

BIENNIAL REPORT OF EQUALIZATION AND APPORTIONMENT 2016

JANUARY 2017





MICHAEL J. HEFFERNAN
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
PO Box 9550
Boston, MA 02114-9550

January 23, 2017

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, 2016, 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 2016, 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 black ink, appearing to read "Michael J. Heffernan".

Michael J. Heffernan,
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 2016 Equalized Valuations

BARNSTABLE COUNTY

Cities and Towns	Equalized Value	County Tax Rate
BARNSTABLE	13,665,091,900	12.35
BOURNE	4,397,828,000	3.97
BREWSTER	3,720,926,000	3.36
CHATHAM	6,588,014,300	5.95
DENNIS	6,726,007,200	6.08
EASTHAM	2,915,139,400	2.63
FALMOUTH	11,892,819,800	10.75
HARWICH	5,172,756,600	4.67
MASHPEE	5,088,701,800	4.60
ORLEANS	3,997,189,000	3.61
PROVINCETOWN	2,783,272,800	2.51
SANDWICH	4,063,013,700	3.67
TRURO	2,189,935,300	1.98
WELLFLEET	2,410,469,400	2.18
YARMOUTH	5,784,649,200	5.23
TOTAL	81,395,814,400	73.54

County Tax Based on 2016 Equalized Valuations

BERKSHIRE COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ADAMS	497,127,100	0.45
ALFORD	297,724,600	0.27
BECKET	518,810,500	0.47
CHESHIRE	311,065,100	0.28
CLARKSBURG	114,006,000	0.10
DALTON	610,490,000	0.55
EGREMONT	425,211,700	0.38
FLORIDA	123,349,700	0.11
GREAT BARRINGTON	1,430,331,200	1.29
HANCOCK	309,488,700	0.28
HINSDALE	303,864,800	0.28
LANESBOROUGH	413,758,100	0.37
LEE	971,502,900	0.88
LENOX	1,236,509,800	1.12
MONTEREY	512,880,300	0.46
MOUNT WASHINGTON	84,080,700	0.08
NEW ASHFORD	41,454,700	0.04
NEW MARLBOROUGH	509,073,000	0.46
NORTH ADAMS	763,510,200	0.69
OTIS	651,204,800	0.59
PERU	86,536,600	0.08
PITTSFIELD	3,465,640,800	3.13
RICHMOND	400,517,600	0.36
SANDISFIELD	222,124,900	0.20
SAVOY	70,533,300	0.06
SHEFFIELD	646,313,000	0.58
STOCKBRIDGE	865,718,600	0.78
TYRINGHAM	194,705,100	0.18
WASHINGTON	83,619,500	0.08
WEST STOCKBRIDGE	384,685,300	0.35
WILLIAMSTOWN	1,012,008,600	0.92
WINDSOR	113,518,600	0.10
TOTAL	17,671,365,800	15.97

County Tax Based on 2016 Equalized Valuations

BRISTOL COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ACUSHNET	1,105,676,500	1.00
ATTLEBORO	4,266,596,600	3.85
BERKLEY	772,614,400	0.70
DARTMOUTH	5,465,842,900	4.94
DIGHTON	893,256,400	0.81
EASTON	3,347,121,200	3.02
FAIRHAVEN	2,013,791,800	1.82
FALL RIVER	5,421,691,200	4.90
FREETOWN	1,281,370,100	1.16
MANSFIELD	3,521,948,200	3.18
NEW BEDFORD	5,618,295,200	5.08
NORTH ATTLEBOROUGH	3,832,030,100	3.46
NORTON	2,191,751,500	1.98
RAYNHAM	2,011,714,400	1.82
REHOBOTH	1,758,293,500	1.59
SEEKONK	2,241,360,800	2.02
SOMERSET	2,108,404,600	1.90
SWANSEA	2,116,120,800	1.91
TAUNTON	4,820,997,700	4.36
WESTPORT	3,150,106,700	2.85
TOTAL	57,938,984,600	52.35

County Tax Based on 2016 Equalized Valuations

DUKES COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
CHILMARK	3,324,185,000	3.00
EDGARTOWN	7,747,629,000	7.00
AQUINNAH (GAY HEAD)	724,087,400	0.65
GOSNOLD	232,938,000	0.21
OAK BLUFFS	2,830,191,100	2.56
TISBURY	2,712,566,800	2.45
WEST TISBURY	2,498,333,900	2.26
TOTAL	20,069,931,200	18.13

County Tax Based on 2016 Equalized Valuations

ESSEX COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AMESBURY	2,035,493,900	1.84
ANDOVER	7,972,993,500	7.20
BEVERLY	6,145,554,700	5.55
BOXFORD	1,748,702,500	1.58
DANVERS	4,637,914,500	4.19
ESSEX	820,482,500	0.74
GEORGETOWN	1,211,493,100	1.10
GLOUCESTER	6,026,476,200	5.45
GROVELAND	892,145,100	0.81
HAMILTON	1,461,991,200	1.32
HAVERHILL	5,812,453,600	5.25
IPSWICH	2,656,625,000	2.40
LAWRENCE	3,559,850,600	3.22
LYNN	6,738,721,300	6.09
LYNNFIELD	3,007,167,600	2.72
MANCHESTER-BY-THE-SEA	2,394,763,100	2.16
MARBLEHEAD	5,735,475,100	5.18
MERRIMAC	746,617,400	0.68
METHUEN	5,170,366,300	4.67
MIDDLETON	1,895,561,200	1.71
NAHANT	855,781,400	0.77
NEWBURY	1,397,923,000	1.26
NEWBURYPORT	4,020,718,600	3.63
NORTH ANDOVER	4,736,933,700	4.28
PEABODY	7,211,777,900	6.52
ROCKPORT	1,939,370,400	1.75
ROWLEY	1,010,513,300	0.91
SALEM	4,790,270,400	4.33
SALISBURY	1,587,264,800	1.44
SAUGUS	4,162,848,900	3.76
SWAMPSCOTT	2,701,749,700	2.44
TOPSFIELD	1,346,531,300	1.22
WENHAM	829,008,600	0.75
WEST NEWBURY	878,936,100	0.79
TOTAL	108,140,476,500	97.71

County Tax Based on 2016 Equalized Valuations

FRANKLIN COUNTY

Cities and Towns	Equalized Value	County Tax Rate
ASHFIELD	241,758,400	0.22
BERNARDSTON	216,985,900	0.20
BUCKLAND	222,381,700	0.20
CHARLEMONT	137,142,200	0.12
COLRAIN	177,586,600	0.16
CONWAY	251,373,100	0.23
DEERFIELD	701,406,100	0.63
ERVING	887,378,000	0.80
GILL	159,051,900	0.14
GREENFIELD	1,421,720,500	1.28
HAWLEY	52,222,400	0.05
HEATH	96,911,500	0.09
LEVERETT	263,543,700	0.24
LEYDEN	84,406,000	0.08
MONROE	26,041,800	0.02
MONTAGUE	819,151,800	0.74
NEW SALEM	107,358,200	0.10
NORTHFIELD	459,130,600	0.41
ORANGE	491,968,000	0.44
ROWE	297,787,500	0.27
SHELBURNE	243,225,400	0.22
SHUTESBURY	226,950,300	0.21
SUNDERLAND	345,157,100	0.31
WARWICK	76,200,800	0.07
WENDELL	94,983,200	0.09
WHATELY	279,133,700	0.25
TOTAL	8,380,956,400	7.57

County Tax Based on 2016 Equalized Valuations

HAMPDEN COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AGAWAM	2,949,078,000	2.66
BLANDFORD	174,294,800	0.16
BRIMFIELD	417,860,100	0.38
CHESTER	122,249,300	0.11
CHICOPEE	3,898,874,600	3.52
EAST LONGMEADOW	1,924,966,600	1.74
GRANVILLE	199,372,400	0.18
HAMPDEN	592,716,700	0.54
HOLLAND	340,016,400	0.31
HOLYOKE	2,101,821,200	1.90
LONGMEADOW	2,077,458,300	1.88
LUDLOW	2,094,585,700	1.89
MONSON	771,423,700	0.70
MONTGOMERY	107,499,100	0.10
PALMER	921,680,800	0.83
RUSSELL	137,623,100	0.12
SOUTHWICK	1,035,358,900	0.93
SPRINGFIELD	7,518,915,400	6.79
TOLLAND	208,056,500	0.19
WALES	165,863,300	0.15
WEST SPRINGFIELD	2,683,069,700	2.42
WESTFIELD	3,199,883,800	2.89
WILBRAHAM	1,692,213,100	1.53
TOTAL	35,334,881,500	31.92

County Tax Based on 2016 Equalized Valuations

HAMPSHIRE COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AMHERST	2,348,821,000	2.12
BELCHERTOWN	1,458,257,000	1.32
CHESTERFIELD	157,173,400	0.14
CUMMINGTON	132,105,600	0.12
EASTHAMPTON	1,523,884,600	1.38
GOSHEN	150,096,400	0.14
GRANBY	601,538,100	0.54
HADLEY	995,766,700	0.90
HATFIELD	535,723,900	0.48
HUNTINGTON	196,611,000	0.18
MIDDLEFIELD	65,947,000	0.06
NORTHAMPTON	3,523,921,000	3.18
PELHAM	178,528,700	0.16
PLAINFIELD	86,493,600	0.08
SOUTH HADLEY	1,511,272,400	1.36
SOUTHAMPTON	718,908,600	0.65
WARE	715,239,800	0.65
WESTHAMPTON	230,447,800	0.21
WILLIAMSBURG	309,830,700	0.28
WORTHINGTON	167,980,800	0.15
TOTAL	15,608,548,100	14.10

County Tax Based on 2016 Equalized Valuations

MIDDLESEX COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ACTON	4,306,412,900	3.89
ARLINGTON	9,073,201,400	8.20
ASHBY	288,229,500	0.26
ASHLAND	2,509,720,800	2.27
AYER	1,102,998,400	1.00
BEDFORD	3,503,731,500	3.17
BELMONT	6,932,749,000	6.26
BILLERICA	6,134,145,700	5.54
BOXBOROUGH	1,104,126,800	1.00
BURLINGTON	6,191,239,400	5.59
CAMBRIDGE	39,570,828,700	35.75
CARLISLE	1,517,185,600	1.37
CHELMSFORD	5,436,078,900	4.91
CONCORD	6,238,214,600	5.64
DRACUT	3,215,541,900	2.90
DUNSTABLE	512,397,400	0.46
EVERETT	4,584,699,100	4.14
FRAMINGHAM	8,446,149,400	7.63
GROTON	1,635,643,200	1.48
HOLLISTON	2,407,279,400	2.17
HOPKINTON	3,551,620,800	3.21
HUDSON	2,465,036,000	2.23
LEXINGTON	10,863,785,200	9.82
LINCOLN	2,091,782,100	1.89
LITTLETON	1,710,179,700	1.54
LOWELL	7,154,033,100	6.46
MALDEN	6,275,190,000	5.67
MARLBOROUGH	5,355,166,300	4.84
MAYNARD	1,322,157,600	1.19
MEDFORD	8,962,552,200	8.10
MELROSE	4,523,617,700	4.09
NATICK	7,812,219,900	7.06
NEWTON	26,237,044,400	23.71
NORTH READING	2,977,971,300	2.69
PEPPERELL	1,178,064,200	1.06
READING	4,649,555,300	4.20

County Tax Based on 2016 Equalized Valuations

MIDDLESEX COUNTY (continued)

Cities and Towns	Equalized Value	County Tax Rate
SHERBORN	1,231,829,100	1.11
SHIRLEY	627,194,900	0.57
SOMERVILLE	12,444,120,100	11.24
STONEHAM	3,511,953,600	3.17
STOW	1,278,975,600	1.16
SUDBURY	4,535,401,000	4.10
TEWKSBURY	4,367,128,200	3.95
TOWNSEND	837,732,800	0.76
TYNGSBOROUGH	1,511,907,700	1.37
WAKEFIELD	4,491,011,000	4.06
WALTHAM	10,593,326,800	9.57
WATERTOWN	7,048,278,500	6.37
WAYLAND	3,666,349,500	3.31
WESTFORD	4,546,655,200	4.11
WESTON	6,262,837,700	5.66
WILMINGTON	4,129,321,200	3.73
WINCHESTER	7,006,666,600	6.33
WOBURN	6,974,905,000	6.30
TOTAL	296,906,143,900	268.26

County Tax Based on 2016 Equalized Valuations

NANTUCKET COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
NANTUCKET	21,682,664,300	19.59
TOTAL	21,682,664,300	19.59

County Tax Based on 2016 Equalized Valuations

NORFOLK COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
AVON	823,961,800	0.74
BELLINGHAM	2,306,766,000	2.08
BRAINTREE	6,327,219,800	5.72
BROOKLINE	20,944,753,300	18.92
CANTON	4,615,563,300	4.17
COHASSET	2,746,663,500	2.48
DEDHAM	4,726,182,700	4.27
DOVER	2,504,188,200	2.26
FOXBOROUGH	2,963,786,200	2.68
FRANKLIN	5,001,281,700	4.52
HOLBROOK	1,127,964,100	1.02
MEDFIELD	2,639,413,000	2.39
MEDWAY	1,890,229,500	1.71
MILLIS	1,158,638,500	1.05
MILTON	5,448,423,500	4.92
NEEDHAM	9,675,551,500	8.74
NORFOLK	1,697,790,600	1.53
NORWOOD	5,011,923,000	4.53
PLAINVILLE	1,390,184,300	1.26
QUINCY	12,930,445,600	11.68
RANDOLPH	3,154,751,600	2.85
SHARON	3,353,753,400	3.03
STOUGHTON	3,704,878,300	3.35
WALPOLE	4,386,626,800	3.96
WELLESLEY	11,749,686,900	10.62
WESTWOOD	4,342,334,700	3.92
WEYMOUTH	7,069,961,500	6.39
WRENTHAM	2,092,925,900	1.89
TOTAL	135,785,849,200	122.68

County Tax Based on 2016 Equalized Valuations

PLYMOUTH COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ABINGTON	1,892,537,300	1.71
BRIDGEWATER	2,684,073,900	2.42
BROCKTON	6,479,586,800	5.85
CARVER	1,242,705,100	1.12
DUXBURY	3,855,499,800	3.48
EAST BRIDGEWATER	1,577,500,000	1.43
HALIFAX	842,935,900	0.76
HANOVER	2,595,375,300	2.34
HANSON	1,233,299,600	1.11
HINGHAM	6,668,867,000	6.03
HULL	2,074,982,700	1.87
KINGSTON	1,801,085,800	1.63
LAKEVILLE	1,560,763,600	1.41
MARION	1,612,928,900	1.46
MARSHFIELD	4,661,838,100	4.21
MATTAPOISETT	1,699,019,800	1.54
MIDDLEBOROUGH	2,456,342,300	2.22
NORWELL	2,543,299,700	2.30
PEMBROKE	2,575,492,400	2.33
PLYMOUTH	9,660,314,400	8.73
PLYMPTON	504,133,700	0.46
ROCHESTER	868,815,700	0.78
ROCKLAND	1,963,877,100	1.77
SCITUATE	4,433,619,600	4.01
WAREHAM	3,397,641,400	3.07
WEST BRIDGEWATER	1,101,346,700	1.00
WHITMAN	1,492,979,700	1.35
TOTAL	73,480,862,300	66.39

County Tax Based on 2016 Equalized Valuations

SUFFOLK COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
BOSTON	143,576,209,500	129.73
CHELSEA	2,791,398,900	2.52
REVERE	4,907,377,600	4.43
WINTHROP	2,069,613,300	1.87
TOTAL	153,344,599,300	138.55

County Tax Based on 2016 Equalized Valuations

WORCESTER COUNTY

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
ASHBURNHAM	600,324,900	0.54
ATHOL	673,223,300	0.61
AUBURN	2,042,948,200	1.85
BARRE	431,266,200	0.39
BERLIN	600,240,900	0.54
BLACKSTONE	894,520,200	0.81
BOLTON	1,007,514,900	0.91
BOYLSTON	686,459,600	0.62
BROOKFIELD	262,013,600	0.24
CHARLTON	1,487,604,400	1.34
CLINTON	1,197,036,900	1.08
DOUGLAS	939,822,500	0.85
DUDLEY	933,666,600	0.84
EAST BROOKFIELD	219,179,100	0.20
FITCHBURG	2,306,844,100	2.08
GARDNER	1,186,613,100	1.07
GRAFTON	2,333,827,700	2.11
HARDWICK	235,348,800	0.21
HARVARD	1,112,579,800	1.01
HOLDEN	2,129,003,300	1.92
HOPEDALE	708,023,100	0.64
HUBBARDSTON	417,293,300	0.38
LANCASTER	892,728,400	0.81
LEICESTER	938,090,200	0.85
LEOMINSTER	3,443,640,600	3.11
LUNENBURG	1,293,035,700	1.17
MENDON	901,857,400	0.82
MILFORD	3,206,234,500	2.90
MILLBURY	1,531,502,600	1.38
MILLVILLE	287,812,000	0.26
NEW BRAINTREE	106,822,200	0.10
NORTH BROOKFIELD	399,804,700	0.36
NORTHBOROUGH	2,719,405,300	2.46
NORTHBRIDGE	1,560,578,700	1.41
OAKHAM	203,703,900	0.18
OXFORD	1,330,862,700	1.20

County Tax Based on 2016 Equalized Valuations

WORCESTER COUNTY (continued)

<u>Cities and Towns</u>	<u>Equalized Value</u>	<u>County Tax Rate</u>
PAXTON	476,325,100	0.43
PETERSHAM	155,803,200	0.14
PHILLIPSTON	192,525,000	0.17
PRINCETON	467,603,100	0.42
ROYALSTON	129,382,800	0.12
RUTLAND	816,084,800	0.74
SHREWSBURY	5,538,400,100	5.00
SOUTHBOROUGH	2,478,686,000	2.24
SOUTHBRIDGE	977,795,700	0.88
SPENCER	969,303,200	0.88
STERLING	1,034,769,600	0.94
STURBRIDGE	1,208,235,600	1.09
SUTTON	1,316,652,900	1.19
TEMPLETON	590,377,600	0.53
UPTON	1,052,676,000	0.95
UXBRIDGE	1,575,033,900	1.42
WARREN	356,551,300	0.32
WEBSTER	1,489,002,500	1.35
WEST BOYLSTON	896,398,000	0.81
WEST BROOKFIELD	354,151,700	0.32
WESTBOROUGH	3,941,068,600	3.56
WESTMINSTER	922,494,100	0.83
WINCHENDON	664,223,900	0.60
WORCESTER	12,237,662,200	11.06
TOTAL	81,062,640,300	73.24

County Tax Based on 2016 Equalized Valuations

RECAPITULATION

Counties	Equalized Value	County Tax Rate
Barnstable	81,395,814,400	73.54
Berkshire	17,671,365,800	15.97
Bristol	57,938,984,600	52.35
Dukes	20,069,931,200	18.13
Essex	108,140,476,500	97.71
Franklin	8,380,956,400	7.57
Hampden	35,334,881,500	31.92
Hampshire	15,608,548,100	14.10
Middlesex	296,906,143,900	268.26
Nantucket	21,682,664,300	19.59
Norfolk	135,785,849,200	122.68
Plymouth	73,480,862,300	66.39
Suffolk	153,344,599,300	138.55
Worcester	81,062,640,300	73.24
TOTAL	1,106,803,717,800	1000.00

2016 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	0.94		0.94	0.94	1.00	0.94
ACTON	0.95		0.95	0.95	1.00	0.95
ACUSHNET	0.97		0.97	0.97	1.00	0.97
ADAMS	0.99		0.99	0.99	1.00	0.99
AGAWAM	0.96		0.99	0.99	1.00	0.97
ALFORD	0.93		0.95	0.93	1.00	0.93
AMESBURY	0.95		0.95	0.95	1.00	0.95
AMHERST	0.95		0.95	0.95	1.00	0.95
ANDOVER	0.96	0.96	0.95	0.95	1.00	0.96
ARLINGTON	0.95		0.95	0.95	1.00	0.95
ASHBURNHAM	0.95		0.96	0.95	1.00	0.95
ASHBY	0.94		0.95	0.94	1.00	0.94
ASHFIELD	0.94		0.96	0.94	1.00	0.94
ASHLAND	0.95	0.95	0.95	0.95	1.00	0.95
ATHOL	0.94		0.94	0.94	1.00	0.94
ATTLEBORO	0.95		0.95	0.95	1.00	0.95
AUBURN	0.96		0.96	0.96	1.00	0.96
AVON	0.94		0.94	0.94	1.00	0.94
AYER	0.97		0.98	0.98	1.00	0.98
BARNSTABLE	0.97		0.97	0.97	1.00	0.97
BARRE	0.95		0.95	0.95	1.00	0.95
BECKET	0.98		0.98	0.98	1.00	0.98
BEDFORD	0.93	0.93	0.93	0.93	1.00	0.93
BELCHERTOWN	0.95		0.95	0.95	1.00	0.95
BELLINGHAM	0.96		0.98	0.98	1.00	0.97
BELMONT	0.96		0.96	0.96	1.00	0.96
BERKLEY	0.98		0.98	0.98	1.00	0.98
BERLIN	0.96	1.00	0.96	0.96	1.00	0.96
BERNARDSTON	0.98		0.98	0.98	1.00	0.98
BEVERLY	0.93	0.93	0.93	0.93	1.00	0.93
BILLERICA	0.95		0.98	0.98	1.00	0.96
BLACKSTONE	0.96		0.96	0.99	1.00	0.97
BLANDFORD	1.01		1.01	1.01	1.00	1.01
BOLTON	0.94		0.94	0.94	1.00	0.94
BOSTON	0.95		0.86	0.87	1.00	0.92
BOURNE	0.97		0.97	0.97	1.00	0.97
BOXBOROUGH	0.93		0.93	0.93	1.00	0.93
BOXFORD	0.96		0.97	0.96	1.00	0.96
BOYLSTON	0.96		0.96	0.96	1.00	0.96

2016 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	0.94		0.96	0.96	1.00	0.95
BREWSTER	0.94		0.94	0.94	1.00	0.94
BRIDGEWATER	0.95		0.95	0.95	1.00	0.95
BRIMFIELD	0.96		0.96	0.96	1.00	0.96
BROCKTON	0.95		0.98	0.98	1.00	0.96
BROOKFIELD	0.96		0.96	0.96	1.00	0.96
BROOKLINE	0.95		0.95	0.95	1.00	0.95
BUCKLAND	0.95		0.96	1.00	1.00	0.96
BURLINGTON	0.91		0.91	0.91	1.00	0.91
CAMBRIDGE	0.92		0.90	0.90	1.00	0.92
CANTON	0.95		0.96	0.96	1.00	0.95
CARLISLE	0.96		0.96	0.96	1.00	0.96
CARVER	0.95		0.96	0.95	1.00	0.95
CHARLEMONT	0.96		0.96	0.99	1.00	0.96
CHARLTON	0.96		0.96	0.96	1.00	0.96
CHATHAM	0.95		0.95	0.95	1.00	0.95
CHELMSFORD	0.93		0.91	0.91	1.00	0.93
CHELSEA	0.95		0.99	0.99	1.00	0.96
CHESHIRE	0.98		0.98	0.98	1.00	0.98
CHESTER	0.97		0.98	0.97	1.00	0.97
CHESTERFIELD	0.94		0.97	0.94	1.00	0.94
CHICOPEE	0.97		0.98	0.98	1.00	0.97
CHILMARK	0.95		0.96	0.95	1.00	0.95
CLARKSBURG	0.99		0.99	0.99	1.00	0.99
CLINTON	0.98		0.98	0.98	1.00	0.98
COHASSET	0.99		0.99	0.99	1.00	0.99
COLRAIN	0.97		0.98	0.97	1.00	0.97
CONCORD	0.95		0.95	0.95	1.00	0.95
CONWAY	0.99		0.99	1.00	1.00	0.99
CUMMINGTON	0.99		0.99	0.99	1.00	0.99
DALTON	0.98		0.98	0.98	1.00	0.98
DANVERS	0.96		0.96	0.96	1.00	0.96
DARTMOUTH	0.97		0.97	0.97	1.00	0.97
DEDHAM	0.93		0.89	0.89	1.00	0.92
DEERFIELD	0.95		0.95	0.95	1.00	0.95
DENNIS	0.92	0.92	0.92	0.92	1.00	0.92
DIGHTON	0.97		0.97	0.98	1.00	0.97
DOUGLAS	0.95		0.96	0.95	1.00	0.95
DOVER	0.96		0.97	0.96	1.00	0.96

2016 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	0.95		0.95	0.95	1.00	0.95
DUNSTABLE	0.94		0.95	0.94	1.00	0.94
DUXBURY	0.95		0.95	0.95	1.00	0.95
EAST BRIDGEWATER	0.97		0.97	0.97	1.00	0.97
EAST BROOKFIELD	0.92		0.92	0.92	1.00	0.92
EAST LONGMEADOW	0.96		0.96	0.96	1.00	0.96
EASTHAM	0.94		0.94	0.94	1.00	0.94
EASTHAMPTON	0.95		0.95	0.95	1.00	0.95
EASTON	0.95		0.95	0.95	1.00	0.95
EDGARTOWN	0.95		0.95	0.95	1.00	0.95
EGREMONT	0.91		0.91		1.00	0.91
ERVING	0.98	0.98	0.98	1.00	1.00	1.00
ESSEX	0.94		0.94	0.94	1.00	0.94
EVERETT	0.96		0.92	0.97	1.00	0.96
FAIRHAVEN	0.95		0.95	0.95	1.00	0.95
FALL RIVER	0.97		0.98	0.98	1.00	0.97
FALMOUTH	0.95	0.95	0.95	0.95	1.00	0.95
FITCHBURG	0.93		0.93	0.93	1.00	0.93
FLORIDA	1.04		1.04	1.00	1.00	1.02
FOXBOROUGH	0.96		0.96	0.96	1.00	0.96
FRAMINGHAM	0.95		0.93	0.93	1.00	0.95
FRANKLIN	0.95		0.92	0.92	1.00	0.95
FREETOWN	0.96		0.96	0.96	1.00	0.96
GARDNER	0.98		0.98	0.98	1.00	0.98
AQUINNAH	0.97		0.97	0.97	1.00	0.97
GEORGETOWN	0.98		0.98	0.98	1.00	0.98
GILL	0.93		0.94	1.00	1.00	0.94
GLOUCESTER	0.93		0.93	0.93	1.00	0.93
GOSHEN	0.94		0.95	0.94	1.00	0.94
GOSNOLD	1.00		1.00	1.00	1.00	1.00
GRAFTON	0.95		0.95	0.95	1.00	0.95
GRANBY	0.96		0.96	0.96	1.00	0.96
GRANVILLE	0.97		0.97	0.97	1.00	0.97
GREAT BARRINGTON	0.98		0.99	0.99	1.00	0.98
GREENFIELD	0.97		0.97	0.97	1.00	0.97
GROTON	0.96		0.96	0.96	1.00	0.96
GROVELAND	0.98		0.98	0.98	1.00	0.98
HADLEY	0.95		0.95	0.95	1.00	0.95

2016 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	0.93		0.93	0.93	1.00	0.93
HAMILTON	0.99		0.99	0.99	1.00	0.99
HAMPDEN	0.97		0.97	0.97	1.00	0.97
HANCOCK	0.97		0.97	0.97	1.00	0.97
HANOVER	0.95		0.95	0.95	1.00	0.95
HANSON	0.94		0.94	0.94	1.00	0.94
HARDWICK	0.97		0.97	0.97	1.00	0.97
HARVARD	0.98		0.98	0.98	1.00	0.98
HARWICH	0.94		0.94	0.94	1.00	0.94
HATFIELD	0.99		0.99	0.99	1.00	0.99
HAVERHILL	0.94		0.94	0.94	1.00	0.94
HAWLEY	1.00		1.00	1.00	1.00	1.00
HEATH	0.96		0.99	0.96	1.00	0.96
HINGHAM	0.94		0.94	0.94	1.00	0.94
HINSDALE	0.98		0.98	0.98	1.00	0.98
HOLBROOK	0.97		0.97	0.97	1.00	0.97
HOLDEN	0.95		0.95	0.95	1.00	0.95
HOLLAND	0.93		0.93	0.93	1.00	0.93
HOLLISTON	0.96		0.96	0.96	1.00	0.96
HOLYOKE	0.98		1.00	1.00	1.00	0.99
HOPEDALE	0.96		0.96	0.96	1.00	0.96
HOPKINTON	0.94	0.94	0.94	0.94	1.00	0.94
HUBBARDSTON	0.96		0.96	0.96	1.00	0.96
HUDSON	0.94		0.94	0.94	1.00	0.94
HULL	0.96		0.96		1.00	0.96
HUNTINGTON	0.97		0.98	0.97	1.00	0.97
IPSWICH	0.96		0.96	0.96	1.00	0.96
KINGSTON	0.95		0.95	0.98	1.00	0.95
LAKEVILLE	0.96		0.96	0.96	1.00	0.96
LANCASTER	0.96		0.96	0.96	1.00	0.96
LANESBOROUGH	0.97		0.97	0.97	1.00	0.97
LAWRENCE	0.92		0.92	0.92	1.00	0.92
LEE	0.95		0.95	0.95	1.00	0.95
LEICESTER	0.97		0.97	0.97	1.00	0.97
LENOX	0.93		0.93	0.93	1.00	0.93
LEOMINSTER	0.96	0.96	0.88	0.88	1.00	0.95
LEVERETT	0.96		0.98	0.96	1.00	0.96
LEXINGTON	0.94		0.94	0.94	1.00	0.94
LEYDEN	1.00		1.00	1.00	1.00	1.00

2016 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	0.95		0.95	0.95	1.00	0.95
LITTLETON	0.97		0.98	0.98	1.00	0.97
LONGMEADOW	0.95		0.95	0.95	1.00	0.95
LOWELL	0.95		0.95	0.95	1.00	0.95
LUDLOW	0.95		0.95	0.95	1.00	0.95
LUNENBURG	0.94		0.94	0.94	1.00	0.94
LYNN	0.96		0.96	0.96	1.00	0.96
LYNNFIELD	0.93		0.93	0.93	1.00	0.93
MALDEN	0.94		0.94	0.94	1.00	0.94
MANCHESTER	0.95		0.95	0.95	1.00	0.95
MANSFIELD	0.96		0.97	0.97	1.00	0.96
MARBLEHEAD	0.97		0.97	0.97	1.00	0.97
MARION	0.94		0.94	0.94	1.00	0.94
MARLBOROUGH	0.94		0.91	0.91	1.00	0.93
MARSHFIELD	0.95		0.95	0.95	1.00	0.95
MASHPEE	0.95	0.95	0.95	0.95	1.00	0.95
MATTAPOISETT	0.94		0.95	0.94	1.00	0.94
MAYNARD	0.98		0.98	0.98	1.00	0.98
MEDFIELD	0.95		0.95	0.95	1.00	0.95
MEDFORD	0.91		0.91	0.91	1.00	0.91
MEDWAY	0.97		0.97	0.97	1.00	0.97
MELROSE	0.94		0.94	0.94	1.00	0.94
MENDON	0.95		0.95	0.95	1.00	0.95
MERRIMAC	0.96		0.96	0.96	1.00	0.96
METHUEN	0.94		0.94	0.94	1.00	0.94
MIDDLEBOROUGH	0.95		0.95	0.95	1.00	0.95
MIDDLEFIELD	1.00		1.00	1.00	1.00	1.00
MIDDLETON	0.96		0.96	0.96	1.00	0.96
MILFORD	0.95		0.95	0.95	1.00	0.95
MILLBURY	0.92		0.92	0.92	1.00	0.93
MILLIS	0.93		0.93	0.93	1.00	0.93
MILLVILLE	0.94		0.94	0.94	1.00	0.94
MILTON	0.95		0.95	0.95	1.00	0.95
MONROE	1.00		1.00	1.00	1.00	1.00
MONSON	0.96		0.96	0.96	1.00	0.96
MONTAGUE	0.92		0.92	0.98	1.00	0.94
MONTEREY	0.99		0.99	0.99	1.00	0.99
MONTGOMERY	1.00		1.00	1.00	1.00	1.00
MOUNT WASHINGTON	1.00		1.00	1.00	1.00	1.00

2016 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	0.95		0.95	0.95	1.00	0.95
NANTUCKET	0.96	0.96	0.96	0.96	1.00	0.96
NATICK	0.96		0.94	0.94	1.00	0.96
NEEDHAM	0.96		0.96	0.96	1.00	0.96
NEW ASHFORD	1.00	1.00	1.00	1.00	1.00	1.00
NEW BEDFORD	0.96		0.96	0.96	1.00	0.96
NEW BRAINTREE	0.99		0.99	1.00	1.00	0.99
NEW MARLBOROUGH	0.96		0.96	0.96	1.00	0.96
NEW SALEM	0.99	1.00	0.99	0.99	1.00	0.99
NEWBURY	0.95		0.95	0.95	1.00	0.95
NEWBURYPORT	0.95	0.95	0.95	0.95	1.00	0.95
NEWTON	0.94		0.94	0.94	1.00	0.94
NORFOLK	0.96	0.96	0.96	0.96	1.00	0.96
NORTH ADAMS	0.94		0.94	0.94	1.00	0.94
NORTH ANDOVER	0.95		0.95	0.95	1.00	0.95
NORTH ATTLEBOROUGH	0.94		0.94	0.94	1.00	0.94
NORTH BROOKFIELD	0.96		0.96	0.96	1.00	0.96
NORTH READING	0.95		0.95	0.95	1.00	0.95
NORTHAMPTON	0.95		0.94	0.94	1.00	0.95
NORTHBOROUGH	0.98		0.98	0.98	1.00	0.98
NORTHBRIDGE	0.94		0.94	0.94	1.00	0.94
NORTHFIELD	1.00		1.00	1.00	1.00	1.00
NORTON	0.96		0.96	0.96	1.00	0.96
NORWELL	0.97		0.97	0.97	1.00	0.97
NORWOOD	0.95		0.95	0.95	1.00	0.95
OAK BLUFFS	0.95	0.95	0.95	0.95	1.00	0.95
OAKHAM	0.94		0.95	0.94	1.00	0.94
ORANGE	0.98		0.98	0.99	1.00	0.98
ORLEANS	0.94		0.94	0.94	1.00	0.94
OTIS	0.94		0.94	0.94	1.00	0.94
OXFORD	0.97		0.97	0.97	1.00	0.97
PALMER	0.97		0.97	0.97	1.00	0.97
PAXTON	0.97		0.97	0.97	1.00	0.97
PEABODY	0.94		0.97	0.97	1.00	0.95
PELHAM	0.97		0.97	0.97	1.00	0.97
PEMBROKE	0.96		0.96	0.96	1.00	0.96
PEPPERELL	0.95		0.95	0.95	1.00	0.95
PERU	1.01		1.01	1.01	1.00	1.01
PETERSHAM	0.96		0.97	0.96	1.00	0.96

2016 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	0.95		0.95	0.95	1.00	0.95
PITTSFIELD	0.98	0.98	0.98	0.98	1.00	0.98
PLAINFIELD	1.00		1.00	1.00	1.00	1.00
PLAINVILLE	0.96		0.96	0.96	1.00	0.96
PLYMOUTH	0.96		0.96	0.99	1.00	0.96
PLYMPTON	0.96		0.96	0.96	1.00	0.96
PRINCETON	0.96		0.97	0.96	1.00	0.96
PROVINCETOWN	0.94		0.95	0.95	1.00	0.94
QUINCY	0.94		0.94	0.94	1.00	0.94
RANDOLPH	0.92		0.92	0.92	1.00	0.92
RAYNHAM	0.98		0.98	0.98	1.00	0.98
READING	0.94		0.94	0.94	1.00	0.94
REHOBOTH	0.96		0.97	0.96	1.00	0.96
REVERE	0.95		0.95	0.95	1.00	0.95
RICHMOND	1.03		1.02	1.03	1.00	1.03
ROCHESTER	0.99		0.99	1.00	1.00	0.99
ROCKLAND	0.94		0.95	0.95	1.00	0.94
ROCKPORT	0.95		0.95	0.95	1.00	0.95
ROWE	1.00		1.00	1.00	1.00	1.00
ROWLEY	0.96	0.96	0.96	0.96	1.00	0.96
ROYALSTON	0.93		0.97	0.93	1.00	0.93
RUSSELL	0.95		0.96	0.98	1.00	0.95
RUTLAND	0.98		0.98	0.98	1.00	0.98
SALEM	0.96		0.96	0.96	1.00	0.96
SALISBURY	1.00		1.00	1.00	1.00	1.00
SANDISFIELD	0.98		0.98	0.98	1.00	0.98
SANDWICH	0.95		0.95	0.97	1.00	0.95
SAUGUS	0.95		0.95	0.99	1.00	0.95
SAVOY	0.97		0.98	0.97	1.00	0.97
SCITUATE	0.93		0.93	0.93	1.00	0.93
SEEKONK	0.98		0.99	0.99	1.00	0.98
SHARON	0.94		0.94	0.94	1.00	0.94
SHEFFIELD	0.95		0.95	0.95	1.00	0.95
SHELBURNE	0.98		0.98	0.99	1.00	0.98
SHERBORN	0.93		0.94	0.93	1.00	0.93
SHIRLEY	0.98		0.98	0.98	1.00	0.98
SHREWSBURY	0.95		0.95	0.95	1.00	0.95
SHUTESBURY	0.94		0.96	0.94	1.00	0.94
SOMERSET	0.99		0.99	1.00	1.00	0.99

2016 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	0.92		0.92	0.92	1.00	0.92
SOUTH HADLEY	0.97	0.97	0.97	0.97	1.00	0.97
SOUTHAMPTON	0.94		0.95	0.94	1.00	0.94
SOUTHBOROUGH	0.96		1.00	1.00	1.00	0.97
SOUTHBRIDGE	0.95		0.95	0.95	1.00	0.95
SOUTHWICK	0.98		0.98	0.98	1.00	0.98
SPENCER	0.95		0.95	0.95	1.00	0.95
SPRINGFIELD	1.00		0.97	0.97	1.00	0.99
STERLING	0.93		0.93	0.93	1.00	0.93
STOCKBRIDGE	0.99		0.99	0.99	1.00	0.99
STONEHAM	0.96		0.96	0.96	1.00	0.96
STOUGHTON	0.94		0.91	0.91	1.00	0.94
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	0.94		0.94	0.94	1.00	0.94
SUNDERLAND	0.99		0.99	0.99	1.00	0.99
SUTTON	0.96		0.96	0.96	1.00	0.96
SWAMPSCOTT	0.96		0.96	0.96	1.00	0.96
SWANSEA	0.95		0.95	0.95	1.00	0.95
TAUNTON	0.95		0.95	0.95	1.00	0.95
TEMPLETON	0.95		0.95	0.95	1.00	0.95
TEWKSBURY	0.95		0.95	0.95	1.00	0.95
TISBURY	0.96		0.96	0.96	1.00	0.96
TOLLAND	0.94		0.94	0.94	1.00	0.94
TOPSFIELD	0.96		0.96	0.96	1.00	0.96
TOWNSEND	0.94		0.94	0.94	1.00	0.94
TRURO	0.96		0.96	0.96	1.00	0.96
TYNGSBOROUGH	0.95		0.95	0.95	1.00	0.95
TYRINGHAM	1.00		1.00	1.00	1.00	1.00
UPTON	0.96		0.96	0.96	1.00	0.96
UXBRIDGE	0.96		0.96	0.96	1.00	0.96
WAKEFIELD	0.95		0.95	0.95	1.00	0.95
WALES	0.95		0.96	0.95	1.00	0.95
WALPOLE	0.92		0.92	0.92	1.00	0.92
WALTHAM	0.94		0.98	0.98	1.00	0.95
WARE	0.97		0.97	0.97	1.00	0.97
WAREHAM	0.95		0.95	0.95	1.00	0.95
WARREN	0.92		0.94	0.92	1.00	0.93
WARWICK	0.96		0.99		1.00	0.96

2016 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		0.90	0.90	1.00	0.91
WAYLAND	0.93		0.93	0.93	1.00	0.93
WEBSTER	0.95		0.95	0.95	1.00	0.95
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	0.96		0.96	0.96	1.00	0.96
WEST BOYLSTON	0.97		0.97	0.97	1.00	0.97
WEST BRIDGEWATER	0.97		0.97	0.97	1.00	0.97
WEST BROOKFIELD	0.99		0.99	0.99	1.00	0.99
WEST NEWBURY	0.98		0.98	0.98	1.00	0.98
WEST SPRINGFIELD	1.03		1.04	1.03	1.00	1.03
WEST STOCKBRIDGE	0.97		0.97	0.97	1.00	0.97
WEST TISBURY	0.97		0.97	0.97	1.00	0.97
WESTBOROUGH	0.96		0.94	0.94	1.00	0.96
WESTFIELD	0.97		0.97	0.97	1.00	0.97
WESTFORD	0.97		0.97	0.97	1.00	0.97
WESTHAMPTON	0.98		0.99	0.98	1.00	0.98
WESTMINSTER	0.95		0.95	0.97	1.00	0.95
WESTON	0.95		0.95	0.95	1.00	0.95
WESTPORT	0.99		0.99	0.99	1.00	0.99
WESTWOOD	0.95		0.95	0.95	1.00	0.95
WEYMOUTH	0.95		0.95	0.98	1.00	0.95
WHATELY	0.95	0.98	0.95	0.95	1.00	0.95
WHITMAN	0.96		0.96	0.96	1.00	0.96
WILBRAHAM	0.96		0.96	0.96	1.00	0.96
WILLIAMSBURG	0.99		0.99	0.99	1.00	0.99
WILLIAMSTOWN	0.95		0.95	0.95	1.00	0.95
WILMINGTON	0.95		0.92	0.92	1.00	0.94
WINCHENDON	0.93		0.93	0.93	1.00	0.93
WINCHESTER	0.95		0.95	0.95	1.00	0.95
WINDSOR	0.96		0.97	0.96	1.00	0.96
WINTHROP	0.93	0.93	0.93	0.93	1.00	0.93
WOBURN	0.94		0.96	0.96	1.00	0.95
WORCESTER	0.93		0.94	0.94	1.00	0.94
WORTHINGTON	1.00		1.00	1.00	1.00	1.00
WRENTHAM	0.95		0.95	0.95	1.00	0.95
YARMOUTH	0.95		0.95	0.95	1.00	0.95

ADDENDUM

Year	HOUSE NO.
2005 Senate Document Number.....	2076
2003	2006
2001	3003
1999	1001
1997	1633
1995	4573
1993	3117
1991	5238
1989	3898
1987	2472
1985	5012
1983	5981
1980	6305
1979	5595
1977	5348
1975	5887
1973	5902
1971	4935
1971 Legislative Recommendations	207
1969	4731
1966	4098
1965	3998
1965	1467
1963	3303
1963	591
1963 chapter 660	
1961	3103
1959	2833
1957 Legislative Recommendations	99
1957	2893
1955	2685
1953	2172
1945 chapter 559	