SELECT BOARD MEETING
Monday, November 17, 2025
Select Board Meeting Room, 1625 Massachusetts Avenue, Lexington, MA 02420 - Hybrid Participation*
6:30 PM

AGENDA

EXECUTIVE SESSION

1. Exemption 6: To Consider the Purchase, Lease, Value of Real Property - Silk Fields

PUBLIC COMMENTS

Public comments are allowed for up to 10 minutes at the beginning of each meeting. Each speaker is limited to 2 minutes for comment. Members of the Board will neither comment nor respond, other than to ask questions of clarification. Speakers are encouraged to notify the Select Board's Office at 781-698-4580 if they wish to speak during public comment to assist the Chair in managing meeting times.

SELECT BOARD MEMBER CONCERNS AND LIAISON REPORTS

1. Select Board Member Announcements and Liaison Reports
2. Lexington High School Project Update to Board

TOWN MANAGER REPORT

1. Town Manager Weekly Update

CONSENT AGENDA

1. Approve: Battle Green Use Request - TCGT Entertainment
    - B-Roll Filming - Saturday, November 22, 2025
2. Approve: Select Board Appointment to State Special Commission for Celebration of the 250th Anniversary of the American Revolution
    - Semiquincentennial Commission, Chair - Monami D. Roy
3. Application: Limousine License - Sirius Limo Services
    - Sirius Limo Services - 7222 Lexington Ridge Drive, 1 Vehicle
4. Approve: Water and Sewer Adjustments

ITEMS FOR INDIVIDUAL CONSIDERATION

1. Approve: FY2026 Tax Classification Options — 7:00pm
    - Continued Public Hearing
    - Approval FY2026 Tax Classification Options
2. Review & Approve: 6th Edition of Tree Management Manual — 7:10pm
3. Discussion: Select Board and Town Manager Goals for FY2026 — 7:20pm
4. Establish 2026 Annual Town Meeting and Annual Election Dates — 7:40pm

5. Review: Proposed 2026 Select Board Meeting Dates 7:50pm

ADJOURN

1. Anticipated Adjournment 8:00pm

Meeting Packet: https://lexington.novusagenda.com/agendapublic/

*Members of the public can attend the meeting from their computer or tablet by clicking on the following link at the time of the meeting: https://lexingtonma.zoom.us/j/82013535294?pwd=mGvKYC9PHOT8ByUHHa0a18jNRhRXpf.1

Phone +1 646 876 9923
Meeting ID: 820 1353 5294
Passcode: 848540

An Act Relative to Extending Certain State of Emergency Accommodations: https://www.mass.gov/the-open-meeting-law

A Summit meeting of the Select Board, Capital Expenditures Committee, Appropriation Committee, and School Committee will held on Thursday, September 20, 2025 at 7:00pm via hybrid participation.

The next regularly scheduled meeting of the Select Board will be held on Monday, December 8, 2025 at 6:30pm via hybrid participation.

Hearing Assistance Devices Available on Request
All agenda time and the order of items are approximate and subject to change.

Recorded by LexMedia

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Exemption 6: To Consider the Purchase, Lease, Value of Real Property - Silk Fields

PRESENTER:	**ITEM NUMBER:**
Board Discussion	E.1

SUMMARY:

SUGGESTED MOTION:

Move that the Board go into Executive Session under Exemption 6: To Consider the Purchase, Lease, Exchange, Value of Real Property - Silk Fields, and to reconvene in Open Session. Further, that as Chair, I declare that an open meeting may have a detrimental effect on the negotiating position of the Town.

FOLLOW-UP:

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Select Board Member Announcements and Liaison Reports

PRESENTER:	**ITEM NUMBER:**
Board Discussion	LR.1

SUMMARY:

Under this item, Select Board Members can provide verbal updates, make announcements, as well as comment on any additional points or concerns.

SUGGESTED MOTION:

FOLLOW-UP:

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Lexington High School Project Update to Board

PRESENTER:	**ITEM NUMBER:**
Joe Pato, Select Board/School Building Committee Member	LR.2

SUMMARY:

Under this standing item, Joe Pato will share general updates on the Lexington High School Project, including progress reports, key milestones, and upcoming actions. This item is intended to provide regular updates to the Board on the project's status and next steps.

Public comment will not be taken on this item.

For additional information and live updates, visit the project website: www.lhsproject.lexingtonma.org

SUGGESTED MOTION:

FOLLOW-UP:

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Town Manager Weekly Update

PRESENTER:

Steve Bartha, Town Manager

ITEM NUMBER:

TM.1

SUMMARY:

Under this item, Select Board Members can provide verbal updates, make announcements, as well as comment on any additional points or concerns.

SUGGESTED MOTION:

FOLLOW-UP:

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Approve: Battle Green Use Request - TCGT Entertainment

PRESENTER:

Jill Hai, Select Board Chair

ITEM NUMBER:

C.1

SUMMARY:

Category: Decision-Making

That Child Got Talent Entertainment (TCGT Entertainment) has requested permission to use the Battle Green on Saturday, November 22, 2025, from 9:00 AM to 11:00 AM for a limited filming session. The filming will capture the Battle Green as a backdrop for an augmented reality project commemorating the 250th anniversary of the Battle of Lexington.

Filming will take place near the Minutemen Memorial. The team will consist of four participants and will use a single camera on a tripod. No drones, lighting equipment, or sound amplification will be used. No road closures or public attendance are expected.

The Police Department and Grounds Department have no objections to this request.

SUGGESTED MOTION:

Move to approve the Battle Green Use Request submitted by TCGT Entertainment for filming related to an augmented reality project commemorating the 250th anniversary, on Saturday, November 22, 2025, from 9:00 AM to 11:00 AM, in accordance with all applicable Town regulations.

FOLLOW-UP:

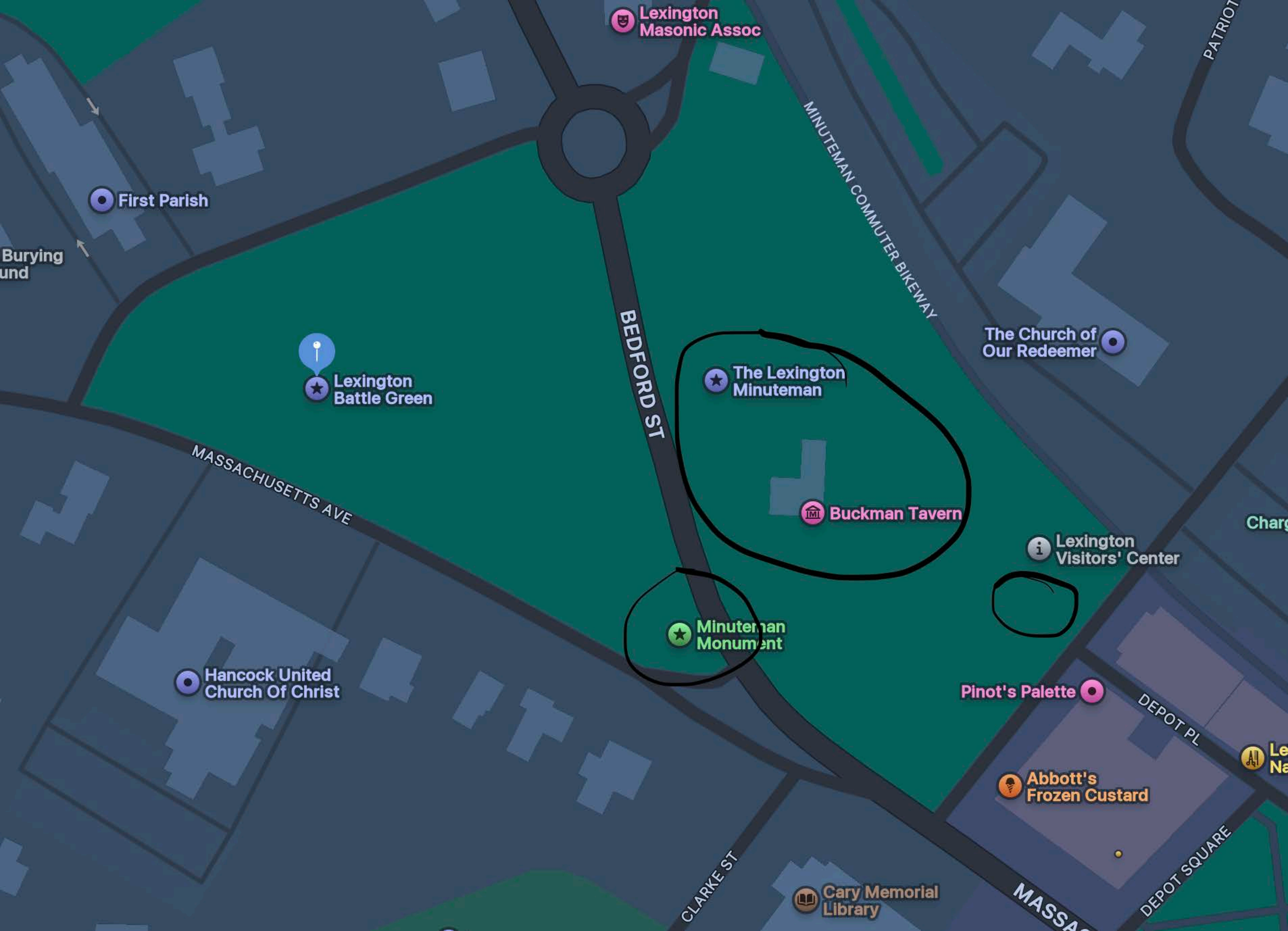
Select Boards Office.

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

ATTACHMENTS:

	Description	Type
🗋	Filming Locations for Permit	Backup Material



Lexington Masonic Assoc
First Parish
Burying
und
Lexington Battle Green
BEDFORD ST
MINUTEMAN COMMUTER BIKEWAY
PATRIOT
The Church of Our Redeemer
The Lexington Minuteman
Buckman Tavern
Lexington Visitors' Center
Charg
MASSACHUSETTS AVE
Minuteman Monument
Hancock United Church Of Christ
Pinot's Palette
DEPOT PL
Abbott's Frozen Custard
CLARKE ST
Cary Memorial Library
DEPOT SQUARE
MASSA

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Approve: Select Board Appointment to State Special Commission for Celebration of the 250th Anniversary of the American Revolution

PRESENTER:	**ITEM NUMBER:**
Jill Hai, Select Board Chair	C.2

SUMMARY:

Category: Decision Making

In 2021, the Select Board appointed Suzie Barry as Lexington's representative to the Massachusetts Special Commission on the 250th Anniversary of the American Revolution. Following Ms. Barry's resignation from the Lexington Semiquincentennial Commission, this state-level seat has remained vacant. The Semiquincentennial Commission now recommends its current chair, Mona Roy, for the Select Board's consideration to fill the Lexington representative position on the Massachusetts Special Commission.

SUGGESTED MOTION:

Move to appoint Mona Roy as the Town of Lexington's representative to the Massachusetts Special Commission on the 250th Anniversary of the American Revolution

FOLLOW-UP:

Select Board Office

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Application: Limousine License - Sirius Limo Services

PRESENTER:

Jill Hai, Select Board Chair

ITEM NUMBER:

C.3

SUMMARY:

Category: Decision-Making

Sirius Financial Services, Inc, doing business as **Sirius Limo Services**, has requested approval of a new Limousine License for one vehicle. The applicant, Elnur Bairamov, has submitted all required paperwork. The license covers a 2022 Lexus LS-500, garaged at 7222 Lexington Ridge Drive, and operating within the Metrowest area.

All relevant department reviews have been completed and there are no objections.

SUGGESTED MOTION:

To approve the application and issue one (1) Limousine License to **Sirius Limo Services**, operated by Sirius Financial Services, Inc.

Move to approve the consent.

FOLLOW-UP:

Select Board Office.

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

ATTACHMENTS:

	Description	Type
🗋	Sirius Limo Services - Application	Backup Material

Town of Lexington, MA

November 13, 2025

SBLM-25-4

Limousine License

Status: Active

Submitted On: 9/3/2025

Primary Location

7222 LEXINGTON RIDGE DR
Lexington, MA 02421

Owner

LEXINGTON RIDGE- AVALON INC ATTN: TAX DEPARTMENT 4040 WILSON BLVD STE 1000 ARLINGTON, VA 22203

Applicant

Elnur Bairamov
781-
elnur24bai@gmail.com
7222 Lexington Ridge dr Lexington, MA 02421

License Info

Corporate Name*

Sirius Financial Services Inc

Are you operating under a D/B/A?*

Yes

D/B/A*

Sirius Limo Services

Is the owner different than the applicant?*

No

On-Site Manager Name*

Elnur Bairamov

On-Site Manager Primary Email*

elnur24bai@gmail.com

On-Site Manager Primary Phone Number*

781-

Federal Identification No.*

-*8473

Number of Vehi

1

Routes*

Metrowest

Information on Each Vehicle

If you have more than one vehicle, click "Add New" to enter the information for each vehicle.

Make*

Lexus

Model*

LS 500

Year*

2022

Livery License Plate Number*

LVA3003

Vehicle Identification Number*

JTHF51GF7N5010559

Where Vehicle Garaged*

Lexington

Authorized Signature

Applicant's Signature*

Elnur Bairamov
Sep 3, 2025

Workers Compensation Affidavit

Business/Organization Name*

Sirius Financial Services Inc

Address*

7222 Lexington Ridge dr

City*

Lexington

State*

Massachusetts

Zip Code*

02421

Telephone*

781-

Business Type*

Other

Explain Other Business Type*

Transportation

Are you an employer? Select the appropriate option*

I am a sole proprietor or partnership and have no employees working for me in any capacity. (No Workers Compensation Insurance required)

Failure to secure coverage as required under MGL c. 152 25A is a criminal violation punishable by a fine up to $1,500 and/or one year imprisionment, as well as civil penalties in the form of a STOP WORK ORDER and a fine of up to $250 a day against the violator. A copy of this statement may be forwarded to the Office of Investigations of the DIA for insurance coverage verification.

I do hereby certify under the pains and penalties of perjury that the information provided is true and correct.*

Elnur Bairamov

Sep 3, 2025

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Approve: Water and Sewer Adjustments

PRESENTER:

Jill Hai, Select Board Chair

ITEM NUMBER:

C.4

SUMMARY:

Water & Sewer Adjustments per WSAB 8/28/25 ($11,634.29)

SUGGESTED MOTION:

Move to approve the consent

FOLLOW-UP:

Treasurer / Collector

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025

ATTACHMENTS:

Description	Type
SB Meeting W/S Adjustments	Cover Memo

FY 2026
ADJUSTMENTS TO WATER/ SEWER
AS RECOMMENDED BY THE WATER AND SEWER ABATEMENT BOARD

WSAB AUGUST 28, 2025 SELECT BOARD 11/17/25

ACCOUNT	NBR	STREET	WATER	SEWER	TOTAL	BILL	YEAR	NOTES
0300660900	77	WOOD STREET	$ (519.95)	$ (1,848.97)	$ (2,368.92)	1139315		MULTI LEAK - RESIDUAL
0300786100	37	FIFER LANE	$ (195.59)	$ (663.21)	$ (858.80)	1140998		LEAKING PIPE UNDER FLOOR
0201009100	661	LOWELL STREET	NA	NA	NA	1107164		INTEREST ONLY
0100011600	807	MASSACHUSETTS AVE	$ (731.13)	$ (2,596.42)	$ (3,327.55)	1128789		TOILET LEAK
0300939302	34	SPRING STREET	$ (293.94)	$ -	$ (293.94)	1127550		IRRIGATION LEAK
0300734700	12	CARLEY ROAD	NA	NA	NA	1140321		INTEREST ONLY
0200352300	242	WALTHAM STREET	$ (1,041.44)	$ (3,743.64)	$ (4,785.08)	1134266		TOILET LEAK
0300798500	60	WINTER STREET	NA	NA	NA	1141128		INTEREST ONLY
			$ (2,782.05)	$ (8,852.24)	$ (11,634.29)			

It is the recommendation of the Water and Sewer Abatement Board that the Town Collector be authorized to waive interest that has accrued on the bills included herein, unless stated here otherwise, from the due date of the bill until 30 calendar days after the date of written notification to applicant of the Selectmen's action.

THE SUM SET AGAINST THE ABOVE ACCOUNTS IS HEREBY ADJUSTED.

WATER	SEWER	TOTAL
$ (2,782.05)	$ (8,852.24)	$ (11,634.29)

David J Pavlik 11/5/25

ACTING DIRECTOR OF PUBLIC WORKS

SELECTBOARD 11/17/25

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Approve: FY2026 Tax Classification Options

PRESENTER:

Carolyn Kosnoff, Assistant Town Manager for Finance; Rosalyn Impink, Budget Officer

ITEM NUMBER:

I.1

SUMMARY:

Category: Decision-Making

A vote is requested for this agenda item.

This is the second meeting of the Select Board to establish the fiscal year 2026 tax rate. The FY2026 Tax Classification memo was posted to the Town webpage on November 7th and advertised to the public via legal notice, website and Constant Contact. On November 10, 2025, the Assistant Town Manager for Finance and the Board of Assessors presented FY2026 property valuations, budget and classification options that will determine the Fiscal Year 2026 tax rate. On that date the Board also held the tax classification hearing to take public comment on the classification options.

Today's meeting is for the Board to vote the four options that will determine the FY2026 tax rate. These four items are described in the memorandum from the Board of Assessors to the Select Board in the attached Fiscal Year 2026 Tax Classification packet.

The four votes are to:

- Establish a shift factor between 1.00 and 1.75 (see Exhibit A of the classification packet);
- Determine whether to adopt the Open Space Discount (the Town has no property classified as Open Space);
- Determine whether to adopt the Residential Exemption and, if so, the percentage (up to 35 percent);
- Determine whether to adopt the Small Commercial Exemption, and if so, the percentage (up to 10 percent);

SUGGESTED MOTION:

- Move to establish a residential factor of .891 (plus additional decimals or rounding as needed) to result in a tax shift of 1.75 (see Exhibit A of the classification packet);
- Move not to adopt the Open Space Discount;
- Move to (adopt) (not adopt) the Residential Exemption (and, if so, the percentage, up to 35 percent);
- Move to (adopt) (not adopt) the Small Commercial Exemption.

FOLLOW-UP:

Finance staff will submit the Tax Rate Recap for approval to the Department of Revenue. The FY2026 third quarter actual tax bills will be issued by January 1st.

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025 7:00pm

ATTACHMENTS:

	Description	Type
🗋	FY2026 Tax Classification Presentation	Backup Material
🗋	FY2026 Tax Classification Packet	Cover Memo

Town of Lexington

FY2026 Tax Rate Classification Hearing

November 17, 2025

Tax Classification Options for Select Board Vote:

1. **Selection of a Shift Factor** – from 1.00 flat tax rate up to 1.75 shift

2. **Selection of a Discount for Open Space** –Not applicable as Lexington does not have property classified as Open Space

3. **Residential Exemption** – up to 35% exemption for owner occupied residences

4. **Small Commercial Property Exemption** – up to 10% exemption for small commercial properties

Selection of a Tax Shift Factor

- The Board may elect a Shift factor from 1.00 to 1.75 (see Exhibit A of Tax Classification Packet for a presentation of shift factors).
- A shift factor of 1.00 indicates a 'single' tax rate where Residential and Commercial-Industrial-Personal (CIP) classes pay the same rate per $1,000 in value.
- A factor <u>above</u> 1.00 shifts a portion of the tax levy from the Residential class to the Commercial-Industrial-Personal (CIP) property class, therefore decreasing the Residential tax rate and increasing the CIP tax rate.
- In FY2025 Lexington's shift factor was set at the maximum 1.75, and has been at that level since FY2015 (see Exhibit C of Tax Classification Packet for a history of shift factors).

Selection of a Residential Shift Factor

Impact of Shift Factors (Exhibit A)

FACTOR		% SHARE OF LEVY		TAX LEVY		TAX RATE		% LEVY CHANGE:		
C-I-P	RESID	C-I-P	RES	C-I-P	RESID	C-I-P	RESID	C-I-P	RESID	COMMENTS
1.000	1.000	12.7%	87.3%	$ 33,634,080	$ 231,706,712	$13.82	$13.82	-44.8%	18.6%	**SINGLE RATE**
1.200	0.971	15.2%	84.8%	$ 40,360,896	$ 224,979,896	$16.58	$13.42	-33.7%	15.1%	
1.300	0.956	16.5%	83.5%	$ 43,724,304	$ 221,616,488	$17.96	$13.22	-28.2%	13.4%	
1.400	0.942	17.7%	82.3%	$ 47,087,712	$ 218,253,080	$19.35	$13.02	-22.7%	11.7%	
1.500	0.927	19.0%	81.0%	$ 50,451,120	$ 214,889,672	$20.73	$12.82	-17.2%	10.0%	
1.600	0.913	20.3%	79.7%	$ 53,814,528	$ 211,526,264	$22.11	$12.62	-11.6%	8.3%	
1.650	0.906	20.9%	79.1%	$ 55,496,233	$ 209,844,559	$22.80	$12.52	-8.9%	7.4%	
1.700	0.898	21.5%	78.5%	$ 57,177,937	$ 208,162,855	$23.49	$12.41	-6.1%	6.5%	
1.710	0.897	21.7%	78.3%	$ 57,514,277	$ 207,826,515	$23.63	$12.39	-5.6%	6.4%	
1.720	0.895	21.8%	78.2%	$ 57,850,618	$ 207,490,174	$23.77	$12.37	-5.0%	6.2%	
1.730	0.894	21.9%	78.1%	$ 58,186,959	$ 207,153,833	$23.91	$12.35	-4.5%	6.0%	
1.740	0.893	22.1%	77.9%	$ 58,523,300	$ 206,817,492	$24.05	$12.33	-3.9%	5.8%	
1.750	**0.891**	22.2%	77.8%	$ 58,859,641	$ 206,481,151	**$24.18**	**$12.31**	-3.4%	5.7%	**FY 26 MAX SHIFT**
					Prior FY (2025) >	$24.26	$ 12.23			

- At a 1.00 shift, each property class pays a share of the Tax Levy equal to the percentage of assessed value – this is a single tax rate of $13.82
- At a 1.75 shift, 9.5% of the total Tax Levy has shifted from the Residential class to the C-I-P class.
- At a max 1.75 shift, the Residential Levy will increase by 5.7% and the C-I-P Levy will decrease by 3.4% (total Levy increase of 3.5%)

Option to Adopt a Residential Exemption

- The Board may elect to adopt a residential exemption of up to 35% of individual residential home values. This increases the tax rate per $1,000 of value, but exempts the selected percentage of value from being taxed.
- The Residential Exemption has a ‘break-even’ point where lower valued homes would experience a reduction in taxes, and higher value homes would experience an increase in taxes. (see Exhibit G of Tax Classification Packet)
- The exemption would not reduce the Tax Levy or shift the Tax Levy to the C-I-P class; it will be re-distributed to other Residential rate payers.
- The exemption would only apply to owner-occupied residences; non eligible parcels would pay the higher tax rate.

In 2018 the Select Board appointed a special Residential Exemption Policy Study Committee which ultimately advised against implementing the standard Residential Exemption in Lexington. The Committee’s final report was published in April 2019 and is available in the Town’s Archives:

https://www.lexingtonma.gov/DocumentCenter/View/2056/2019-Residential-Exemption-Committee-Report-PDF?bidId

Town of Lexington

Option to Adopt a Residential Exemption

Example of 20% Exemption

(a) EXAMPLES OF ASSESSED VALUE	(b) PRELIMINARY TAX RATE @ 1.75 SHIFT	(c) ANNUAL PROPERTY TAX BILL	(d) EXEMPTED ASSESSED VALUE @ 20 % EXEMPTION	(e) NET ASSESSED VALUE [1]	(f) DERIVED TAX RATE	(g) NET TAX BILL	(h) Taxation $ Change (g-c)	(i) Taxation % Change (h/c)
$600,000	$12.31	$7,389	$306,697	$293,303	$14.83	$4,349	-$3,040	-41.14%
$800,000	$12.31	$9,852	$306,697	$493,303	$14.83	$7,314	-$2,537	-25.75%
$1,000,000	$12.31	$12,315	$306,697	$693,303	$14.83	$10,280	-$2,035	-16.52%
$1,100,000	$12.31	$13,546	$306,697	$793,303	$14.83	$11,763	-$1,783	-13.17%
$1,200,000	$12.31	$14,778	$306,697	$893,303	$14.83	$13,245	-$1,532	-10.37%
$1,300,000	$12.31	$16,009	$306,697	$993,303	$14.83	$14,728	-$1,281	-8.00%
$1,400,000	$12.31	$17,241	$306,697	$1,093,303	$14.83	$16,211	-$1,030	-5.97%
$1,500,000	$12.31	$18,472	$306,697	$1,193,303	$14.83	$17,694	-$778	-4.21%
$1,600,000	$12.31	$19,703	$306,697	$1,293,303	$14.83	$19,176	-$527	-2.67%
$1,700,000	$12.31	$20,935	$306,697	$1,393,303	$14.83	$20,659	-$276	-1.32%
$1,800,000	$12.31	$22,166	$306,697	$1,493,303	$14.83	$22,142	-$24	-0.11%
$1,809,727	***$12.31***	***$22,286***	***$306,697***	***$1,503,030***	***$14.83***	***$22,286***	***$0***	***0.00%***
$1,900,000	$12.31	$23,398	$306,697	$1,593,303	$14.83	$23,625	$227	0.97%
$2,000,000	$12.31	$24,629	$306,697	$1,693,303	$14.83	$25,107	$478	1.94%
$2,500,000	$12.31	$30,787	$306,697	$2,193,303	$14.83	$32,521	$1,735	5.63%
$3,000,000	$12.31	$36,944	$306,697	$2,693,303	$14.83	$39,935	$2,991	8.10%
$5,000,000	$12.31	$61,573	$306,697	$4,693,303	$14.83	$69,590	$8,017	13.02%

*See Exhibit G of the attached Classification Packet, or MA DOR calculator for additional information on the Residential Exemption: https://dls-gw.dor.state.ma.us/reports/rdPage.aspx?rdReport=Analysis.ResExemptionCalc

Option to Adopt a Small Commercial Exemption

- The Board may elect to adopt a Small Commercial Exemption of up to 10% of the value of Small Commercial properties.
- The exemption would apply to properties in the Commercial class that meet the following criteria:
    - Property value less than $1,000,000
    - Business employs less than 10 employees (regardless of the location employees work from)
- The exemption would not reduce the Tax Levy; it would be re-distributed to other rate payers in the Commercial-Industrial classes.
- The exemption would be realized by the owner of the property, who may not be the occupant of the property. There is no requirement for pass-through.
- Town Staff performed a deep dive analysis of the Small Commercial Exemption in June 2024. As reported, the benefits of a small commercial exemption should be weighed against the implementation challenges.

Tax Relief Programs

Lexington offers a variety of tax relief programs, including **tax exemptions** for elderly, veteran, surviving spouse, and blind residents. The Town also administers a **senior tax deferral program.**

For additional information on these programs, please review the Town's tax relief brochure:
https://www.lexingtonma.gov/168/Elderly-Other-Tax-Relief

For questions or program assistance, please contact:

- Lexington Assessors Office: 781-698-4578, or
- Human Services Department: 781-698- 4840

TOWN OF LEXINGTON
Fiscal Year 2026

Property Tax Classification Data Packet

Prepared for the Lexington Select Board

Prepared by: Lexington Assessors Office

<u>Members of the Board</u>
Chairman, Gregory A. Johnson
Member, Edmund C. Grant
Member, Casimir R. Groblewski

<u>Contributing Staff</u>
Carolyn Kosnoff, Asst. Town Manager for Finance
Robert F. Lent, Director of Assessing
Michael Golden, Asst. Director of Assessing

Property Tax Classification Hearing
November 10, 2025

MEMO

To: **Lexington Select Board**
From: **Lexington Board of Assessors**
Subject: **FY2026 Lexington Property Tax Classification Meeting**

Date: **November 10, 2025**

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 **FY2026** 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.)

Per MA State Law, 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, and 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 2026 Lexington Property Tax Classification Meeting**

Date: **November 10, 2025**

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, twenty (20) communities in the Commonwealth of MA (typically those with a substantial base of residential rental units, or communities with seasonal residents) have decided to offer the residential exemption: Barnstable, Boston, Brookline, Cambridge, Chelsea, Concord, Eastham, Everett, Malden, Mashpee, Nantucket, Oak Bluffs, Provincetown, Somerville, Tisbury, Truro, Waltham, Watertown, Wellfleet, and West Tisbury.

In 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 <u>commercial</u> *(not industrial)* property that meets the requirements of the law.

To qualify, eligible businesses must have occupied the property as of January 1st, and the business occupant must have had no more than ten (10) employees (as certified by the Massachusetts Executive Office of Labor and Workforce Development) during the previous calendar year, **<u>and</u> the parcel must have an assessed valuation of less than $1,000,000 during the Fiscal Year.** In FY2026, approximately 80 commercial properties (including commercial condos) in Lexington have a value under $1,000,000.

If adopted, staff would proactively apply this exemption to all properties that meet both eligibility criteria. The funding for this exemption/tax relief for qualified applicants would be borne by the other properties of the **Commercial-Industrial (C-I) classes**, resulting in an overall increase in the Commercial and Industrial tax rates. The property owner would realize the tax exemption under this option.

To: **Lexington Select Board**
From: **Lexington Board of Assessors**
Subject: **FY 2026 Lexington Property Tax Classification Meeting**

Date: **November 10, 2025**

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

EXHIBIT A: ALTERNATIVE TAX RATE SCENARIOS FOR FY2026

FY2025 to FY2026 Change in Levy Limit and Values

	FY2025	FY2026	% CHANGE
Maximum Allowable Levy Limit	$ 256,398,958	$ 265,340,792	3.49%
Tax Levy (FY25 as actual, and FY26 as Levy Limit (TBD)	$ 256,305,562	$ 265,340,792	3.53%
Residential Valuation	$ 15,977,353,073	$ 16,767,119,583	4.94%
Comm + Indl * + PP Valuation	$ 2,510,409,460	$ 2,433,881,360	-3.05%
Total Valuation	$ 18,487,762,533	$ 19,201,000,943	3.86%
Residential Tax Rate	$ 12.23	T.B.D.	T.B.D.
Comm / Indl / PP Tax Rate	$ 24.26	T.B.D.	T.B.D.

*Industrial valuation is adjusted for T.I.F. agreements, as reported on LA-4

FY 2025 Levy Limit (A)	$ 239,807,038	N/A
FY 2025 Excluded Debt (B)	$ 16,591,920	N/A
FY 2025 Maximum Allowable Levy Limit (A) + (B)	$ 256,398,958	N/A
Plus: Amended New Growth	$ -	0.00%
Plus: Prop 2 1/2 Increment (FY 2025 Levy Limit (A) x 2.5%)	$ 5,995,176	2.34%
Plus: New Growth Increment (from FY 2026 DOR LA-13)	$ 3,331,122	1.30%
Plus: Override	$ -	0.00%
Plus: Debt Exclusion Increment (change vs. FY 2025)	$ (384,464)	-0.15%
FY2026 Maximum Allowable Levy Limit	$ 265,340,792	3.49%

FACTOR		% SHARE OF LEVY		TAX LEVY		TAX RATE		% LEVY CHANGE:		
C-I-P	RESID	C-I-P	RES	C-I-P	RESID	C-I-P	RESID	C-I-P	RESID	COMMENTS
1.000	1.000	12.7%	87.3%	$ 33,634,080	$ 231,706,712	$13.82	$13.82	-44.8%	18.6%	**IF @ SINGLE RATE**
1.050	0.993	13.3%	86.7%	$ 35,315,784	$ 230,025,008	$14.51	$13.72	-42.0%	17.7%	
1.100	0.985	13.9%	86.1%	$ 36,997,488	$ 228,343,304	$15.20	$13.62	-39.3%	16.9%	
1.150	0.978	14.6%	85.4%	$ 38,679,192	$ 226,661,600	$15.89	$13.52	-36.5%	16.0%	
1.200	0.971	15.2%	84.8%	$ 40,360,896	$ 224,979,896	$16.58	$13.42	-33.7%	15.1%	
1.250	0.964	15.8%	84.2%	$ 42,042,600	$ 223,298,192	$17.27	$13.32	-31.0%	14.3%	
1.300	0.956	16.5%	83.5%	$ 43,724,304	$ 221,616,488	$17.96	$13.22	-28.2%	13.4%	
1.350	0.949	17.1%	82.9%	$ 45,406,008	$ 219,934,784	$18.66	$13.12	-25.4%	12.6%	
1.400	0.942	17.7%	82.3%	$ 47,087,712	$ 218,253,080	$19.35	$13.02	-22.7%	11.7%	
1.450	0.935	18.4%	81.6%	$ 48,769,416	$ 216,571,376	$20.04	$12.92	-19.9%	10.8%	
1.500	0.927	19.0%	81.0%	$ 50,451,120	$ 214,889,672	$20.73	$12.82	-17.2%	10.0%	
1.550	0.920	19.6%	80.4%	$ 52,132,824	$ 213,207,968	$21.42	$12.72	-14.4%	9.1%	
1.560	0.919	19.8%	80.2%	$ 52,469,165	$ 212,871,627	$21.56	$12.70	-13.8%	8.9%	
1.570	0.917	19.9%	80.1%	$ 52,805,506	$ 212,535,286	$21.70	$12.68	-13.3%	8.8%	
1.580	0.916	20.0%	80.0%	$ 53,141,847	$ 212,198,945	$21.83	$12.66	-12.7%	8.6%	
1.590	0.914	20.2%	79.8%	$ 53,478,188	$ 211,862,604	$21.97	$12.64	-12.2%	8.4%	
1.600	0.913	20.3%	79.7%	$ 53,814,528	$ 211,526,264	$22.11	$12.62	-11.6%	8.3%	
1.610	0.911	20.4%	79.6%	$ 54,150,869	$ 211,189,923	$22.25	$12.60	-11.1%	8.1%	
1.620	0.910	20.5%	79.5%	$ 54,487,210	$ 210,853,582	$22.39	$12.58	-10.5%	7.9%	
1.630	0.909	20.7%	79.3%	$ 54,823,551	$ 210,517,241	$22.53	$12.56	-10.0%	7.7%	
1.640	0.907	20.8%	79.2%	$ 55,159,892	$ 210,180,900	$22.66	$12.54	-9.4%	7.6%	
1.650	0.906	20.9%	79.1%	$ 55,496,233	$ 209,844,559	$22.80	$12.52	-8.9%	7.4%	
1.660	0.904	21.0%	79.0%	$ 55,832,573	$ 209,508,219	$22.94	$12.50	-8.3%	7.2%	
1.670	0.903	21.2%	78.8%	$ 56,168,914	$ 209,171,878	$23.08	$12.48	-7.8%	7.0%	
1.680	0.901	21.3%	78.7%	$ 56,505,255	$ 208,835,537	$23.22	$12.46	-7.2%	6.9%	
1.690	0.900	21.4%	78.6%	$ 56,841,596	$ 208,499,196	$23.35	$12.44	-6.7%	6.7%	
1.700	0.898	21.5%	78.5%	$ 57,177,937	$ 208,162,855	$23.49	$12.41	-6.1%	6.5%	
1.710	0.897	21.7%	78.3%	$ 57,514,277	$ 207,826,515	$23.63	$12.39	-5.6%	6.4%	
1.720	0.895	21.8%	78.2%	$ 57,850,618	$ 207,490,174	$23.77	$12.37	-5.0%	6.2%	
1.730	0.894	21.9%	78.1%	$ 58,186,959	$ 207,153,833	$23.91	$12.35	-4.5%	6.0%	
1.740	0.893	22.1%	77.9%	$ 58,523,300	$ 206,817,492	$24.05	$12.33	-3.9%	5.8%	
1.750	0.8911315	22.2%	77.8%	$ 58,859,641	$ 206,481,151	**$24.18**	**$12.31**	-3.4%	5.7%	**FY 26, IF MAX SHIFT**
					Prior FY (2025) >	$24.26	$12.23			

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

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

FY	MAX. ALLOWABLE LEVY	RESID VALUE	C+I+P VALUE	TAXABLE TOTAL VALUE	RESIDENTIAL % VALUE	RESIDENTIAL %LEVY	C+I+P % VALUE	C+I+P %LEVY	C+I+P FACTOR
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	$218,176,731	$12,224,559,111	$1,820,375,860	$14,044,934,971	87.0%	77.3%	13.0%	22.7%	1.75
2023	$231,395,607	$13,645,487,139	$2,099,699,600	$15,745,186,739	86.7%	76.7%	13.3%	23.3%	1.75
2024	$243,646,076	$15,289,843,165	$2,328,326,345	$17,618,169,510	86.8%	76.9%	13.2%	23.1%	1.75
2025	$256,398,958	$15,977,353,073	$2,510,409,460	$18,487,762,533	86.4%	76.2%	13.6%	23.8%	1.75
2026	**$265,340,792**	**$16,767,119,583**	**$2,433,881,360**	**$19,201,000,943**	**87.3%**	**TBD**	**12.7%**	**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 CHANGE OF ASSESSED VALUE	TAX RATE	AVERAGE ANNUAL TAX BILL	PERCENT CHANGE TAXES	C - I - P FACTOR	LEXINGTON TOWNWIDE TAXABLE TOTAL
2002	$4,225,339,000	8,845	$477,709		$11.28	$5,388.56		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	$1,203,847	6.7%	$13.80	$16,613.09	2.3%	1.75	$ 14,044,934,971
2023	$12,203,384,000	9,058	$1,347,249	11.9%	$13.00	$17,514.24	5.4%	1.75	$ 15,745,186,739
2024	$13,682,230,000	9,059	$1,510,347	12.1%	$12.25	$18,501.75	5.6%	1.75	$ 17,618,169,510
2025	$14,309,924,000	9,065	$1,578,591	4.5%	$12.23	$19,337.74	4.5%	1.75	$ 18,487,762,533
2026	$15,023,268,000	**9,068**	**$1,656,734**	**9.7%**	**TBD**	**TBD**	**TBD**	**TBD**	**$ 19,201,000,943**
* All values above **include** new growth value.									
			5 yr total:	**44.9%**	**(most recent 5 years, including FY 2026)**				
			5 yr average:	9.0%					

EXHIBIT D: VALUES BY CLASS: FY2025 TO FY2026 [1]

	Assessed ALL Residential (R)	Assessed Commercial (C)	Assessed Industrial (I)[2]	Commercial + Industrial Combined (C + I)	[Business Assets] Assessed Peronal Property (P)[3]	Subtotal C + I + P	Total Assessed R + C+ I + P
FY 25 Assessed Value	$15,977,353,073	$847,945,410	$1,255,775,000	*$2,103,720,410*	$406,689,050	$2,510,409,460	$18,487,762,533
FY 26 Assessed Value	**$16,767,119,583**	**$847,548,050**	**$1,164,707,000**	***$2,012,255,050***	**$421,626,310**	**$2,433,881,360**	**$19,201,000,943**
$ increase (net of TIFs)	$789,766,510	($397,360)	($91,068,000)	*($91,465,360)*	$14,937,260	($76,528,100)	$713,238,410
% increase (net of TIFs)	4.94%	-0.05%	-7.25%	*-4.35%*	3.67%	-3.05%	3.86%
FY 26 New Levy Growth	**$176,706,600**	**$736,128**	**$0**	***$736,128***	**$47,491,420**	**$48,227,548**	**$224,934,148**
FY 26 Assessed Value less New Levy Growth	$16,590,412,983	$846,811,922	$1,164,707,000	*$2,011,518,922*	$374,134,890	$2,385,653,812	$18,976,066,795
Incr./Decr. vs. FY 25 ($) [w/o New Levy Growth]	$613,059,910	($1,133,488)	($91,068,000)	*($92,201,488)*	($32,554,160)	($124,755,648)	$488,304,262
Incr./Decr. vs. FY 25 (%) [w/o New Levy Growth]	3.84%	-0.13%	-7.25%	*-4.38%*	-8.00%	-4.97%	2.64%
FY 25 share of total value	86.42%	4.59%	6.79%	*11.38%*	2.20%	13.58%	100.00%
FY 26 share of total value (without New Levy Growth)	**87.43%**	**4.46%**	**6.14%**	***10.60%***	**1.97%**	**12.57%**	**100.00%**
Change (FY 26 less FY 25)	**1.01%**	**-0.12%**	**-0.65%**	***-0.78%***	**-0.23%**	**-1.01%**	

[1] As of October 29, 2025, the FY2026 assessed values in Lexington were approved by MA State DOR/DLS .

[2] The Industrial property assessed value above is reported here as NET, rather than as GROSS, as it does not include **$12,912,000** of assessed Industrial Value that has been exempted from local taxation per Tax Increment Financing (TIF) agreements. These TIFs have been reviewed and fully accepted by the State of MA.

[3] The substantial year-on-year change in Personal Property is directly attributable to MA State depreciation schedules for this class of property, plus associated New Levy Growth (NLG) for the category.

EXHIBIT D-1: LEXINGTON - FY 2026 Tax Rate Shift Options & Property Comparisons

(New Levy Growth [i.e. new construction] was removed from the new FY2026 assessed values in order to compare the annual change in market value.)

RESIDENTIAL PARCELS	(Prior Year)	***RESIDENTIAL REAL ESTATE***										
SINGLE FAMILY DWELLING (# props = 9,068)	*Single Family*	Net of New Growth >>>		*Single Family*		*Single Family*		*Single Family*		*Single Family*		*Single Family*
(Does not include Resid Condos, Apts., 2-3 family, etc)	**FY 2025**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**
FY 26 Assmt. @ ~**$628/sf** is Avg. across Single Family Dwellings	$1,578,591	$1,639,000	$1,639,000	$1,639,000	$1,639,000	$1,639,000	$1,639,000	$1,639,000	$1,639,000	$1,639,000	$1,639,000	$1,639,000
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)	$12.23	$12.52	$12.50	$12.48	$12.46	$12.44	$12.41	$12.39	$12.37	$12.35	$12.33	$12.31
Average Tax Bill (based on Avg. Ass'd Value)	$19,306	$20,512	$20,480	$20,447	$20,414	$20,381	$20,348	$20,315	$20,282	$20,249	$20,217	$20,184
$ Tax differential between FY25-FY26	Not applicable	**$1,206**	**$1,174**	**$1,141**	**$1,108**	**$1,075**	**$1,042**	**$1,009**	**$976**	**$943**	**$911**	**$878**
% Tax differential between FY25-FY26	Not applicable	**6.2%**	**6.1%**	**5.9%**	**5.7%**	**5.6%**	**5.4%**	**5.2%**	**5.1%**	**4.9%**	**4.7%**	**4.5%**
% value FY 25 (w/growth) vs. FY 26 (without growth)	**3.9%**											
RESIDENTIAL MISC (Resid Condos, Apts, 2-3 Fam] (# props = 1,367)	*Resid Misc*	Net of New Growth >>>		*Resid. Misc*		*Resid. Misc*		*Resid. Misc*		*Resid. Misc*		*Resid. Misc*
(Inclds Resid. Condos, Apart. Bldgs., 2-3 family, but NOT land, NOT Mixed Use)	**FY 2025**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**
FY 26 Assmt. @ ~$460 /sf for Avg Property in Category	$1,178,163	$1,169,000	$1,169,000	$1,169,000	$1,169,000	$1,169,000	$1,169,000	$1,169,000	$1,169,000	$1,169,000	$1,169,000	$1,169,000
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)	$12.23	$12.52	$12.50	$12.48	$12.46	$12.44	$12.41	$12.39	$12.37	$12.35	$12.33	$12.31
Average Tax Bill (based on Avg. Ass'd Value)	$14,409	$14,630	$14,607	$14,583	$14,560	$14,537	$14,513	$14,490	$14,466	$14,443	$14,419	$14,396
$ Tax differential between FY25-FY26	Not applicable	**$221**	**$198**	**$174**	**$151**	**$128**	**$104**	**$81**	**$57**	**$34**	**$10**	**-$13**
% Tax differential between FY25-FY26	Not applicable	**1.5%**	**1.4%**	**1.2%**	**1.0%**	**0.9%**	**0.7%**	**0.6%**	**0.4%**	**0.2%**	**0.1%**	**-0.1%**
% value FY 25 (w/growth) vs. FY 26 (without growth)	**-1.3%**	This category does not include vacant land, Mixed Use, unique use properties, or Exempt parcels.										
COMMERCIAL PARCELS	(Prior Year)	***COMMERCIAL REAL ESTATE***										
LARGE OFFICE BLDG (# props = 21)	*Large Office*	Net of New Growth >>>		*Lg. Office*		*Lg. Office*		*Lg. Office*		*Lg. Office*		*Lg. Office*
(Gen. Offices (incl. Prof Med/Law/etc.); all greater than 20,000 sqft GBA)	**FY 2025**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**
FY 26 Assmt. @ ~$205 /sf for Avg Property in Category	$14,451,619	$14,938,000	$14,938,000	$14,938,000	$14,938,000	$14,938,000	$14,938,000	$14,938,000	$14,938,000	$14,938,000	$14,938,000	$14,938,000
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)	$24.26	$22.80	$22.94	$23.08	$23.22	$23.35	$23.49	$23.63	$23.77	$23.91	$24.05	$24.18
Average Tax Bill (based on Avg. Ass'd Value)	$350,596	$340,609	$342,674	$344,738	$346,802	$348,867	$350,931	$352,995	$355,059	$357,124	$359,188	$361,252
$ Tax differential between FY25-FY26	Not applicable	**-$9,987**	**-$7,922**	**-$5,858**	**-$3,794**	**-$1,729**	**$335**	**$2,399**	**$4,463**	**$6,528**	**$8,592**	**$10,656**
% Tax differential between FY25-FY26	Not applicable	**-2.8%**	**-2.3%**	**-1.7%**	**-1.1%**	**-0.5%**	**0.1%**	**0.7%**	**1.3%**	**1.9%**	**2.5%**	**3.0%**
% value FY 25 (w/growth) vs. FY 26 (without growth)	**3.4%**											
SMALL & MEDIUM OFFICE BLDG (# props = 34)	*Sm & Med Office*	Net of New Growth >>>		*Sm &Med Office*		*Sm &Med Office*		*Sm &Med Office*		*Sm &Med Office*		*Sm &Med Office*
(Gen. Offices (incl. Prof Med/Law/etc.); all smaller than 20,000 sqft GBA)	**FY 2025**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**
FY 26 Assmt. @ ~$227 /sf for Avg Property in Category	$1,428,400	$1,504,000	$1,504,000	$1,504,000	$1,504,000	$1,504,000	$1,504,000	$1,504,000	$1,504,000	$1,504,000	$1,504,000	$1,504,000
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)	$24.26	$22.80	$22.94	$23.08	$23.22	$23.35	$23.49	$23.63	$23.77	$23.91	$24.05	$24.18
Average Tax Bill (based on Avg. Ass'd Value)	$34,653	$34,294	$34,501	$34,709	$34,917	$35,125	$35,333	$35,541	$35,748	$35,956	$36,164	$36,372
$ Tax differential between FY25-FY26	Not applicable	**-$359**	**-$152**	**$56**	**$264**	**$472**	**$680**	**$888**	**$1,095**	**$1,303**	**$1,511**	**$1,719**
% Tax differential between FY25-FY26	Not applicable	**-1.0%**	**-0.4%**	**0.2%**	**0.8%**	**1.4%**	**2.0%**	**2.6%**	**3.2%**	**3.8%**	**4.4%**	**5.0%**
% value FY 25 (w/growth) vs. FY 26 (without growth)	**2.3%**											
TOWN-WIDE (TYPICAL) RETAIL (# props = 74)	*All Town Retail*	Net of New Growth >>>		*All Town Retail*		*All Town Retail*		*All Town Retail*		*All Town Retail*		*All Town Retail*
(Retail, Restaurants, & Banks, but not Retail Condos)	**FY 2025**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**
FY 26 Assmt. @ ~$288 /sf for Avg Property in Category	$1,905,658	$1,983,000	$1,983,000	$1,983,000	$1,983,000	$1,983,000	$1,983,000	$1,983,000	$1,983,000	$1,983,000	$1,983,000	$1,983,000
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)	$24.26	$22.80	$22.94	$23.08	$23.22	$23.35	$23.49	$23.63	$23.77	$23.91	$24.05	$24.18
Avg. Tax Bill (based on Avg. Ass'd Value)	$46,231	$45,215	$45,489	$45,764	$46,038	$46,312	$46,586	$46,860	$47,134	$47,408	$47,682	$47,956
$ Tax differential between FY25-FY26	Not applicable	**-$1,016**	**-$742**	**-$468**	**-$194**	**$80**	**$354**	**$628**	**$902**	**$1,176**	**$1,450**	**$1,725**
% Tax differential between FY25-FY26	Not applicable	**-2.2%**	**-1.6%**	**-1.0%**	**-0.4%**	**0.2%**	**0.8%**	**1.4%**	**2.0%**	**2.5%**	**3.1%**	**3.7%**
% value FY 25 (w/growth) vs. FY 26 (without growth)	**5.5%**	This category does not include vacant land, condos, parking lots, or Exempt parcels. (Also, other parcels left out of analysis if market valuation procedures differed markedly from mainstream retail norms.)										
OFFICE & RETAIL CONDOS (# props = 241)	*Comm. Condo*	Net of New Growth >>>		*Comm. Condo*		*Comm. Condo*		*Comm. Condo*		*Comm. Condo*		*Comm. Condo*
(Office Condos and Retail Shop Condominiums are included here)	**FY 2025**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**
FY 26 Assmt. @ ~$228 /sf for Avg Property in Category	$355,519	$357,000	$357,000	$357,000	$357,000	$357,000	$357,000	$357,000	$357,000	$357,000	$357,000	$357,000
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)	$24.26	$22.80	$22.94	$23.08	$23.22	$23.35	$23.49	$23.63	$23.77	$23.91	$24.05	$24.18
Average Tax Bill (based on Avg. Ass'd Value)	$8,625	$8,140	$8,189	$8,239	$8,288	$8,337	$8,387	$8,436	$8,485	$8,535	$8,584	$8,633
$ Tax differential between FY25-FY26	Not applicable	**-$485**	**-$435**	**-$386**	**-$337**	**-$287**	**-$238**	**-$189**	**-$139**	**-$90**	**-$41**	**$9**
% Tax differential between FY25-FY26	Not applicable	**-5.6%**	**-5.0%**	**-4.5%**	**-3.9%**	**-3.3%**	**-2.8%**	**-2.2%**	**-1.6%**	**-1.0%**	**-0.5%**	**0.1%**
% value FY 25 (w/growth) vs. FY 26 (without growth)	**0.4%**											
INDUSTRIAL PARCELS	(Prior Year)	***INDUSTRIAL REAL ESTATE***										
LAB / OFFICE Combinations incl. LAB CONDOS (# props = 23)	*Lab / Office*	Net of New Growth >>>		*Lab / Office*		*Lab / Office*		*Lab / Office*		*Lab / Office*		*Lab / Office*
(Bio or Chem Laboratory, or Medical Use is Primary)	**FY 2025**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**	**FY 2026**
FY 26 Assmt. @ ~$484 /sf for Avg Property in Category	$54,983,870	$50,320,000	$50,320,000	$50,320,000	$50,320,000	$50,320,000	$50,320,000	$50,320,000	$50,320,000	$50,320,000	$50,320,000	$50,320,000
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)	$24.26	$22.80	$22.94	$23.08	$23.22	$23.35	$23.49	$23.63	$23.77	$23.91	$24.05	$24.18
Average Tax Bill (based on Avg. Ass'd Value)	$1,333,909	$1,147,373	$1,154,327	$1,161,281	$1,168,235	$1,175,188	$1,182,142	$1,189,096	$1,196,050	$1,203,003	$1,209,957	$1,216,911
$ Tax differential between FY25-FY26	Not applicable	**-$186,535**	**-$179,582**	**-$172,628**	**-$165,674**	**-$158,720**	**-$151,767**	**-$144,813**	**-$137,859**	**-$130,905**	**-$123,951**	**-$116,998**
% Tax differential between FY25-FY26	Not applicable	**-14.0%**	**-13.5%**	**-12.9%**	**-12.4%**	**-11.9%**	**-11.4%**	**-10.9%**	**-10.3%**	**-9.8%**	**-9.3%**	**-8.8%**
% value FY 25 (w/growth) vs. FY 26 (without growth)	**-8.5%**	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 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

Note: The data displayed here is from prior years is available to Lexington via DOR/DLS Gateway on-line, but it is always in arrears.

COMPARABLE "**COMMERCIAL VALUE**" COMMUNITIES

State Rank	MUNICIPALITY	FY2025 Comm - Indl - Pers ASS'D C-I-P	FY2024 RESIDENTIAL RATE/K	FY2024 C - I - P RATE/K	FY2024 RATE SHIFT	FY2025 RESIDENTIAL RATE/K	FY2025 C - I - P RATE/K	FY2025 RATE SHIFT
1	**Boston**	$72,346,183,125	$10.90	$25.27	1.750	$11.58	$25.96	1.750
2	**Cambridge**	$36,106,476,976	$5.92	$10.46	1.379	$6.35	$11.52	1.397
3	**Waltham**	$7,113,007,493	$9.64	$20.71	1.747	$9.82	$21.04	1.740
4	**Worcester**	$5,121,219,066	$13.75	$30.04	1.749	$13.19	$28.61	1.740
5	**Somerville**	$4,669,360,607	$10.52	$18.20	1.750	$10.91	$18.92	1.750
State Rank	**XXXXX**	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
13	**Brookline**	$3,040,443,552	$9.77	$16.41	1.750	$9.87	$16.56	1.748
14	**Barnstable**	$2,591,241,332	$6.65	$5.92	1.000	$6.94	$6.10	1.000
15	**Nantucket**	$2,573,621,664	$3.13	$5.30	1.699	$3.28	$5.56	1.699
16	**Plymouth**	$2,560,508,076	$12.87	$12.87	1.000	$12.69	$12.69	1.000
17	**Lexington**	**$2,510,409,460**	**$12.25**	**$24.20**	**1.750**	**$12.23**	**$24.26**	**1.750**
18	**Billerica**	$2,475,459,663	$11.29	$25.09	1.749	$11.37	$25.27	1.749
19	**Marlborough**	$2,365,382,542	$10.24	$17.66	1.439	$9.86	$16.96	1.450
20	**Andover**	$2,324,722,074	$12.88	$25.48	1.695	$12.49	$24.31	1.670
21	**Everett**	$2,121,759,582	$11.46	$24.00	1.750	$11.39	$23.00	1.749

The EIGHT (8) **CONTIGUOUS** COMMUNITIES to LEXINGTON

State Rank	MUNICIPALITY	FY2025 Comm - Indl - Pers ASS'D C-I-P	FY2024 RESIDENTIAL RATE	FY2024 C - I - P RATE	FY2024 RATE SHIFT	FY2025 RESIDENTIAL RATE	FY2025 C - I - P RATE	FY2025 RATE SHIFT
3	**Waltham**	$7,113,007,493	$9.64	$20.71	1.747	$9.82	$21.04	1.740
7	**Burlington**	$3,632,265,530	$8.94	$25.81	1.706	$8.66	$25.47	1.726
10	**Woburn**	$3,138,461,237	$8.06	$19.72	1.750	$8.54	$20.41	1.750
17	**Lexington**	**$2,510,409,460**	**$12.25**	**$24.20**	**1.750**	**$12.23**	**$24.26**	**1.750**
51	**Bedford**	$1,279,367,239	$11.88	$26.70	1.750	$12.04	$27.12	1.750
84	**Arlington**	$813,725,053	$10.59	$10.59	1.000	$10.77	$10.77	1.000
113	**Belmont**	$623,105,768	$10.56	$10.56	1.000	$11.39	$11.39	1.000
132	**Winchester**	$490,149,001	$11.33	$10.81	1.000	$11.09	$10.60	1.000
252	**Lincoln**	$109,857,288	$12.89	$19.70	1.499	$12.81	$19.55	1.498

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

MA DOR - Division of Local Services
MA Municipal Databank / Local Aid Section
Fiscal Year 2025 Assessed Values by Class

Note: The data displayed here is from prior years is available to Lexington via DOR/DLS Gateway on-line, but it is always in arrea

Statewide Ranking	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	2025	154,028,711,454	0	61,184,889,270	1,475,114,285	9,686,179,570	72,346,183,125	226,374,894,579	68	32
2	Cambridge	2025	40,134,122,674	0	14,876,049,975	18,693,244,738	2,537,182,263	36,106,476,976	76,240,599,650	53	47
3	Newton	2025	38,643,809,347	0	2,556,400,353	231,494,300	608,274,200	3,396,168,853	42,039,978,200	92	8
4	Nantucket	2025	36,278,294,289	2,743,300	1,852,105,293	79,792,883	641,723,488	2,573,621,664	38,854,659,253	93	7
5	Brookline	2025	29,951,077,622	0	2,609,331,135	20,916,000	410,196,417	3,040,443,552	32,991,521,174	91	9
6	Barnstable	2025	22,187,815,827	0	1,893,583,522	106,279,900	591,377,910	2,591,241,332	24,779,057,159	90	10
7	Somerville	2025	19,837,451,029	0	3,688,084,737	429,666,600	551,609,270	4,669,360,607	24,506,811,636	81	19
8	Worcester	2025	19,207,533,542	0	2,932,861,967	872,623,099	1,315,734,000	5,121,219,066	24,328,752,608	79	21
9	Quincy	2025	20,401,358,256	0	2,446,514,370	247,995,400	655,024,800	3,349,534,570	23,750,892,826	86	14
10	Falmouth	2025	20,481,865,725	4,504,500	968,511,943	135,144,700	397,629,740	1,501,286,383	21,987,656,608	93	7
11	Waltham	2025	13,073,469,020	0	5,354,230,429	1,016,065,734	742,711,330	7,113,007,493	20,186,476,513	65	35
12	Lexington	2025	15,977,353,073	0	847,945,410	1,255,775,000	406,689,050	2,510,409,460	18,487,762,533	86	14
13	Plymouth	2025	15,621,834,377	0	1,447,900,079	480,347,744	632,260,253	2,560,508,076	18,182,342,453	86	14
14	Wellesley	2025	15,677,785,000	0	1,673,322,000	8,530,000	172,881,960	1,854,733,960	17,532,518,960	89	11
15	Needham	2025	14,002,216,972	0	1,499,785,024	174,726,704	429,826,950	2,104,338,678	16,106,555,650	87	13
16	Medford	2025	14,073,568,245	0	1,273,301,269	201,942,000	275,538,390	1,750,781,659	15,824,349,904	89	11
17	Framingham	2025	12,568,817,087	0	2,091,401,624	486,688,490	500,953,570	3,079,043,684	15,647,860,771	80	20
18	Arlington	2025	14,620,586,615	0	558,650,253	29,121,000	225,953,800	813,725,053	15,434,311,668	95	5
19	Lynn	2025	13,267,717,345	0	822,052,183	238,127,606	480,579,949	1,540,759,738	14,808,477,083	90	10
20	Edgartown	2025	13,456,257,503	0	651,766,390	7,995,600	316,637,880	976,399,870	14,432,657,373	93	7
21	Lowell	2025	12,317,496,259	0	734,768,380	426,130,632	510,926,820	1,671,825,832	13,989,322,091	88	12
22	Springfield	2025	10,443,372,537	0	1,707,395,046	327,636,000	1,040,947,610	3,075,978,656	13,519,351,193	77	23
23	Andover	2025	10,852,450,460	0	842,920,155	1,091,316,400	390,485,519	2,324,722,074	13,177,172,534	82	18
24	Weymouth	2025	11,350,760,736	0	920,170,674	454,203,700	321,498,060	1,695,872,434	13,046,633,170	87	13
25	Brockton	2025	11,139,988,461	0	1,186,110,674	243,280,840	416,660,530	1,846,052,044	12,986,040,505	86	14

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

RESIDENTIAL EXEMPTION WORKSHEET FISCAL YEAR 2026 INFORMATION		
TOTAL RESIDENTIAL (ASS'D) OVERALL VALUE	$16,767,119,583	
TOTAL # RESID. PARCELS	10,934	(Includes over 500 unbuildable (mostly small) parcels of land.)
AVG. RESIDENTIAL PARCEL	$1,533,484.51	
EXEMPTION Percentage >>	20%	(Up to a 35% "Max" Resid Exemption is allowed by MGL)
EXEMPTION $ AMOUNT	$306,697	
EST. # OF EXEMPT (Principal Resid.) PARCELS	**9,265**	Town estimate: # of non-owner occupied parcels >>> 1,669
TOTAL VALUE MADE EXEMPT by this clause	$2,841,546,789	
RESID. RATE (Calc'd, but not yet voted upon)	$12.31	(<Note: This Rate is from Exhibit A.)
TOTAL RESID. REVENUE "redirected" (tax dollars)	$206,481,151	
NEW RESID. OVERALL ASSESSED VALUE	$13,925,572,794	
NEW (Derived by formula) RESID. RATE	**$14.83**	

(a) EXAMPLES OF ASSESSED VALUE	(b) PRELIMINARY TAX RATE @ 1.75 SHIFT	(c) ANNUAL PROPERTY TAX BILL	(d) EXEMPTED ASSESSED VALUE @ 20 % EXEMPTION	(e) NET ASSESSED VALUE [1]	(f) DERIVED TAX RATE	(g) NET TAX BILL	(h) Taxation $ Change (g-c)	(i) Taxation % Change (h/c)
$400,000	$12.31	$4,926	$306,697	$93,303	$14.83	$1,383	-$3,542	-71.91%
$500,000	$12.31	$6,157	$306,697	$193,303	$14.83	$2,866	-$3,291	-53.45%
$600,000	$12.31	$7,389	$306,697	$293,303	$14.83	$4,349	-$3,040	-41.14%
$1,000,000	$12.31	$12,315	$306,697	$693,303	$14.83	$10,280	-$2,035	-16.52%
$1,100,000	$12.31	$13,546	$306,697	$793,303	$14.83	$11,763	-$1,783	-13.17%
$1,200,000	$12.31	$14,778	$306,697	$893,303	$14.83	$13,245	-$1,532	-10.37%
$1,300,000	$12.31	$16,009	$306,697	$993,303	$14.83	$14,728	-$1,281	-8.00%
$1,400,000	$12.31	$17,241	$306,697	$1,093,303	$14.83	$16,211	-$1,030	-5.97%
$1,500,000	$12.31	$18,472	$306,697	$1,193,303	$14.83	$17,694	-$778	-4.21%
$1,600,000	$12.31	$19,703	$306,697	$1,293,303	$14.83	$19,176	-$527	-2.67%
$1,700,000	$12.31	$20,935	$306,697	$1,393,303	$14.83	$20,659	-$276	-1.32%
$1,800,000	$12.31	$22,166	$306,697	$1,493,303	$14.83	$22,142	-$24	-0.11%
$1,809,727	***$12.31***	***$22,286***	***$306,697***	***$1,503,030***	***$14.83***	***$22,286***	***$0***	***0.00%***
$1,900,000	$12.31	$23,398	$306,697	$1,593,303	$14.83	$23,625	$227	0.97%
$2,000,000	$12.31	$24,629	$306,697	$1,693,303	$14.83	$25,107	$478	1.94%
$2,500,000	$12.31	$30,787	$306,697	$2,193,303	$14.83	$32,521	$1,735	5.63%
$3,000,000	$12.31	$36,944	$306,697	$2,693,303	$14.83	$39,935	$2,991	8.10%
$5,000,000	$12.31	$61,573	$306,697	$4,693,303	$14.83	$69,590	$8,017	13.02%

[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. $1,809,727***

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Review & Approve: 6th Edition of Tree Management Manual

PRESENTER:	**ITEM NUMBER:**
Nancy Soften and Pat Moyer, Tree Committee	I.2

SUMMARY:

Category: Decision Making

On October 9, 2025 the Tree Committee voted unanimously to approve the attached recommended changes to the Tree Management Manual. Just the affected pages of the manual text are included along with the complete Appendix XIV. All changes are in red text or enclosed in a red box.

Summary of changes are:

- Stronger wording on the signage required on tree protection fencing. We recognize that the specific wording of the signage that we ask for is not commercially available, and so are in discussion with the DPW about having signs printed that can be distributed to builders. Hand-lettered signs are frequently posted and are acceptable.
- A better figure 13 showing tree protections and signage
- A two-part arborist attestation, to include part B affirming that tree protections are in place
- Addition of Freeman Maple to the Large Shade Tree List for extra mitigation credit
-

The Tree committe respectfully requests Select Board approval of these recommended changes to the Tree Management Manual.

Also attached to this meeting packet just as an FYI is the Lexington Tree Bylaw Rules and Regulations Quick Start Guide which is planned to be provided to applicants as a resource for a topline summary and the guidance where to find the full provisions of the bylaw.

SUGGESTED MOTION:

Move to (approve) the Tree Committee recommended changes to the Tree Management Manual as presented.

FOLLOW-UP:

Tree Committee

<u>DATE AND APPROXIMATE TIME ON AGENDA:</u>

11/17/2025 7:10pm

ATTACHMENTS:

	Description	Type
🗋	Pages with Proposed Updates for the Lexington Tree Managerment Manual	Backup Material
🗋	Document as FYI - Lexington Tree Bylaw Rules and Regulations Quick Start Guide	Exhibit

5. Large Shade Trees

Large shade trees for 4x mitigation credit have a mature height of at least 40' and spread of at least 30'. No columnar cultivars qualify unless they meet those criteria. Trees not native to New England were included only if they offered characteristics that may be hard to find in native trees available in 3" caliper size. No western trees are included.

Common Name	**Scientific Name**	**Acceptable cultivars**	**Attributes**
Bald Cypress	*Taxodium distichum (native to southeast / mid-Atlantic)*	'Monarch of Illinois'	Pyramidal deciduous conifer 50-70'h x 20-30'w, suitable street tree
Basswood	*Tilia americana (NE native)*		60-80'h x 30-55'w, salt-sensitive
Birch, River	*Betula nigra (NE native)*		40-70'h x 40-60'w, exfoliating bark, suitable street tree
Birch, Black or Sweet	*Betula lenta (NE native)*		40-55'h x 30-45'w, fall color
Black Walnut	*Juglans nigra (NE native)*		50-75'h x 50-75'w, oval to rounded crown on tall trunk at maturity
Butternut	*Juglans cinnera (NE native)*		40-60'h x 30-50'w
Catalpa, Northern	*Catalpa speciosa (NE native)*		40-60'h x 20-40'w, pannicles of bell-shaped flowers
Cherry, Black	*Prunus serotina (NE native)*		60-90'h x 35-50'w, small white flowers and black fruits
Elm, American	*Ulmus americana (NE native)*	DED-resistant: 'Princeton' 'Jefferson' 'New Harmony' 'Valley Forge'	60-80'h x 50-70'w, vase shape, suitable street tree. U structure branching (Jefferson) preferable to V structure (Princeton),
Hackberry	*Celtis occidentalis (southern NE native)*		40-60'h x 40-60'w, cylindrical at maturity, suitable street tree tolerates urban environments
Hemlock, Canadian or Eastern	*Tsuga canadensis (NE native*	Not used as hedge	60-80'h x 25-40'w, fine-textured needled evergreen. Placement on cool, damp N slope critical for tree's health and survival. May require treatment for wooly adelgid.
Hickory, shagbark	*Carya ovata (NE native)*		50-100'h x 20-40'w, few pests or diseases, fruit can be litter problem
Honeylocust	*Gleditsia triacanthos inermis (midwest native)*	Shademaster, Skyline, Halka	50-60'h x 25-35'w, casts open light shade, suitable street tree
Kentucky Coffeetree	*Gymnocladus dioicus (Midwest native)*	Male cultivars only	60-75'h x 30-50'w, tolerant of tough conditions and unattractive for much of year, best used as street tree, not specimen tree
Magnolia, Cucumber	*Magnolia acuminata (NE native)*		50-80'h x 50-80'w, flowering
Maple, Freeman	*Acer x freemanii (hybrid of native red and silver maples)*	Autumn Blaze, Marmo, Morgan	45-70'h x 35-45'w, fast-growing with sturdy branch structure and brilliant fall color
Maple, Red	*Acer rubrum (NE native)*		40-70'h x 20-40'w, fall color, suitable street tree

Maple, Sugar	*Acer saccharum (NE native)*	'Fall Fiesta' 'Commemoration' 'Flash Fire' 'Green Mountain'	75'h x 30-50'w, needs lots of ground space and water for health and survival, not suitable as street tree
Oak, Black	*Quercus velutina (NE native)*		50-60'h x 50-60'w, not suitable as street tree
Oak, Bur	*Quercus macrocarpa (native to central plains)*		70-80'h x 70-80'w, excellent park and large area specimen tree, suitable street tree
Oak, Chestnut	*Quercus montana (NE native)*		60-70'h x 60-70'w
Oak, Pin	*Quercus palustris (NE native)*		75'h x 40'w, downward branching makes unsuitable next to street, good as setback tree
Oak, Red	*Quercus rubra (NE native)*		75'h x 30-45'w, suitable street tree
Oak, Scarlet	*Quercus coccinia (NE native)*		75'h x 40-50'w, late scarlet or russet fall color, not suitable street tree
Oak, Swamp White	*Quercus bicolor (NE native)*		50-60'h x 50-60'w, drought resistant, easier to transplant than white oak, yellow fall color
Oak, White	*Quercus alba (NE native)*		50-80'h x 50-80'w, good park/meadow tree, slow growing, not suitable street tree
Pine, Eastern White	*Pinus strobus (NE native)*	Many	50-80'h x 20-40'w, needs sun, easy to transplant, branches break in high wind, not suitable street tree
Sassafrass	*Sassafras albidum (NE native)*		30-60'h x 25-40'w, 3 forms of leaves, hard to transplant, forms colonies, not suitable street tree
Sweetgum	*Liquidambar styraciflua (native to southern NE)*		60-75'h x 40-50'w, beautiful variable fall color, messy fruit, suitable street tree if roots have enough room
Sycamore, American	*Platanus occidentalis (NE native)*		75-100'h x 75-100'w, massive trunk with flaking bark, open crown, good street tree
Tuliptree	*Liriodendron tulipifera (NE native)*		70-90'h x 35-50'w, fast-growing tall tree with tulip-shaped leaves and greenish-yellow flowers, some cultivars suitable as street trees
Tupelo	*Nyssa sylvatica (NE native)*	'Wildfire' 'Green Gable'	Glossy green leaves with bright fall color, bluish black fruit, suitable street tree
Yellowwood	*Cladrastis kentukea (native to southeast)*		30-50'h x 40-55'w Broad, rounded crown with panicles of white, fragrant flowers, not suitable as street tree due to low branching; good setback tree

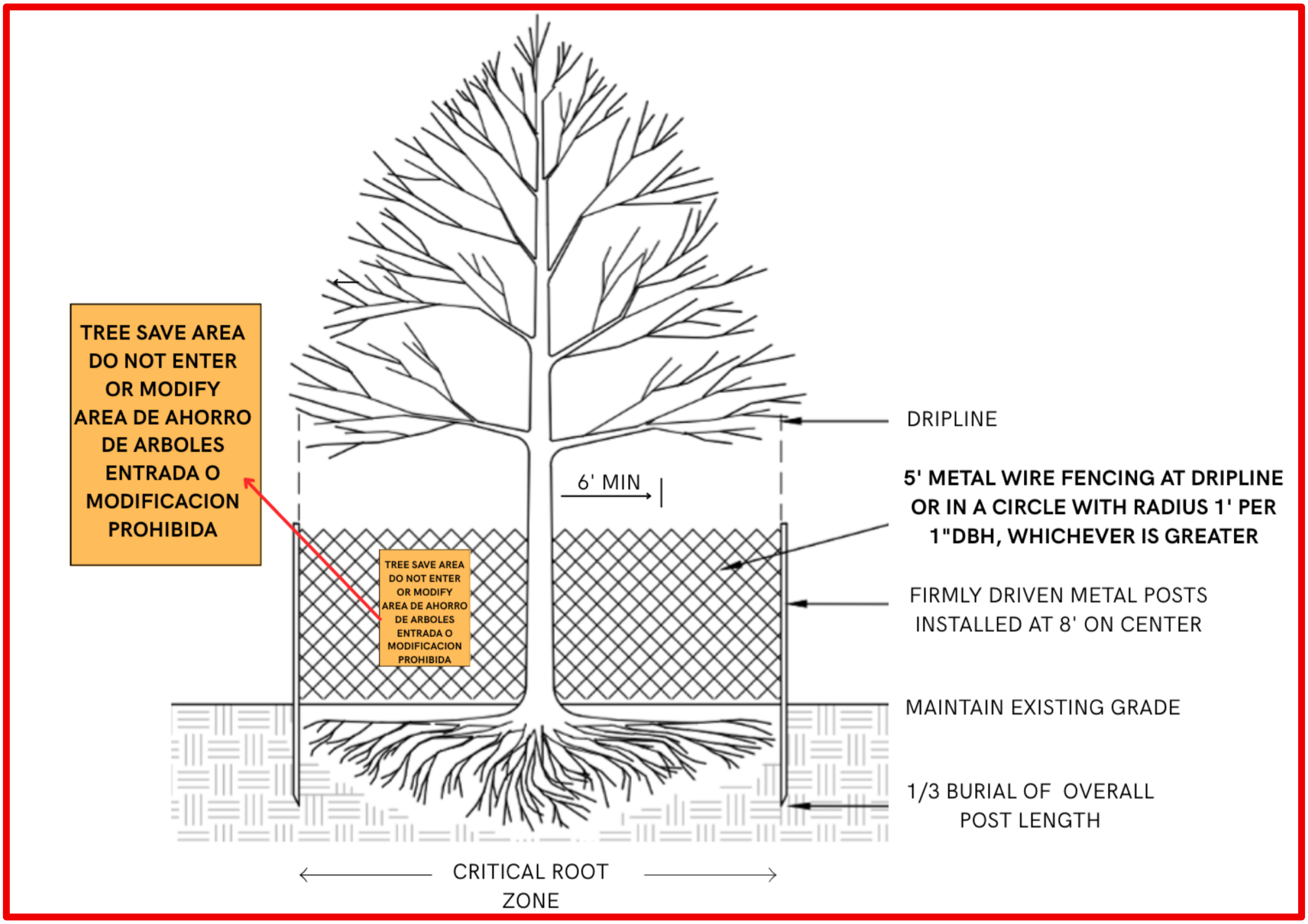
VII. TREE PROTECTION DURING CONSTRUCTION

B. PROTECTION REQUIREMENTS FOR EXISTING TREES

1. Barrier Protection Protect all trees to be saved before demolition and land clearing begin. Install barriers at the critical root zone, the outer edge of the area under the leaf canopy, or in a circle with a radius of 1 foot per inch DBH. The fenced Tree Save Area may be modified to a location specified by a certified arborist in a Tree Protection Plan and agreed on during an on-site visit by the Tree Warden and/or a Tree Committee representative. Construct barriers of stable metal posts inserted into the ground, spaced a maximum of eight (8) feet aparet, and five (5) foot high chain link or welded wire fencing. This protection will prohibit heavy equipment from compacting soil, damaging roots, breaking branches and scarring the tree trunk. **(See Figure 13, Page 43-4.)**
2. Signage Post signs reading "TREE SAVE AREA – ~~PLEASE KEEP OUT~~ DO NOT ENTER OR MODIFY" / "AREA DO AHORRO DE ARBOLES – ENTRADA O MODIFICACION PROHIBIDA ~~POR FAVOR~~", in both English and Spanish on the fencing.
3. Weights under Tree Park vehicles, equipment, or stockpile earth, fill and other materials ONLY OUTSIDE the Tree Save Area.
4. Chemical Damage Dispose of all debris properly (rubble, cement, asphalt, petroleum products, herbicides, all chemicals) away from the tree root zone.
5. Leaf Mulch Allow fallen leaves from the trees within the root zone to remain on the ground as mulch. If leaves are on the lawn, they can be raked up or mowed.
6. Flooding Provide proper drainage so that roots of trees are free of standing water.
7. Fasteners Use separate posts instead of trees for fastening signs, fences, electrical wires and pulley stays.
8. Fires Lexington requires a permit for open burning as described on the Lexington Fire Department web site at https://www.lexingtonma.gov Search "Departments", "Fire Department", "Burn Permits" [online cited 15 February 2019].
9. Utility Lines Locate all new underground utility lines outside the critical root zone of trees to be saved. If not possible, tunnel under roots as an alternative. **(See Figure 14, Page 46.)**
10. Watering In the absence of rain, water trees once a week by running a hose in the Tree Save Area for 15 minutes or provide water using tree irrigation bags. Apply mulch to retain soil moisture.

Figure 13

PROTECTING TREES DURING CONSTRUCTION



- Install a **protective fence** to create a **Tree Save Area**. The Tree Save Area is defined as the area within the drip line of a tree, or the area within a radius around the tree trunk of 1 foot for every inch of DBH, whichever is greater.
  - Use 5' high chain link or welded wire with stable metal stakes or posts inserted in the ground and spaced a maximum of eight (8) feet apart.
  - If protective fencing cannot be installed at the dripline of a tree, then it should be installed as far away from the tree trunk as possible, ideally a minimum of six (6) feet.
  - Each fenced Tree Save Area shall include signs reading, "TREE SAVE AREA – ~~PLEASE KEEP OUT~~DO NOT ENTER OR MODIFY"/ "AREA DE AHORRO DE ARBOLES – ENTRADA O MODIFICACION PROHIBIDA ~~POR FAVOR~~", in both English and Spanish and should be placed in a highly visible location.
  - Tree protection shall be placed before ground disturbing activities, including tree removal and demolition, start and shall remain in place until all construction has been completed.

- Trunk Protection: If the protective fencing cannot be installed to protect the tree trunk then trunk protection should be installed. Loosely tie protective 2x4 lumber around the tree trunk with **rope,** do not use wire. Attach the rope to the 2x4's using staples. Do not drive fasteners into the tree. Height of the lumber shall be from the tree base including root flare at the bottom of the first branch, typically six to eight (6-8) feet. The 2x4 lumber should be angled so the trunk flare and buttress roots are also protected. Closed cell foam padding, one-quarter (¼) inch thick minimum, can be placed between the trunk and the lumber for added protection.

- **Soil Protection:** Avoid compaction of the soil by keeping foot and vehicle traffic and storing of materials away from the root zone and outside the Tree Save Area. In cases where allowing access through the tree save area is unavoidable either a minimum one-half (½) inch steel plate placed on top of a two (2) inch minimum bed of mulch (e.g. wood chips) or a minimum of three-quarter (¾) inch plywood over a four (4) inch bed of mulch may be used to bridge over the protected root zone in the tree protection area.

- Take special care with backhoes and other machinery to **minimize damage** to roots, trunk, limbs and overhead branches.

Websites, 6/11/2019

Trees

1. ANSI 300 Standard Practices: https://www.tcia.org/TCIA/BUSINESS/ANSI_A300_Standards_/TCIA/BUSINESS/A300_Standards/A300_Standards.aspx?hkey=202ff566-4364-4686-b7c1-2a365af59669
22. ANSI Nursery Stock Standards American Horticultural Society, 2014, pdf: https://www.americanhort.org/page/standards
23. Guidelines for Planting Trees and Shrubs https://ag.umass.edu/landscape/fact-sheets/guidelines-for-planting-trees-shrubs

XVI. PUBLICATION INFORMATION

Sixth Edition, Published 2025 by the Town of Lexington Tree Committee:

David J. Pinsonneault, Director of Public Works

Christopher Filadoro, Superintendent of Public Grounds, Tree Warden

~~Mark Connor, Co-chair~~

Benjamin Fein-Cole, Associate

Gavin Grant

Alicia Morris, Associate

Patricia Moyer, Chair

~~Gerald Paul~~

Nancy Sofen

Rachel Summers

Barbara Tarrh

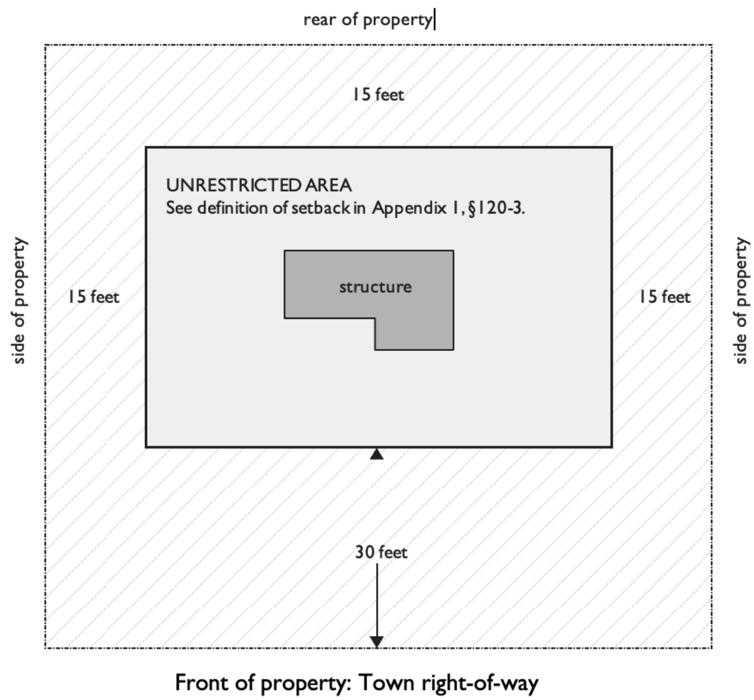
~~James Wood~~

Graphics by Bruce Walker http://www.bruce-walker.com/

APPENDIX XIV
LEXINGTON TREE BYLAW RULES AND REGULATIONS

When does the Tree Bylaw apply?

Lexington's Tree Bylaw (http://ecode360.com/10535335) applies to trees 6" DBH or greater (or multiple trunk tree totaling 15" or greater) in the setbacks ("protected trees") of properties undergoing demolition or major construction, i.e., new construction or the increase of a building's footprint by 50% or more. An example of the setback is shown below. The Tree Bylaw setback may be different than the property's zoning setback.



1. Tree Protection Plan

In accordance with sections § 120-8B(2) and § 120-8D, when major construction or demolition is planned, the owner of the property shall submit to the Tree Warden a tree protection plan prepared by a Certified Arborist for any Protected Trees that are to be retained on the site and for any trees in the Town right of way. The Tree Warden must approve any actions that will affect public shade trees.

All tree protection measures including installation of Tree Save Area fencing and root pruning to reduce the Tree Save Area on trees whose critical root zones will be encroached upon by construction activities must be completed and documented ~~and submitted~~ by submission to the Tree Warden Attestation of Certified Arborist Part B signed by a certified arborist before any ground disturbing activities, including demolition or tree removal, begins.

a) The fenced Tree Save Area is defined as the area within the drip line of a tree, or a circle with a radius from the tree trunk of one (1) foot for every inch of DBH, whichever is greater, unless the Tree Save Area will be reduced by root pruning. If the certified arborist determines the protective fencing cannot be installed at the drip line, then proper root pruning and trunk protection should be carried out. Ideally the minimum distance from the trunk to the fencing will be six (6) feet. See Figure 13 and sections d), f) and g) below.
b) Fencing must be 5' or higher high chain link or welded wire attached to stable metal posts or stakes set securely in the ground, spaced a maximum of eight (8) feet apart.
c) Each fenced Tree Save Area shall include signs reading, "TREE SAVE AREA – ~~PLEASE KEEP OUT~~ DO NOT ENTER OR MODIFY"/ "AREA DE AHORRO DE ARBOLES – ENTRADA O MODIFICACION PROHIBIDA ~~POR FAVOR~~", in both English and Spanish
d) Tunneling is preferred to root pruning, where possible. See Figure 14.
e) Root pruning should be performed prior to any excavation or demolition and only by or under the supervision of a certified arborist. See Figure 14.
    i) Excavate using an air spade, hydro excavation or hand tools to expose roots.
    ii) Cut roots cleanly, removing no more than 40% of roots.
    iii) Backfill and water immediately.
    iv) If the hole must be left open past the end of day, cover roots with wet burlap.
    v) Monitor tree health and supply adequate water and mulch.
f) If a grade change is needed within the critical root zone, root pruning is required before that grade change is made. Create terraces with retaining walls to maintain the original grade around the retained critical root zone. See Figure 15.
g) Trunk Protection: If a certified arborist determines that protective fencing cannot be installed to protect the tree trunk then trunk protection should be installed. Loosely tie protective 2x4 lumber around the tree trunk with rope, do not use wire. Attach the rope to the 2x4's using staples. Do not drive fasteners into the tree. Height of the lumber shall be from the tree base including root flare to the bottom of the first branch, typically 6-8'. The 2x4 lumber should be angled so the trunk flare and buttress roots are also protected. Closed cell foam padding, one-quarter (¼) inch thick minimum, can be placed between the trunk and the lumber for added protection.
h) Soil Protection: Avoid compaction of the soil by keeping foot and vehicle traffic and storing of materials away from the root zone and outside the Tree Save Area. In cases where allowing access through the tree save area is unavoidable as determined by the certified arborist, either a minimum one-half (½) inch steel plate placed on top of a two (2) inch minimum bed of mulch (e.g. wood chips) or a minimum of three-quarter (¾) inch plywood over a four (4) inch bed of mulch may be used to bridge over the protected root zone in the tree protection area.
i) Any changes during the course of construction that will impact an existing Tree Save Area requires that an updated Tree Protection Plan by a certified arborist be installed, documented and submitted to the Tree Warden before that work may commence.
j) All tree protection fencing will remain in place until landscaping begins.

2. Removal of a Protected Tree

In accordance with section § 120-8, in order to remove a Protected Tree, the following will be required:

a) A completed and signed Tree Removal and Mitigation Permit application
b) A signed Tree Removal and Mitigation Permit issued by the Tree Warden via the Town's ViewPoint Cloud online permitting portal.
c) Mitigation of the removed protected tree(s) as described in sections 5 through 7 below.

3. Removal of a Hazardous and/or Dead Protected Tree

In accordance with section § 120-9, in order to remove a Protected Tree that is hazardous or dead and avoid mitigation the following will be required:

a) A completed and signed Tree Removal and Mitigation Permit application
b) A completed and signed International Society of Arboriculture ("ISA") Basic Tree Risk Assessment Form related to the Tree provided by a Certified Arborist, submitted with the permit application.
c) A signed Attestation from a Certified Arborist Part A using the attached form, submitted with the permit application.
d) Photographs of the Protected Tree, including full tree view and the area of the hazardous tree where the dead or hazardous area(s) can be observed, submitted with the permit application.
e) A signed Tree Removal and Mitigation Permit issued by the Tree Warden via the Town's ViewPoint Cloud online permitting portal.

4. Removal of an Invasive Protected Tree

In accordance with section § 120-9, in order to remove a Protected Tree that is an invasive species and avoid mitigation the following will be required:

a) A completed and signed Tree Removal and Mitigation Permit application
b) Identification of the Protected Tree by a certified arborist as a species on the attached List of Exempt Trees.
c) Photographs of the Protected Tree, including a full tree view and the area of the invasive tree where its species can be observed, submitted with the permit application.
d) A signed Tree Removal and Mitigation Permit issued by the Tree Warden via the Town's ViewPoint Cloud online permitting portal.

5. Calculation of Replacement Inches for Mitigation

In accordance with section § 120-16, mitigation will be calculated in terms of "replacement inches" according to this table:

Replacement Inch Calculation Table		
Level	**Removed Tree**	**Replacement Inches**
Level 1:	Less than 24" DBH; or a tree of any size to be removed in order to comply with a condition, restriction or requirement of a local, state, or federal permit	Same as inches removed
Level 2:	24" DBH and larger	4 times inches removed

6. Mitigation of Removed Protected Trees

In accordance with section § 120-8C, when a protected tree is removed at least one of the following is required:

a) Replanting one (1) inch caliper of new tree(s) for each replacement inch of trees removed. New trees must be 3" caliper or larger. Evergreens must be a minimum of 6' in height. The only arborvitae that will be accepted for mitigation planting is *Thuja plicata x Standishii,* Green Giant Arborvitae.
b) Replanting one-quarter (¼) inch of new tree(s) from the Large Shade Tree List (Section V.B.5 of the Lexington Tree Management Manual and attached) for each replacement inch of tree(s) removed. For example, a three (3) inch caliper tree from this list will be credited with twelve (12) inches of mitigation planting. Columnar or dwarf cultivars that are not at least forty (40) feet high x thirty (30) wide at maturity do not qualify as large shade trees.
c) Payment to the Lexington Tree Fund of two hundred (200) dollars per replacement inch not already mitigated by replanting. This provision is not allowed until the requirements of section 7 below are satisfied.
d) Minimum street frontage planting as described in section 7 below must be completed before mitigation planting elsewhere on the property is credited or payment to the Tree Fund in lieu of replanting is allowed.

7. Minimum Street Frontage Mitigation Planting

In accordance with section § 120-8C5, when mitigation for the removal of protected tree is owed, the following will be required:

a) Replanting is required only until the mitigation owed is accomplished or the desired minimum street-frontage spacing is achieved, whichever occurs first.
b) Minimum street frontage planting must be completed before mitigation planting elsewhere on the property is credited.
c) Trees will be planted in the front setback or the town right-of-way to achieve no greater than a 35' gap in between trees located in the combined area of the Town right of way and the front setback of a property, and no greater than a 35' gap from a tree to the property line, as measured along the street frontage.
d) Planting in the front setback is preferred. Planting may occur in the Town right-of-way with permission of the Tree Warden.
e) Replanted trees shall be selected from the Large Shade Tree List, unless there are mitigating circumstances as delineated in the Tree Planting Guidelines.
f) From the standpoint of creating public shade, a small tree under wires will be considered equally as good as a large tree farther back on the lot. Small trees planted near streets and sidewalks should have upright or vase shapes when mature so as to not impede vehicular, bicycle or pedestrian traffic. Recommendations may be found in the list of Best Small Street Trees Under Wires.
g) Consider medium-sized trees (~40' mature height) when a larger tree would shade solar panels on the front of the house.
h) These requirements are subject to availability of suitable planting sites, as delineated in the Tree Planting Guidelines.

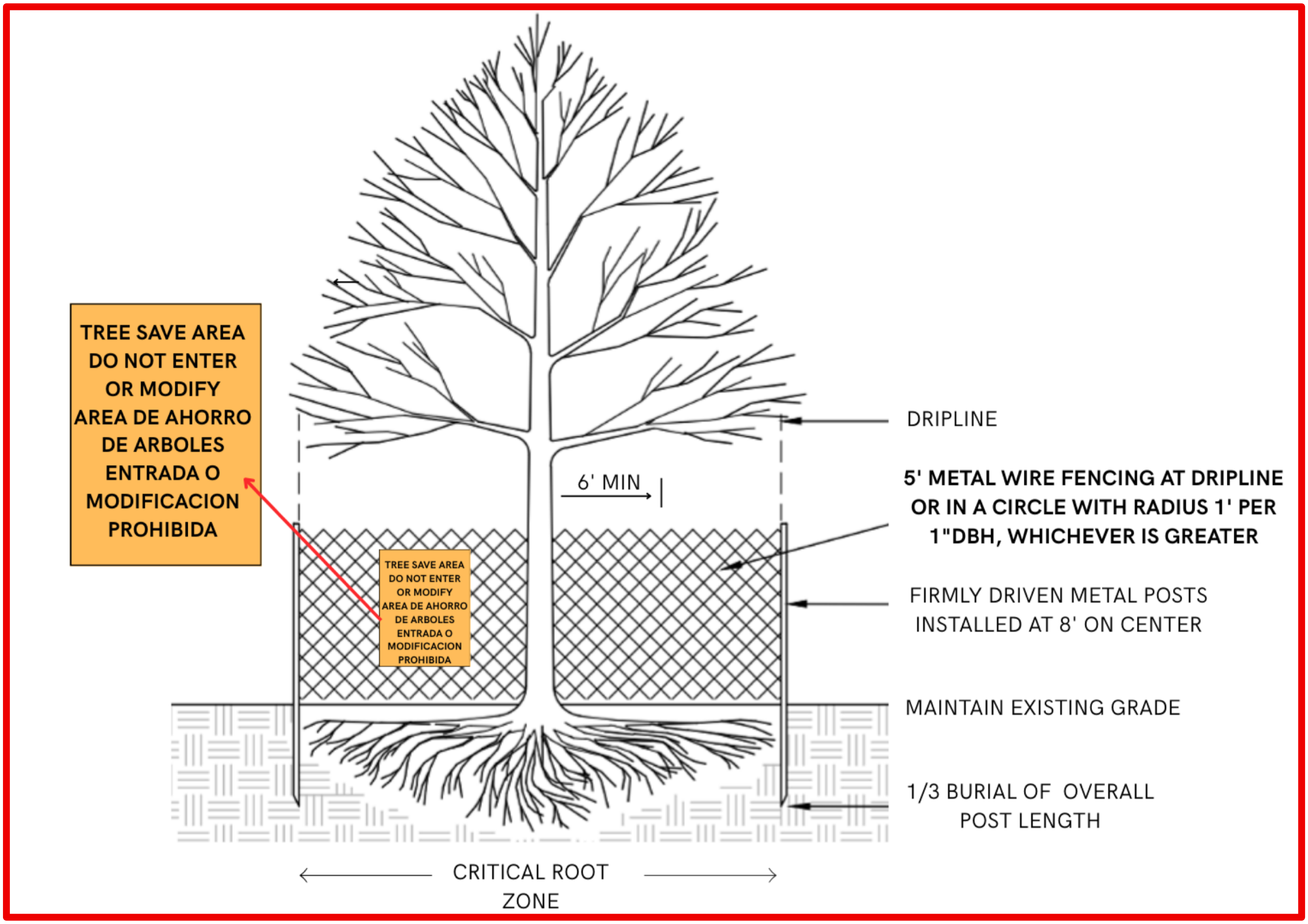
8. Survival of Retained Protected Trees and Mitigation Plantings

In accordance with sections § 120-8C(6) and § 120-8D(1), retained protected trees and new trees planted for mitigation credit must be maintained in good health for 1 year from the date the Certificate of Occupancy is issued.

If a retained protected tree dies or is removed in this time period, the owner of the property will provide mitigation for the dead or removed tree. If a tree planted as mitigation dies within 1 year, the owner of the property will replace the tree within 9 months.

FIGURE 13

PROTECTING TREES DURING CONSTRUCTION



- Install a **protective fence** to create a **Tree Save Area**. The Tree Save Area is defined as the area within the drip line of a tree, or the area within a radius around the tree trunk of 1 foot for every inch of DBH, whichever is greater.
  - Use 5’ high or higher chain link or welded wire with stable metal stakes or posts inserted in the ground and spaced a maximum of eight (8) feet apart.
  - If protective fencing cannot be installed at the dripline of a tree, then it should be installed as far away from the tree trunk as possible, ideally a minimum of six (6) feet.
  - Each fenced Tree Save Area shall include signs reading, “TREE SAVE AREA – ~~PLEASE KEEP OUT~~DO NOT ENTER OR MODIFY”/ “AREA DE AHORRO DE ARBOLES – ENTRADA O MODIFICACION PROHIBIDA ~~POR FAVOR~~”, in both English and Spanish and should be placed in a highly visible location.

  - Tree protection shall be placed before ground disturbing activities, including tree removal and demolition, start and shall remain in place until all construction has been completed.

- **Trunk Protection**: If the protective fencing cannot be installed to protect the tree trunk, then trunk protection should be installed. Loosely tie protective 2x4 lumber around the tree trunk with **rope,** do not use wire. Attach the rope to the 2x4's using staples. Do not drive fasteners into the tree. Height of the lumber shall be from the tree base including root flare at the bottom of the first branch, typically six to eight (6-8) feet. The 2x4 lumber should be angled so the trunk flare and buttress roots are also protected. Closed cell foam padding, one-quarter (¼) inch thick minimum, can be placed between the trunk and the lumber for added protection.

- **Soil Protection:** Avoid compaction of the soil by keeping foot and vehicle traffic and storing of materials away from the root zone and outside the Tree Save Area. In cases where allowing access through the tree save area is unavoidable either a minimum one-half (½) inch steel plate placed on top of a two (2) inch minimum bed of mulch (e.g. wood chips) or a minimum of three-quarter (¾) inch plywood over a four (4) inch bed of mulch may be used to bridge over the protected root zone in the tree protection area.

- Take special care with backhoes and other machinery to **minimize damage** to roots, trunk, limbs and overhead branches.

The best time to plant a tree

is twenty years ago.

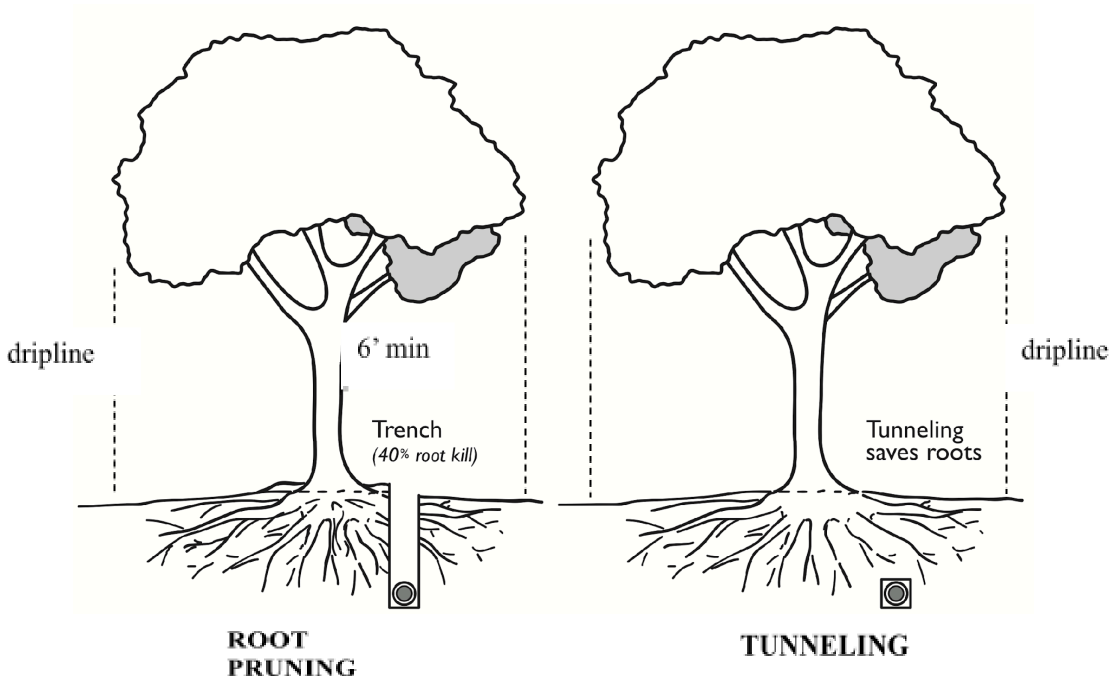
The next best time

is now.

Chinese Proverb

Figure 14

EXCAVATION and TUNNELING WITHIN DRIPLINE



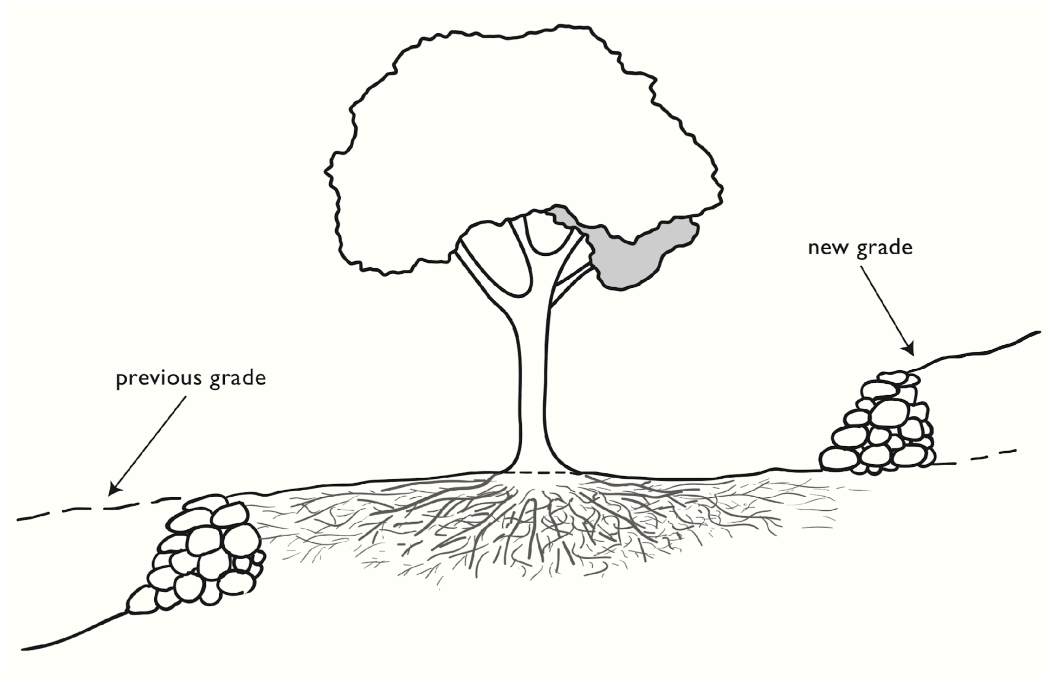
- Excavate *around* tree roots or tunnel *under* the root zone. Trenching without proper root pruning can severely damage roots.

- Tunneling is preferred to root pruning, where possible.

- Root pruning by or under the supervision of a certified arborist must be done prior to excavation or grade change any time work encroaches on the critical root zone.
    - Excavate using an air spade, hydro excavation or hand tools to expose roots.
    - Cut roots cleanly, removing no more than forty (40) percent of roots.
    - Backfill and water immediately.
    - If the hole must be left open past the end of day, cover roots with wet burlap.

Figure 15

GRADE CHANGE GUIDELINES



MAINTAIN EXISTING GRADE AROUND TREE

Protect trees by creating terraces with retaining walls to maintain the original grade around the root zone. Cutting or shaving roots or piling soil on top of roots to create a continuous new grade will slowly kill the tree. Avoid drainage changes that could mean a tree gets too much water or not enough.

- If a grade change is needed within the critical root zone, root pruning is required before that grade change is made. See **Figure 14**.

Basic Tree Risk Assessment Form

Client ______________________ Date ____________ Time __________

Address/Tree location ______________________ Tree no. ________ Sheet _____ of _____

Tree species ______________________ dbh ________ Height ________ Crown spread dia. ________

Assessor(s) ______________________ Tools used ______________________ **Time frame** ________

Target Assessment

Target number	Target description	Target protection	Target zone: Target within drip line	Target zone: Target within 1 x Ht.	Target zone: Target within 1.5 x Ht.	Occupancy rate 1 – rare 2 – occasional 3 – frequent 4 – constant	Practical to move target?	Restriction practical?
1								
2								
3								
4								

Site Factors

History of failures ______________________ **Topography** Flat☐ Slope☐ ________% **Aspect** _____

Site changes None☐ Grade change☐ Site clearing☐ Changed soil hydrology☐ Root cuts☐ Describe ______________________

Soil conditions Limited volume☐ Saturated☐ Shallow☐ Compacted☐ Pavement over roots☐ ______% Describe ______________________

Prevailing wind direction ______ **Common weather** Strong winds☐ Ice☐ Snow☐ Heavy rain☐ Describe ______________________

Tree Health and Species Profile

Vigor Low☐ Normal☐ High☐ **Foliage** None (seasonal)☐ None (dead)☐ Normal _____% Chlorotic _____% Necrotic _____%

Pests/Biotic ______________________ **Abiotic** ______________________

Species failure profile Branches☐ Trunk☐ Roots☐ Describe ______________________

Load Factors

Wind exposure Protected☐ Partial☐ Full☐ Wind funneling☐ ______________ **Relative crown size** Small☐ Medium☐ Large☐

Crown density Sparse☐ Normal☐ Dense☐ **Interior branches** Few☐ Normal☐ Dense☐ **Vines/Mistletoe/Moss** ☐ ______________

Recent or expected change in load factors ______________________

Tree Defects and Conditions Affecting the Likelihood of Failure

— Crown and Branches —

Unbalanced crown ☐ LCR ______%

Dead twigs/branches ☐ ______% overall Max. dia. ________

Broken/Hangers Number __________ Max. dia. ________

Over-extended branches ☐

Pruning history

Crown cleaned ☐ Thinned ☐ Raised ☐

Reduced ☐ Topped ☐ Lion-tailed ☐

Flush cuts ☐ Other ______________

Cracks ☐ ______________ Lightning damage ☐

Codominant ☐ ______________ Included bark ☐

Weak attachments ☐ ______________ Cavity/Nest hole ____% circ.

Previous branch failures ☐ ______________ Similar branches present ☐

Dead/Missing bark ☐ Cankers/Galls/Burls ☐ Sapwood damage/decay ☐

Conks ☐ Heartwood decay ☐ ______________

Response growth ______________________

______________________ Condition(s) of concern ______________________

Part Size ______________ Fall Distance ______________

Load on defect N/A ☐ Minor ☐ Moderate ☐ Significant ☐

Likelihood of failure Improbable ☐ Possible ☐ Probable ☐ Imminent ☐

Part Size ______________ Fall Distance ______________

Load on defect N/A ☐ Minor ☐ Moderate ☐ Significant ☐

Likelihood of failure Improbable ☐ Possible ☐ Probable ☐ Imminent ☐

— Trunk —

Dead/Missing bark ☐ Abnormal bark texture/color ☐

Codominant stems ☐ Included bark ☐ Cracks ☐

Sapwood damage/decay ☐ Cankers/Galls/Burls ☐ Sap ooze ☐

Lightning damage ☐ Heartwood decay ☐ Conks/Mushrooms ☐

Cavity/Nest hole _____ % circ. Depth _______ Poor taper ☐

Lean _____° Corrected? ______________

Response growth ______________________

Condition(s) of concern ______________________

Part Size ______________ Fall Distance ______________

Load on defect N/A ☐ Minor ☐ Moderate ☐ Significant ☐

Likelihood of failure Improbable ☐ Possible ☐ Probable ☐ Imminent ☐

— Roots and Root Collar —

Collar buried/Not visible ☐ Depth ________ Stem girdling ☐

Dead ☐ Decay ☐ Conks/Mushrooms ☐

Ooze ☐ Cavity ☐ _____% circ.

Cracks ☐ Cut/Damaged roots ☐ Distance from trunk _______

Root plate lifting ☐ Soil weakness ☐

Response growth ______________________

Condition(s) of concern ______________________

Part Size ______________ Fall Distance ______________

Load on defect N/A ☐ Minor ☐ Moderate ☐ Significant ☐

Likelihood of failure Improbable ☐ Possible ☐ Probable ☐ Imminent ☐

Page 1 of 2

Risk Categorization

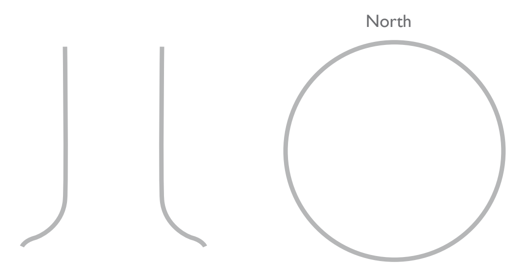
Target *(Target number or description)*	Tree part	Condition(s) of concern	Likelihood: Failure				Likelihood: Impact				Likelihood: Failure & Impact *(from Matrix 1)*				Consequences				Risk rating *(from Matrix 2)*
			Improbable	Possible	Probable	Imminent	Very low	Low	Medium	High	Unlikely	Somewhat	Likely	Very likely	Negligible	Minor	Significant	Severe	

Matrix 1. Likelihood matrix.

Likelihood of Failure	Likelihood of Impact: Very low	Low	Medium	High
Imminent	Unlikely	Somewhat likely	Likely	Very likely
Probable	Unlikely	Unlikely	Somewhat likely	Likely
Possible	Unlikely	Unlikely	Unlikely	Somewhat likely
Improbable	Unlikely	Unlikely	Unlikely	Unlikely

Matrix 2. Risk rating matrix.

Likelihood of Failure & Impact	Consequences of Failure: Negligible	Minor	Significant	Severe
Very likely	Low	Moderate	High	Extreme
Likely	Low	Moderate	High	High
Somewhat likely	Low	Low	Moderate	Moderate
Unlikely	Low	Low	Low	Low



Notes, explanations, descriptions

____

Mitigation options

1. ______________________________ **Residual risk** _________
2. ______________________________ **Residual risk** _________
3. ______________________________ **Residual risk** _________
4. ______________________________ **Residual risk** _________

Overall tree risk rating Low ☐ Moderate ☐ High ☐ Extreme ☐

Overall residual risk None ☐ Low ☐ Moderate ☐ High ☐ Extreme ☐ **Recommended inspection interval** ____________

Data ☐Final ☐ Preliminary **Advanced assessment needed** ☐No ☐Yes-Type/Reason ____________

Inspection limitations ☐None ☐Visibility ☐Access ☐Vines ☐Root collar buried Describe ____________

Town of Lexington
Department of Public Works

Attestations of Certified Arborist

PART A: REQUIRED FOR MITIGATION EXEMPTION FOR DEAD OR HAZARDOUS TREES

I, ______________________________________, ISA # _______________MCA # _______________

certify that:

1. It is my professional opinion that the tree (the "Tree") identified in the accompanying permit application and ISA Basic Tree Risk Assessment form (the "Assessment Form"), in accordance with a Level 2 ISA, BMP Tree Risk Assessment, is dead or at high or extreme overall risk and that no alternative reasonable mitigation of the risk exists other than by the removal of the Tree;

2. I have personally overseen the inspection of the Tree and the property on which it is located (the "Property") that is referred to in the attached Assessment Form and this Certification and have stated my findings accurately. The extent of my assessment of the Tree is stated in the attached Assessment Form;

3. I have no current or prospective ownership interest in the Property associated with the Tree that is the subject of this Assessment Form and Certification, and I have no personal interest or bias with respect to the parties involved;

4. The analysis, opinions and conclusions stated herein are my own;

5. My compensation associated with this ISA Basic Tree Risk Assessment and this certification is not contingent upon the reporting of a predetermined conclusion that favors the cause of the owner of the Property or any other party; and

6. All of the above statements are made in my professional judgment in accordance with standards of conduct required for certified arborists.

Signature_______________________________________ Date ______________________

PART B: REQUIRED WHEN ANY PROTECTED TREE IS RETAINED

I, ______________________________________, ISA # _______________MCA # ________________

certify that all tree protection measures for the property identified in the accompanying permit application including installation of Tree Save Area fencing and root pruning to reduce the Tree Save Area on trees whose critical root zones will be encroached upon by construction activities have been completed in compliance with the Lexington Tree Bylaw Rules and Regulations.

Signature_______________________________________ Date ______________________

LEXINGTON INVASIVE TREE LIST FOR TREE BYLAW EXEMPTION

Common Name	***Scientific Name***
sycamore maple	*Acer pseudoplatanus*
tree-of-heaven	*Ailanthus altissima*
autumn olive	*Elaeagnus umbellata*
European buckthorn; glossy buckthorn	*Frangula alnus; Rhamnus frangula*
melaleuca	*Melaleuca quinquenervia*
catclaw mimosa	*Mimosa pigra*
Amur cork-tree	*Phellodendron amurense*
Japanese black pine*	*Pinus thunbergii**
Callery (Bradford) pear**	*Pyrus Calleryana***
large gray willow	*Salix atrocinerea; Salix cinerea ssp. oleifolia*
gray willow; rusty willow	*Salix cinerea*

*Listed in 2017. As of 12/31/2022, nursery agents/growers may no longer receive or begin propagation. Existing stock received or propagated before this date may be sold until 12/31/2025. This tree will not be accepted as mitigation planting.
** Listing on the MA Prohibited Plants List expected by the end of June 2024, after a 2022 recommendation by Mass. Invasive Plants Advisory Group. Even if commercially available after this date, this tree will not be accepted as mitigation planting.

Why we have excluded from exemption two trees that are on the MA Prohibited Plant List:
Acer platanoides **(Norway maple)**
Widely planted as a replacement for American Elm in the early 20th century, Norway maple represents such a large percentage of Lexington's tree canopy that we cannot encourage its wide-scale removal at this time. Exemption from the mitigation requirement of the bylaw does not accurately reflect the value of mature Norway maples. Many municipalities advise that small specimens be removed, and mature ones allowed to live until they decline, at which point they should be replaced with native canopy species.

Robinia pseudoacacia **(Black locust)**
While the species is native to central portions of Eastern North America, it is not indigenous to Massachusetts. It has been planted throughout the state since the 1700's and is now widely naturalized. It behaves as an invasive species in areas with sandy soils. Black locust seeds do not disperse as widely as do Norway maples, and the trees support many forms of wildlife. The tree's presence in pockets in Lexington provides much-needed shade. As with Norway maples, removal of seedlings and gradual replacement of declining mature trees is a practical approach that retains tree canopy.

LARGE SHADE TREE LIST

Large shade trees for 4x mitigation credit have a mature height of at least 40' and spread of at least 30'. No columnar cultivars qualify unless they meet those criteria. Trees not native to New England were included only if they offered characteristics that may be hard to find in native trees available in 3" caliper size. No western trees are included.

Common Name	Scientific Name	Acceptable cultivars	Attributes
Bald Cypress	*Taxodium distichum (native to southeast / mid-Atlantic)*	'Monarch of Illinois'	Pyramidal deciduous conifer 50-70'h x 20-30'w, suitable street tree
Basswood	*Tilia americana (NE native)*		60-80'h x 30-55'w, salt-sensitive
Birch, River	*Betula nigra (NE native)*		40-70'h x 40-60'w, exfoliating bark, suitable street tree
Birch, Black or Sweet	*Betula lenta (NE native)*		40-55'h x 30-45'w, fall color
Black Walnut	*Juglans nigra (NE native)*		50-75'h x 50-75'w, oval to rounded crown on tall trunk at maturity
Butternut	*Juglans cinnera (NE native)*		40-60'h x 30-50'w
Catalpa, Northern	*Catalpa speciosa (NE native)*		40-60'h x 20-40'w, pannicles of bell-shaped flowers
Cherry, Black	*Prunus serotina (NE native)*		60-90'h x 35-50'w, small white flowers and black fruits
Elm, American	*Ulmus americana (NE native)*	DED-resistant: 'Princeton' 'Jefferson' 'New Harmony' 'Valley Forge'	60-80'h x 50-70'w, vase shape, suitable street tree. U structure branching (Jefferson) preferable to V structure (Princeton),
Hackberry	*Celtis occidentalis (southern NE native)*		40-60'h x 40-60'w, cylindrical at maturity, suitable street tree tolerates urban environments
Hemlock, Canadian or Eastern	*Tsuga canadensis (NE native*	Not used as hedge	60-80'h x 25-40'w, fine-textured needled evergreen. Placement on cool, damp N slope critical for tree's health and survival. May require treatment for wooly adelgid.
Hickory, shagbark	*Carya ovata (NE native)*		50-100'h x 20-40'w, few pests or diseases, fruit can be litter problem
Honeylocust	*Gleditsia triacanthos inermis (midwest native)*	Shademaster, Skyline, Halka	50-60'h x 25-35'w, casts open light shade, suitable street tree
Kentucky Coffeetree	*Gymnocladus dioicus (Midwest native)*	Male cultivars only	60-75'h x 30-50'w, tolerant of tough conditions and unattractive for much of year, best used as street tree, not specimen tree
Magnolia, Cucumber	*Magnolia acuminata (NE native)*		50-80'h x 50-80'w, flowering
Maple, Freeman	*Acer x freemanii (hybrid of native red and silver maples)*	Autumn Blaze, Marmo, Morgan	45-70'h x 35-45'w, fast-growing with sturdy branch structure and brilliant fall color

Maple, Red	*Acer rubrum (NE native)*		40-70'h x 20-40'w, fall color, suitable street tree
Maple, Sugar	*Acer saccharum (NE native)*	'Fall Fiesta' 'Commemoration' 'Flash Fire' 'Green Mountain'	75'h x 30-50'w, needs lots of ground space and water for health and survival, not suitable as street tree
Oak, Black	*Quercus velutina (NE native)*		50-60'h x 50-60'w, not suitable as street tree
Oak, Bur	*Quercus macrocarpa (native to central plains)*		70-80'h x 70-80'w, excellent park and large area specimen tree, suitable street tree
Oak, Chestnut	*Quercus montana (NE native)*		60-70'h x 60-70'w
Oak, Pin	*Quercus palustris (NE native)*		75'h x 40'w, downward branching makes unsuitable next to street, good as setback tree
Oak, Red	*Quercus rubra (NE native)*		75'h x 30-45'w, suitable street tree
Oak, Scarlet	*Quercus coccinia (NE native)*		75'h x 40-50'w, late scarlet or russet fall color, not suitable street tree
Oak, Swamp White	*Quercus bicolor (NE native)*		50-60'h x 50-60'w, drought resistant, easier to transplant than white oak, yellow fall color
Oak, White	*Quercus alba (NE native)*		50-80'h x 50-80'w, good park/meadow tree, slow growing, not suitable street tree
Pine, Eastern White	*Pinus strobus (NE native)*	Many	50-80'h x 20-40'w, needs sun, easy to transplant, branches break in high wind, not suitable street tree
Sassafrass	*Sassafras albidum (NE native)*		30-60'h x 25-40'w, 3 forms of leaves, hard to transplant, forms colonies, not suitable street tree
Sweetgum	*Liquidambar styraciflua (native to southern NE)*		60-75'h x 40-50'w, beautiful variable fall color, messy fruit, suitable street tree if roots have enough room
Sycamore, American	*Platanus occidentalis (NE native)*		75-100'h x 75-100'w, massive trunk with flaking bark, open crown, good street tree
Tuliptree	*Liriodendron tulipifera (NE native)*		70-90'h x 35-50'w, fast-growing tall tree with tulip-shaped leaves and greenish-yellow flowers, some cultivars suitable as street trees
Tupelo	*Nyssa sylvatica (NE native)*	'Wildfire' 'Green Gable'	Glossy green leaves with bright fall color, bluish black fruit, suitable street tree
Yellowwood	*Cladrastis kentukea (native to southeast)*		30-50'h x 40-55'w Broad, rounded crown with panicles of white, fragrant flowers, not suitable as street tree due to low branching; good setback tree

ACCEPTABLE TREE PLANTING SITE GUIDELINES

Unless otherwise specified, numbers given are minimum distances from tree center:

Tree pit size	at least 3' x 6' or 16 square feet with minimum width of 3' (Low oxygen trees preferred for small spaces)
Distance from curb edge, where street has curb	30"
Distance from adjacent trees	15'-40', varies with species
Distance from street intersections	20'
Distance from driveways	5'
Distance from fire hydrants	10'
Distance from underground utility lines	10'
Distance from gas or water valve	10'
Height of trees under utility lines	30' maximum at maturity
Distance from street lights	10', varies with species
Distance from utility poles	15'
Distance from stop sign	20'
Distance from traffic signs	Depends on sightline requirements
Distance to opposite obstructions	5'
Suggested distance from parking meters	5'
Passage for ADA considerations	3' wide sidewalk
Passage for sidewalk plows	5' wide sidewalk
Distance from house	20'
Distance behind overhead wire for large tree	10'
Mitigating circumstances	would shade solar installation within 10 years.

Less than ideal conditions will be evaluated on a site-by- site basis.

BEST SMALL STREET TREES UNDER WIRES

Less than 30'h, upright or vase shaped at maturity, salt and drought tolerant.

Common Name	**Scientific Name**	**Acceptable cultivars**	**Attributes**	**Suitable for curb strip planting**
Alleghany Serviceberry	*Amelanchier laevis (NE native)*		15-30'h x 8-18'w, early showy white flowers, fall color	Only single stem
Amur Maackia	*Maackia amurensis (non-native)*		20-30'h x 20-35'w, fragrant white midsummer flowers	No
Canada Red Chokecherry	*Prunus virginiana 'Canada Red' (NE native)*	Canada Red', 'Shubert'	20-25'h x 15-20'w, green spring leaves turn purple in summer, white flowers and small redish-purple fruits	Only single stem
Crabapple	*Malus* spp.	Columnar types such as 'Adirondack' 'Sentinel' 'Strawberry Parfait'	Showy flowers, fruit	No
European Mountain Ash	*Sorbus aucupani (non-native)*		25-30'h x 15-25'w, showy flowers and fruit, EAB resistant	Only single stem
Flowering Cherry	*Prunus sargentii (non-native)* or *Prunus serrulata (non-native)*	'Accolade' 'Amanagawa' 'Royal Burgundy' and others	15-25'h x 15-25'w, showy flowers, fruit, short-lived	No
Hawthorn	*Crataegus viridis or phaenopyrum (native to southeast)*	'Winter King', 'Princeton Sentry', 'Fastigiata' or other upright thornless varieties	25'h x 25'w, mainly thornless, red fruit persist in winter	No
Japanese Snowbell	*Styrax japonicus (non-native)*		20-30'h x 15-25'w, showy bloom	No
Sweetbay Magnolia	*Magnolia virginiana (NE native)*		10-20'h x 8-15'w, fragrant white late spring flowers and small red summer fruit	No

LEXINGTON TREE BYLAW RULES & REGULATIONS QUICK START GUIDE

THIS HANDOUT IS PROVIDED TO APPLICANTS AS A BRIEF SUMMARY OF THE LEXINGTON TREE BYLAW AND ITS RULES AND REGULATIONS.

FOR FULL TEXT USE THIS QR CODE OR GO TO HTTPS://WWW.LEXINGTONMA.GOV/DOCUMENTCENTER/VIEW/14637/LEXINGTON-TREE-BYLAW-RULES-AND-REGULATIONS.

COMPLIANCE WITH ALL PROVISIONS OF THE BYLAW AND ITS REGULATIONS, EVEN IF NOT INCLUDED IN THIS GUIDE, IS REQUIRED.

OVERVIEW

The Town of Lexington encourages the preservation and planting of trees, particularly large shade trees. When "protected trees" (those 6" or larger DBH in the setbacks of properties undergoing major construction) are removed, they must be mitigated by replanting, or by paying a fee of $200/inch in lieu of replanting. There is also a $20/inch permit fee.

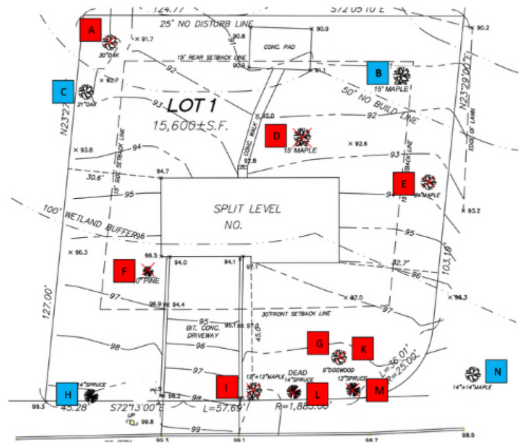
When large shade trees (24" DBH or larger) are removed, their mitigation is 4 times the number of inches removed. When large shade tree species are planted as mitigation, they are credited with 4 times the number of inches planted. Trees documented as dead or at high or extreme risk by a certified arborist are exempt from mitigation.

When protected trees have been removed and there is not adequate shade along the street, planting of trees along the street frontage is required. Where there is space, large shade trees must be planted.

Any protected tree that is retained and all Town trees must be protected from damage to their critical root zone. These trees, and all trees planted for mitigation, must survive for one year after the certificate of occupancy is issued or they will be subject to mitigation or replacement, respectively.

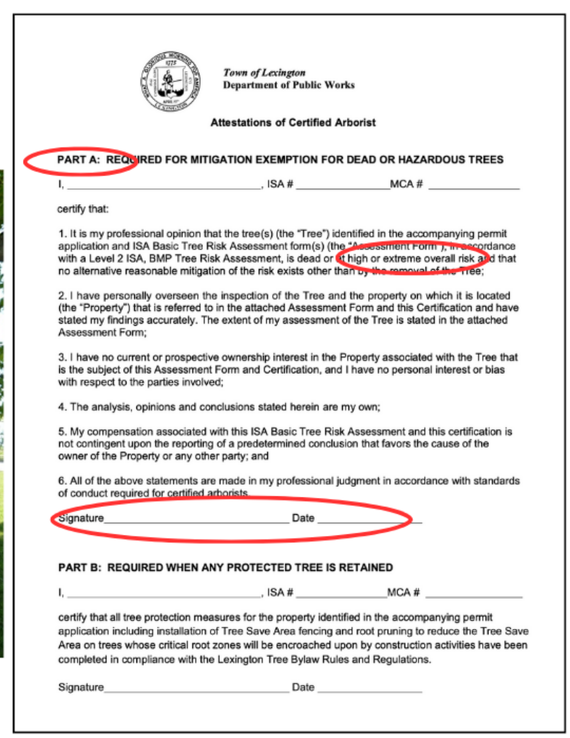
WHAT TO SUBMIT BEFORE CONSTRUCTION

- [ ] 1. A **plot plan** that
  - Shows front (30') and side and rear (15') setback lines
  - Includes size, location and species (if known) of all trees 6" DBH or larger
  - Marks which trees are intended to be removed



- [ ] 2. A completed **Tree Removal and Mitigation Permit application** at the DPW's Open Gov portal, that uses the tree size, species and location information from the plot plan.

- [ ] 3. *If you are claiming exemption from mitigation* for any protected tree, you must submit an **ISA Basic Tree Risk Assessment Form**, **photographs** of the tree, and an **Arborist Attestation Part A** that the tree is at high or extreme risk, both forms signed by the certified arborist. These documents can be found in the Rules & Regulations and in the Open Gov application portal under "Certified Arborist Report".



Town of Lexington
Department of Public Works

Attestations of Certified Arborist

PART A: REQUIRED FOR MITIGATION EXEMPTION FOR DEAD OR HAZARDOUS TREES

I, ______________________, ISA # ______________ MCA # ______________

certify that:

1. It is my professional opinion that the tree(s) (the "Tree") identified in the accompanying permit application and ISA Basic Tree Risk Assessment form(s) (the "Assessment Form"), in accordance with a Level 2 ISA, BMP Tree Risk Assessment, is dead or at high or extreme overall risk and that no alternative reasonable mitigation of the risk exists other than by the removal of the Tree;

2. I have personally overseen the inspection of the Tree and the property on which it is located (the "Property") that is referred to in the attached Assessment Form and this Certification and have stated my findings accurately. The extent of my assessment of the Tree is stated in the attached Assessment Form;

3. I have no current or prospective ownership interest in the Property associated with the Tree that is the subject of this Assessment Form and Certification, and I have no personal interest or bias with respect to the parties involved;

4. The analysis, opinions and conclusions stated herein are my own;

5. My compensation associated with this ISA Basic Tree Risk Assessment and this certification is not contingent upon the reporting of a predetermined conclusion that favors the cause of the owner of the Property or any other party; and

6. All of the above statements are made in my professional judgment in accordance with standards of conduct required for certified arborists.

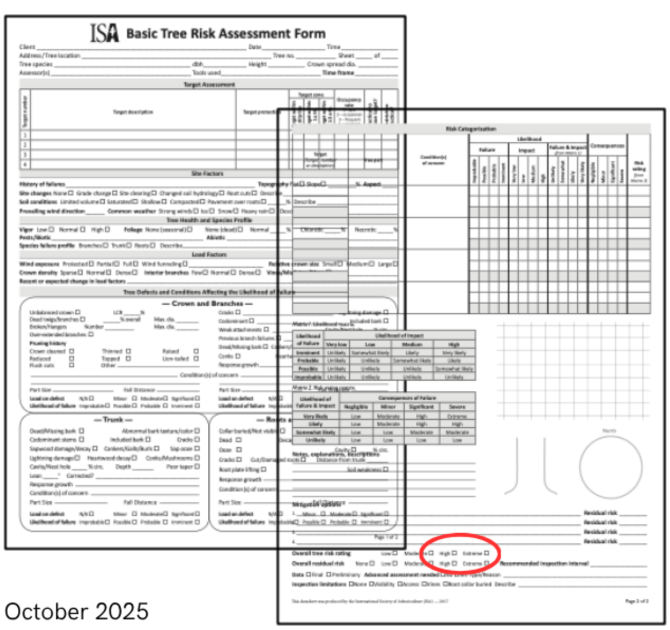
Signature______________________ Date ______________

PART B: REQUIRED WHEN ANY PROTECTED TREE IS RETAINED

I, ______________________, ISA # ______________ MCA # ______________

certify that all tree protection measures for the property identified in the accompanying permit application including installation of Tree Save Area fencing and root pruning to reduce the Tree Save Area on trees whose critical root zones will be encroached upon by construction activities have been completed in compliance with the Lexington Tree Bylaw Rules and Regulations.

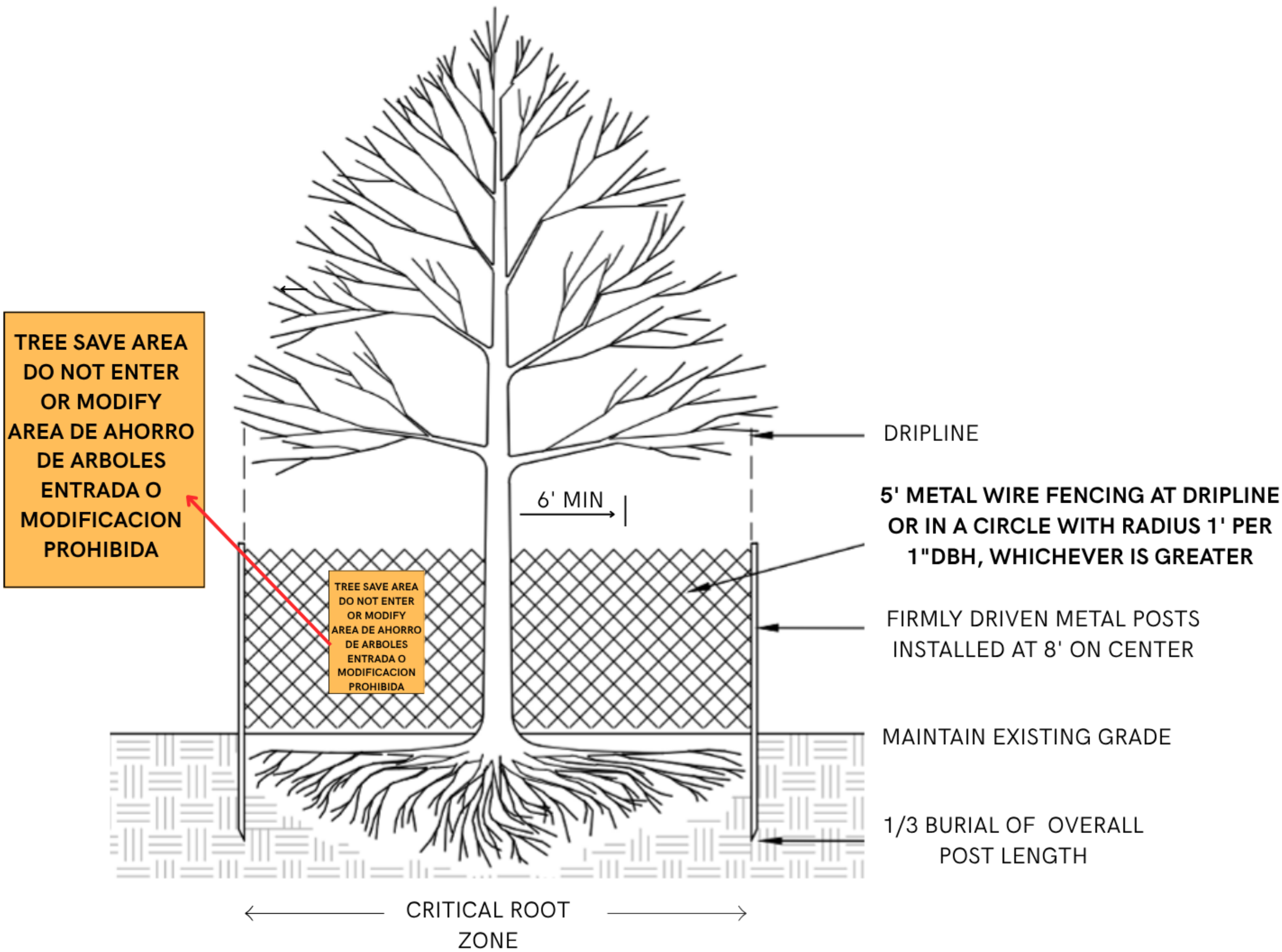
Signature______________________ Date ______________



WHAT TO SUBMIT, continued

☐ 4. A **Tree Protection Plan**, prepared by a certified arborist, that complies with the regulations. *At a minimum* this should include for each protected tree or tree in the town's right-of-way:

- A **Tree Save Area** enclosed by 5' metal fence on sturdy posts at the dripline or in a circle with a radius of 1 foot per 1 inch DBH, **whichever is greater**, with signage in English and Spanish, as shown in the figure below.

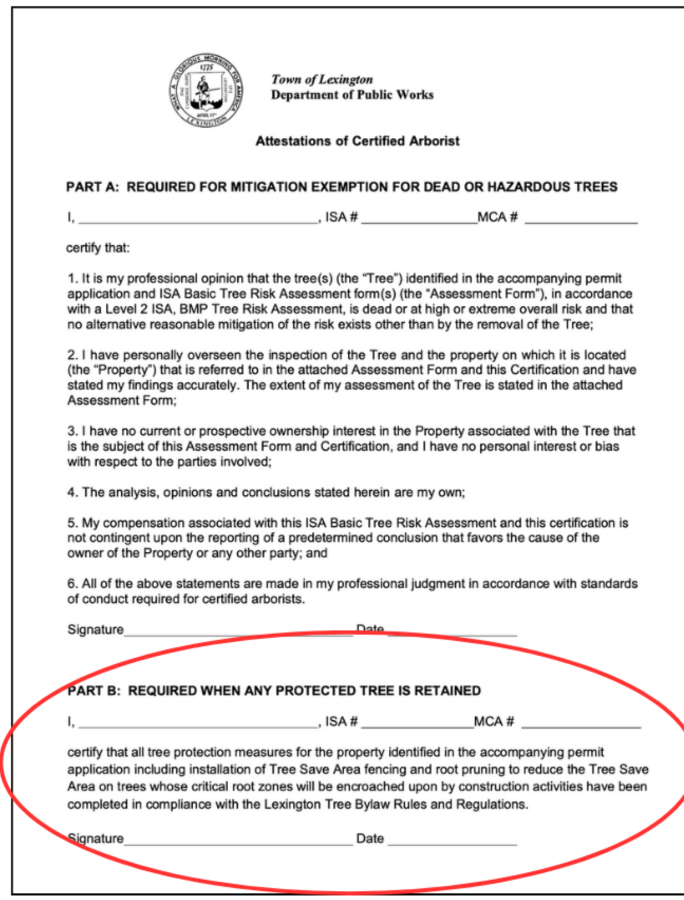


- *If construction is planned that will encroach on the critical root zone* (tunneling, trenching, grade change or vehicle access), the fenced Tree Save Area may be reduced by root pruning or other protective measures carried out by a certified arborist **before any site work begins**. The Tree Save Area fencing would then be placed at the line where root pruning was done. The minimum distance from the trunk for Tree Save Area fencing is 6 feet. See Rules & Regulations section 1 d-h for more detail.

- No materials storage is allowed in the Tree Save Area. No equipment may operate inside the Tree Save Area including during fence installation and removal.

- The Tree Protection Plan must be updated if any changes during construction impact an existing Tree Save Area.

WHAT TO SUBMIT, continued



Town of Lexington
Department of Public Works

Attestations of Certified Arborist

PART A: REQUIRED FOR MITIGATION EXEMPTION FOR DEAD OR HAZARDOUS TREES

I, ______________________________, ISA # ______________MCA # ______________

certify that:

1. It is my professional opinion that the tree(s) (the "Tree") identified in the accompanying permit application and ISA Basic Tree Risk Assessment form(s) (the "Assessment Form"), in accordance with a Level 2 ISA, BMP Tree Risk Assessment, is dead or at high or extreme overall risk and that no alternative reasonable mitigation of the risk exists other than by the removal of the Tree;

2. I have personally overseen the inspection of the Tree and the property on which it is located (the "Property") that is referred to in the attached Assessment Form and this Certification and have stated my findings accurately. The extent of my assessment of the Tree is stated in the attached Assessment Form;

3. I have no current or prospective ownership interest in the Property associated with the Tree that is the subject of this Assessment Form and Certification, and I have no personal interest or bias with respect to the parties involved;

4. The analysis, opinions and conclusions stated herein are my own;

5. My compensation associated with this ISA Basic Tree Risk Assessment and this certification is not contingent upon the reporting of a predetermined conclusion that favors the cause of the owner of the Property or any other party; and

6. All of the above statements are made in my professional judgment in accordance with standards of conduct required for certified arborists.

Signature____________________________ Date ________________

PART B: REQUIRED WHEN ANY PROTECTED TREE IS RETAINED

I, ______________________________, ISA # ______________MCA # ______________

certify that all tree protection measures for the property identified in the accompanying permit application including installation of Tree Save Area fencing and root pruning to reduce the Tree Save Area on trees whose critical root zones will be encroached upon by construction activities have been completed in compliance with the Lexington Tree Bylaw Rules and Regulations.

Signature____________________________ Date ________________

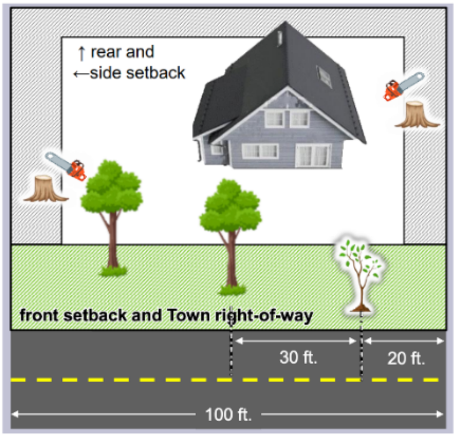
☐ 5. **Arborist Attestation Part B** signed by a certified arborist stating that all necessary tree protection measures are completed. This document can be found in the Rules & Regulations and in the Open Gov application portal under "Certified Arborist Report". If there are updates during construction, work that impacts the Tree Save Area may not proceed until new documentation has been received by the Tree Warden.

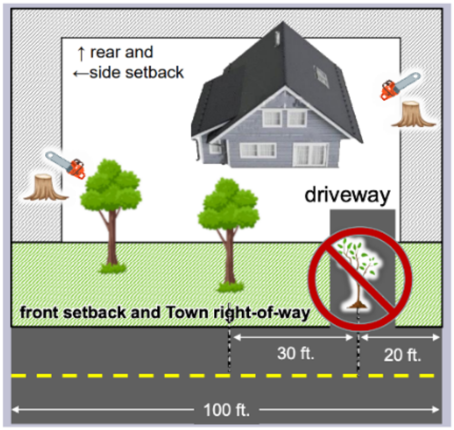
☐ 6. A mitigation planting plan, if known.

☐ 7. Payment to the Town of $20/inch permit fee for protected trees removed.

MINIMUM REPLANTING

1. Planting is required in the front of the property **IF**
   - mitigation is owed, **AND**
   - there is a gap of 35′ or greater between trees or from a tree to the property line, **AND**
   - suitable planting sites exist





2. If the site is free from obstacles such as overhead wires or solar panels, large shade tree species must be planted. Details can be found in the Rules and Regulations section 7.

TO RECEIVE TREE WARDEN SIGNOFF FOR CERTIFICATE OF OCCUPANCY

- [ ] 1. If required, minimum replanting of new trees along street frontage must be complete before other planting will count towards mitigation.
- [ ] 2. Submittal of an as-built plot plan showing size, location and species (if known) of all trees on property, both retained and newly planted.
- [ ] 3. Payment to the Town of mitigation fee of $200 per replacement inch for any mitigation not achieved through planting.

LARGE SHADE TREE LIST FOR 4X MITIGATION CREDIT

Bald Cypress
Basswood
Birch, River
Birch, Black or Sweet
Black Walnut
Butternut
Catalpa, Northern
Cherry, Black
Elm, American
Hackberry
Hemlock, Canadian or Eastern
Hickory, shagbark
Honeylocust
Kentucky Coffeetree
Magnolia, Cucumber
Maple, Freeman
Maple, Red
Maple, Sugar
Oak, Black
Oak, Bur
Oak, Chestnut
Oak, Pin
Oak, Red
Oak, Scarlet
Oak, Swamp White
Oak, White
Pine, Eastern White
Sassafrass
Sweetgum
Sycamore, American
Tuliptree
Tupelo
Yellowwood

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Discussion: Select Board and Town Manager Goals for FY2026

PRESENTER:

Board Discussion

ITEM NUMBER:

I.3

SUMMARY:

Category: Decision Making

Following the June 2025 Select Board retreat, facilitator Jon Wortmann culminated draft FY2026-27 goal areas and statements based on the Board's input. Board members later provided additional feedback to refine and define measurable objectives. With the Boards feedback and further discussion with the Town Manager, a draft set of the FY2026-2027 Select Board Goals is being presented for Board discussion and potential adoption.

SUGGESTED MOTION:

Move to approve the Proposed Select Board Fiscal Year 2026–2027 goal areas and goal statements *as discussed* and post them to them to the Select Board's Webpage.

FOLLOW-UP:

Select Board Office to post Select Board Fiscal Year 2026–2027 goal areas and goal statements to Select Board Webpage.

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025 7:20pm

ATTACHMENTS:

Description	Type
For Discussion/Potential adoption - Proposed FY26-27 Select Board Goals - suggested edits incorporated	Backup Material
Redlined Version of Proposed FY26-27 Select Board Goals showing the	Backup Material

suggested changes

Original Draft from J. Wortmann - June 2025 | Backup Material

FY2026-27 Select Board Goals and Goal Statements

1. Complete the Lexington High School Project

1. Proactively drive actions to meet planned timelines with MSBA and legislature.
2. Find opportunities to lower the cost and impact on residential taxes
3. Engage residents to explain and address tax implications

2. Clean, Healthy, Resilient Lexington

1. Incorporate Capital Projects Solar Canopy Integration Policy into business practices
2. Continue decarbonizing municipal buildings and electrifying municipal vehicles according to the High Performance Building Policy and Fleet Electrification Policy
3. Reduce waste generation while increasing composting and recycling according to the Zero Waste Plan

3. Economic and Community Vibrancy

1. Propose options for next steps for revitalizing the center
2. Integrate the external equity officer position into the fabric of the community
3. Propose strategies for enhancing economic opportunities in all business districts

4. Fiscal Stability

1. Avoid operational overrides
2. Maintain AAA Bond Rating
3. Identify areas for commercial tax base growth (original draft)
4. Develop long-term financial plan based on housing projections
5. Convene conversations on revenue diversification (original draft)

5. Livable Community

1. Review implementation options of housing goals in the comprehensive plan and the HPB analysis
2. Evaluate a true 10% affordable housing goal
3. Advance the Bicycle and Pedestrian access plan and Traffic Safety Group recommendations as a means of increasing safety and multi-modal and public transportation
4. Propose strategies that increase a sense of community across the life, ability, and economic span
   Increase a sense of community by considering health, safety, and systemic barriers in all decisions and planning processes

FY2026-27 Select Board Goals and Goal Statements

1. Complete the Lexington High School Project

1. Proactively drive actions ~~within our control~~ to meet planned timelines with MSBA and legislature.
2. Find opportunities to lower the cost and impact on residential taxes
3. Engage residents to explain and address tax implications

2. Clean, Healthy, Resilient Lexington

1. Incorporate Capital Projects Solar Canopy Integration Policy into business practices
2. Continue decarbonizing municipal buildings and electrifying municipal vehicles according to the ~~Municipal Decarbonization Roadmap~~ High Performance Building Policy and Fleet Electrification Policy
3. Reduce waste generation while~~, improve~~ increasing composting and recycling according to the Zero Waste Plan

3. Economic and Community Vibrancy

1. ~~Evaluate and bring~~Propose ~~forward~~ options for next steps for revitalizing the center
2. Integrate the external equity officer position into the fabric of the community
3. ~~Analyze and p~~Propose strategies for enhancing ~~top~~ economic opportunities in all business districts

4. Fiscal Stability

1. Avoid operational overrides
2. Maintain AAA Bond Rating

~~2.~~3. Identify areas for commercial tax base growth (original draft)

4. Develop long-term financial plan based on housing projections

~~3.~~5. Convene conversations on revenue diversification (original draft)

5. Livable Community

1. Review implementation options of housing goals in the comprehensive plan and the HPB analysis
2. E~~Meet with all housing stakeholders to e~~valuate ~~Affordable housing options~~ a true 10% affordable housing goal
3. ~~Advance~~ Advance~~Implement~~ the ~~bike/ped/~~ Bicycle and Pedestrian access plan and ~~TSG~~ Traffic Safety Group recommendations as a means of increasing safety and multi-modal and public transportation
4. ~~Review~~ Propose strategies that increase a sense of community across the life, ability, and economic span

Increase a sense of community by considering health, safety, and systemic barriers in all decisions and planning processes

Commented [JH1]: I would retain resident over residential, we are also worried about business owners and our commercial base.

Commented [KK2]: It was suggested to add these Goal Statements

Commented [JH3]: Significant number of unpredictable variables, make this difficult

Commented [KK4]: A suggestion was made to remove this Goal Statement

Commented [KK5]: It was suggested to remove "and public"

Commented [KK6]: A comment was made asking about the intent of this portion of the goal statement

Commented [KK7]: It was suggested to use this wording instead of the wording currently in Goal 4

1. The LHS Project

1. Proactively drive actions within our control to meet planned timelines with MSBA and legislature.

2. Find opportunities to lower the cost and impact on resident taxes

3. Engage residents to explain and address tax implications

4. Identify and complete a plan for mitigating disruptions before construction begins

2. A Clean, Healthy, Resilient Lexington

1. Transition to renewable energy

2. Electrify our buildings and vehicles

3. Reduce waste generation, improve composting and recycling

3. Economic and Community Vibrancy

1. Evaluate and bring forward options for next steps for the center

2. Integrate the outreach and equity position into the fabric of the community

3. Analyze and propose strategies for top economic opportunities in all business districts

4. Fiscal Stability

1. Avoid operational overrides

2. Identify areas where commercial tax base can grow

3. Convene conversations on revenue diversification

4. Develop a five-year long-term financial plan

5. A Livable Community

1. Review implementation options of housing goals in the comprehensive plan and the HPB analysis

2. Meet with all stakeholders to evaluate Affordable housing options

3. Advance the bike/ped/access plan and TSG recommendations as a means of increasing multi-modal and public transportation

4. Review strategies that increase a sense of community across the life, ability, and economic span

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Establish 2026 Annual Town Meeting and Annual Election Dates

PRESENTER:

Kelly Axtell, Deputy Town Manager

ITEM NUMBER:

I.4

SUMMARY:

Category: Decision-Making

Important Dates:
· November 17, 2025 Select Board calls for Annual Town Meeting to begin March 30, 2026
· November 17, 2025 Citizen petition paperwork can be picked up at Town Clerk's Office, 1st floor of the Town office building, along with timeline due dates. Citizen's guide and contact info: https://www.lexingtonma.gov/571/Creating-Citizen-Petitions
· December 19, 2025 at 12:30pm- Citizens petitions are due. Please return to the Select Board office on the 2nd floor of the Town office building (10 signatures for ATM), along with DRAFT motion on separate document.
· January 19, 2026- Draft warrant presented to Select Board at their meeting
· January 26, 2026- Final motions/presentations due to Deputy Town Manager and Management Fellow.
· January 26, 2026- SelectBoard signs final Annual Town Meeting Warrant
· January 26, 2026- presentations to the Select Board for ATM articles begin. Presenters will be scheduled through the Deputy Town Manager and Management analyst.
-Annual Town Election is Monday, March 2, 2026

SUGGESTED MOTION:

Move to open the 2026 Annual Town Meeting Warrant for submission of Citizen Petitions through Friday December 19, 2025 at 12:30pm.

Move to establish Monday, March 2, 2026 as the date for Annual Town Election.

Move to Establish Monday, March 30, 2026 as the date for the opening session of the 2026 Annual Town Meeting

FOLLOW-UP:

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025 7:40pm

AGENDA ITEM SUMMARY

LEXINGTON SELECT BOARD MEETING

AGENDA ITEM TITLE:

Review: Proposed 2026 Select Board Meeting Dates

PRESENTER:

Jill Hai, Select Board Chair

ITEM NUMBER:

I.5

SUMMARY:

Category: Discussion

Attached is the proposed 2026 Select Board meeting schedule for the Board's review and feedback. The proposed calendar serves as a planning tool and placeholder for anticipated 2026 meeting dates and times.

The Board is asked to discuss the schedule and provide any adjustments or confirmations as needed.

SUGGESTED MOTION:

FOLLOW-UP:

Once finalized by Board consensus, Select Board Office will post the proposed 2026 meeting schedule to the Town's official website and internal calendar systems.

DATE AND APPROXIMATE TIME ON AGENDA:

11/17/2025 7:50pm

ATTACHMENTS:

	Description	Type
🗋	Proposed 2026 Select Board Meeting Dates	Backup Material

2026 Proposed Select Board Meeting Dates

January

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Thursday, January 1, 2026	**New Year's Day**
Monday, January 26, 2026	**ML King Day**
Tuesday, February 17, 2026	**Lunar New Year**
Monday, February 16, 2026	**Presidents Day**
Monday, March 2, 2026	**Annual Town Election**
Wednesday, March 4, 2026	**Holi**
Monday, March 23, 2026	**Annual Town Meeting Begins**
Thursday, March 19, 2026	**Eid al-Fitr begins at 6:00pm**
Wednesday, April 1, 2026	**Passover begins sundown**
Friday, April 3, 2026	**Good Friday**
Sunday, April 5, 2026	**Easter Sunday**
Sunday, April 12, 2026	**Orthodox Easter**
Monday, April 20, 2026	**Patriots' Day**
Monday, May 25, 2026	**Memorial Day**
Friday, June 19, 2026	**Junteenth**
Saturday, July 4, 2026	**Independence Day**
Monday, September 7, 2026	**Labor Day**
Friday, September 11, 2026	**Rosh Hashanah begins sundown**
Sept 12-13	**Rosh Hashanah**
Sunday, September 20, 2026	**Yom Kippur begins sundown**
Monday, September 21, 2026	**Yom Kippur**
Monday, October 12, 2026	**Indigenous Peoples' Day/Columbus Day**
Tuesday, November 10, 2026	**Diwali - Lakshmi Puja observed**
Wednesday, November 11, 2026	**Veterans Day**
Friday, November 27, 2026	**Thanksgiving Day**
Friday, December 25, 2026	**Christmas**

Select Board Regular Meeting

Select Board Work Session or Joint Meeting

Placeholder Budget Summits

Select Board Meeting prior to Annual Town Meeting Session (ATM)

White Book Summit - to SB/CEC/AC/SC

Select Board Meeting prior to Fall Special Town Meeting Session (STM)

Select Board Retreat Meeting

Placeholder - Department Budget Presentations

November 17, 2025