)		\$771,481	\$854,577	\$859,756	\$864,935	\$870,114	\$875,294	\$880,473	\$885,652	\$890,831	\$896,011	\$901,190	\$906,369
\$ Tax differential between FY21-FY22		Not applicable	\$83,096	\$88,275	\$93,454	\$98,633	\$103,813	\$108,992	\$114,171	\$119,350	\$124,530	\$129,709	\$134,888
% Tax differential between FY21-FY22		Not applicable	10.8%	11.4%	12.1%	12.8%	13.5%	14.1%	14.8%	15.5%	16.1%	16.8%	17.5%
% value FY 21 (w/growth) vs. FY 22 (without growth)		27.6%	This category includes only Large Office buildings that have a significant Life Science Laboratory component.										

Note: Tax Increment Financed [TIF] properties: 1) Shire @ 200, 300, & 400 Shire Way), and 2) uniQure (~ 55% of 113 Hartwell Ave) are shown above in INDUSTRIAL Lab/Office Combo category as "NET Avg. Assessment", which is: a) less Avg. New Levy Growth for the category, and b) less Avg. TIF reduction -- so that only actual taxable dollars appear in tax chart above.

EXHIBIT E: TAX FACTORS AND TAX RATES - AMONG COMMUNITIES w/ COMPARABLE C/I/P VOLUME in MA, AND vs. CONTIGUOUS COMMUNITIES

COMPARABLE "COMMERCIAL VALUE" COMMUNITIES								
		FY2021	FY2020			FY2021		
State Rank	MUNICIPALITY	Comm - Indl - Pers ASS'D C-I-P	RESIDENTIAL RATE/K	C - I - P RATE/K	RATE SHIFT	RESIDENTIAL RATE/K	C - I - P RATE/K	RATE SHIFT
1	Boston	\$63,516,763,209	\$10.56	\$24.92	1.750	\$10.67	\$24.55	1.750
2	Cambridge	\$26,098,968,000	\$5.75	\$12.68	1.510	\$5.85	\$11.85	1.510
3	Waltham	\$4,964,422,927	\$11.95	\$24.36	1.750	\$11.32	\$23.08	1.749
4	Worcester	\$3,674,207,866	\$17.00	\$35.16	1.557	\$16.28	\$36.20	1.732
5	Newton	\$3,239,573,628	\$10.44	\$19.92	1.749	\$10.76	\$20.12	
State Rank	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
23	Peabody	\$1,644,003,962	\$10.74	\$22.89	1.750	\$10.49	\$22.20	1.750
24	Wellesley	\$1,643,926,500	\$11.56	\$11.56	1.000	\$11.75	\$11.75	1.000
25	Lexington	\$1,518,730,905	\$14.05	\$27.22	1.750	\$14.39	\$27.97	1.750
26	Norwood	\$1,504,125,689	\$11.15	\$24.82	1.610	\$11.34	\$25.67	1.710
27	Taunton	\$1,493,032,970	\$15.14	\$33.28	1.750	\$14.20	\$28.97	1.640
28	Brockton	\$1,472,337,878	\$15.15	\$30.41	1.730	\$14.50	\$29.64	1.750
29	Needham	\$1,456,564,356	\$12.49	\$24.55	1.750	\$13.03	\$25.74	1.750
30	New Bedford	\$1,381,073,036	\$16.16	\$33.59	1.730	\$15.59	\$32.76	1.730
31	Canton	\$1,379,894,482	\$12.23	\$25.42	1.660	\$12.20	\$24.29	1.600

The EIGHT (8) CONTIGUOUS COMMUNITIES to LEXINGTON								
		FY2021	FY2020			FY2021		
State Rank	MUNICIPALITY	Comm - Indl - Pers ASS'D C-I-P	RESIDENTIAL RATE	C - I - P RATE	RATE SHIFT	RESIDENTIAL RATE	C - I - P RATE	RATE SHIFT
3	Waltham	\$4,964,422,927	\$11.95	\$24.36	1.750	\$11.32	\$23.08	1.749
6	Burlington	\$2,986,330,419	\$9.64	\$25.54	1.605	\$9.95	\$25.84	1.601
10	Woburn	\$2,463,963,996	\$9.32	\$23.20	1.750	\$9.33	\$22.86	1.750
25	Lexington	\$1,518,730,905	\$14.05	\$27.33	1.750	\$14.39	\$27.97	1.750
58	Bedford	\$884,423,923	\$13.18	\$28.95	1.750	\$13.53	\$29.72	1.750
79	Arlington	\$660,555,742	\$11.06	\$11.06	1.000	\$11.34	\$11.34	1.000
107	Belmont	\$467,778,029	\$11.00	\$11.00	1.000	\$11.54	\$11.54	1.000
133	Winchester	\$363,210,429	\$12.39	\$11.80	1.000	\$12.83	\$12.24	1.000
253	Lincoln	\$78,656,783	\$15.36	\$20.18	1.301	\$15.52	\$20.42	1.301

EXHIBIT F: TOP 25 MASS. COMMUNITIES BY TOTAL ASSESSED VALUE

MA DOR - Division of Local Services
 MA Municipal Databank / Local Aid Section
 Fiscal Year 2021 Assessed Values by Class

	Municipality	Most Recent DOR-Approved Fiscal Year	Residential	Open Space	Commerical Property Values	Industrial Property Values	Personal Property for Commercial Use	Comm + Indl + Pers Prop (C - I - P)	Total Assessed Values	Resid & Open as % Total Value	C - I - P as % of Total Value
1	Boston	2021	127,136,166,756	0	54,632,351,855	1,251,386,403	7,633,024,951	63,516,763,209	190,652,929,965	67%	33%
2	Cambridge	2021	34,135,924,929	0	13,798,372,417	10,422,399,643	1,878,195,940	26,098,968,000	60,234,892,929	57%	43%
3	Newton	2021	28,953,587,172	0	2,544,595,728	211,686,700	483,291,200	3,239,573,628	32,193,160,800	90%	10%
4	Brookline	2021	24,675,534,471	0	2,446,579,340	21,043,700	267,196,984	2,734,820,024	27,410,354,495	90%	10%
5	Nantucket	2021	22,581,497,590	2,128,000	1,383,412,874	60,008,200	362,033,140	1,805,454,214	24,389,079,804	93%	7%
6	Somerville	2021	16,408,557,580	0	2,070,545,428	411,238,800	407,549,990	2,889,334,218	19,297,891,798	85%	15%
7	Quincy	2021	15,407,239,096	0	1,945,621,094	142,649,505	433,883,880	2,522,154,479	17,929,393,575	86%	14%
8	Barnstable	2021	13,902,857,731	0	1,639,932,289	93,932,600	341,777,570	2,075,642,459	15,978,500,190	87%	13%
9	Worcester	2021	12,150,548,879	0	2,258,092,165	533,580,801	882,534,900	3,674,207,866	15,824,756,745	77%	23%
10	Waltham	2021	9,883,676,357	0	3,669,722,987	683,891,100	610,808,840	4,964,422,927	14,848,099,284	67%	33%
11	Falmouth	2021	12,101,498,842	3,896,100	666,341,556	96,533,500	242,757,370	1,005,632,426	13,111,027,368	92%	8%
12	Lexington	2021	11,434,037,932	0	785,242,180	500,808,405	232,680,320	1,518,730,905	12,952,768,837	88%	12%
13	Wellesley	2021	11,072,021,000	0	1,494,659,000	6,543,000	142,724,500	1,643,926,500	12,715,947,500	87%	13%
14	Arlington	2021	11,526,348,979	0	509,076,912	25,510,500	125,968,330	660,555,742	12,186,904,721	95%	5%
15	Medford	2021	10,665,994,170	0	916,724,973	122,944,200	210,787,400	1,250,456,573	11,916,450,743	90%	10%
16	Plymouth	2021	9,738,935,499	0	1,016,083,399	624,509,123	402,386,763	2,042,979,285	11,781,914,784	83%	17%
17	Framingham	2021	8,776,555,279	0	1,684,339,243	373,510,380	345,201,150	2,403,050,773	11,179,606,052	79%	21%
18	Needham	2021	9,589,166,123	0	1,030,129,606	123,073,050	303,361,700	1,456,564,356	11,045,730,479	87%	13%
19	Lynn	2021	8,872,267,675	0	607,940,225	171,541,600	266,919,540	1,046,401,365	9,918,669,040	89%	11%
20	Edgartown	2021	9,255,822,669	0	397,993,996	6,732,400	193,616,699	598,343,095	9,854,165,764	94%	6%
21	Belmont	2021	9,020,342,800	0	360,047,149	23,818,500	83,912,380	467,778,029	9,488,120,829	95%	5%
22	Lowell	2021	8,130,672,584	0	623,428,438	365,261,705	334,252,217	1,322,942,360	9,453,614,944	86%	14%
23	Springfield	2021	7,018,786,800	0	1,365,682,200	258,826,000	792,918,510	2,417,426,710	9,436,213,510	74%	26%
24	Watertown	2021	7,342,750,000	0	1,258,258,020	568,093,170	229,269,154	2,055,620,344	9,398,370,344	78%	22%
25	Natick	2021	7,368,642,159	0	1,674,230,641	48,041,100	176,073,530	1,898,345,271	9,266,987,430	80%	20%

EXHIBIT G: IMPACT ANALYSIS of residential property tax: the possible adoption of a **20% RESIDENTIAL EXEMPTION**

RESIDENTIAL EXEMPTION WORKSHEET FISCAL YEAR 2022 INFORMATION	
TOTAL RESIDENTIAL (ASS'D) OVERALL VALUE	\$12,224,559,111
TOTAL # RESID. PARCELS	10,913 (Includes over 500 unbuildable (mostly small) parcels of land.)
AVG. RESIDENTIAL PARCEL	\$1,120,183
EXEMPTION Percentage >>	20% (Up to a 35% "Max" Resid Exemption is allowed by MGL)
EXEMPTION \$ AMOUNT	\$224,037
EST. # OF EXEMPT (Principal Resid.) PARCELS	9,265 Town estimate: # of non-owner occupied parcels >>> 1,648
TOTAL VALUE MADE EXEMPT by this clause	\$2,075,699,444
RESID. RATE (Calc'd, but not yet voted upon)	\$13.80 (<Note: This Rate is from Exhibit A.)
TOTAL RESID. REVENUE "redirected" (tax dollars)	\$168,711,354
NEW RESID. OVERALL ASSESSED VALUE	\$10,148,859,667
NEW (Derived by formula) RESID. RATE	\$16.62

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
EXAMPLES OF ASSESSED VALUE	PRELIMINARY TAX RATE @ 1.75 SHIFT	ANNUAL PROPERTY TAX BILL	EXEMPTED ASSESSED VALUE @ 20% EXEMPTION	NET ASSESSED VALUE ¹	DERIVED TAX RATE	NET TAX BILL	Taxation \$ Change (g-c)	Taxation % Change (h/c)
\$400,000	\$13.80	\$5,520	\$224,037	\$175,963	\$16.62	\$2,925	-\$2,595	-47.01%
\$500,000	\$13.80	\$6,901	\$224,037	\$275,963	\$16.62	\$4,588	-\$2,313	-33.52%
\$600,000	\$13.80	\$8,281	\$224,037	\$375,963	\$16.62	\$6,250	-\$2,031	-24.52%
\$700,000	\$13.80	\$9,661	\$224,037	\$475,963	\$16.62	\$7,912	-\$1,748	-18.10%
\$1,000,000	\$13.80	\$13,801	\$224,037	\$775,963	\$16.62	\$12,899	-\$902	-6.53%
\$1,100,000	\$13.80	\$15,181	\$224,037	\$875,963	\$16.62	\$14,562	-\$619	-4.08%
\$1,200,000	\$13.80	\$16,561	\$224,037	\$975,963	\$16.62	\$16,224	-\$337	-2.04%
\$1,300,000	\$13.80	\$17,941	\$224,037	\$1,075,963	\$16.62	\$17,886	-\$55	-0.31%
\$1,319,434	\$13.80	\$18,210	\$224,037	\$1,095,398	\$16.62	\$18,210	\$0	0.00%
\$1,400,000	\$13.80	\$19,321	\$224,037	\$1,175,963	\$16.62	\$19,549	\$227	1.18%
\$1,500,000	\$13.80	\$20,702	\$224,037	\$1,275,963	\$16.62	\$21,211	\$510	2.46%
\$1,600,000	\$13.80	\$22,082	\$224,037	\$1,375,963	\$16.62	\$22,874	\$792	3.59%
\$1,700,000	\$13.80	\$23,462	\$224,037	\$1,475,963	\$16.62	\$24,536	\$1,074	4.58%
\$2,000,000	\$13.80	\$27,602	\$224,037	\$1,775,963	\$16.62	\$29,523	\$1,921	6.96%
\$2,500,000	\$13.80	\$34,503	\$224,037	\$2,275,963	\$16.62	\$37,835	\$3,332	9.66%
\$3,000,000	\$13.80	\$41,403	\$224,037	\$2,775,963	\$16.62	\$46,147	\$4,744	11.46%
\$5,000,000	\$13.80	\$69,005	\$224,037	\$4,775,963	\$16.62	\$79,394	\$10,389	15.06%

¹ Resid. Exemption, per MGL, may not reduce taxable value of property to less than 10 percent of its full and fair cash value.
****BREAK-EVEN ASSESSED VALUE; NO TAX IMPACT. \$1,319,434**

To: Lexington Select Board
From: Joe Pato, Lexington Select Board Member
Date: 23 November 2021

ITEMS TO CONSIDER IN SETTING FY22 RESIDENTIAL RATE FACTOR

RECOMMENDATION

Do not reduce the **Residential Rate Factor (Factor)** from the current 1.75 rate.

- Reducing the Factor will impose a burden on residential taxpayers who have seen significant increases over the past 7 years.
- Providing this benefit to commercial¹ taxpayers will do little to help small businesses around town while imposing an appreciable burden on residential taxpayers.
- Any change to the Residential Factor should follow an analysis and policy recommendation.

RECENT HISTORY OF SETTING THE FACTOR

The last time the Board adjusted the Factor was in 2014 for FY15. At that time a DOR-mandated data re-validation coupled with rapidly increasing residential property values and stagnant commercial property values led to large increases in residential property taxes. The average increase in value for Single Family Dwellings was over 10%, but the range of change was quite wide, from -15% to over 35% for individual unimproved properties (i.e., those dwellings where the tax change was not related to permits and construction²). About 20% of unimproved residential properties, roughly 1800 dwellings, saw an increase of over 15% in value. That pattern of increasing residential property taxes and stagnant or decreasing commercial property taxes continued for several years.

Prior to 2014, changes in the Factor were a result of changes in state law³ allowing communities to temporarily employ a factor greater than 1.75 (up to 2.0) in response to residential property values increasing rapidly during the housing bubble of the early millennium. This allowed Lexington to adopt a Factor of 1.8 in 2004 and 2005 and then reduce to 1.78 in 2006, 1.74 in 2007, and stabilize at 1.7 in 2008.

¹ For simplicity I will use the word “commercial” to mean all commercial, industrial, and personal property taxes (aka CIP) onto which taxes are shifted from the residential sector when a split tax rate is in effect.

² Lexington FY 2015 Assessment Valuation Status Report to Summit II, 11/7/2014.

³ [Session Law - Acts of 2004 Chapter 3 \(malegislature.gov\)](https://malegislature.gov/SessionLaw/Acts/2004/Chapter3)
<https://malegislature.gov/Laws/SessionLaws/Acts/2004/Chapter3>

RATIONALE PRESENTED FOR LOWERING THE RESIDENTIAL RATE FACTOR

During the tax rate-setting hearing held on November 15, staff suggested that, given the greater increase in commercial property values this year relative to the increase in residential property values, the Select Board may want to consider reducing the residential rate factor.

Later in the hearing, a resident observed that “there are many more small businesses out there that are hurting and are close to considering closing than people realize, so anything we can do to relieve their tax burden in this particular year would be great.”

ANALYSIS OF LOWERING THE RESIDENTIAL RATE FACTOR

As we consider lowering the Factor, we should examine how it affects our community; what does the change do to residential taxpayers and what benefits accrue in the commercial sector. We should consider whether using this tax shift tool is the best mechanism for assisting those in our community who have suffered financially because of the Covid-19 pandemic.

REDUCING THE FACTOR WILL IMPOSE A BURDEN ON RESIDENTIAL TAXPAYERS WHO HAVE SEEN SIGNIFICANT INCREASES OVER THE PAST 7 YEARS.

The average single-family home has seen significant property tax increases over the past 7 years. The cumulative increase in tax burden from FY14 (the last year before adopting the 1.75 Factor) and FY21 is 41%. This is an average increase of 5.1% per year⁴. For comparison, a 2.5% increase per year would have only yielded a 19% increase between FY14 and FY21.

Changing the Factor from 1.75 to 1.70 for FY22 would increase aggregate taxes on residential taxpayers by \$1,390,921. On average, this is an increase of \$138 for single household dwellings and increase of \$107 for the residential miscellaneous category. Table 1 shows how many households exist in the two major residential categories and how much incremental tax the average household will pay if we retain the 1.75 Factor and the same for adopting the 1.70 Factor. The Savings/(Cost) column show how much less or (more) the average household would pay. The Total Savings / (Cost) column shows the total amount of tax paid by this property category. In Table 1, a change from the 1.75 to 1.70 Factor will result in increased costs for residential payers.

Residential Owners	Count	1.75 Factor	1.70 Factor	Savings / (Cost)	Total Savings / (Cost)
Single Household Dwelling	9058	213	351	(138)	(1,249,215.56)
Residential Miscellaneous	1320	250	357	(107)	(141,705.63)
	10378				\$ (1,390,921)

Table 1- Increase in FY22 taxes over FY21 for Residential Properties

⁴ See Exhibit C, Town of Lexington Fiscal Year 2022 Property Tax Classification Packet

For context, the projected FY22 effect⁵ of the 2017 debt exclusion for the new Fire Station was an increase of \$94 on the tax bill for the home of median value. Choosing to add a tax burden of this magnitude is one we typically analyze in detail.

PROVIDING THIS BENEFIT TO COMMERCIAL TAXPAYERS WILL DO LITTLE TO HELP SMALL BUSINESSES AROUND TOWN.

The relatively large increase in commercial property value for FY22 is “primarily attributable to the growth we have seen in values for lab / office space; this is a trend that is growing, it is not only in Lexington it is everywhere”⁶ due to substantial increases in rents and demand for those spaces. Given that this increase in value is occurring everywhere, there is little likelihood that Lexington will be placed at a competitive disadvantage based in increased taxes for these properties. In addition, the large increase in personal property tax is due to the increase in the number of lab office companies, the addition of new equipment for these businesses, and in the deployment of new utility infrastructure.

The large increase in commercial property value is due to changes in demand for lab space and is not manifest in the small business properties of the Town-wide Retail and Office & Retail Condo property segments. Changing the Factor from 1.75 to 1.70 for FY22 would only decrease taxes on small business taxpayers by an aggregate of \$146,839. Using the Factor as the mechanism to aid small businesses at the expense residential ratepayers is grossly inefficient. Small businesses would see a benefit that is only about a tenth of the increased taxes paid by residential ratepayers. Table 2 shows the relative changes in these two property segments and shows the relatively small number of properties in this category.

Small Retailers	Count	1.75 Factor	1.7 Factor	Savings / (Cost)	Total Savings / (Cost)
Town-wide Retail	71	590	-791	\$ 1,381	\$ 98,047
Office & Retail condo	240	-73	-276	\$ 203	\$ 48,792
Net to sector	311				\$ 146,839

Table 2 - Decrease in FY22 taxes over FY21 for Small Business Properties

If the intent is to provide relief to small businesses, it would be much better to allocate ARPA funding or other funding to directly provide economic stimulus.

A CHANGE TO THE RESIDENTIAL FACTOR SHOULD FOLLOW AN ANALYSIS AND POLICY RECOMMENDATION

As noted above, increasing the Factor from 1.70 to 1.75 in FY15 was the consequence of significant changes in residential values. This process was deliberate and involved planning and public discussion. During the summer of 2014, the then-Town Manager came to me as chair of the Board of Selectmen and outlined anticipated challenges with FY15 residential valuation increases. We agreed on a plan of analysis and communication. Staff proceeded to conduct detailed analyses of the valuation changes and profiled the effect of different choices for the Factor. The Town reached out to the public during the fall so that property owners could see these new valuations and have an

⁵ Updated Analysis-Taxpayer Impact of Debt Exclusion Questions, Financial Summit 2, November 14, 2017

⁶ Gregory A. Johnson, chair Lexington Board of Assessors, at timestamp [36:00] <https://videoplayer.telvue.com/player/c0gKv9ZUF0uiidDaffFESDZA5EkkJp7L/playlists/8745/media/682164>

opportunity to understand the basis for the changes. The Assessors also presented to Financial Summit II on November 7, 2014, where the issue was discussed. The Board received input from committees, including the Economic Advisory Committee, and then proceeded to adopt the 1.75 Factor at its rate setting meeting on December 1, 2014. Reaching consensus on raising the rate was the result of a process that took over four months of analysis and public discussion. Outreach did not end with rate setting; a public information session was held on December 9, 2014, at the Clarke Middle School so that the Board of Assessors could outline the effects of the valuation changes.

RECOMMENDATION RECAPPED

Do not reduce the **Residential Rate Factor (Factor)** from the current 1.75 rate.

Reducing the Factor will increase residential taxes by an appreciable amount while providing limited benefit to small businesses. The same amount of relief for these small businesses can be provided through ARPA funds or targeted economic stimulus in the budget without creating this additional burden on residential taxpayers.

Long-term plans to reduce the Factor should be the result of careful analysis and community consensus.