

BIENNIAL REPORT OF EQUALIZATION AND APPORTIONMENT 2018

JANUARY 2019





CHRISTOPHER C. HARDING
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Office of the Commissioner

P.O. Box 9550

Boston, MA 02114-9550

January 22, 2019

To the Honorable Senate and House of Representatives:

In accordance with the provisions of Section 10C of Chapter 58 of the General Laws, the Commissioner herewith submits the final equalization and apportionment upon the several cities and towns as of January 1, 2018, of the fair cash value of all property in the Commonwealth subject to local taxation, and the proportion of county tax based on the proportion of each municipality's property valuation relative to all such property in the county.

The Commissioner also includes in this report determinations of the ratios which assessments in each city and town bear to the fair cash value of each class of property therein and the ratio which the total assessed value bears to the total fair cash value therein.

In June 2018, the Commissioner held a public hearing, as required by law, on the proposed equalized valuations. During the thirty days following the close of the public hearing, the Commissioner met with representatives of cities and towns aggrieved by the proposed valuations, and in some instances, on the basis of new information, made adjustments as provided by General Laws, Chapter 58 section 10A. Cities and towns are further allowed, under the provisions of General Laws, Chapter 58 section 10B, to appeal the proposed equalized valuations to the Appellate Tax Board whose decision in respect to valuations as determined by the Commissioner are final.

The valuations and ratios submitted herewith are based upon information collected and tabulated from available sources relative to the assessments, the sales prices, and the appraised values of taxable property of every important class.

The Commissioner believes that all steps reasonably available for establishing truly equalized valuations have been taken.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "CCH", written over a faint blue line.

Christopher C. Harding,
Commissioner of Revenue

**BIENNIAL REPORT
of the
COMMISSIONER OF REVENUE
SUBMITTING THE FINAL
EQUALIZATION AND APPORTIONMENT
UPON THE SEVERAL CITIES AND TOWNS
OF THE AMOUNT OF PROPERTY
and
THE PROPORTION
OF EVERY ONE THOUSAND DOLLARS
OF STATE OR COUNTY TAX
WHICH SHOULD BE ASSESSED
UPON EACH CITY AND TOWN
AND ASSESSMENT RATIOS
FOR CLASSES OF PROPERTY
IN EACH CITY AND TOWN**

(under Section 10C of Chapter 58 of the General Laws)

County Tax Based on 2018 Equalized Valuations

BARNSTABLE COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
BARNSTABLE	14,932,044,600	11.95
BOURNE	4,814,391,000	3.85
BREWSTER	4,100,984,500	3.28
CHATHAM	7,374,670,100	5.90
DENNIS	7,229,652,400	5.78
EASTHAM	2,976,889,500	2.38
FALMOUTH	12,342,275,400	9.88
HARWICH	5,697,974,900	4.56
MASHPEE	5,605,682,100	4.49
ORLEANS	4,253,680,900	3.40
PROVINCETOWN	3,070,051,300	2.46
SANDWICH	4,294,060,900	3.44
TRURO	2,299,599,100	1.84
WELLFLEET	2,523,728,900	2.02
YARMOUTH	6,274,212,500	5.02
TOTAL	87,789,898,100	70.25

County Tax Based on 2018 Equalized Valuations

BERKSHIRE COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ADAMS	525,826,800	0.42
ALFORD	279,820,300	0.22
BECKET	523,623,000	0.42
CHESHIRE	308,072,500	0.25
CLARKSBURG	128,418,100	0.10
DALTON	616,299,000	0.49
EGREMONT	447,001,500	0.36
FLORIDA	123,293,200	0.10
GREAT BARRINGTON	1,480,946,600	1.19
HANCOCK	327,036,000	0.26
HINSDALE	316,994,600	0.25
LANESBOROUGH	402,579,400	0.32
LEE	973,498,900	0.78
LENOX	1,265,446,400	1.01
MONTEREY	544,949,000	0.44
MOUNT WASHINGTON	92,351,700	0.07
NEW ASHFORD	39,649,300	0.03
NEW MARLBOROUGH	490,850,400	0.39
NORTH ADAMS	762,773,900	0.61
OTIS	666,372,900	0.53
PERU	91,385,700	0.07
PITTSFIELD	3,573,278,600	2.86
RICHMOND	428,896,400	0.34
SANDISFIELD	230,321,300	0.19
SAVOY	69,383,000	0.06
SHEFFIELD	611,528,200	0.49
STOCKBRIDGE	897,418,300	0.72
TYRINGHAM	201,948,700	0.16
WASHINGTON	85,102,900	0.07
WEST STOCKBRIDGE	396,939,400	0.32
WILLIAMSTOWN	1,008,880,400	0.81
WINDSOR	121,136,700	0.10
TOTAL	18,032,023,100	14.43

County Tax Based on 2018 Equalized Valuations

BRISTOL COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ACUSHNET	1,214,098,100	0.97
ATTLEBORO	4,710,804,300	3.77
BERKLEY	880,793,800	0.70
DARTMOUTH	5,885,151,300	4.71
DIGHTON	1,019,183,000	0.82
EASTON	3,609,247,100	2.89
FAIRHAVEN	2,181,956,700	1.75
FALL RIVER	5,571,429,500	4.46
FREETOWN	1,416,388,700	1.13
MANSFIELD	3,826,144,000	3.06
NEW BEDFORD	6,079,471,600	4.86
NORTH ATTLEBOROUGH	4,009,149,200	3.21
NORTON	2,512,372,400	2.01
RAYNHAM	2,254,098,800	1.80
REHOBOTH	1,863,173,000	1.49
SEEKONK	2,435,953,700	1.95
SOMERSET	2,248,577,600	1.80
SWANSEA	2,243,617,600	1.80
TAUNTON	5,319,886,500	4.26
WESTPORT	3,393,226,100	2.71
TOTAL	62,674,723,000	50.15

County Tax Based on 2018 Equalized Valuations

DUKES COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
CHILMARK	3,358,805,700	2.69
EDGARTOWN	8,635,274,400	6.91
AQUINNAH (GAY HEAD)	793,211,500	0.63
GOSNOLD	232,178,900	0.19
OAK BLUFFS	3,190,484,700	2.55
TISBURY	2,884,208,400	2.31
WEST TISBURY	2,646,075,100	2.12
TOTAL	21,740,238,700	17.40

County Tax Based on 2018 Equalized Valuations

ESSEX COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AMESBURY	2,273,556,700	1.82
ANDOVER	8,453,211,200	6.76
BEVERLY	6,939,374,700	5.55
BOXFORD	1,868,910,500	1.50
DANVERS	5,183,902,300	4.15
ESSEX	867,344,300	0.69
GEORGETOWN	1,323,463,100	1.06
GLOUCESTER	6,746,082,000	5.40
GROVELAND	976,713,800	0.78
HAMILTON	1,613,578,500	1.29
HAVERHILL	6,609,657,600	5.29
IPSWICH	2,987,460,300	2.39
LAWRENCE	4,238,762,700	3.39
LYNN	7,895,464,600	6.32
LYNNFIELD	3,324,301,800	2.66
MANCHESTER-BY-THE-SEA	2,526,294,800	2.02
MARBLEHEAD	6,182,649,400	4.95
MERRIMAC	847,714,200	0.68
METHUEN	5,783,276,300	4.63
MIDDLETON	2,128,852,700	1.70
NAHANT	910,008,700	0.73
NEWBURY	1,584,277,400	1.27
NEWBURYPORT	4,469,999,500	3.58
NORTH ANDOVER	5,031,244,200	4.03
PEABODY	7,905,666,900	6.33
ROCKPORT	2,219,088,300	1.78
ROWLEY	1,079,425,500	0.86
SALEM	5,405,036,100	4.33
SALISBURY	1,754,512,300	1.40
SAUGUS	4,742,468,400	3.79
SWAMPSCOTT	3,001,502,900	2.40
TOPSFIELD	1,429,914,200	1.14
WENHAM	823,685,800	0.66
WEST NEWBURY	955,510,900	0.76
TOTAL	120,082,912,600	96.09

County Tax Based on 2018 Equalized Valuations

FRANKLIN COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ASHFIELD	248,466,800	0.20
BERNARDSTON	216,624,000	0.17
BUCKLAND	216,985,500	0.17
CHARLEMONT	142,686,500	0.11
COLRAIN	179,350,200	0.14
CONWAY	270,902,400	0.22
DEERFIELD	711,485,200	0.57
ERVING	895,171,300	0.72
GILL	160,146,100	0.13
GREENFIELD	1,502,607,800	1.20
HAWLEY	49,044,100	0.04
HEATH	93,228,900	0.08
LEVERETT	273,488,400	0.22
LEYDEN	92,167,800	0.07
MONROE	24,977,400	0.02
MONTAGUE	878,728,100	0.70
NEW SALEM	113,802,700	0.09
NORTHFIELD	452,727,800	0.36
ORANGE	534,082,800	0.43
ROWE	284,026,200	0.23
SHELBURNE	249,718,300	0.20
SHUTESBURY	220,424,500	0.18
SUNDERLAND	374,363,600	0.30
WARWICK	78,434,800	0.06
WENDELL	95,742,900	0.08
WHATELY	280,732,300	0.23
TOTAL	8,640,116,400	6.92

County Tax Based on 2018 Equalized Valuations

HAMPDEN COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AGAWAM	3,067,519,900	2.45
BLANDFORD	174,764,000	0.14
BRIMFIELD	439,485,600	0.35
CHESTER	125,043,400	0.10
CHICOPEE	3,998,413,400	3.20
EAST LONGMEADOW	1,986,089,000	1.59
GRANVILLE	203,242,200	0.16
HAMPDEN	638,652,000	0.51
HOLLAND	332,392,700	0.27
HOLYOKE	2,142,470,000	1.71
LONGMEADOW	2,157,229,000	1.73
LUDLOW	2,154,384,900	1.72
MONSON	814,480,800	0.65
MONTGOMERY	110,014,200	0.09
PALMER	980,132,000	0.78
RUSSELL	144,727,200	0.12
SOUTHWICK	1,108,115,700	0.89
SPRINGFIELD	8,214,498,300	6.57
TOLLAND	192,519,300	0.15
WALES	170,538,800	0.14
WEST SPRINGFIELD	2,823,620,200	2.26
WESTFIELD	3,343,027,700	2.68
WILBRAHAM	1,748,349,400	1.40
TOTAL	37,069,709,700	29.66

County Tax Based on 2018 Equalized Valuations

HAMPSHIRE COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AMHERST	2,516,974,800	2.01
BELCHERTOWN	1,554,339,300	1.24
CHESTERFIELD	157,870,800	0.13
CUMMINGTON	130,242,300	0.11
EASTHAMPTON	1,554,415,700	1.24
GOSHEN	154,513,800	0.12
GRANBY	650,048,400	0.52
HADLEY	1,040,640,500	0.83
HATFIELD	563,178,100	0.45
HUNTINGTON	192,215,800	0.15
MIDDLEFIELD	73,417,000	0.06
NORTHAMPTON	3,591,160,400	2.87
PELHAM	185,031,400	0.15
PLAINFIELD	94,118,800	0.08
SOUTH HADLEY	1,608,596,500	1.29
SOUTHAMPTON	751,039,000	0.60
WARE	757,553,700	0.61
WESTHAMPTON	235,299,300	0.19
WILLIAMSBURG	322,631,400	0.26
WORTHINGTON	177,583,800	0.14
TOTAL	16,310,870,800	13.05

County Tax Based on 2018 Equalized Valuations

MIDDLESEX COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ACTON	4,597,929,200	3.68
ARLINGTON	10,614,146,500	8.49
ASHBY	319,398,200	0.26
ASHLAND	2,809,780,000	2.25
AYER	1,219,304,900	0.98
BEDFORD	3,957,585,000	3.17
BELMONT	7,850,565,400	6.28
BILLERICA	6,791,697,200	5.43
BOXBOROUGH	1,177,906,300	0.94
BURLINGTON	7,011,898,700	5.61
CAMBRIDGE	49,449,365,600	39.57
CARLISLE	1,544,199,600	1.24
CHELMSFORD	5,849,923,100	4.68
CONCORD	6,572,447,900	5.26
DRACUT	3,647,155,100	2.92
DUNSTABLE	551,243,500	0.44
EVERETT	5,767,100,400	4.61
FRAMINGHAM	9,773,587,600	7.82
GROTON	1,781,386,100	1.42
HOLLISTON	2,669,635,100	2.14
HOPKINTON	3,865,959,600	3.09
HUDSON	2,755,165,600	2.20
LEXINGTON	12,008,478,900	9.61
LINCOLN	2,292,229,800	1.83
LITTLETON	1,969,238,900	1.58
LOWELL	8,192,976,800	6.56
MALDEN	7,590,689,100	6.07
MARLBOROUGH	5,880,360,000	4.71
MAYNARD	1,386,638,200	1.11
MEDFORD	10,557,928,900	8.45
MELROSE	5,244,113,700	4.20
NATICK	8,526,179,100	6.82
NEWTON	30,026,624,900	24.03
NORTH READING	3,160,863,500	2.53
PEPPERELL	1,303,929,800	1.04
READING	5,143,035,900	4.12

County Tax Based on 2018 Equalized Valuations

MIDDLESEX COUNTY (continued)

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
SHERBORN	1,323,636,700	1.06
SHIRLEY	706,189,700	0.56
SOMERVILLE	15,170,069,800	12.14
STONEHAM	4,037,834,200	3.23
STOW	1,326,450,500	1.06
SUDBURY	4,796,024,700	3.84
TEWKSBURY	4,874,518,000	3.90
TOWNSEND	903,825,200	0.72
TYNGSBOROUGH	1,683,280,600	1.35
WAKEFIELD	5,099,399,000	4.08
WALTHAM	12,407,269,700	9.93
WATERTOWN	7,951,185,300	6.36
WAYLAND	3,847,489,100	3.08
WESTFORD	4,774,432,100	3.82
WESTON	6,495,550,900	5.20
WILMINGTON	4,633,611,500	3.71
WINCHESTER	7,681,074,900	6.15
WOBURN	7,909,145,900	6.33
TOTAL	339,481,655,900	271.66

County Tax Based on 2018 Equalized Valuations

NANTUCKET COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
NANTUCKET	23,796,647,900	19.04
TOTAL	23,796,647,900	19.04

County Tax Based on 2018 Equalized Valuations

NORFOLK COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AVON	855,860,900	0.69
BELLINGHAM	2,504,502,600	2.00
BRAINTREE	7,187,550,000	5.75
BROOKLINE	24,547,879,100	19.64
CANTON	5,111,198,800	4.09
COHASSET	3,075,090,800	2.46
DEDHAM	5,319,862,700	4.26
DOVER	2,646,446,400	2.12
FOXBOROUGH	3,309,738,100	2.65
FRANKLIN	5,401,593,400	4.32
HOLBROOK	1,276,774,300	1.02
MEDFIELD	2,801,486,200	2.24
MEDWAY	2,081,768,600	1.67
MILLIS	1,247,044,700	1.00
MILTON	6,039,459,500	4.83
NEEDHAM	10,352,941,600	8.29
NORFOLK	1,805,854,300	1.45
NORWOOD	5,454,226,400	4.36
PLAINVILLE	1,485,020,600	1.19
QUINCY	15,986,795,000	12.79
RANDOLPH	3,647,034,600	2.92
SHARON	3,666,373,500	2.93
STOUGHTON	4,014,565,300	3.21
WALPOLE	4,736,050,400	3.79
WELLESLEY	12,421,188,300	9.94
WESTWOOD	4,713,941,600	3.77
WEYMOUTH	8,154,408,700	6.53
WRENTHAM	2,225,687,600	1.78
TOTAL	152,070,344,000	121.69

County Tax Based on 2018 Equalized Valuations

PLYMOUTH COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ABINGTON	2,103,633,000	1.68
BRIDGEWATER	3,016,111,400	2.41
BROCKTON	7,675,101,300	6.14
CARVER	1,394,846,000	1.12
DUXBURY	4,265,308,000	3.41
EAST BRIDGEWATER	1,751,566,500	1.40
HALIFAX	953,128,900	0.76
HANOVER	2,802,906,000	2.24
HANSON	1,373,623,000	1.10
HINGHAM	7,407,974,100	5.93
HULL	2,266,165,500	1.81
KINGSTON	2,120,211,600	1.70
LAKEVILLE	1,774,669,700	1.42
MARION	1,693,499,100	1.36
MARSHFIELD	5,107,817,200	4.09
MATTAPOISETT	1,829,130,600	1.46
MIDDLEBOROUGH	2,710,745,900	2.17
NORWELL	2,807,594,400	2.25
PEMBROKE	2,834,530,900	2.27
PLYMOUTH	10,781,668,600	8.63
PLYMPTON	532,225,000	0.43
ROCHESTER	962,759,700	0.77
ROCKLAND	2,114,977,100	1.69
SCITUATE	4,819,519,000	3.86
WAREHAM	3,709,170,100	2.97
WEST BRIDGEWATER	1,268,319,800	1.01
WHITMAN	1,638,287,500	1.31
TOTAL	81,715,489,900	65.39

County Tax Based on 2018 Equalized Valuations

SUFFOLK COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
BOSTON	179,793,040,700	143.87
CHELSEA	3,534,210,300	2.83
REVERE	6,112,000,400	4.89
WINTHROP	2,386,490,000	1.91
TOTAL	191,825,741,400	153.50

County Tax Based on 2018 Equalized Valuations

WORCESTER COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ASHBURNHAM	640,811,300	0.51
ATHOL	730,647,700	0.59
AUBURN	2,175,990,900	1.74
BARRE	458,372,300	0.37
BERLIN	642,333,300	0.51
BLACKSTONE	972,102,100	0.78
BOLTON	1,087,848,200	0.87
BOYLSTON	766,982,300	0.61
BROOKFIELD	276,658,600	0.22
CHARLTON	1,610,444,700	1.29
CLINTON	1,385,425,600	1.11
DOUGLAS	1,022,069,000	0.82
DUDLEY	1,016,192,300	0.81
EAST BROOKFIELD	253,517,600	0.20
FITCHBURG	2,522,862,600	2.02
GARDNER	1,296,897,500	1.04
GRAFTON	2,596,289,300	2.08
HARDWICK	247,900,500	0.20
HARVARD	1,289,986,700	1.03
HOLDEN	2,377,246,900	1.90
HOPEDALE	776,426,200	0.62
HUBBARDSTON	467,728,400	0.37
LANCASTER	954,886,800	0.76
LEICESTER	985,402,100	0.79
LEOMINSTER	3,785,321,000	3.03
LUNENBURG	1,405,368,400	1.12
MENDON	989,637,700	0.79
MILFORD	3,414,149,500	2.73
MILLBURY	1,670,266,000	1.34
MILLVILLE	315,022,800	0.25
NEW BRAINTREE	114,442,400	0.09
NORTH BROOKFIELD	418,361,600	0.34
NORTHBOROUGH	2,982,076,900	2.39
NORTHBRIDGE	1,723,087,000	1.38
OAKHAM	205,951,500	0.17
OXFORD	1,388,727,800	1.11

County Tax Based on 2018 Equalized Valuations

WORCESTER COUNTY (continued)

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
PAXTON	530,101,700	0.42
PETERSHAM	158,092,900	0.13
PHILLIPSTON	200,264,700	0.16
PRINCETON	514,460,100	0.41
ROYALSTON	120,880,700	0.10
RUTLAND	908,839,600	0.73
SHREWSBURY	6,091,353,800	4.87
SOUTHBOROUGH	2,581,928,000	2.07
SOUTHBRIDGE	1,062,982,400	0.85
SPENCER	1,117,662,500	0.89
STERLING	1,126,832,600	0.90
STURBRIDGE	1,304,272,900	1.04
SUTTON	1,481,010,900	1.19
TEMPLETON	640,991,600	0.51
UPTON	1,214,624,300	0.97
UXBRIDGE	1,755,491,600	1.41
WARREN	395,108,500	0.32
WEBSTER	1,607,119,100	1.29
WEST BOYLSTON	974,854,400	0.78
WEST BROOKFIELD	391,008,700	0.31
WESTBOROUGH	4,223,552,400	3.38
WESTMINSTER	1,012,450,300	0.81
WINCHENDON	724,421,600	0.58
WORCESTER	13,336,462,800	10.67
TOTAL	88,442,203,600	70.77

County Tax Based on 2018 Equalized Valuations

RECAPITULATION

<u>Counties</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
Barnstable	87,789,898,100	70.25
Berkshire	18,032,023,100	14.43
Bristol	62,674,723,000	50.15
Dukes	21,740,238,700	17.40
Essex	120,082,912,600	96.09
Franklin	8,640,116,400	6.92
Hampden	37,069,709,700	29.66
Hampshire	16,310,870,800	13.05
Middlesex	339,481,655,900	271.66
Nantucket	23,796,647,900	19.04
Norfolk	152,070,344,000	121.69
Plymouth	81,715,489,900	65.39
Suffolk	191,825,741,400	153.50
Worcester	88,442,203,600	70.77
TOTAL	1,249,672,575,100	1000.00

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
ABINGTON	0.95		0.95	0.95	1.00	0.95
ACTON	0.95		0.95	0.95	1.00	0.95
ACUSHNET	0.96		0.96	0.96	1.00	0.96
ADAMS	0.98		0.98	0.98	1.00	0.98
AGAWAM	0.96		0.98	0.98	1.00	0.97
ALFORD	1.00		1.00	1.00	1.00	1.00
AMESBURY	0.96		0.96	0.96	1.00	0.96
AMHERST	0.97		0.97	0.97	1.00	0.97
ANDOVER	0.94	0.94	0.91	0.91	1.00	0.94
ARLINGTON	0.92		0.92	0.92	1.00	0.92
ASHBURNHAM	0.94		0.95	0.94	1.00	0.94
ASHBY	0.94		0.95	0.94	1.00	0.94
ASHFIELD	0.99		0.99	0.99	1.00	0.99
ASHLAND	0.96	0.96	0.96	0.96	1.00	0.96
ATHOL	0.98		0.98	0.98	1.00	0.98
ATTLEBORO	0.96		0.97	0.97	1.00	0.96
AUBURN	0.96		0.99	0.99	1.00	0.97
AVON	0.95		0.97	0.97	1.00	0.96
AYER	0.97		0.96	0.96	1.00	0.97
BARNSTABLE	0.92		0.92	0.92	1.00	0.92
BARRE	0.95		0.95	0.96	1.00	0.95
BECKET	0.97		0.97	0.97	1.00	0.97
BEDFORD	0.95		0.95	0.95	1.00	0.95
BELCHERTOWN	0.95		0.95	0.95	1.00	0.95
BELLINGHAM	0.95		1.00	1.00	1.00	0.96
BELMONT	0.94		0.94	0.94	1.00	0.94
BERKLEY	0.98		0.98	0.98	1.00	0.98
BERLIN	0.97	1.00	0.97	0.98	1.00	0.97
BERNARDSTON	0.97		0.97	0.97	1.00	0.97
BEVERLY	0.95	0.95	0.95	0.95	1.00	0.95
BILLERICA	0.96		0.93	0.93	1.00	0.96
BLACKSTONE	0.95		0.95	0.98	1.00	0.96
BLANDFORD	0.97		0.98	0.97	1.00	0.97
BOLTON	0.95		0.95	0.95	1.00	0.95
BOSTON	0.91		0.85	0.85	1.00	0.89
BOURNE	0.94		0.94	0.95	1.00	0.94
BOXBOROUGH	0.95		0.95	0.95	1.00	0.95
BOXFORD	0.95		0.96	0.97	1.00	0.95
BOYLSTON	0.95		0.95	0.95	1.00	0.95

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
BRAINTREE	0.93		0.96	0.96	1.00	0.94
BREWSTER	0.94		0.94	0.95	1.00	0.94
BRIDGEWATER	0.96		0.96	0.97	1.00	0.96
BRIMFIELD	0.96		0.96	0.98	1.00	0.96
BROCKTON	0.95		0.95	0.95	1.00	0.95
BROOKFIELD	1.00		1.00	1.00	1.00	1.00
BROOKLINE	0.96		0.96	0.96	1.00	0.96
BUCKLAND	0.96		0.97	1.00	1.00	0.97
BURLINGTON	0.91		0.91	0.91	1.00	0.91
CAMBRIDGE	0.91		0.92	0.92	1.00	0.92
CANTON	0.95		0.93	0.93	1.00	0.95
CARLISLE	0.97		0.97	0.97	1.00	0.97
CARVER	0.93		0.94	0.93	1.00	0.94
CHARLEMONT	1.00		1.00	1.00	1.00	1.00
CHARLTON	0.98		0.98	0.98	1.00	0.98
CHATHAM	0.93		0.93	0.94	1.00	0.93
CHELMSFORD	0.94		1.00	1.00	1.00	0.95
CHELSEA	0.94		0.93	0.93	1.00	0.94
CHESHIRE	1.00		1.00	1.00	1.00	1.00
CHESTER	0.95		0.96	0.96	1.00	0.95
CHESTERFIELD	0.96		0.98	0.96	1.00	0.96
CHICOPEE	0.96		0.94	0.94	1.00	0.96
CHILMARK	0.98		0.98	0.98	1.00	0.98
CLARKSBURG	0.97		0.97	0.98	1.00	0.97
CLINTON	0.96		0.96	0.96	1.00	0.96
COHASSET	0.97		0.97	0.97	1.00	0.97
COLRAIN	0.96		0.98	0.96	1.00	0.97
CONCORD	0.95		0.95	0.96	1.00	0.95
CONWAY	0.96		0.98	1.00	1.00	0.96
CUMMINGTON	0.98		0.98	0.98	1.00	0.98
DALTON	0.97		0.97	0.97	1.00	0.97
DANVERS	0.96		0.94	0.94	1.00	0.96
DARTMOUTH	0.97		0.97	0.97	1.00	0.97
DEDHAM	0.93		0.84	0.84	1.00	0.92
DEERFIELD	0.97		0.97	0.97	1.00	0.97
DENNIS	0.93	0.93	0.93	0.94	1.00	0.93
DIGHTON	0.98		0.98	0.98	1.00	0.98
DOUGLAS	0.97		0.97	0.97	1.00	0.97
DOVER	0.96		0.97	0.96	1.00	0.96

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
DRACUT	0.95		0.95	0.95	1.00	0.95
DUDLEY	0.96		0.96	0.96	1.00	0.96
DUNSTABLE	0.94		0.95	0.94	1.00	0.94
DUXBURY	0.95		0.95	0.95	1.00	0.95
EAST BRIDGEWATER	0.94		0.94	0.94	1.00	0.94
EAST BROOKFIELD	0.96		0.96	0.97	1.00	0.96
EAST LONGMEADOW	0.97		1.01	1.01	1.00	0.98
EASTHAM	0.96		0.96	0.96	1.00	0.96
EASTHAMPTON	0.97		0.97	0.97	1.00	0.97
EASTON	0.95		0.95	0.95	1.00	0.95
EDGARTOWN	0.97		0.97	0.98	1.00	0.97
EGREMONT	0.89		0.89		1.00	0.89
ERVING	0.95	0.95	0.95	1.00	1.00	0.99
ESSEX	0.95		0.95	0.95	1.00	0.95
EVERETT	0.93		0.94	0.97	1.00	0.94
FAIRHAVEN	0.95		0.95	0.96	1.00	0.95
FALL RIVER	0.96		0.99	0.99	1.00	0.97
FALMOUTH	0.95	0.95	0.95	0.95	1.00	0.95
FITCHBURG	0.95		0.93	0.93	1.00	0.95
FLORIDA	0.98		0.98	1.00	1.00	0.99
FOXBOROUGH	0.96		0.96	0.96	1.00	0.96
FRAMINGHAM	0.96		0.87	0.87	1.00	0.94
FRANKLIN	0.95		0.95	0.95	1.00	0.95
FREETOWN	0.94		0.99	0.99	1.00	0.95
GARDNER	0.98		0.98	0.98	1.00	0.98
AQUINNAH	0.95		0.95	1.00	1.00	0.95
GEORGETOWN	0.98		0.98	0.98	1.00	0.98
GILL	0.98		0.98	1.00	1.00	0.98
GLOUCESTER	0.94		0.94	0.94	1.00	0.94
GOSHEN	0.95		0.96	0.95	1.00	0.95
GOSNOLD	1.00		1.00	1.00	1.00	1.00
GRAFTON	0.95		0.95	0.95	1.00	0.95
GRANBY	0.97		0.97	0.98	1.00	0.97
GRANVILLE	0.97		0.97	0.97	1.00	0.97
GREAT BARRINGTON	0.99		0.99	0.99	1.00	0.99
GREENFIELD	0.97		0.95	0.95	1.00	0.97
GROTON	0.95		0.95	0.95	1.00	0.95
GROVELAND	0.99		0.99	0.99	1.00	0.99
HADLEY	0.94		0.94	0.94	1.00	0.94

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
HALIFAX	0.94		0.94	0.95	1.00	0.94
HAMILTON	0.99		0.99	0.99	1.00	0.99
HAMPDEN	0.98		0.98	0.98	1.00	0.98
HANCOCK	0.94		0.94	0.99	1.00	0.94
HANOVER	0.95		0.95	0.95	1.00	0.95
HANSON	0.94		0.94	0.94	1.00	0.94
HARDWICK	0.92		0.93	0.92	1.00	0.92
HARVARD	0.95		0.95	0.95	1.00	0.95
HARWICH	0.94		0.94	0.95	1.00	0.94
HATFIELD	0.96		0.96	0.96	1.00	0.96
HAVERHILL	0.96		0.96	0.96	1.00	0.96
HAWLEY	1.08		1.05	1.08	1.00	1.07
HEATH	0.98		0.99	0.98	1.00	0.98
HINGHAM	0.94		0.94	0.94	1.00	0.94
HINSDALE	0.95		0.95	0.96	1.00	0.95
HOLBROOK	0.95		0.95	0.95	1.00	0.95
HOLDEN	0.95		0.95	0.95	1.00	0.95
HOLLAND	0.95		0.95	0.95	1.00	0.95
HOLLISTON	0.95		0.95	0.95	1.00	0.95
HOLYOKE	0.99		0.97	0.97	1.00	0.98
HOPEDALE	0.94		0.94	0.94	1.00	0.94
HOPKINTON	1.00	1.00	1.00	1.00	1.00	1.00
HUBBARDSTON	0.97		0.97	0.98	1.00	0.97
HUDSON	0.95		0.95	0.95	1.00	0.95
HULL	0.94		0.94		1.00	0.94
HUNTINGTON	1.00		1.00	1.00	1.00	1.00
IPSWICH	0.95		0.95	0.95	1.00	0.95
KINGSTON	0.95		0.95	0.96	1.00	0.95
LAKEVILLE	0.94		0.94	0.94	1.00	0.94
LANCASTER	0.95		0.95	0.95	1.00	0.95
LANESBOROUGH	0.98		0.98	0.98	1.00	0.98
LAWRENCE	0.92		0.92	0.92	1.00	0.92
LEE	0.96		0.97	0.97	1.00	0.96
LEICESTER	0.95		0.95	0.95	1.00	0.95
LENOX	0.96		0.96	0.96	1.00	0.96
LEOMINSTER	0.97	0.97	0.90	0.90	1.00	0.96
LEVERETT	0.93		0.97	0.93	1.00	0.93
LEXINGTON	0.95		0.95	0.95	1.00	0.95
LEYDEN	0.94		0.99	0.94	1.00	0.94

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
LINCOLN	0.93		0.93	0.93	1.00	0.93
LITTLETON	0.96		0.93	0.93	1.00	0.96
LONGMEADOW	0.97		0.97	0.97	1.00	0.97
LOWELL	0.95		0.95	0.95	1.00	0.95
LUDLOW	0.95		0.95	0.96	1.00	0.95
LUNENBURG	0.95		0.95	0.95	1.00	0.95
LYNN	0.96		0.96	0.96	1.00	0.96
LYNNFIELD	0.94		0.94	0.94	1.00	0.94
MALDEN	0.93		0.93	0.93	1.00	0.93
MANCHESTER	0.96		0.96	0.96	1.00	0.96
MANSFIELD	0.96		1.03	1.03	1.00	0.97
MARBLEHEAD	0.98		0.98	0.98	1.00	0.98
MARION	0.94		0.94	0.94	1.00	0.94
MARLBOROUGH	0.95		0.93	0.93	1.00	0.95
MARSHFIELD	0.96		0.96	0.96	1.00	0.96
MASHPEE	0.94	0.94	0.94	0.95	1.00	0.94
MATTAPOISETT	0.95		0.95	0.96	1.00	0.95
MAYNARD	0.94		0.94	0.94	1.00	0.94
MEDFIELD	0.93		0.93	0.93	1.00	0.93
MEDFORD	0.93		0.93	0.93	1.00	0.93
MEDWAY	0.97		0.97	0.97	1.00	0.97
MELROSE	0.94		0.94	0.94	1.00	0.94
MENDON	0.93		0.93	0.93	1.00	0.93
MERRIMAC	0.95		0.95	0.95	1.00	0.95
METHUEN	0.93		0.93	0.93	1.00	0.93
MIDDLEBOROUGH	0.96		0.98	0.98	1.00	0.96
MIDDLEFIELD	0.91		0.94	0.91	1.00	0.91
MIDDLETON	0.95		0.95	0.95	1.00	0.95
MILFORD	0.97		0.99	0.99	1.00	0.97
MILLBURY	0.95		0.95	0.95	1.00	0.95
MILLIS	0.95		0.95	0.95	1.00	0.95
MILLVILLE	0.94		0.94	0.94	1.00	0.94
MILTON	0.94		0.94	0.94	1.00	0.94
MONROE	1.00		1.00	1.00	1.00	1.00
MONSON	0.96		0.96	0.97	1.00	0.96
MONTAGUE	0.98		0.98	0.99	1.00	0.98
MONTEREY	0.94		0.95	0.94	1.00	0.94
MONTGOMERY	0.99		1.00	0.99	1.00	0.99
MOUNT WASHINGTON	0.96		1.00	0.96	1.00	0.96

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
NAHANT	0.96		0.96	0.96	1.00	0.96
NANTUCKET	0.95	0.95	0.95	0.95	1.00	0.95
NATICK	0.97		1.00	1.00	1.00	0.98
NEEDHAM	0.98		0.98	0.98	1.00	0.98
NEW ASHFORD	1.00	1.00	1.00	1.00	1.00	1.00
NEW BEDFORD	0.98		0.97	0.97	1.00	0.98
NEW BRAINTREE	0.99		0.99	1.00	1.00	0.99
NEW MARLBOROUGH	1.00		1.00	1.00	1.00	1.00
NEW SALEM	0.97	1.00	0.97	0.97	1.00	0.97
NEWBURY	0.94		0.94	0.94	1.00	0.94
NEWBURYPORT	0.94	0.94	0.94	0.94	1.00	0.94
NEWTON	0.95		0.95	0.95	1.00	0.95
NORFOLK	0.94	0.94	0.94	0.95	1.00	0.94
NORTH ADAMS	0.96		0.96	0.96	1.00	0.96
NORTH ANDOVER	0.95		0.95	0.95	1.00	0.95
NORTH ATTLEBOROUGH	0.95		0.95	0.95	1.00	0.95
NORTH BROOKFIELD	0.95		0.95	0.95	1.00	0.95
NORTH READING	0.96		0.96	0.96	1.00	0.96
NORTHAMPTON	0.96		0.95	0.95	1.00	0.96
NORTHBOROUGH	0.95		0.93	0.93	1.00	0.95
NORTHBRIDGE	0.96		0.96	0.96	1.00	0.96
NORTHFIELD	0.98		0.98	1.00	1.00	0.99
NORTON	0.95		0.95	0.95	1.00	0.95
NORWELL	0.95		0.95	0.95	1.00	0.95
NORWOOD	0.95		0.93	0.93	1.00	0.95
OAK BLUFFS	0.96	0.96	0.96	0.96	1.00	0.96
OAKHAM	0.95		0.96	0.95	1.00	0.95
ORANGE	0.94		0.94	0.96	1.00	0.94
ORLEANS	0.94		0.94	0.95	1.00	0.94
OTIS	0.92		0.92	0.92	1.00	0.92
OXFORD	0.96		0.93	0.93	1.00	0.96
PALMER	0.95		0.95	0.95	1.00	0.95
PAXTON	0.97		0.97	0.97	1.00	0.97
PEABODY	0.94		0.95	0.95	1.00	0.94
PELHAM	0.98		0.98	0.98	1.00	0.98
PEMBROKE	0.96		0.96	0.96	1.00	0.96
PEPPERELL	0.97		0.97	0.97	1.00	0.97
PERU	0.98		0.98	0.98	1.00	0.98
PETERSHAM	0.94		0.95	0.94	1.00	0.94

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
PHILLIPSTON	0.98		0.98	0.98	1.00	0.98
PITTSFIELD	0.99		0.98	0.98	1.00	0.99
PLAINFIELD	0.95		0.95	0.95	1.00	0.96
PLAINVILLE	0.95		0.97	0.97	1.00	0.96
PLYMOUTH	0.96		0.91	0.98	1.00	0.96
PLYMPTON	0.97		0.97	0.98	1.00	0.97
PRINCETON	0.96		0.97	0.96	1.00	0.96
PROVINCETOWN	0.94		0.94	0.94	1.00	0.94
QUINCY	0.93		0.93	0.93	1.00	0.93
RANDOLPH	0.94		0.94	0.94	1.00	0.94
RAYNHAM	0.95		0.95	0.95	1.00	0.95
READING	0.96		0.96	0.96	1.00	0.96
REHOBOTH	0.99		0.99	0.99	1.00	0.99
REVERE	0.95		0.95	0.95	1.00	0.95
RICHMOND	0.97		0.98	0.97	1.00	0.97
ROCHESTER	0.96		0.96	0.98	1.00	0.96
ROCKLAND	0.94		0.99	0.99	1.00	0.95
ROCKPORT	0.98		0.98	0.98	1.00	0.98
ROWE	1.03		1.02	1.00	1.00	1.01
ROWLEY	0.94	0.94	0.94	0.94	1.00	0.94
ROYALSTON	1.01		1.00	1.01	1.00	1.01
RUSSELL	0.95		0.96	0.98	1.00	0.95
RUTLAND	0.96		0.96	0.97	1.00	0.96
SALEM	0.96		0.96	0.97	1.00	0.96
SALISBURY	1.01		1.01	1.01	1.00	1.01
SANDISFIELD	0.94		0.96	0.94	1.00	0.94
SANDWICH	0.97		0.97	0.98	1.00	0.97
SAUGUS	0.96		0.96	0.96	1.00	0.96
SAVOY	0.99		0.99	0.99	1.00	0.99
SCITUATE	0.93		0.93	0.97	1.00	0.93
SEEKONK	0.98		1.00	1.00	1.00	0.98
SHARON	0.94		0.94	0.94	1.00	0.94
SHEFFIELD	0.98		0.98	0.98	1.00	0.98
SHELBURNE	0.96		0.96	0.98	1.00	0.96
SHERBORN	0.95		0.95	0.95	1.00	0.95
SHIRLEY	0.95		0.95	0.95	1.00	0.95
SHREWSBURY	0.97		0.97	0.97	1.00	0.97
SHUTESBURY	0.97		0.98	0.97	1.00	0.97
SOMERSET	0.96		0.96	0.96	1.00	0.96

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
SOMERVILLE	0.93		0.93	0.93	1.00	0.93
SOUTH HADLEY	0.97	0.97	0.97	0.97	1.00	0.97
SOUTHAMPTON	0.93		0.93	0.93	1.00	0.93
SOUTHBOROUGH	0.96		0.96	0.96	1.00	0.96
SOUTHBRIDGE	0.92		0.97	0.97	1.00	0.93
SOUTHWICK	0.98		0.98	0.98	1.00	0.98
SPENCER	0.95		0.95	0.95	1.00	0.95
SPRINGFIELD	1.01		1.01	1.01	1.00	1.01
STERLING	0.95		0.95	0.95	1.00	0.95
STOCKBRIDGE	0.99		0.99	0.99	1.00	0.99
STONEHAM	0.96		0.96	0.96	1.00	0.96
STOUGHTON	0.95		0.95	0.95	1.00	0.95
STOW	0.95		0.96	0.95	1.00	0.95
STURBRIDGE	0.95	1.00	0.95	0.95	1.00	0.95
SUDBURY	0.96		0.96	0.96	1.00	0.96
SUNDERLAND	0.94		0.94	0.94	1.00	0.94
SUTTON	0.95		0.95	0.95	1.00	0.95
SWAMPSCOTT	0.96		0.96	0.96	1.00	0.96
SWANSEA	0.96		0.96	0.96	1.00	0.96
TAUNTON	0.96		0.91	0.91	1.00	0.95
TEMPLETON	0.98		0.98	0.98	1.00	0.98
TEWKSBURY	0.95		0.95	0.95	1.00	0.95
TISBURY	0.96		0.96	0.97	1.00	0.96
TOLLAND	0.98		0.98	0.99	1.00	0.98
TOPSFIELD	0.96		0.96	0.96	1.00	0.96
TOWNSEND	0.95		0.95	0.95	1.00	0.95
TRURO	0.95		0.95	0.95	1.00	0.95
TYNGSBOROUGH	0.95		0.95	0.95	1.00	0.95
TYRINGHAM	0.97		1.00	0.97	1.00	0.97
UPTON	0.96		0.96	0.96	1.00	0.96
UXBRIDGE	0.97		0.97	0.97	1.00	0.97
WAKEFIELD	0.95		0.95	0.95	1.00	0.95
WALES	0.94		0.95	0.94	1.00	0.94
WALPOLE	0.93		0.93	0.93	1.00	0.93
WALTHAM	0.91		0.95	0.95	1.00	0.93
WARE	0.95		0.95	0.95	1.00	0.95
WAREHAM	0.94		0.94	0.94	1.00	0.94
WARREN	0.98		0.98	0.98	1.00	0.98
WARWICK	0.96		0.99		1.00	0.96

2018 Equalization Study, Assessment Ratios

Cities and Towns	100 Resid- ential	200 Open Space	300 Comm- ercial	400 Indus- trial	500 Personal Property	Aggre- gate
WASHINGTON	0.97		0.98	0.97	1.00	0.97
WATERTOWN	0.91		0.99	0.99	1.00	0.92
WAYLAND	0.95		0.95	0.95	1.00	0.95
WEBSTER	0.96		0.96	0.96	1.00	0.96
WELLESLEY	0.93		0.93	0.93	1.00	0.93
WELLFLEET	0.94		0.94	0.94	1.00	0.94
WENDELL	0.99		0.99	0.99	1.00	0.99
WENHAM	0.97		0.97	0.97	1.00	0.97
WEST BOYLSTON	0.94		0.94	0.94	1.00	0.94
WEST BRIDGEWATER	0.97		0.86	0.86	1.00	0.94
WEST BROOKFIELD	0.95		0.95	0.96	1.00	0.95
WEST NEWBURY	0.95		0.96	0.95	1.00	0.95
WEST SPRINGFIELD	1.01		1.00	1.00	1.00	1.01
WEST STOCKBRIDGE	0.96		0.96	0.97	1.00	0.96
WEST TISBURY	1.00		1.00	1.00	1.00	1.00
WESTBOROUGH	0.92		0.92	0.92	1.00	0.92
WESTFIELD	0.97		0.97	0.97	1.00	0.97
WESTFORD	0.98		0.98	0.98	1.00	0.98
WESTHAMPTON	0.99		0.99	0.99	1.00	0.99
WESTMINSTER	0.95		0.95	0.96	1.00	0.95
WESTON	0.94		0.94	0.94	1.00	0.94
WESTPORT	0.96		0.96	0.96	1.00	0.96
WESTWOOD	0.93		0.93	0.93	1.00	0.93
WEYMOUTH	0.94		0.94	0.98	1.00	0.94
WHATELY	0.97	0.99	0.97	0.97	1.00	0.97
WHITMAN	0.94		0.94	0.94	1.00	0.94
WILBRAHAM	0.95		0.95	0.95	1.00	0.95
WILLIAMSBURG	0.96		0.97	0.97	1.00	0.96
WILLIAMSTOWN	0.97		0.97	0.98	1.00	0.97
WILMINGTON	0.95		0.92	0.92	1.00	0.95
WINCHENDON	0.94		0.94	0.94	1.00	0.94
WINCHESTER	0.96		0.96	0.96	1.00	0.96
WINDSOR	0.95		0.97	0.95	1.00	0.95
WINTHROP	0.96	0.96	0.96	0.96	1.00	0.96
WOBURN	0.95		0.95	0.95	1.00	0.95
WORCESTER	0.98		0.96	0.96	1.00	0.98
WORTHINGTON	0.97		0.98	0.97	1.00	0.97
WRENTHAM	0.96		1.00	1.00	1.00	0.97
YARMOUTH	0.91		0.91	0.91	1.00	0.91

ADDENDUM

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