

Finance Committee - Town of Carver
June 27, 2019 presentation by Stephen C. Pratt

Part I

- A History of Real and Personal Property Taxes
- Tax Rates, Chapterland, Personal Property and Manufactured Housing Communities (MHC)
 - Tax Rates and Single Family Homes (Property Type 101) FY1982 – 2019
 - 61A Chapterland FY2000 – 2019
 - Utilities and Other Personal Property FY2018 – 2019
 - Manufactured Housing Communities (MHC) - “Villages” and Meadow Woods Estates FY2018 – 2019
- Historical Tax Levy Analysis including School Population and number of non-MHC residences
 - Assessed Values and Tax Levy FY1986 – 2019
 - Single Family Home Graph (SFH): Tax Bill, Assessed Values and Number FY1986 - 2019
 - Parcels Types FY1986 - 2019 and Population (US and State census) 1790 - 2010
 - FY1988 Proposition 2 ½ Operational Override for new PCRSD Carver School Campus (grades 7 - 12+)
 - Consumer Price Index - All Urban Consumers (1981 to current)
- 351 Municipality and 14 County Comparisons
 - State and County Populations - 2015
 - State and County Income - 2015 and Equalized Value (EQV) - 2016
 - SFH FY2019 Rankings for Carver: Assessment, Tax Bill, Per Capita Income, Per Capita EQV and “Tax Burden”
 - Plymouth County Assessed Values by Class FY 2019
 - Plymouth County Tax Levies by Class FY 2019
 - Plymouth County Historical Equalized Value (EQV) FY2000 - 2018
 - Plymouth County SFH Home Comparison Analysis: FY2000 to FY2007 to FY2019 - Presentation Addendum

Observations, Discussions and Break

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Part II

- Personal Property, other Assessed Values and New Growth
 - Personal Property New Growth (PPNG) Capital Infrastructure/Equipment Expenditure Strategy (2011)
 - Updated PPNG estimates FY2000 - 2019
 - Adjusted forecast for PPNG FY2020-2029 (does not presume to include any new Solar projects)
 - New Growth Impact on Total Tax Levy (TTL)
 - Analysis CIP Shift “Split” Tax Rate versus Single Tax Rate FY2000 – 2019 Analysis
 - Change in Total Tax Levy (TTL) from CIP Shift “Split” Tax Rate versus Single Tax Rate
 - Historical Change in Total Tax Levy from FY1982 – 2020H(estimate)
 - Components of the Tax Levy: +2.5%; Overrides; Capital and Debt Exclusions; New Growth
 - Information on NStar “Accumulated Reserve” and Gross versus Net Original Cost
- “Cherry Sheet” Information FY1982 – 2020H (estimate)
 - Gross Receipts, Assessments and Net State Aid compared to Total Tax Levy (TTL)

Part III

- Carver Schools and Enrollment History Analysis
 - Enrollment by Grade FY1989 – 2019
 - Teacher and Student Analysis FY1997 - 2017
 - Educators by Age Bracket (State, County and Municipality)
 - MA DESE Chapter 70 Funding FY2020 ([Spreadsheet Viewing and pages included in handout](#))
 - MA DESE District Analysis Review Tool DART ([Spreadsheet Viewing only no attachment or handout](#))

Part IV and Conclusion

- Resources
 - Proposition 2 ½ Primer
 - Websites
- Conclusions
 - Total Tax Levy... “Split” Tax Rate: Single Family Homes; Manufactured Homes; Chapterland; Commercial; Industrial; Personal Property... Schools: Enrollment; Chapter 70 Funding; DART... Proposition 2 ½...

Finance Committee - Town of Carver

Thursday Jun 27, 2019 – submitted by Stephen C. Pratt

A History of Real and Personal Property Taxes

Single Family Homes – New Growth – Chapterland – Assessed Values and Total Tax Levy

- Growth Years mid 1970's through 1980's
 - (US census): 1950 - **1,530**; 1960 - **1,949**; 1970 - **2,420**; 1980 - **6,988**; 1990 - **10,509** (+337.6% from 1970)
 - Proposition 2 ½ was a Statewide Petition Initiative resulting in a ballot question approved by voters in November 1980 to address future increases in Property Taxes. FY1982 was the first year a Total Tax Levy was established for the 351 cities and towns - Massachusetts Department of Revenue - <http://www.mass.gov/dor/docs/dls/publ/misc/levylimits.pdf>
 - FY1982 Total Tax Levy was **\$3.043 million** and Average Single Family Tax Property Tax Bill was **\$857**
 - FY1990 Total Tax Levy was **\$8.082 million** and Average Single Family Property Tax Bill was **\$1,916** and the average taxable assessed value was **\$140,053**

- There have been only six successful overrides of the provisions to Proposition 2 ½ since FY1982
 - June 1983 - Carver School Capital Outlay Expenditure Exclusion (retired bond)
 - April 1984 - Debt Exclusion for the Plymouth-Carver Regional School District (PCRSD) – Carver campus for Grades 7-12 opened in February 1988 (retired bond in FY2007)
 - April 1987 - Equipment Debt (retired bond)
 - April 1987 - Land Debt (retired bond)
 - July 1987 - General Operating Override of \$1.639 million. With annual increases of 2.5% since FY1988 represents \$3.524 million or 13.6% of the ~\$25.904 million FY2019 Total Tax Levy
 - December 2015 - Debt Exclusion for the construction of a new Elementary School on Main Street Grades PK-5 opened in September 2018 with removal of GJC and EKW buildings

- Stable Years 1991 - 1999
 - FY1994 the State recognizes our PK-12 school district after dissolution of the PCRSD
 - Beginning in FY1994 [Chapter 70](#) School Funding increased with [Educational Reform Act of 1993](#)
 - New Library, Renovated Town Hall and CMHS classrooms, gym addition and cafeteria expansion to accommodate move of 6th Grade students from GJC without an Override or Debt Exclusion
 - 2000 (US census) residents increase to **11,163** (+5.4% from 1990)
 - FY2000 Total Tax Levy was **\$11.020 million** and Average Single Family Property Tax Bill was **\$2,349** and the average taxable assessed value was **\$139,570**

- Pre-Great Recession Years 2000 – 2006
 - SY2000-01 October 1st total school district student population peaks at **2227**
 - Chapter Land revaluation by Farmland Valuation Advisory Commission (FVAC) results in loss in total taxable value causing the straight tax rate to increase impacting effect of the CIP shift for all classes
 - Benjamin Ellis School used for PK and K students closed
 - FY2007 Total Tax Levy was **\$15.367 million** and Average Single Family Property Tax Bill was **\$3,734** (+59% from FY2000) and the average taxable assessed value increases to **\$338,813**

- Financial Crisis Post-Recovery following Great Recession (December 2007 – June 2009) and Global Recession
 - Population increases to **11,509** residents in 2010 (+3.1% from 2000)
 - FY2011 Personal Property New Growth of ~\$733 thousand (NStar is ~\$690 thousand of the amount)
 - FY2016 Break ground on new Fire Station and voters approve new Elementary School Debt-Exclusion
 - SY2018-19 October 1st total school district student population was 1555 (-29% from SY1993-94)
 - FY2019 new Elementary School opens in September and new Police Station project moves ahead
 - FY2019 Total Tax Levy was **\$25.904 million** and Average Single Family Home Property Tax Bill was **\$5,462** (+133% from FY2000) based on an assessed value \$320,340 (-6% from FY2007)

Town of Carver, Massachusetts - Real and Personal Property Tax Rates

Tax rates per \$1,000 of Assessed Value						Department of Revenue (DOR) Code						052			
Fiscal Year	July 1 to June 30	Single Tax Rate	Change in Single Tax Rate	R/O* Tax Rate	CIP* Tax Rate	R/O* Shift Factor	CIP* Shift Factor	R/O* Shift Percent age	R/O* Shift Amount for Average SFH	CIP* Tax Rate to R/O Tax Rate	Average Annual SFH (101) Property Tax Bill ⁽¹⁾	Percent Change in SFH (101) Property Tax Bill	Change in SFH (101) Property Tax Bill	Average SFH (101) Assessed Value	Average CPA Sur charge
2019 ⁽²⁾	2018-2019	\$ 18.82	NA	\$ 18.82	\$ 18.82	1.000	1.000	Informational Only		100.0%	\$ 6,029	15.8%	\$ 823	\$ 320,340	\$ 124
2019 ⁽³⁾	2018-2019	\$ 18.82	-3.0%	\$ 17.05	\$ 27.29	0.906	1.450	-9.4%	\$ (567)	160.1%	\$ 5,462	4.9%	\$ 256	\$ 320,340	\$ 113
2018	2017-2018	\$ 19.40	-0.6%	\$ 17.63	\$ 27.16	0.909	1.400	-9.1%	\$ (523)	154.1%	\$ 5,206	4.4%	\$ 219	\$ 295,300	\$ 103
2017	2016-2017	\$ 19.51	4.1%	\$ 17.69	\$ 27.31	0.907	1.400	-9.3%	\$ (513)	154.4%	\$ 4,987	9.5%	\$ 434	\$ 281,895	\$ 97
2016	2015-2016	\$ 18.75	0.4%	\$ 17.03	\$ 26.26	0.908	1.401	-9.2%	\$ (459)	154.2%	\$ 4,553	3.3%	\$ 146	\$ 267,361	\$ 86
2015	2014-2015	\$ 18.67	2.6%	\$ 17.01	\$ 26.14	0.911	1.400	-8.9%	\$ (430)	153.7%	\$ 4,407	1.7%	\$ 73	\$ 259,066	\$ 81
2014	2013-2014	\$ 18.19	4.2%	\$ 17.01	\$ 23.64	0.935	1.300	-6.5%	\$ (301)	139.0%	\$ 4,334	4.3%	\$ 178	\$ 254,800	\$ 79
2013	2012-2013	\$ 17.46	5.9%	\$ 16.34	\$ 22.70	0.936	1.300	-6.4%	\$ (285)	138.9%	\$ 4,156	2.6%	\$ 106	\$ 254,334	\$ 76
2012	2011-2012	\$ 16.49	4.8%	\$ 15.47	\$ 21.43	0.938	1.300	-6.2%	\$ (267)	138.5%	\$ 4,050	2.7%	\$ 108	\$ 261,799	\$ 75
2011	2010-2011	\$ 15.73	9.8%	\$ 14.78	\$ 20.45	0.940	1.300	-6.0%	\$ (253)	138.4%	\$ 3,942	3.4%	\$ 128	\$ 266,699	\$ 74
2010	2009-2010	\$ 14.33	8.9%	\$ 13.49	\$ 19.34	0.941	1.350	-5.9%	\$ (237)	143.4%	\$ 3,814	2.3%	\$ 85	\$ 282,701	\$ 74
2009	2008-2009	\$ 13.16	9.1%	\$ 12.35	\$ 18.43	0.938	1.400	-6.2%	\$ (245)	149.2%	\$ 3,729	1.2%	\$ 43	\$ 301,922	\$ 75
2008	2007-2008	\$ 12.06	2.5%	\$ 11.33	\$ 17.49	0.939	1.450	-6.1%	\$ (238)	154.4%	\$ 3,686	-1.3%	\$ (48)	\$ 325,343	\$ 77
2007	2006-2007	\$ 11.77	-1.3%	\$ 11.02	\$ 17.65	0.936	1.500	-6.4%	\$ (254)	160.2%	\$ 3,734	4.1%	\$ 147	\$ 338,813	\$ 79
2006	2005-2006	\$ 11.93	-5.5%	\$ 11.34	\$ 16.70	0.951	1.400	-4.9%	\$ (187)	147.3%	\$ 3,586	7.8%	\$ 258	\$ 316,252	
2005	2004-2005	\$ 12.63	-14.4%	\$ 11.97	\$ 17.68	0.948	1.400	-5.2%	\$ (184)	147.7%	\$ 3,328	3.6%	\$ 117	\$ 278,029	
2004	2003-2004	\$ 14.76	-4.5%	\$ 14.01	\$ 20.66	0.949	1.400	-5.1%	\$ (172)	147.5%	\$ 3,211	4.7%	\$ 145	\$ 229,224	
2003	2002-2003	\$ 15.45	-22.7%	\$ 14.64	\$ 20.86	0.948	1.350	-5.2%	\$ (170)	142.5%	\$ 3,066	7.6%	\$ 216	\$ 209,435	
2002	2001-2002	\$ 19.98	-1.1%	\$ 18.73	\$ 26.98	0.937	1.350	-6.3%	\$ (190)	144.0%	\$ 2,850	9.2%	\$ 239	\$ 152,147	
2001	2000-2001	\$ 20.21	7.3%	\$ 18.62	\$ 27.28	0.921	1.350	-7.9%	\$ (223)	146.5%	\$ 2,611	11.1%	\$ 262	\$ 140,201	
2000	1999-2000	\$ 18.83	-12.0%	\$ 16.83	\$ 25.79	0.894	1.370	-10.6%	\$ (279)	153.2%	\$ 2,349	5.2%	\$ 116	\$ 139,570	
1999	1998-1999	\$ 21.39	1.3%	\$ 19.09	\$ 28.66	0.892	1.340	-10.8%	\$ (269)	150.1%	\$ 2,233	2.0%	\$ 43	\$ 116,989	
1998	1997-1998	\$ 21.11	3.1%	\$ 18.82	\$ 28.29	0.892	1.340	-10.8%	\$ (267)	150.3%	\$ 2,191	3.5%	\$ 74	\$ 116,394	
1997	1996-1997	\$ 20.47	-0.4%	\$ 18.26	\$ 27.63	0.892	1.350	-10.8%	\$ (256)	151.3%	\$ 2,117	1.8%	\$ 38	\$ 115,913	
1996	1995-1996	\$ 20.56	3.9%	\$ 18.34	\$ 27.77	0.892	1.351	-10.8%	\$ (252)	151.4%	\$ 2,079	4.9%	\$ 97	\$ 113,334	
1995	1994-1995	\$ 19.79	0.4%	\$ 17.60	\$ 26.91	0.889	1.360	-11.1%	\$ (247)	152.9%	\$ 1,981	1.2%	\$ 24	\$ 112,571	
1994	1993-1994	\$ 19.72	14.4%	\$ 17.46	\$ 27.01	0.885	1.370	-11.5%	\$ (253)	154.7%	\$ 1,957	0.1%	\$ 3	\$ 112,105	
1993	1992-1993	\$ 17.24	0.8%	\$ 15.17	\$ 24.50	0.880	1.421	-12.0%	\$ (267)	161.5%	\$ 1,955	1.9%	\$ 36	\$ 128,846	
1992	1991-1992	\$ 17.10	1.8%	\$ 14.96	\$ 24.19	0.875	1.415	-12.5%	\$ (274)	161.7%	\$ 1,918	2.7%	\$ 51	\$ 128,240	
1991	1990-1991	\$ 16.79	6.7%	\$ 14.61	\$ 23.82	0.870	1.419	-13.0%	\$ (279)	163.0%	\$ 1,867	-2.5%	\$ (49)	\$ 127,807	
1990	1989-1990	\$ 15.73	4.8%	\$ 13.68	\$ 22.95	0.870	1.459	-13.0%	\$ (287)	167.8%	\$ 1,916	0.6%	\$ 11	\$ 140,053	
1989	1988-1989	\$ 15.01	10.7%	\$ 13.66	\$ 20.44	0.910	1.362	-9.0%	\$ (188)	149.6%	\$ 1,905	13.0%	\$ 220	\$ 139,452	
1988	1987-1988	\$ 13.56	-29.6%	\$ 12.34	\$ 18.41	0.910	1.358	-9.0%	\$ (167)	149.2%	\$ 1,685	72.0%	\$ 706	\$ 136,553	
1987 ⁽⁴⁾	1986-1987	\$ 19.27	-6.4%	\$ 17.54	\$ 23.92	0.910	1.241	-9.0%	\$ (97)	136.4%	\$ 980	3.4%	\$ 32	\$ 55,846	
1986 ⁽⁴⁾	1985-1986	\$ 20.59	3.5%	\$ 18.74	\$ 26.82	0.910	1.303	-9.0%	\$ (94)	143.1%	\$ 947	1.6%	\$ 15	\$ 50,560	
1985 ⁽⁴⁾	1984-1985	\$ 19.90	-12.6%	\$ 18.11	\$ 26.25	0.910	1.319	-9.0%	\$ (92)	144.9%	\$ 932	21.9%	\$ 168	\$ 51,491	
1984 ⁽⁴⁾	1983-1984	\$ 22.78	1.7%	\$ 20.73	\$ 29.64	0.910	1.301	-9.0%	\$ (76)	143.0%	\$ 765	-1.2%	\$ (9)	\$ 36,900	
1983 ⁽⁴⁾	1982-1983	\$ 22.40	-6.3%	\$ 20.39	\$ 29.12	0.910	1.300	-9.0%	\$ (76)	142.8%	\$ 774	-9.9%	\$ (85)	\$ 37,980	
1982 ⁽⁴⁾	1981-1982	\$ 23.91	Base Year	\$ 21.58	\$ 32.04	0.903	1.340	-9.7%	\$ (93)	148.5%	\$ 859	Base Year	Base Year	\$ 39,813	
Average 1982-2019		\$ 17.77	-0.2%	\$ 16.20	\$ 24.20	0.913	1.366	-8.9%	\$ (250)	149.6%	\$ 2,793	5.66%	\$ 124		
Average 2008-2019		\$ 16.88	4.1%	\$ 15.60	\$ 23.14	0.926	1.371	-7.6%	\$ (360)	148.1%	\$ 4,360	3.25%	\$ 144		
Average 2000-2019		\$ 16.41	-0.3%	\$ 15.22	\$ 22.56	0.930	1.378	-7.2%	\$ (299)	148.3%	\$ 3,853	4.62%	\$ 161		
Average 1988-1999		\$ 18.21	1.5%	\$ 16.17	\$ 25.05	0.888	1.379	-11.2%	\$ (250)	155.2%	\$ 1,984	8.44%	\$ 104		
Average 1982-1987		\$ 21.48	-4.0%	\$ 19.52	\$ 27.97	0.909	1.301	-9.1%	\$ (88)	143.1%	\$ 876	3.16%	\$ 24		

Legend * R/O [R = Residential; O = Open Space]; CIP [C = Commercial; I = Industrial; P = Personal Property]

⁽¹⁾ Based on FY2019 assessed value of \$320,340. Community Preservation Act (CPA) 3% Surcharge (effective FY2007) is not included in above amounts.

⁽²⁾ Straight Tax Rate (FOR INFORMATIONAL PURPOSES ONLY)

⁽³⁾ FY2019 Tax Rates based upon Residential/CIP Shift presentation by the BOA and voted upon by the BOS Tax Rate Hearing on November 20, 2018.

⁽⁴⁾ Tax Rates were calculated using only 50% of full assessed value for Real Property from FY1982-1987

Farmland Valuation - FVAC CHAPTER LAND RECOMMENDED VALUE - RANGE OF PRODUCTION / BARRELS PER ACRE CRANBERRIES - Cropland Harvested

<https://www.mass.gov/service-details/farmland-valuations>

Cropland Harvested – This land represents the highest use of land in the agricultural enterprise. All land from which a crop was harvested or hay was cut, in the current year falls into this category. This includes the land in vegetables, sod, nurseries, orchards, vineyards, other perennial plantings, and greenhouses.

Real Property Recommended Taxable Values per Acre										Source for Fiscal Year Cropland Harvested (61A) per Acre Assessed Value and Barrel Ranges from Below Average to Above Average Yields
Tax Rate per \$1000 of Value		Per Acre		Per Acre		Per Acre		Maximum Real Property Tax		
Fiscal Year	USE CODE	CIP Tax Rate	Below Average Barrels	Mid Below Barrels	Average Barrels	Mid Above Barrels	Above Average Barrels	per Barrel (100lb)/ per Acre	per Pound (based on Barrel)	
FY2019	710		<89	89-124	125-159	160-194	>195	\$0.35	\$0.0035	https://www.mass.gov/files/documents/2018/03/28/2019chapter61afarmlandvalues.pdf
Actual Split Rate		\$ 27.29	\$828	\$1,248	\$1,665	\$2,080	\$2,500	\$68		
<i>FY2019 Single Rate</i>	<i>710</i>	<i>\$ 18.82</i>	<i>\$828</i>	<i>\$1,248</i>	<i>\$1,665</i>	<i>\$2,080</i>	<i>\$2,500</i>	<i>\$47</i>	<i>\$0.0024</i>	
<i>FY2019 Maximum Split Rate</i>	<i>710</i>	<i>\$ 28.23</i>	<i>\$828</i>	<i>\$1,248</i>	<i>\$1,665</i>	<i>\$2,080</i>	<i>\$2,500</i>	<i>\$71</i>	<i>\$0.0036</i>	<i>For Informational Purposes Only</i>
FY2018	710		<125	125-160	161-195	196-230	>230	\$0.37	\$0.0037	https://www.mass.gov/files/documents/2017/09/19/2018%20Chapter61A%20Farmland%20Values.pdf
Actual Split Rate		\$ 27.16	\$1,350	\$1,800	\$2,250	\$2,700	\$3,150	\$86		
FY2017	710		<=130		131-197		>=198	\$0.42	\$0.0042	
Actual Split Rate		\$ 27.31	\$2,008		\$2,510		\$3,012	\$82		
FY2016	710		<=110		111-166		>=167	\$0.38	\$0.0038	http://www.mass.gov/dor/docs/dls/bla/farmland/fy16/chapterlandvaluesfy16.pdf
Actual Split Rate		\$ 26.26	\$1,606		\$2,008		\$2,409	\$63		
FY2015	710		<=129		130-196		>=197	\$0.32	\$0.0032	
Actual Split Rate		\$ 26.14	\$1,606		\$2,008		\$2,409	\$63		
FY2014	710		<=142		143-213		>=214	\$0.27	\$0.0027	http://www.mass.gov/dor/docs/dls/bla/farmland/fy14/fy2014chapterlandrecommendedvalue.pdf
Actual Split Rate		\$ 23.64	\$1,606		\$2,008		\$2,409	\$57		
FY2013	710		<=116		117-173		>=174	\$0.31	\$0.0031	
Actual Split Rate		\$ 22.70	\$1,606		\$2,008		\$2,409	\$55		
FY2012	710		<=112		113-167		>=168	\$0.31	\$0.0031	http://www.mass.gov/dor/docs/dls/bla/farmland/fy12/fy12chapterland.pdf
Actual Split Rate		\$ 21.43	\$1,606		\$2,008		\$2,409	\$52		
FY2011	710		<=146		147-218		>=219	\$0.22	\$0.0022	
Actual Split Rate		\$ 20.45	\$1,606		\$2,008		\$2,409	\$49		
FY2010	710		<=88		89-133		>=134	\$0.35	\$0.0035	http://www.mass.gov/dor/docs/dls/bla/farmland/fy10/fy10chapterland.pdf
Actual Split Rate		\$ 19.34	\$1,606		\$2,008		\$2,409	\$47		
FY2009	710		<=107		108-162		>=163	\$0.27	\$0.0027	
Actual Split Rate		\$ 18.43	\$1,606		\$2,008		\$2,409	\$44		
FY2008	710		<=80		81-121		>=122	\$0.35	\$0.0035	http://www.mass.gov/dor/docs/dls/bla/pdfs/61alval08.pdf
Actual Split Rate		\$ 17.49	\$1,606		\$2,008		\$2,409	\$42		
FY2007	710		<=102		103-153		>=154	\$0.28	\$0.0028	
Actual Split Rate		\$ 17.65	\$1,606		\$2,008		\$2,409	\$43		
FY2006	710		<=77		78-118		>=119	\$0.34	\$0.0034	http://www.mass.gov/dor/docs/dls/bla/pdfs/fvac2006.pdf
Actual Split Rate		\$ 16.70	\$1,606		\$2,008		\$2,409	\$40		
FY2005	710		<=79		80-120		>=121	\$0.35	\$0.0035	
Actual Split Rate		\$ 17.68	\$1,606		\$2,008		\$2,409	\$43		
FY2004	710		<=93		94-142		>=143	\$0.35	\$0.0035	http://www.mass.gov/dor/docs/dls/bla/pdfs/fvac2004.pdf
Actual Split Rate		\$ 20.66	\$1,606		\$2,008		\$2,409	\$50		
FY2003	710		<=112		113-167		>=168	\$0.88	\$0.0088	
Actual Split Rate		\$ 20.86	\$4,705		\$5,881		\$7,057	\$147		
FY2002		<i>estimate</i>	<=103		104-154		>155	\$0.98	\$0.0098	http://www.mass.gov/dor/docs/dls/bla/pdfs/fvac2002.pdf
Actual Split Rate		\$ 26.98	\$3,734		\$4,668		\$5,602	\$151		
FY2001			<105		105-156		>156	\$1.82	\$0.0182	
<i>Effective tax rate:</i>										Reference on Page 3-16
Low (Single Rate)	NA		\$7,689		\$9,611		\$11,533			
High (Split Rate)	\$ 27.28		\$6,951		\$8,689		\$10,427	\$284		
FY2000			< 110		110-162		> 162	\$3.06	\$0.0306	www.mass.gov/anf/docs/atb/2001/01p613.doc Black Cat Cranberry v. www.mass.gov/anf/docs/atb/2001/01p858.doc Keith A. Mann v.
<i>Effective tax rate:</i>										
Low (Single Rate)	NA		\$14,055		\$17,570		\$21,085			
High (Split Rate)	\$ 25.79		\$12,800		\$16,000		\$19,200	\$495		

Town of Carver, Massachusetts - Real and Personal Property Taxes

FY 2018 Assessed Property Values for selected Utilities

NSTAR ELECTRIC COMPANY (An Eversource company)	NStar Electric & Gas	Algonquin Gas	Federal Road Solar	Comcast	Verizon	Southern Sky	T- MOBILE Northeast	New Cingular
Personal Property	\$ 79,082,748	\$ 4,987,300	\$ 3,713,000	\$ 42,900	\$ 2,718,800	\$ 1,904,100	\$ 393,080	\$ 214,510
	\$ 3,151,140			\$ 104,600				
				\$ 3,260,370				

StNo	Street	
0	SOUTH MEADOW RD	\$ 98,300
0 OFF	TREMONT ST	\$ 2,500
0	OLD CENTER ST	\$ 92,100
44	CENTER ST	\$ 104,900
0	TREMONT ST	\$ 6,500
21A	MAIN ST	\$ 2,213,100
0	PURCHASE ST	\$ 98,200
0	PURCHASE ST	\$ 98,200
24	TREMONT ST	\$ 45,200
23	TREMONT ST	\$ 219,300
0	SOUTH MEADOW RD	\$ 128,900
128	CENTER ST	\$ 75,400
0 OFF	MAIN ST	\$ 179,200

*No Real Property reported in
the Town of Carver Assessor's
Online Database*

Personal Property Value	\$ 99,572,548	\$ 82,233,888	\$ 4,987,300	\$ 3,713,000	\$ 3,407,870	\$ 2,718,800	\$ 1,904,100	\$ 393,080	\$ 214,510
Real Property Value	\$ 3,361,800	\$ 3,361,800							

Total Assessed Value	\$ 102,934,348	\$ 85,595,688	\$ 4,987,300	\$ 3,713,000	\$ 3,407,870	\$ 2,718,800	\$ 1,904,100	\$ 393,080	\$ 214,510
FY2018 CIP Tax Rate per \$1,000	\$ 27.16	\$ 27.16	\$ 27.16	\$ 27.16	\$ 27.16	\$ 27.16	\$ 27.16	\$ 27.16	\$ 27.16
FY2018 Property Taxes	\$ 2,795,697	\$ 2,324,779	\$ 135,455	\$ 100,845	\$ 92,558	\$ 73,843	\$ 51,715	\$ 10,676	\$ 5,826
FY2018 Total Tax Levy (TTL)	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866
Percent of TTL	11.2%	9.3%	0.5%	0.4%	0.4%	0.3%	0.2%	0.0%	0.0%

Total Personal Property	\$ 112,177,680	\$ 112,177,680	\$ 112,177,680	\$ 112,177,680	\$ 112,177,680	\$ 112,177,680	\$ 112,177,680	\$ 112,177,680	\$ 112,177,680
Percent	88.8%	73.3%	4.4%	3.3%	3.0%	2.4%	1.7%	0.4%	0.2%

<u>Estimated NStar Gross Original Cost *</u>	<u>NStar Net Original Cost*</u>	<u>Difference</u>	<u>Factor</u>	<u>Estimated FY2018 NStar Accumulated Reserve*</u>
Electric \$ 100,612,391	\$ 79,082,748	\$ (21,529,643)	-0.2140	\$ 584,745 (Difference --: 1000 x CIP Tax Rate)
Gas \$ 4,740,616	\$ 3,151,140	\$ (1,589,476)	-0.3353	\$ 43,170 (Difference --: 1000 x CIP Tax Rate)
Totals \$ 105,353,007	\$ 82,233,888	\$ (23,119,119)		\$ 627,915 (Difference --: 1000 x CIP Tax Rate)

* Using the NStar FY2018 letters dated February 14, 2017

Town of Carver, Massachusetts - Real and Personal Property Taxes

FY2019 Assessed Property Values for selected Utilities and other businesses

NSTAR (An Eversource company)	NStar Electric & Gas	Algonquin Gas	Federal Road Solar	Comcast	Verizon	KDC FINANCIAL CORP	Southern Sky
Personal Property	\$ 75,583,040	\$ 4,963,100	\$ 3,800,000	\$ 3,174,250	\$ 2,834,500	\$ 2,048,280	\$ 1,945,000
	\$ 3,156,780			\$ 46,250			
				\$ 34,340			

StNo	Street	
0	SOUTH MEADOW RD	\$ 98,300
0 OFF	TREMONT ST	\$ 2,500
0	OLD CENTER ST	\$ 92,100
44	CENTER ST	\$ 104,900
0	TREMONT ST	\$ 6,500
21A	MAIN ST	\$ 2,229,700
0	PURCHASE ST	\$ 98,200
0	PURCHASE ST	\$ 98,200
24	TREMONT ST	\$ 45,200
23	TREMONT ST	\$ 220,000
0	SOUTH MEADOW RD	\$ 128,900
128	CENTER ST	\$ 75,400
0 OFF	MAIN ST	\$ 179,200

Real Property reported below, if applicable from Town of Carver Assessor's Online Database

Personal Property Value	\$ 102,415,060	\$ 78,739,820	\$ 4,963,100	\$ 3,800,000	\$ 3,254,840	\$ 2,834,500	\$ 2,048,280	\$ 1,945,000
Real Property Value	\$ 4,412,220	\$ 3,379,100						
Total Assessed Value	\$ 106,827,280	\$ 82,118,920	\$ 4,963,100	\$ 3,800,000	\$ 3,254,840	\$ 2,834,500	\$ 2,048,280	\$ 1,945,000
FY2019 CIP Tax Rate per \$1,000	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29
FY2019 Property Taxes	\$ 2,915,316	\$ 2,241,025	\$ 135,443	\$ 103,702	\$ 88,825	\$ 77,354	\$ 55,898	\$ 53,079
FY2019 Total Tax Levy (TTL)	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696
Percent of TTL	11.25%	8.65%	0.52%	0.40%	0.34%	0.30%	0.22%	0.20%

Total Personal Property	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550
Percent	93.92%	72.21%	4.55%	3.48%	2.98%	2.60%	1.88%	1.78%

	<u>Estimated NStar Gross Original Cost *</u>	<u>NStar Net Original Cost*</u>	<u>Difference</u>	<u>Factor</u>	<u>FY2019 NStar Accumulated Reserve*</u>
Electric	\$ 96,159,916	\$ 75,583,040	\$ (20,576,876)	-0.2140	\$ 561,543 (Difference --: 1000 x CIP Tax Rate)
Gas	\$ 4,749,101	\$ 3,156,780	\$ (1,592,321)	-0.3353	\$ 43,454 (Difference --: 1000 x CIP Tax Rate)
Totals	\$ 100,909,016	\$ 78,739,820	\$ (22,169,196)		\$ 604,997 (Difference --: 1000 x CIP Tax Rate)

* Using the NStar FY2018 letters dated February 14, 2017 to calculate the Accumulated Reserve Factors of -.2140 and -.3353

Town of Carver, Massachusetts - Real and Personal Property Taxes

FY2019 Assessed Property Values for selected Utilities and other businesses

Additional Real and Personal Property	SLT CONSTRUCTION CORP	CARVER MA1 LLC	GLC-(MA) ACUSHNET PURCHASE ST LLC	CELLCO PARTNERSHIP	GREENN 1A LLC	T- MOBILE Northeast	LASSONDE (Clemente) PAPPAS	New Cingular
	\$ 1,408,870	\$ 1,390,000	\$ 590,000	\$ 434,630	\$ 259,600	\$ 263,860	\$ 241,630	\$ 240,930

Real Property reported below, if applicable from Town of Carver Assessor's Online Database

Personal Property Value	\$ 1,408,870	\$ 1,390,000	\$ 590,000	\$ 434,630	\$ 259,600	\$ 263,860	\$ 241,630	\$ 240,930
Real Property Value					\$ 360,720		\$ 672,400	
Total Assessed Value	\$ 1,408,870	\$ 1,390,000	\$ 590,000	\$ 434,630	\$ 620,320	\$ 263,860	\$ 914,030	\$ 240,930
FY2019 CIP Tax Rate per \$1,000	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29	\$ 27.29
FY2019 Property Taxes	\$ 38,448	\$ 37,933	\$ 16,101	\$ 11,861	\$ 16,929	\$ 7,201	\$ 24,944	\$ 6,575
FY2019 Total Tax Levy (TTL)	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696
Percent of TTL	0.15%	0.15%	0.06%	0.05%	0.07%	0.03%	0.10%	0.03%
Total Personal Property	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550	\$ 109,043,550
Percent	1.29%	1.27%	0.54%	0.40%	0.24%	0.24%	0.22%	0.22%

Town of Carver, Massachusetts - Real and Personal Property Taxes

FY2018 Assessed Property Values for Manufactured Housing Communities (MHC) located in the "Villages" and Meadow Woods Estates

Real Property Totals	South Meadow Village	Cranberry Village	Pine Tree Village	Waterview Village	Meadow Woods Estates
	https://www.southmeadowvillage.com/	http://www.cranberryvillage.coop/	http://www.pinetreevillage.coop/		http://meadowwoodscommunity.com/
<i>South Meadow Village - 0 SOUTH MEADOW RD</i>	\$ 6,900	\$ 6,900			
<i>South Meadow Village - 22 WARD ST</i>	\$ 16,963,600	\$ 16,963,600			
<i>Cranberry Village - 75 CRANBERRY RD</i>	\$ 8,142,900	\$ 8,142,900			
<i>Pine Tree Village - 52 WAREHAM ST</i>	\$ 5,716,200		\$ 5,716,200		
<i>Waterview Village - 0 SILVA ST</i>	\$ 102,800			\$ 102,800	
<i>Waterview Village - 27 JILL MARIE DR</i>	\$ 1,986,000			\$ 1,986,000	
<i>Meadow Woods Estates - 283 MEADOW ST</i>	\$ 2,204,800				\$ 2,204,800
Real Property Values	\$ 35,123,200	\$ 16,970,500	\$ 8,142,900	\$ 5,716,200	\$ 2,088,800
FY2018 Real Property Tax Rate per \$1,000	\$ 17.63	\$ 17.63	\$ 17.63	\$ 17.63	\$ 17.63
FY2018 Real Property Taxes	\$ 619,222	\$ 299,190	\$ 143,559	\$ 100,777	\$ 38,871
FY 2018 Total Tax Levy	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866	\$ 24,988,866
Manufactured Housing Communities (MHC) Percent of Tax Levy	2.5%	1.2%	0.6%	0.4%	0.2%
Total Number of MHC (M/H Site) Residences	1,115	522	279	186	64
CPA Surcharge 3.0%	\$ 18,312	\$ 8,923	\$ 4,254	\$ 2,970	\$ 1,052
Average Property Value Per MHC Residence for common structures and land (excludes the value of MHC Residence)	\$ 31,501	\$ 32,511	\$ 29,186	\$ 30,732	\$ 34,450
Average Property Tax Per MHC Residential Owner (included in Monthly payments to Association)	\$ 555	\$ 573	\$ 515	\$ 542	\$ 607
Annualized CPA Surcharge (included in Monthly payments to Association)	\$ 16	\$ 17	\$ 15	\$ 16	\$ 17
Annualized License Fee per MHC Residence (included in Monthly payments to Association and in lieu of Property Tax on MHC Residence)	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108
Average Property Tax, CPA Surcharge Fee and License Fees Per MHC Residence (included in Monthly payments to Association)	\$ 680	\$ 698	\$ 638	\$ 666	\$ 733
Average Single Family Home (SFH) Tax Bill with CPA Surcharge	\$ 5,575	\$ 5,575	\$ 5,575	\$ 5,575	\$ 5,575
Property Tax Ratio Average SFH to MHC Residence	8.2:1	8.0:1	8.7:1	8.4:1	7.6:1

There are 1115 homes located in Manufactured Housing Communities (MHC) "Villages" of Cranberry, Pine Tree, South Meadow, Waterview and Meadow Woods Estates. For tax purposes, manufactured homes are classified as personal property and generally exempted from real property taxes. M.G.L. c. 140, § 32G; M.G.L. c. 59, § 5, cl. (36). In place of a property tax, homeowners pay a monthly license fee, which is collected by the community owner/operator and turned over to the town. M.G.L. c. 140, § 32G.27. The amount of the license fee is determined by your local city or town and varies from \$6-\$12 per month. In the Town of Carver it is \$9 per month (\$108 annually). On behalf of the MHC, residents do pay their share of property taxes for the land and any common structures included with monthly fees to the Association.

Town of Carver, Massachusetts - Real and Personal Property Taxes

FY2019 Assessed Property Values for Manufactured Housing Communities (MHC) located in the "Villages" and Meadow Woods Estates

Real Property Totals	South Meadow Village	Cranberry Village	Pine Tree Village	Waterview Village	Meadow Woods Estates
	https://www.southmeadowvillage.com/	http://www.cranberryvillage.coop/	http://www.pinetreevillage.coop/		http://meadowwoodscommunity.com/
<i>South Meadow Village COOP - 0 SOUTH MEADOW RD</i>	\$ 6,900	\$ 6,900			
<i>South Meadow Village COOP - 22 WARD ST</i>	\$ 17,002,500	\$ 17,002,500			
<i>Cranberry Village Residents Association- 75 CRANBERRY RD</i>	\$ 8,173,000	\$ 8,173,000			
<i>Pine Tree Village Resident Association - 52 WAREHAM ST</i>	\$ 5,731,300		\$ 5,731,300		
<i>Waterview Park LLC - 0 SILVA ST</i>	\$ 102,800			\$ 102,800	
<i>Waterview Park LLC - 27 JILL MARIE DR</i>	\$ 1,992,500			\$ 1,992,500	
<i>Meadow Woods Estates The - 283 MEADOW ST</i>	\$ 2,210,000				\$ 2,210,000
Real Property Values	\$ 35,219,000	\$ 17,009,400	\$ 8,173,000	\$ 5,731,300	\$ 2,095,300
FY2019 Real Property Tax Rate per \$1,000	\$ 17.05	\$ 17.05	\$ 17.05	\$ 17.05	\$ 17.05
FY2019 Real Property Taxes	\$ 600,484	\$ 290,010	\$ 139,350	\$ 97,719	\$ 35,725
FY 2019 Total Tax Levy	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696	\$ 25,903,696
Manufactured Housing Communities (MHC) Percent of Tax Levy	2.3%	1.1%	0.5%	0.4%	0.1%
Total Number of MHC (M/H Site) Residences	1,115	522	279	186	64
Total CPA Surcharge 3.0%	\$ 17,759	\$ 8,649	\$ 4,129	\$ 2,880	\$ 1,021
Average Real Property Value Per MHC Home for land and common structures (excludes value of MHC Home)	\$ 31,587	\$ 32,585	\$ 29,294	\$ 30,813	\$ 32,739
Annualized Real Property Tax Per MHC Home (included in Monthly payments to Association)	\$ 539	\$ 556	\$ 499	\$ 525	\$ 558
Annualized CPA Surcharge Per MHC Home (included in Monthly payments to Association)	\$ 16	\$ 17	\$ 15	\$ 15	\$ 16
Annualized License Fee per MHC Home (included in Monthly payments to Association and in lieu of Real Property Tax)	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108
Annualized Real Property Tax, CPA Surcharge Fee and License Fee Per MHC Home (included in Monthly payments to Association)	\$ 662	\$ 680	\$ 622	\$ 649	\$ 682
Average Single Family Home (SFH) Tax Bill with CPA Surcharge	\$ 5,575	\$ 5,575	\$ 5,575	\$ 5,575	\$ 5,575
Real Property Tax Ratio Average SFH to MHC Home	8.4:1	8.2:1	9.0:1	8.6:1	7.8:1

There are 1115 homes located in Manufactured Housing Communities (MHC) "Villages" of Cranberry, Pine Tree, South Meadow, Waterview and Meadow Woods Estates. For tax purposes, manufactured homes are classified as personal property and generally exempted from real property taxes. M.G.L. c. 140, § 32G; M.G.L. c. 59, § 5, cl. (36). In place of a property tax, homeowners pay a monthly license fee, which is collected by the community owner/operator and turned over to the town. M.G.L. c. 140, § 32G.27. The amount of the license fee is determined by your local city or town and varies from \$6-\$12 per month. In the Town of Carver it is \$9 per month (\$108 annually). On behalf of the MHC, residents also pay a divided share of property taxes for the MHC land and any common structures included with monthly fees to the applicable MHC Association.

Town of Carver, MA FY1986 - 2019: Proposition 2 1/2 and the Total Tax Levy (TTL)

Fiscal Year	Residential/ Open Space Taxable Assessed Values	Commercial Taxable Assessed Values	Industrial Taxable Assessed Values	Personal Property Taxable Assessed Values	Total Taxable Assessed Values ⁽¹⁾	Annual Percent Change	Residential/ Open Space Taxable Assessed Values Percent	Commercial Taxable Assessed Values Percent	Industrial Taxable Assessed Values Percent	Personal Property Taxable Assessed Values Percent
2019	\$ 1,138,317,116	\$ 93,747,394	\$ 35,222,600	\$ 109,043,550	\$ 1,376,330,660	6.9%	82.7%	6.8%	2.6%	7.9%
2018	\$ 1,048,643,729	\$ 94,648,261	\$ 32,543,600	\$ 112,177,680	\$ 1,288,013,270	4.7%	81.4%	7.3%	2.5%	8.7%
2017	\$ 997,775,524	\$ 93,529,306	\$ 32,126,700	\$ 106,677,210	\$ 1,230,108,740	5.4%	81.1%	7.6%	2.6%	8.7%
2016	\$ 947,635,643	\$ 89,631,077	\$ 29,694,000	\$ 99,918,150	\$ 1,166,878,870	4.0%	81.2%	7.7%	2.5%	8.6%
2015	\$ 918,228,748	\$ 86,982,382	\$ 29,301,700	\$ 87,630,690	\$ 1,122,143,520	1.9%	81.8%	7.8%	2.6%	7.8%
2014	\$ 906,240,494	\$ 88,215,976	\$ 29,998,200	\$ 76,525,590	\$ 1,100,980,260	0.5%	82.3%	8.0%	2.7%	7.0%
2013	\$ 902,612,797	\$ 91,370,543	\$ 28,116,900	\$ 73,496,370	\$ 1,095,596,610	-2.4%	82.4%	8.3%	2.6%	6.7%
2012	\$ 930,774,142	\$ 94,200,488	\$ 29,166,600	\$ 68,041,970	\$ 1,122,183,200	-1.4%	82.9%	8.4%	2.6%	6.1%
2011	\$ 947,331,677	\$ 92,167,083	\$ 30,454,600	\$ 68,346,220	\$ 1,138,299,580	-2.4%	83.2%	8.1%	2.7%	6.0%
2010	\$ 999,553,425	\$ 92,555,985	\$ 30,893,000	\$ 43,100,370	\$ 1,166,102,780	-5.1%	85.7%	7.9%	2.6%	3.7%
2009	\$ 1,064,424,379	\$ 95,029,101	\$ 27,059,800	\$ 42,246,450	\$ 1,228,759,730	-4.6%	86.6%	7.7%	2.2%	3.4%
2008	\$ 1,135,256,687	\$ 90,011,123	\$ 26,380,600	\$ 37,034,050	\$ 1,288,682,460	-1.3%	88.1%	7.0%	2.0%	2.9%
2007	\$ 1,158,983,303	\$ 92,543,537	\$ 25,015,100	\$ 29,457,890	\$ 1,305,999,830	8.8%	88.7%	7.1%	1.9%	2.3%
2006	\$ 1,068,711,677	\$ 81,718,373	\$ 23,178,600	\$ 27,120,620	\$ 1,200,729,270	14.6%	89.0%	6.8%	1.9%	2.3%
2005	\$ 927,018,197	\$ 73,569,473	\$ 21,816,000	\$ 25,045,250	\$ 1,047,448,920	22.6%	88.5%	7.0%	2.1%	2.4%
2004	\$ 757,874,532	\$ 54,384,968	\$ 17,554,200	\$ 24,234,000	\$ 854,047,700	8.3%	88.7%	6.4%	2.1%	2.8%
2003	\$ 686,109,106	\$ 65,590,302	\$ 14,975,760	\$ 22,180,700	\$ 788,855,868	33.9%	87.0%	8.3%	1.9%	2.8%
2002	\$ 499,938,371	\$ 54,901,364	\$ 12,671,890	\$ 21,832,240	\$ 589,343,865	4.3%	84.8%	9.3%	2.2%	3.7%
2001	\$ 461,460,338	\$ 70,031,884	\$ 11,697,270	\$ 21,872,330	\$ 565,061,822	-3.5%	81.7%	12.4%	2.1%	3.9%
2000	\$ 454,949,723	\$ 96,993,672	\$ 11,654,570	\$ 21,758,150	\$ 585,356,115	18.7%	77.7%	16.6%	2.0%	3.7%
1999	\$ 374,958,591	\$ 85,577,244	\$ 10,833,550	\$ 21,965,620	\$ 493,335,005	1.8%	76.0%	17.3%	2.2%	4.5%
1998	\$ 367,295,843	\$ 84,545,929	\$ 10,987,850	\$ 21,744,040	\$ 484,573,662	1.9%	75.8%	17.4%	2.3%	4.5%
1997	\$ 363,682,862	\$ 81,216,308	\$ 10,372,850	\$ 20,447,570	\$ 475,719,590	3.3%	76.4%	17.1%	2.2%	4.3%
1996	\$ 352,124,941	\$ 77,993,586	\$ 9,183,330	\$ 21,362,350	\$ 460,664,207	1.9%	76.4%	16.9%	2.0%	4.6%
1995	\$ 345,714,516	\$ 78,791,587	\$ 7,702,530	\$ 19,716,830	\$ 451,925,463	0.8%	76.5%	17.4%	1.7%	4.4%
1994	\$ 342,394,466	\$ 79,282,978	\$ 7,545,730	\$ 19,271,640	\$ 448,494,814	-10.2%	76.3%	17.7%	1.7%	4.3%
1993	\$ 388,533,859	\$ 82,550,706	\$ 10,005,200	\$ 18,117,250	\$ 499,207,015	-0.6%	77.8%	16.5%	2.0%	3.6%
1992	\$ 385,854,104	\$ 88,576,594	\$ 9,923,900	\$ 17,642,540	\$ 501,997,138	-0.1%	76.9%	17.6%	2.0%	3.5%
1991	\$ 383,304,599	\$ 91,633,141	\$ 10,290,300	\$ 17,065,240	\$ 502,293,280	-2.3%	76.3%	18.2%	2.0%	3.4%
1990	\$ 400,530,604	\$ 92,219,999	\$ 5,298,700	\$ 15,885,720	\$ 513,935,023	1.7%	77.9%	17.9%	1.0%	3.1%
1989	\$ 404,616,117	\$ 87,083,258	\$ 5,005,300	\$ 8,597,500	\$ 505,302,175	2.8%	80.1%	17.2%	1.0%	1.7%
1988	\$ 392,876,350	\$ 85,610,550	\$ 4,940,200	\$ 8,318,300	\$ 491,745,400	121.9%	79.9%	17.4%	1.0%	1.7%
1987 ^{2a}	\$ 161,401,231	\$ 50,413,226	\$ 2,826,800	\$ 6,987,095	\$ 221,628,352	16.8%	72.8%	22.7%	1.3%	3.2%
1986 ^{2a}	\$ 146,228,776	\$ 36,123,899	\$ 665,100	\$ 6,675,110	\$ 189,692,885	Base	77.1%	19.0%	0.4%	3.5%
FY2007-2019	(20,666,187)	1,203,857	10,207,500	79,585,660	\$ 70,330,830	Average	83.3%	7.7%	2.5%	6.5%
Change %	-1.8%	1.3%	40.8%	270.2%	5.4%	0.5%	-6.8%	-3.9%	33.6%	251.3%
FY2000-2019	683,367,393	(3,246,278)	\$ 23,568,030	87,285,400	\$ 790,974,545	Average	84.6%	7.9%	2.3%	5.1%
Change %	150.2%	-3.3%	202.2%	401.2%	135.1%	5.0%	6.4%	-58.9%	28.5%	113.1%
FY1988-2019	745,440,766	8,136,844	30,282,400	100,725,250	\$ 884,585,260	Average	81.6%	11.7%	2.1%	4.5%
Change %	189.7%	9.5%	613.0%	1210.9%	179.9%	3.7%	3.5%	-60.9%	154.7%	368.4%

Town of Carver, MA FY1986 - 2019: Proposition 2 1/2 and the Total Tax Levy (TTL)

Fiscal Year	Residential/ Open Space TTL	Commercial TTL	Industrial TTL	Personal Property TTL	Total Tax Levy Amount - TTL ⁽³⁾	Annual Percent Change	Residential/ Open Space TTL Percent	Commercial TTL Percent	Industrial TTL Percent	Personal Property TTL Percent
2019	\$ 19,408,307	\$ 2,558,366	\$ 961,225	\$ 2,975,798	\$ 25,903,696	3.7%	74.9%	9.9%	3.7%	11.5%
2018	\$ 18,487,589	\$ 2,570,647	\$ 883,884	\$ 3,046,746	\$ 24,988,866	4.1%	74.0%	10.3%	3.5%	12.2%
2017	\$ 17,650,649	\$ 2,554,285	\$ 877,380	\$ 2,913,355	\$ 23,995,669	9.6%	73.6%	10.6%	3.7%	12.1%
2016	\$ 16,138,235	\$ 2,353,712	\$ 779,764	\$ 2,623,851	\$ 21,895,562	4.5%	73.7%	10.7%	3.6%	12.0%
2015	\$ 15,619,071	\$ 2,273,719	\$ 765,946	\$ 2,290,666	\$ 20,949,403	4.6%	74.6%	10.9%	3.7%	10.9%
2014	\$ 15,424,213	\$ 2,086,308	\$ 709,457	\$ 1,809,830	\$ 20,029,809	4.7%	77.0%	10.4%	3.5%	9.0%
2013	\$ 14,748,693	\$ 2,074,111	\$ 638,254	\$ 1,668,368	\$ 19,129,426	3.4%	77.1%	10.8%	3.3%	8.7%
2012	\$ 14,399,076	\$ 2,018,716	\$ 625,040	\$ 1,458,139	\$ 18,500,972	3.3%	77.8%	10.9%	3.4%	7.9%
2011	\$ 14,001,562	\$ 1,884,817	\$ 622,797	\$ 1,397,680	\$ 17,906,856	7.2%	78.2%	10.5%	3.5%	7.8%
2010	\$ 13,483,976	\$ 1,790,033	\$ 597,471	\$ 833,561	\$ 16,705,041	3.3%	80.7%	10.7%	3.6%	5.0%
2009	\$ 13,145,641	\$ 1,751,386	\$ 498,712	\$ 778,602	\$ 16,174,341	4.0%	81.3%	10.8%	3.1%	4.8%
2008	\$ 12,862,458	\$ 1,574,295	\$ 461,397	\$ 647,726	\$ 15,545,876	1.2%	82.7%	10.1%	3.0%	4.2%
2007	\$ 12,771,996	\$ 1,633,393	\$ 441,517	\$ 519,932	\$ 15,366,838	7.3%	83.1%	10.6%	2.9%	3.4%
2006	\$ 12,119,190	\$ 1,364,697	\$ 387,083	\$ 452,914	\$ 14,323,884	8.3%	84.6%	9.5%	2.7%	3.2%
2005	\$ 11,096,408	\$ 1,300,708	\$ 385,707	\$ 442,800	\$ 13,225,623	4.9%	83.9%	9.8%	2.9%	3.3%
2004	\$ 10,617,822	\$ 1,123,593	\$ 362,670	\$ 500,674	\$ 12,604,759	3.4%	84.2%	8.9%	2.9%	4.0%
2003	\$ 10,044,637	\$ 1,368,214	\$ 312,394	\$ 462,689	\$ 12,187,934	3.5%	82.4%	11.2%	2.6%	3.8%
2002	\$ 9,363,846	\$ 1,481,239	\$ 341,888	\$ 589,033	\$ 11,776,006	3.1%	79.5%	12.6%	2.9%	5.0%
2001	\$ 8,592,391	\$ 1,910,470	\$ 319,102	\$ 596,677	\$ 11,418,640	3.6%	75.2%	16.7%	2.8%	5.2%
2000	\$ 7,656,804	\$ 2,501,467	\$ 300,571	\$ 561,143	\$ 11,019,985	4.4%	69.5%	22.7%	2.7%	5.1%
1999	\$ 7,157,960	\$ 2,452,644	\$ 310,490	\$ 629,535	\$ 10,550,629	3.1%	67.8%	23.2%	2.9%	6.0%
1998	\$ 6,912,508	\$ 2,391,804	\$ 310,846	\$ 615,139	\$ 10,230,297	5.1%	67.6%	23.4%	3.0%	6.0%
1997	\$ 6,640,849	\$ 2,244,007	\$ 286,602	\$ 564,966	\$ 9,736,424	2.8%	68.2%	23.0%	2.9%	5.8%
1996	\$ 6,457,972	\$ 2,165,882	\$ 255,021	\$ 593,232	\$ 9,472,107	5.9%	68.2%	22.9%	2.7%	6.3%
1995	\$ 6,084,575	\$ 2,120,282	\$ 207,275	\$ 530,580	\$ 8,942,712	1.1%	68.0%	23.7%	2.3%	5.9%
1994	\$ 5,978,207	\$ 2,141,433	\$ 203,810	\$ 520,527	\$ 8,843,977	2.8%	67.6%	24.2%	2.3%	5.9%
1993	\$ 5,894,059	\$ 2,022,492	\$ 245,127	\$ 443,873	\$ 8,605,551	0.3%	68.5%	23.5%	2.8%	5.2%
1992	\$ 5,772,377	\$ 2,142,668	\$ 240,059	\$ 426,773	\$ 8,581,877	1.7%	67.3%	25.0%	2.8%	5.0%
1991	\$ 5,600,080	\$ 2,182,701	\$ 245,115	\$ 406,494	\$ 8,434,390	4.4%	66.4%	25.9%	2.9%	4.8%
1990	\$ 5,479,259	\$ 2,116,449	\$ 121,605	\$ 364,577	\$ 8,081,890	6.5%	67.8%	26.2%	1.5%	4.5%
1989	\$ 5,527,042	\$ 1,779,983	\$ 102,315	\$ 175,739	\$ 7,585,079	13.7%	72.9%	23.5%	1.3%	2.3%
1988	\$ 4,848,088	\$ 1,576,093	\$ 90,949	\$ 153,144	\$ 6,668,274	56.1%	72.7%	23.6%	1.4%	2.3%
1987	\$ 2,830,835	\$ 1,206,004	\$ 67,624	\$ 167,148	\$ 4,271,611	9.4%	66.3%	28.2%	1.6%	3.9%
1986	\$ 2,739,574	\$ 968,902	\$ 17,840	\$ 179,037	\$ 3,905,353	<i>Base</i>	70.1%	24.8%	0.5%	4.6%
FY2007-2019	6,636,311	924,973	519,708	2,455,866	\$ 10,536,858	Average	77.1%	10.6%	3.5%	8.8%
Change %	52.0%	56.6%	117.7%	472.3%	68.6%	4.5%	-9.9%	-7.1%	29.2%	239.5%
FY2000-2019	11,751,503	56,899	\$ 660,654	2,414,655	\$ 14,883,711	Average	78.9%	10.9%	3.2%	7.1%
Change %	153.5%	2.3%	219.8%	430.3%	135.1%	4.6%	7.8%	-56.5%	36.0%	125.6%
FY1988-2019	14,560,219	982,273	870,276	2,822,654	\$ 19,235,422	Average	74.7%	16.2%	2.9%	6.2%
Change %	300.3%	62.3%	956.9%	1843.1%	288.5%	4.5%	3.1%	-58.2%	172.1%	400.2%

Town of Carver, MA FY1986 - 2019: Proposition 2 1/2 and the Total Tax Levy (TTL)

Fiscal Year	Total Tax Levy Amount - TTL ⁽³⁾	Annual Percent Change	Number of Single Family Home - Property Type 101 Parcels ⁽⁴⁾	100% Assessed Value of Average Single Family Home ⁽⁵⁾	Annual Amount Change	Annual Percent Change	Average Single Family Home Tax - Property Type 101 Parcels ⁽⁶⁾	Annual Percent Change	Single Family Home - Property Type 101 Parcels Tax Levy	Single Family Home as Percent of TTL
2019	\$ 25,903,696	3.7%	3129	\$ 320,340	\$ 25,040	8.5%	\$ 5,462	4.9%	\$ 17,089,972	66.0%
2018	\$ 24,988,866	4.1%	3114	\$ 295,300	\$ 13,405	4.8%	\$ 5,206	4.4%	\$ 16,211,484	64.9%
2017	\$ 23,995,669	9.6%	3104	\$ 281,895	\$ 14,534	5.4%	\$ 4,987	9.5%	\$ 15,478,787	64.5%
2016	\$ 21,895,562	4.5%	3093	\$ 267,361	\$ 8,295	3.2%	\$ 4,553	3.3%	\$ 14,082,917	64.3%
2015	\$ 20,949,403	4.6%	3080	\$ 259,066	\$ 4,266	1.7%	\$ 4,407	1.7%	\$ 13,572,675	64.8%
2014	\$ 20,029,809	4.7%	3069	\$ 254,800	\$ 466	0.2%	\$ 4,334	4.3%	\$ 13,301,500	66.4%
2013	\$ 19,129,426	3.4%	3063	\$ 254,334	\$ (7,465)	-2.9%	\$ 4,156	2.6%	\$ 12,729,828	66.5%
2012	\$ 18,500,971	3.3%	3059	\$ 261,799	\$ (4,901)	-1.8%	\$ 4,050	2.7%	\$ 12,389,035	67.0%
2011	\$ 17,906,856	7.2%	3047	\$ 266,699	\$ (16,002)	-5.7%	\$ 3,942	3.4%	\$ 12,010,719	67.1%
2010	\$ 16,705,041	3.3%	3043	\$ 282,701	\$ (19,221)	-6.4%	\$ 3,814	2.3%	\$ 11,606,002	69.5%
2009	\$ 16,174,341	4.0%	3037	\$ 301,922	\$ (23,421)	-7.2%	\$ 3,729	1.2%	\$ 11,324,973	70.0%
2008	\$ 15,545,876	1.2%	3027	\$ 325,343	\$ (13,470)	-4.0%	\$ 3,686	-1.3%	\$ 11,157,522	71.8%
2007	\$ 15,366,838	7.3%	3002	\$ 338,813	\$ 22,561	7.1%	\$ 3,734	4.1%	\$ 11,209,468	72.9%
2006	\$ 14,323,884	8.3%	2965	\$ 316,252	\$ 38,223	13.7%	\$ 3,586	7.8%	\$ 10,632,490	74.2%
2005	\$ 13,225,623	4.9%	2935	\$ 278,029	\$ 48,805	21.3%	\$ 3,328	3.6%	\$ 9,767,680	73.9%
2004	\$ 12,604,759	3.4%	2930	\$ 229,224	\$ 19,789	9.4%	\$ 3,211	4.7%	\$ 9,408,230	74.6%
2003	\$ 12,187,934	3.5%	2867	\$ 209,435	\$ 57,288	37.7%	\$ 3,066	7.6%	\$ 8,790,222	72.1%
2002	\$ 11,776,006	3.1%	2851	\$ 152,147	\$ 11,946	8.5%	\$ 2,850	9.2%	\$ 8,125,350	69.0%
2001	\$ 11,418,640	3.6%	2839	\$ 140,201	\$ 631	0.5%	\$ 2,611	11.2%	\$ 7,412,629	64.9%
2000	\$ 11,019,985	4.4%	2797	\$ 139,570	\$ 22,581	19.3%	\$ 2,349	5.2%	\$ 6,570,153	59.6%
1999	\$ 10,550,628	3.1%	2728	\$ 116,989	\$ 595	0.5%	\$ 2,233	1.9%	\$ 6,091,624	57.7%
1998	\$ 10,230,297	5.1%	2705	\$ 116,394	\$ 481	0.4%	\$ 2,191	3.5%	\$ 5,926,655	57.9%
1997	\$ 9,736,424	2.8%	2675	\$ 115,913	\$ 2,579	2.3%	\$ 2,117	1.8%	\$ 5,662,975	58.2%
1996	\$ 9,472,107	5.9%	2641	\$ 113,334	\$ 763	0.7%	\$ 2,079	4.9%	\$ 5,490,639	58.0%
1995	\$ 8,942,712	1.1%	2590	\$ 112,571	\$ 466	0.4%	\$ 1,981	1.2%	\$ 5,130,790	57.4%
1994	\$ 8,843,978	2.8%	2562	\$ 112,105	\$ (16,741)	-13.0%	\$ 1,957	0.1%	\$ 5,013,834	56.7%
1993	\$ 8,605,551	0.3%	2539	\$ 128,846	\$ 606	0.5%	\$ 1,955	1.9%	\$ 4,963,745	57.7%
1992	\$ 8,581,877	1.7%	2466	\$ 128,240	\$ 433	0.3%	\$ 1,918	2.7%	\$ 4,729,788	55.1%
1991	\$ 8,434,390	4.4%	2452	\$ 127,807	\$ (12,246)	-8.7%	\$ 1,867	-2.6%	\$ 4,577,884	54.3%
1990	\$ 8,081,890	6.5%	2386	\$ 140,053	\$ 601	0.4%	\$ 1,916	0.6%	\$ 4,571,576	56.6%
1989	\$ 7,585,079	13.7%	2357	\$ 139,452	\$ 2,899	2.1%	\$ 1,905	13.1%	\$ 4,490,085	59.2%
1988	\$ 6,668,274	56.1%	2316	\$ 136,553	\$ 24,862	22.3%	\$ 1,685	72.0%	\$ 3,902,460	58.5%
1987 ^{2b}	\$ 4,271,611	9.4%	2231	\$ 111,691	\$ 10,543	10.4%	\$ 980	3.4%	\$ 2,185,334	51.2%
1986 ^{2b}	\$ 3,905,353	<i>Average</i>	2119	\$ 101,148	<i>Average</i>	<i>Average</i>	\$ 947	<i>Average</i>	\$ 2,007,741	51.4%
FY2007-2019	\$ 10,536,858	4.5%	Percent of Total FY2019 101 Parcels	127	\$ (18,473)	\$ (1,539)	\$ 1,728	3.2%	\$ 5,880,504	66.9%
Change %	68.6%	4.2%		-5.5%	\$ (1,539)	-0.3%	\$ 46.3%	3.2%	\$ 52.5%	66.9%
FY2000-2019	\$ 14,883,711	4.6%		332	180,770	\$ 9,514	\$ 3,113	4.6%	\$ 10,519,819	68.7%
Change %	135.1%	4.6%	11.9%	129.5%	\$ 9,514	5.0%	\$ 132.5%	4.6%	\$ 160.1%	68.7%
FY1988-2019	\$ 19,235,422	4.5%	813	\$ 183,787	\$ 5,929	\$ 3,777	3.9%	\$ 13,187,512	64.3%	
Change %	288.5%	4.5%	35.1%	134.6%	\$ 5,929	3.2%	\$ 224.1%	3.9%	\$ 337.9%	64.3%

Town of Carver, MA FY1986 - 2019: Proposition 2 1/2 and the Total Tax Levy (TTL)

School Year	Fiscal Year	Total District Students PK-12+ ⁽⁷⁾	Total Non-MHC Residential Units ⁽⁸⁾	Average Number of District Students Per Residential Unit					Average Single Family Home (SFH) Tax ⁽¹⁰⁾	SFH Annual Amount Change
					Total Tax Levy Amount ⁽³⁾	Annual Percent Change	Total Residential Classification (101) Single Family Home (SFH)			
							Tax Levy Amount	Number ⁽⁹⁾		
2018-2019	2019	1,555	3390	0.459	\$ 25,903,696	3.7%	\$ 17,089,972	3129	\$ 5,462	\$ 255.80
2017-2018	2018	1,576	3372	0.467	\$ 24,988,866	4.1%	\$ 16,211,484	3114	\$ 5,206	\$ 219.28
2016-2017	2017	1,626	3342	0.487	\$ 23,995,669	9.6%	\$ 15,478,787	3104	\$ 4,987	\$ 433.56
2015-2016	2016	1,635	3281	0.498	\$ 21,895,562	4.5%	\$ 14,082,917	3093	\$ 4,553	\$ 146.45
2014-2015	2015	1,641	3270	0.502	\$ 20,949,403	4.6%	\$ 13,572,675	3080	\$ 4,407	\$ 72.56
2013-2014	2014	1708	3259	0.524	\$ 20,029,809	4.7%	\$ 13,301,500	3069	\$ 4,334	\$ 178.15
2012-2013	2013	1737	3252	0.534	\$ 19,129,426	3.4%	\$ 12,729,828	3063	\$ 4,156	\$ 105.97
2011-2012	2012	1760	3246	0.542	\$ 18,500,971	3.3%	\$ 12,389,035	3059	\$ 4,050	\$ 108.21
2010-2011	2011	1785	3236	0.552	\$ 17,906,856	7.2%	\$ 12,010,719	3047	\$ 3,942	\$ 127.82
2009-2010	2010	1847	3233	0.571	\$ 16,705,041	3.3%	\$ 11,606,002	3043	\$ 3,814	\$ 85.00
2008-2009	2009	1908	3214	0.594	\$ 16,174,341	4.0%	\$ 11,324,973	3037	\$ 3,729	\$ 43.00
2007-2008	2008	1970	3201	0.615	\$ 15,545,876	1.2%	\$ 11,157,522	3027	\$ 3,686	\$ (48.00)
2006-2007	2007	1995	3121	0.639	\$ 15,366,838	7.3%	\$ 11,209,468	3002	\$ 3,734	\$ 148.00
2005-2006	2006	2043	3086	0.662	\$ 14,323,884	8.3%	\$ 10,632,490	2965	\$ 3,586	\$ 258.00
2004-2005	2005	2061	3034	0.679	\$ 13,225,623	4.9%	\$ 9,767,680	2935	\$ 3,328	\$ 117.00
2003-2004	2004	2097	3034	0.691	\$ 12,604,759	3.4%	\$ 9,408,230	2930	\$ 3,211	\$ 145.00
2002-2003	2003	2135	2969	0.719	\$ 12,187,934	3.5%	\$ 8,790,222	2867	\$ 3,066	\$ 216.00
2001-2002	2002	2212	2952	0.749	\$ 11,776,006	3.1%	\$ 8,125,350	2851	\$ 2,850	\$ 239.00
2000-2001	2001	2227	2940	0.757	\$ 11,418,640	3.6%	\$ 7,412,629	2839	\$ 2,611	\$ 262.00
1999-2000	2000	2218	2898	0.765	\$ 11,019,985	4.4%	\$ 6,570,153	2797	\$ 2,349	\$ 116.00
1998-1999	1999	2180	2825	0.772	\$ 10,550,628	3.1%	\$ 6,091,624	2728	\$ 2,233	\$ 42.00
1997-1998	1998	2225	2803	0.794	\$ 10,230,297	5.1%	\$ 5,926,655	2705	\$ 2,191	\$ 74.00
1996-1997	1997	2193	2771	0.791	\$ 9,736,424	2.8%	\$ 5,662,975	2675	\$ 2,117	\$ 38.00
1995-1996	1996	2183	2729	0.800	\$ 9,472,107	5.9%	\$ 5,490,639	2641	\$ 2,079	\$ 98.00
1994-1995	1995	2188	2673	0.819	\$ 8,942,712	1.1%	\$ 5,130,790	2590	\$ 1,981	\$ 24.00
1993-1994	1994	2185	2647	0.825	\$ 8,843,978	<i>Average</i>	\$ 5,013,834	2562	\$ 1,957	<i>Average</i>

Change FY2007-2019	-440	269	-0.181	\$ 10,536,858	4.5%	\$ 5,880,504	127	\$ 1,728	\$ 144
Percent Change	-22.1%	8.6%	-28.2%	68.6%		52.5%	4.2%	46.3%	
Change FY2000-2019	-663	492	-0.307	\$ 14,883,711	4.6%	\$ 10,519,819	332	\$ 3,113	\$ 164
Percent Change	-29.9%	17.0%	-40.1%	135.1%		160.1%	11.9%	132.5%	
Change FY1994-FY2019	-630	743	-0.367	\$ 17,059,718	4.4%	\$ 12,076,138	567	\$ 3,505	\$ 140
Percent Change	-28.8%	28.1%	-44.4%	192.9%		240.9%	22.1%	179.1%	

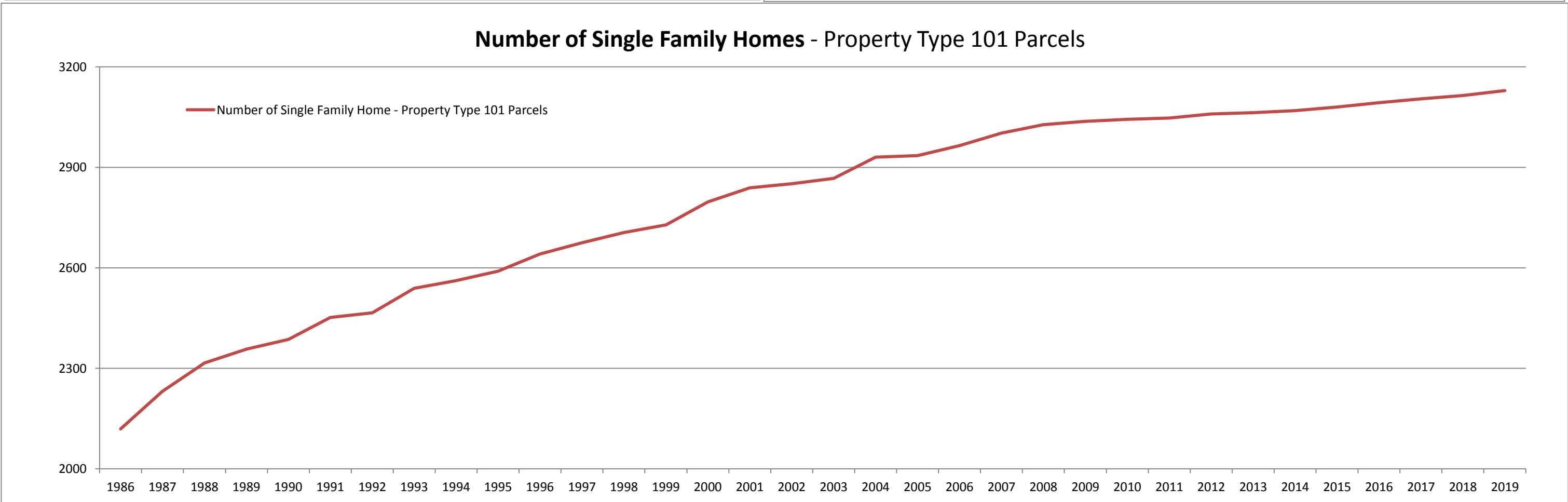
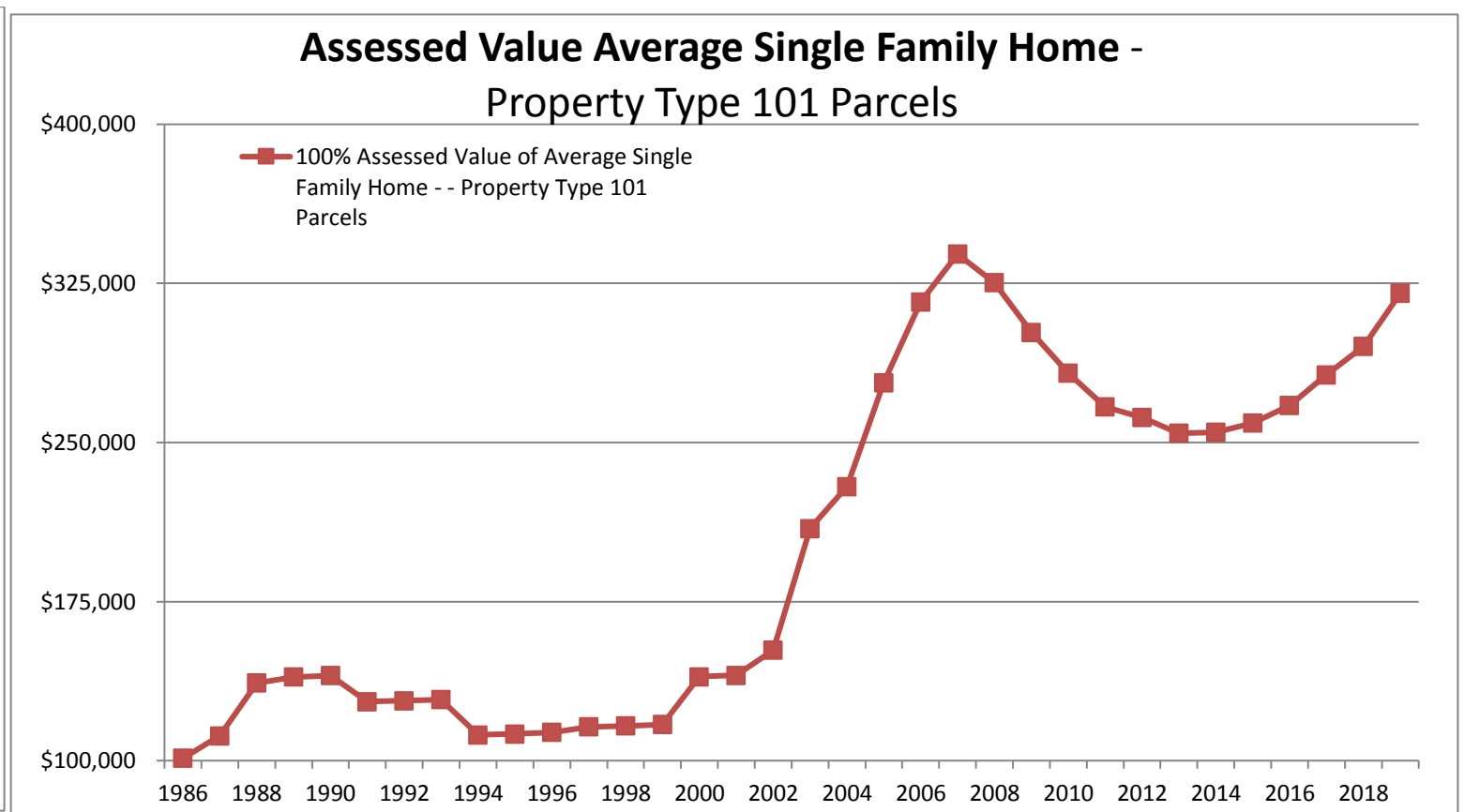
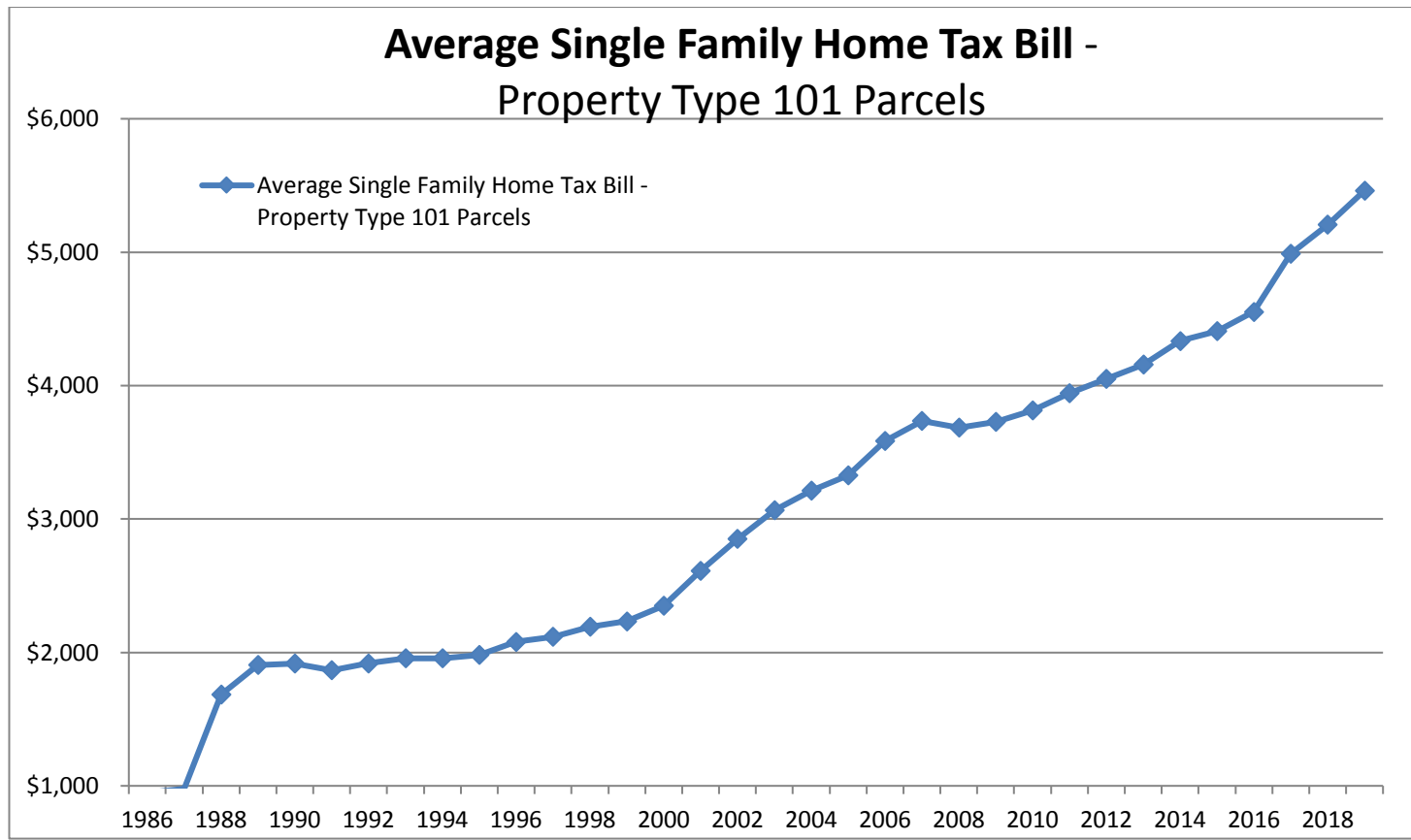
Note A	FY1986/87: With enactment of Proposition 2 1/2 for FY1982, Massachusetts requires property to be assessed at 100% of full and fair cash value during a Triennial (every 3 years) Revaluation. In Carver this has occurred for fiscal years: 1988, 1991, 1994, 1997, 2000, 2003, 2006, 2009, 2012, 2015 and 2018. Next scheduled revaluation is FY2020 and then becoming a Quinquennial (every 5 years) Revaluation. From FY1982-1987, tax rates were based on 50% of full and fair cash value of Real and Personal Property.
Note B	FY2008: Full Day Kindergarten began on September 1, 2007 but was not recognized by state until FY2009 for purpose of additional funding for Chapter 70 Aid.
Note C	FY2008: The debt exclusion bond for the original CMHS (grades 7-12) opened in February 1988 was retired in FY2007 and Total Tax Levy increased only 1.2% with a decrease of \$48 for the Average SFH Annual Property Tax Bill.
Note D	FY1994: Is the first year Carver Public School District for grades PK-12 is recognized by the state of after the dissolution of the Plymouth-Carver Regional School District for grades 7-12 was finalized even though students had been attending what is now CMHS since February 1988. Coincides with the enactment of the Education Reform Act of 1993.

Town of Carver, MA FY1986 - 2019: Proposition 2 1/2 and the Total Tax Levy (TTL)

References:

- (1) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Levies by Class & Assessed Values by Class
 - Amount a municipality raises each year through the property tax. The levy can be any amount up to the levy limit as defined by Proposition 2½
- (2) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Average Single Family Tax Bills and Values (*Property Type 101 Parcels*)
 - ^a FY1986/1987 - Only 50% Assessed Tax Values used of Full (100%) Market Value in determining Actual Residential Tax Rates of \$18.73/\$17.54 and CIP Rates of \$26.82/\$23.92
 - ^b FY1986/1987 - 100% Values reflected for SFH (only 50% of Full Market Value used in determining Actual Residential Tax Rates of \$18.73/\$17.54 and CIP Rates of \$26.82/\$23.92)
- (3) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Levies by Class
 - Amount a municipality raises each year through the property tax. The levy can be any amount up to the levy limit as defined by Proposition 2½
- (4) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Parcel Counts by Class and Usage Code
 - Total of Single Family (101) Only
- (5) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Average Single Family Tax Bills and Values (*excludes the 1115 residential homes located in MHC Villages-Cranberry, Pine Tree, South Meadow, WaterView and Meadow Woods Estates*)
 - FY1986/1987 - 100% Values reflected for SFH (only 50% of Full Market Value used in determining Actual Residential Tax Rates of \$18.73/\$17.54 and CIP Rates of \$26.82/\$23.92)
- (6) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Average Single Family Tax Bills and Values (*excludes the 1115 residential homes located in MHC Villages-Cranberry, Pine Tree, South Meadow, WaterView and Meadow Woods Estates*)
 - Average single family tax bills are calculated by dividing the total value of Residences for Code 101 only by the number of single family parcels for a community to determine average value and then multiply by the residential tax rate per \$1000 (*does not include CPA surcharge, exemptions or abatements*)
- (7) Source: Massachusetts Department of Elementary and Secondary Education - <http://www.doe.mass.edu/>
<http://profiles.doe.mass.edu/statereport/enrollmentbygrade.aspx>
 - Total student headcount (both half-day and full-day) reported as of October 1st of each fiscal year. Full-Time Equivalent student counts is less when calculating Chapter 70 Aid, Foundation Budget and Net School Spending Requirement
- (8) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Parcel Counts by Class and Usage Code
 - Total of Single Family (101), Multi Family (104,105), Condos (102), Apt (111,112) and Misc. Residential Units (109,121-125)
 - <http://www.mass.gov/dor/docs/dls/bia/classificationcodebook.pdf>
 - Excludes the 1115 homes located in the Manufactured Housing Communities (MHC) "Villages" of Cranberry, Pine Tree, South Meadow, Waterview and Meadow Woods Estates
- (9) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Parcel Counts by Class and Usage Code (*excludes the 1115 residential homes located in MHC Villages-Cranberry, Pine Tree, South Meadow, WaterView and Meadow Woods Estates*)
 - Total of Single Family Home (SFH) Residential Units (Residences Classification Code 101 only)
- (10) Source: Massachusetts Division of Local Services - <https://www.mass.gov/orgs/division-of-local-services>
<https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
 - Average Single Family Tax Bills and Values (*excludes the 1115 residential homes located in MHC Villages-Cranberry, Pine Tree, South Meadow, WaterView and Meadow Woods Estates*)
 - Average single family tax bills are calculated by dividing the single family assessed value for (Residences Code 101 only) by the single family parcels for each community and then multiplying the average value by the residential tax rate and dividing by one thousand. **Not including CPA Surcharge presented to voters through a 5% Petition Ballot Question. Approved by voters in April 2006 and effective FY2007.**

Town of Carver - Historical Graph of Single Family Home (Property Type 101)



Parcel Counts by Class and Usage Code (excludes counts of homes in Manufactured Housing Communities - MHC which are accounted for in column O)

Municipality: CARVER DOR Code: 52 <https://www.mass.gov/municipal-databank-data-analytics>

A	B	C	D	E	F	G	H	I	J	K	L	M	N=B+C+D+E+F	O	P=N+O	Q	R = Q - P	S = O - P	
Fiscal Year	Single Family 101	Multi Family 104-105	Condos 102	Apt 111-125	Misc. Resi den 103, 109	Vacant Land 130-32, 106	Open Space	Comm ercial 300-393	400-452	Mixed Use with Chapter land 61A, 61B	Chapter 61, 61B	Other Usage 012-043	Total Par cels	Non-MHC Residential Units	Added MHC Units (103)	Total Residen tial Units	Population (State or US Census)	Population Per Resi dential Unit	MHC Units Percent of Total
	2019	3,129	53	113	3	34	327	0	142	55	58	382	40	4,336	3,390	1115	4,505	11,629	2.58
2018	3,114	57	111	2	34	336	0	147	51	54	392	41	4,339	3,372	1115	4,487	11,629	2.59	24.8%
2017	3,104	59	91	2	34	335	0	151	50	52	383	43	4,304	3,342	1115	4,457	11,629	2.61	25.0%
2016	3,093	60	91	2	35	344	0	148	49	0	434	47	4,303	3,281	1115	4,396	11,629	2.65	25.4%
2015	3,080	60	91	2	37	351	0	148	49	0	431	52	4,301	3,270	1115	4,385	11,629	2.65	25.4%
2014	3,069	61	91	2	36	359	0	151	49	0	428	52	4,298	3,259	1115	4,374	11,573	2.65	25.5%
2013	3,063	59	91	2	37	375	0	148	48	0	422	54	4,299	3,252	1115	4,367	11,494	2.63	25.5%
2012	3,059	56	91	2	38	388	0	143	49	0	413	57	4,296	3,246	1115	4,361	11,521	2.64	25.6%
2011	3,047	58	91	2	38	405	0	146	49	0	414	106	4,356	3,236	1115	4,351	11,536	2.65	25.6%
2010	3,043	59	91	2	38	417	0	164	50	0	397	101	4,362	3,233	1115	4,348	11,509	2.65	25.6%
2009	3,037	56	81	3	37	460	0	152	50	0	401	97	4,374	3,214	1115	4,329	12,034	2.78	25.8%
2008	3,027	53	81	3	37	461	0	148	54	0	393	99	4,356	3,201	1115	4,316	11,574	2.68	25.8%
2007	3,002	51	33	2	33	458	0	149	52	0	394	102	4,276	3,121	1115	4,236	11,547	2.73	26.3%
2006	2,965	57	24	2	38	482	0	142	52	0	402	96	4,260	3,086	1115	4,201	11,578	2.76	26.5%
2005	2,935	57	2	2	38	474	0	140	50	0	410	97	4,205	3,034	1115	4,149	11,562	2.79	26.9%
2004	2,930	61	2	2	39	503	0	159	51	0	417	63	4,227	3,034	1115	4,149	11,492	2.77	26.9%
2003	2,867	62	2	2	36	505	0	130	49	0	330	142	4,125	2,969	1115	4,084	11,536	2.82	27.3%
2002	2,851	63	2	2	34	509	0	125	45	0	324	145	4,100	2,952	1115	4,067	11,467	2.82	27.4%
2001	2,839	63	2	2	34	515	0	136	45	0	397	56	4,089	2,940	1115	4,055	11,283	2.78	27.5%
2000	2,797	61	2	2	36	543	0	146	45	0	394	56	4,082	2,898	1115	4,013	11,163	2.78	27.8%
1999	2,728	60	2	2	33	600	0	140	45	0	381	67	4,058	2,825	1115	3,940	11,881	3.02	28.3%
1998	2,705	60	2	2	34	639	0	179	45			468	4,134	2,803	1115	3,918	11,647	2.97	28.5%
1997	2,675	59	2	2	33	679	0	182	45			453	4,130	2,771	1115	3,886	11,434	2.94	28.7%
1996	2,641	54	2	2	30	653	61	153	38			442	4,076	2,729	1115	3,844	11,289	2.94	29.0%
1995	2,590	51	2	1	29	714	61	154	38			434	4,074	2,673	1115	3,788	11,142	2.94	29.4%
1994	2,562	53	2	1	29	682	61	162	37			423	4,012	2,647	1115	3,762	11,184	2.97	29.6%
1993	2,539	52	2	1	30	713	62	151	38			409	3,967	2,624	1115	3,739	11,143	2.98	29.8%
1992	2,466	65	2	1	11	742	62	147	38			396	3,930	2,545	1115	3,660	10,907	2.98	30.5%
1991	2,452	65	2	1	11	768	65	161	49			382	3,956	2,531	1051	3,582	10,777	3.01	29.3%
1990	2,386	55	0	2	21	765	171	148	30			338	3,916	2,464	1051	3,515	10,590	3.01	29.9%
1989	2,357	48	0	2	21	754	203	83	29			344	3,841	2,428	1051	3,479	10,575	3.04	30.2%
1988	2,316	64	0	2	21	705	211	140	29			283	3,771	2,403	987	3,390	10,522	3.10	29.1%
1987	2,231	40	0	2	15	673	187	124	29			405	3,706	2,288	987	3,275	10,470	3.20	30.1%
1986	2,119	42	0	2	14	781	190	119	28			377	3,672	2,177	987	3,164	10,285	3.25	31.2%

Total Parcel counts exclude the 1115 homes located in Manufactured Housing Communities (MHC) "Villages" of Cranberry, Pine Tree, South Meadow, Waterview and Meadow Woods Estates, as those 'parcels' are included in 'Other Usage'. Column M adds the NHC Units for the Total. For tax purposes, manufactured homes are classified as personal property and generally exempted from real property taxes. M.G.L. c. 140, § 32G; M.G.L. c. 59, § 5, cl. (36). In place of a property tax, homeowners pay a monthly license fee, which is collected by the community owner/operator and turned over to the town. M.G.L. c. 140, § 32G.27. The amount of the license fee is determined by your local city or town and varies from \$6-\$12 per month. In the Town of Carver it is \$9 per month (\$108 annually). On behalf of the MHC, residents do pay their share of property taxes for the land and any common structures included with monthly fees to the Association.

Town of Carver -

<http://plymouthcolony.net/carver/index.html#census>

2010	(U.S.)	11,509	3.1%
2000	(U.S.)	11,163	5.4%
1990	(U.S.)	10,590	51.5%
1980	(U.S.)	6,988	188.8%
1970	(U.S.)	2,420	24.2%
1960	(U.S.)	1,949	27.4%
1950	(U.S.)	1,530	4.2%
1940	(U.S.)	1,469	6.4%
1930	(U.S.)	1,381	

1790	(U.S.)	847	
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1790	(U.S.)	847
1830	(U.S.)	970
1860	(U.S.)	1,186
1880	(U.S.)	1,039
1900	(U.S.)	1,104
1920	(U.S.)	891
1940	(U.S.)	1,469
1960	(U.S.)	1,949
1980	(U.S.)	6,988

1800	(U.S.)	863
1840	(U.S.)	995
1865	(State)	1,059
1885	(State)	1,091
1905	(State)	1,410
1925	(State)	1,306
1945	(State)	1,383
1965	(State)	2,147
1990	(U.S.)	10,590

1810	(U.S.)	858
1850	(U.S.)	1,186
1870	(U.S.)	1,092
1890	(U.S.)	994
1910	(U.S.)	1,663
1930	(U.S.)	1,381
1950	(U.S.)	1,530
1970	(U.S.)	2,420
2000	(U.S.)	11,163

1820	(U.S.)	839
1855	(State)	1,205
1875	(State)	1,127
1895	(State)	1,016
1915	(State)	1,701
1935	(State)	1,559
1955	(State)	1,669
1975	(State)	4,280
2010	(U.S.)	11,509

Year	Fiscal Year	1987 Operational Override Value	Proposition 2 1/2	Total Tax Levy (TTL)		Percent of TTL
32	2020	3,611,803	1.025	26,537,200	e	13.61%
31	2019	3,523,710	1.025	25,903,696	a	13.60%
30	2018	3,437,766	1.025	24,988,866	a	13.76%
29	2017	3,353,918	1.025	23,995,669	a	13.98%
28	2016	3,272,115	1.025	21,895,562	a	14.94%
27	2015	3,192,308	1.025	20,949,403	a	15.24%
26	2014	3,114,446	1.025	20,029,809	a	15.55%
25	2013	3,038,484	1.025	19,129,426	a	15.88%
24	2012	2,964,375	1.025	18,500,972	a	16.02%
23	2011	2,892,073	1.025	17,906,856	a	16.15%
22	2010	2,821,535	1.025	16,705,041	a	16.89%
21	2009	2,752,717	1.025	16,174,341	a	17.02%
20	2008	2,685,577	1.025	15,545,876	a	17.28%
19	2007	2,620,076	1.025	15,366,838	a	17.05%
18	2006	2,556,171	1.025	14,323,884	a	17.85%
17	2005	2,493,826	1.025	13,225,623	a	18.86%
16	2004	2,433,001	1.025	12,604,759	a	19.30%
15	2003	2,373,659	1.025	12,187,934	a	19.48%
14	2002	2,315,765	1.025	11,776,006	a	19.67%
13	2001	2,259,283	1.025	11,418,640	a	19.79%
12	2000	2,204,178	1.025	11,019,985	a	20.00%
11	1999	2,150,418	1.025	10,550,629	a	20.38%
10	1998	2,097,969	1.025	10,230,297	a	20.51%
9	1997	2,046,799	1.025	9,736,424	a	21.02%
8	1996	1,996,877	1.025	9,472,107	a	21.08%
7	1995	1,948,173	1.025	8,942,712	a	21.79%
6	1994	1,900,656	1.025	8,843,977	a	21.49%
5	1993	1,854,299	1.025	8,605,551	a	21.55%
4	1992	1,809,072	1.025	8,581,877	a	21.08%
3	1991	1,764,948	1.025	8,434,390	a	20.93%
2	1990	1,721,901	1.025	8,081,890	a	21.31%
1	1989	1,679,903	1.025	7,585,079	a	22.15%
0	1988	1,638,930		6,668,274	a	24.58%
-1	1987			4,271,611	a	
-2	1986			3,905,353	a	

e - Estimate based upon Town Meeting - No New Growth added to Total Tax Levy

a - Actual reported to the State

Consumer Price Index - All Urban Consumers

CPI-U, US City Average, All Items

<https://www.bls.gov/regions/midwest/data/consu>

(CPI Historical Detailed in Table 24)

Average Annual Increase to
CPI-U Since 1981 **3.0%**

CPI-U FY2008-2019: May 2007 to May 2019 Increase **23.2%**

CPI-U FY2000-2019: May 1999 to May 2019 Increase **54.1%**

CPI-U FY1994-2019: May 1993 to May 2019 Increase **77.6%**

Town of Carver Average Single Family Home Tax Bill

FY1994 \$ 1,957 FY2019 \$ 5,462

179.1%

Series Id: CUUR000SA0

Not Seasonally Adjusted

Area: U.S. city average

Item: All items

Base Period: 1982-84=100

\$ 662

Average MHC

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average	Percent Dec	Average Change
2019	251.7	252.8	254.2	255.5	256.1								254.1	1.9	1.2
2018	247.9	249.0	249.6	250.5	251.6	252.0	252.0	252.1	252.4	252.9	252.0	251.2	251.1	1.9	2.4
2017	242.8	243.6	243.8	244.5	244.7	245.0	244.8	245.5	246.8	246.7	246.7	246.5	245.1	2.1	2.1
2016	236.9	237.1	238.1	239.3	240.2	241.0	240.6	240.8	241.4	241.7	241.4	241.4	240.0	2.1	1.3
2015	233.7	234.7	236.1	236.6	237.8	238.6	238.7	238.3	237.9	237.8	237.3	236.5	237.0	0.7	0.1
2014	233.9	234.8	236.3	237.1	237.9	238.3	238.3	237.9	238.0	237.4	236.2	234.8	236.7	0.8	1.6
2013	230.3	232.2	232.8	232.5	232.9	233.5	233.6	233.9	234.1	233.5	233.1	233.0	233.0	1.5	1.5
2012	226.7	227.7	229.4	230.1	229.8	229.5	229.1	230.4	231.4	231.3	230.2	229.6	229.6	1.7	2.1
2011	220.2	221.3	223.5	224.9	226.0	225.7	225.9	226.5	226.9	226.4	226.2	225.7	224.9	3.0	3.2
2010	216.7	216.7	217.6	218.0	218.2	218.0	218.0	218.3	218.4	218.7	218.8	219.2	218.1	1.5	1.6
2009	211.1	212.2	212.7	213.2	213.9	215.7	215.4	215.8	216.0	216.2	216.3	215.9	214.5	2.7	-0.4
2008	211.1	211.7	213.5	214.8	216.6	218.8	220.0	219.1	218.8	216.6	212.4	210.2	215.3	0.1	3.8
2007	202.4	203.5	205.4	206.7	207.9	208.4	208.3	207.9	208.5	208.9	210.2	210.0	207.3	4.1	2.9
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6	2.5	3.2
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3	3.4	3.4
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3	188.9	3.3	2.7
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	184.0	1.9	2.3
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9	179.9	2.4	1.6
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	177.1	1.6	2.8
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	172.2	3.4	3.4
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	166.6	2.7	2.2
1998	161.6	161.9	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9	163.0	1.6	1.6
1997	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3	160.5	1.7	2.3
1996	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6	156.9	3.3	2.9
1995	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5	152.4	2.5	2.8
1994	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7	148.2	2.7	2.6
1993	142.6	143.1	143.6	144.0	144.2	144.4	144.4	144.8	145.1	145.7	145.8	145.8	144.5	2.7	3.0
1992	138.1	138.6	139.3	139.5	139.7	140.2	140.5	140.9	141.3	141.8	142.0	141.9	140.3	2.9	3.0
1991	134.6	134.8	135.0	135.2	135.6	136.0	136.2	136.6	137.2	137.4	137.8	137.9	136.2	3.1	4.2
1990	127.4	128.0	128.7	128.9	129.2	129.9	130.4	131.6	132.7	133.5	133.8	133.8	130.7	6.1	5.4
1989	121.1	121.6	122.3	123.1	123.8	124.1	124.4	124.6	125.0	125.6	125.9	126.1	124.0	4.6	4.8
1988	115.7	116.0	116.5	117.1	117.5	118.0	118.5	119.0	119.8	120.2	120.3	120.5	118.3	4.4	4.1
1987	111.2	111.6	112.1	112.7	113.1	113.5	113.8	114.4	115.0	115.3	115.4	115.4	113.6	4.4	3.7

Consumer Price Index - All Urban Consumers

CPI-U, US City Average, All Items

Average Annual Increase to CPI-U Since 1981	3.0%
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<https://www.bls.gov/regions/midwest/data/consu>

(CPI Historical Detailed in Table 24)

Town of Carver Average Single Family Home Tax Bill

CPI-U FY2008-2019: May 2007 to May 2019 Increase **23.2%**

CPI-U FY2000-2019: May 1999 to May 2019 Increase **54.1%**

CPI-U FY1994-2019: May 1993 to May 2019 Increase **77.6%**

FY1994 \$ 1,957 FY2019 \$ 5,462 179.1%

Series Id: CUUR0000SA0

Not Seasonally Adjusted

Area: U.S. city average

Item: All items

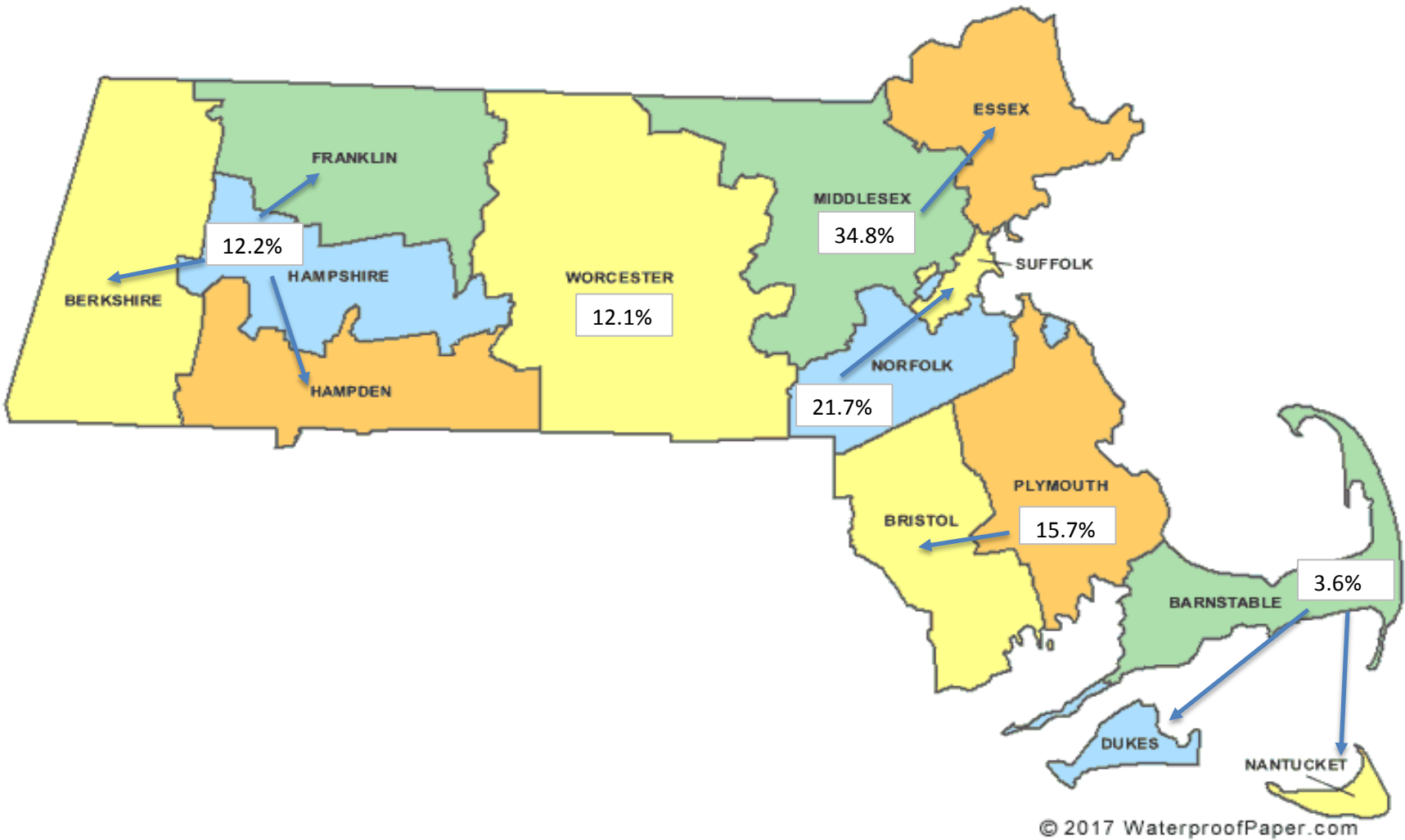
Base Period: 1982-84=100

\$ 662

Average MHC

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average	Percent Dec Dec	Average Change
1986	109.6	109.3	108.8	108.6	108.9	109.5	109.5	109.7	110.2	110.3	110.4	110.5	109.6	1.1	1.9
1985	105.5	106.0	106.4	106.9	107.3	107.6	107.8	108.0	108.3	108.7	109.0	109.3	107.6	3.8	3.5
1984	101.9	102.4	102.6	103.1	103.4	103.7	104.1	104.5	105.0	105.3	105.3	105.3	103.9	3.9	4.3
1983	97.8	97.9	97.9	98.6	99.2	99.5	99.9	100.2	100.7	101.0	101.2	101.3	99.6	3.8	3.2
1982	94.3	94.6	94.5	94.9	95.8	97.0	97.5	97.7	97.9	98.2	98.0	97.6	96.5	3.8	6.1
1981	87.0	87.9	88.5	89.1	89.8	90.6	91.6	92.3	93.2	93.4	93.7	94.0	90.9	8.9	10.3

2015 Massachusetts Population by County



County	2015 Population	Percent
BARNSTABLE	214,333	3.2%
BERKSHIRE	127,828	1.9%
BRISTOL	556,772	8.2%
DUKES	17,299	0.3%
ESSEX	776,043	11.4%
FRANKLIN	70,601	1.0%
HAMPDEN	470,690	6.9%
HAMPSHIRE	161,292	2.4%
MIDDLESEX	1,585,139	23.3%
NANTUCKET	10,925	0.2%
NORFOLK	696,023	10.2%
PLYMOUTH	510,393	7.5%
SUFFOLK	778,121	11.5%
WORCESTER	818,963	12.1%
State Total	6,794,422	100.0%

Berkshire, Franklin, Hampden and Hampshire	12.2%
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Bristol and Plymouth	15.7%
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Cape and Islands	3.6%
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Essex and Middlesex	34.8%
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Norfolk and Suffolk	21.7%
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Worcester	12.1%
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Source: <https://www.mass.gov/service-details/at-a-glance-and-community-comparison-reports>

Town of Carver
County Comparison Income and Equalized Value (EQV)

Counties	Sum of 2015	Sum of Municipality		Percent of State		Sum of Municipality		Percent of State	
	Population	Total 2015 Income	Average	Average	Total 2016 EQV	Average	Average		
BARNSTABLE	214,333	7,872,371,949	36,730	87.7%	81,395,801,487	379,763	233.1%		
BERKSHIRE	127,828	3,546,738,892	27,746	66.3%	17,671,354,894	138,243	84.9%		
BRISTOL	556,772	15,852,179,141	28,472	68.0%	57,938,953,311	104,062	63.9%		
DUKES	17,299	582,188,359	33,654	80.4%	20,069,933,828	1,160,179	712.2%		
ESSEX	776,043	30,770,911,777	39,651	94.7%	108,140,511,623	139,349	85.5%		
FRANKLIN	70,601	1,772,459,082	25,105	60.0%	8,380,956,414	118,709	72.9%		
HAMPDEN	470,690	11,240,575,759	23,881	57.1%	35,334,855,309	75,070	46.1%		
HAMPSHIRE	161,292	4,481,739,023	27,786	66.4%	15,608,565,436	96,772	59.4%		
MIDDLESEX	1,585,139	86,955,899,662	54,857	131.1%	296,906,153,311	187,306	115.0%		
NANTUCKET	10,925	643,504,350	58,902	140.7%	21,682,661,775	1,984,683	1218.4%		
NORFOLK	696,023	40,868,144,589	58,717	140.3%	135,785,798,234	195,088	119.8%		
PLYMOUTH	510,393	20,363,948,806	39,899	95.3%	73,480,798,134	143,969	88.4%		
SUFFOLK	778,121	32,804,753,519	42,159	100.7%	153,344,280,244	197,070	121.0%		
WORCESTER	818,963	26,650,198,491	32,541	77.7%	81,062,757,674	98,982	60.8%		
Grand Total	6,794,422	284,405,613,399	41,859	100.0%	1,106,803,381,674	162,899	100.0%		
<i>Carver</i>	11,629	342,776,404	29,476	70.4%	1,242,709,827	106,863	65.6%		
Percentage of State	0.2%	0.1%			0.1%				
Percentage of County	2.3%	1.7%			1.7%				
<i>Berkshire, Franklin, Hampden and Hampshire</i>	830,411	21,041,512,756	25,339	60.5%	76,995,732,053	92,720	56.9%		
<i>Bristol and Plymouth</i>	1,067,165	36,216,127,947	33,937	81.1%	131,419,751,445	123,148	75.6%		
<i>Cape and Islands</i>	242,557	9,098,064,658	37,509	89.6%	123,148,397,090	507,709	311.7%		
<i>Essex and Middlesex</i>	2,361,182	117,726,811,439	49,859	119.1%	405,046,664,934	171,544	105.3%		
<i>Norfolk and Suffolk</i>	1,474,144	73,672,898,108	49,977	119.4%	289,130,078,478	196,134	120.4%		
<i>Worcester</i>	818,963	26,650,198,491	32,541	77.7%	81,062,757,674	98,982	60.8%		

Town of Carver
Community Comparison SFH Assessment, Tax Bill, Income, EQV

	* State		6,794,422						41,859	100.0%		
DOR Code	Municipality	County	2015 Population	FY 2019 Single Family Assessment (rounded up)	Rank in County	FY 2019 Single Family Tax Bill	Rank in County	Rank out of 331 Cities /Towns	2015 DOR Income Per Capita (IPC)	Rank in County	Percent of State Average	Rank out of 351 Cities /Towns
001	Abington	PLYMOUTH	16,227	363,400	14	6,320	9	99	34,342	17	82.0%	177
042	Bridgewater	PLYMOUTH	27,628	385,800	12	5,721	18	131	31,457	21	75.2%	216
044	Brockton	PLYMOUTH	95,314	270,500	27	4,204	26	226	20,094	27	48.0%	324
052	Carver	PLYMOUTH	11,629	320,400	23	5,462	20	146	29,476	23	70.4%	237
082	Duxbury	PLYMOUTH	15,483	727,000	2	10,673	1	22	84,188	3	201.1%	23
083	East Bridgewater	PLYMOUTH	14,343	342,900	19	6,021	11	111	32,092	20	76.7%	213
118	Halifax	PLYMOUTH	7,834	335,100	20	5,855	14	121	32,753	19	78.2%	201
122	Hanover	PLYMOUTH	14,424	509,800	6	8,366	4	46	53,689	7	128.3%	67
123	Hanson	PLYMOUTH	10,630	331,000	21	5,140	22	168	34,169	18	81.6%	180
131	Hingham	PLYMOUTH	23,120	826,800	1	9,764	3	31	112,921	1	269.8%	12
142	Hull	PLYMOUTH	10,491	445,500	9	5,814	15	124	37,180	12	88.8%	145
145	Kingston	PLYMOUTH	13,301	409,100	10	6,734	7	79	39,718	11	94.9%	123
146	Lakeville	PLYMOUTH	11,338	362,200	15	4,817	25	187	37,126	13	88.7%	147
169	Marion	PLYMOUTH	5,086	627,700	4	6,923	6	72	55,795	6	133.3%	61
171	Marshfield	PLYMOUTH	25,709	446,000	8	5,967	12	115	49,790	8	118.9%	81
173	Mattapoisett	PLYMOUTH	6,267	489,300	7	6,464	8	91	56,676	5	135.4%	55
182	Middleborough	PLYMOUTH	24,350	318,600	24	4,932	24	180	27,394	25	65.4%	265
219	Norwell	PLYMOUTH	10,984	640,200	3	10,499	2	23	89,034	2	212.7%	21
231	Pembroke	PLYMOUTH	18,273	394,700	11	5,762	17	129	39,867	10	95.2%	121
239	Plymouth	PLYMOUTH	58,890	355,000	17	5,871	13	120	34,950	16	83.5%	166
240	Plympton	PLYMOUTH	2,917	357,400	16	6,319	10	100	36,923	14	88.2%	148
250	Rochester	PLYMOUTH	5,494	382,100	13	5,350	21	154	42,770	9	102.2%	105
251	Rockland	PLYMOUTH	17,832	318,200	25	5,702	19	132	29,237	24	69.8%	243
264	Scituate	PLYMOUTH	18,478	576,100	5	7,915	5	52	61,387	4	146.7%	44
310	Wareham	PLYMOUTH	22,408	279,500	26	3,058	27	312	23,588	26	56.4%	297
322	West Bridgewater	PLYMOUTH	7,094	348,900	18	5,768	16	128	35,610	15	85.1%	156
338	Whitman	PLYMOUTH	14,849	321,800	22	4,949	23	176	29,722	22	71.0%	234

Town of Carver
Community Comparison SFH Assessment, Tax Bill, Income, EQV

	* State		162,899		100.0%			284,405,613,399	1,106,803,381,674
DOR Code	Municipality	County	2016 EQV Per Capita	Rank in County	Percent of State Average	Rank out of 351 Cities /Towns	SFTB as a % of IPC "Tax Burden"	Municipality Total 2015 Income	Municipality Total 2016 EQV
001	Abington	PLYMOUTH	116,629	18	71.6%	232	18.4%	557,267,634	1,892,538,783
042	Bridgewater	PLYMOUTH	97,150	26	59.6%	286	18.2%	869,093,996	2,684,060,200
044	Brockton	PLYMOUTH	67,981	27	41.7%	335	20.9%	1,915,239,516	6,479,541,034
052	Carver	PLYMOUTH	106,863	23	65.6%	260	18.5%	342,776,404	1,242,709,827
082	Duxbury	PLYMOUTH	249,015	4	152.9%	59	12.7%	1,303,482,804	3,855,499,245
083	East Bridgewater	PLYMOUTH	109,984	21	67.5%	252	18.8%	460,295,556	1,577,500,512
118	Halifax	PLYMOUTH	107,600	22	66.1%	258	17.9%	256,587,002	842,938,400
122	Hanover	PLYMOUTH	179,935	9	110.5%	114	15.6%	774,410,136	2,595,382,440
123	Hanson	PLYMOUTH	116,021	19	71.2%	234	15.0%	363,216,470	1,233,303,230
131	Hingham	PLYMOUTH	288,446	2	177.1%	49	8.6%	2,610,733,520	6,668,871,520
142	Hull	PLYMOUTH	197,787	7	121.4%	95	15.6%	390,055,380	2,074,983,417
145	Kingston	PLYMOUTH	135,410	17	83.1%	192	17.0%	528,289,118	1,801,088,410
146	Lakeville	PLYMOUTH	137,658	16	84.5%	187	13.0%	420,934,588	1,560,766,404
169	Marion	PLYMOUTH	317,131	1	194.7%	40	12.4%	283,773,370	1,612,928,266
171	Marshfield	PLYMOUTH	181,331	8	111.3%	110	12.0%	1,280,051,110	4,661,838,679
173	Mattapoisett	PLYMOUTH	271,106	3	166.4%	54	11.4%	355,188,492	1,699,021,302
182	Middleborough	PLYMOUTH	100,876	24	61.9%	275	18.0%	667,043,900	2,456,330,600
219	Norwell	PLYMOUTH	231,546	6	142.1%	70	11.8%	977,949,456	2,543,301,264
231	Pembroke	PLYMOUTH	140,945	15	86.5%	175	14.5%	728,489,691	2,575,487,985
239	Plymouth	PLYMOUTH	164,040	11	100.7%	133	16.8%	2,058,205,500	9,660,315,600
240	Plympton	PLYMOUTH	172,826	10	106.1%	120	17.1%	107,704,391	504,133,442
250	Rochester	PLYMOUTH	158,139	12	97.1%	140	12.5%	234,978,380	868,815,666
251	Rockland	PLYMOUTH	110,132	20	67.6%	251	19.5%	521,354,184	1,963,873,824
264	Scituate	PLYMOUTH	239,940	5	147.3%	67	12.9%	1,134,308,986	4,433,611,320
310	Wareham	PLYMOUTH	151,626	14	93.1%	152	13.0%	528,559,904	3,397,635,408
322	West Bridgewater	PLYMOUTH	155,250	13	95.3%	145	16.2%	252,617,340	1,101,343,500
338	Whitman	PLYMOUTH	100,544	25	61.7%	276	16.7%	441,341,978	1,492,977,856

Town of Carver
Community Comparison SFH Assessment, Tax Bill, Income, EQV

* State					
DOR Code	Municipality	County	Land Area	Population Density	2013 Total Road Miles
001	Abington	PLYMOUTH	9.65	1,682	67.04
042	Bridgewater	PLYMOUTH	27.32	1,011	134.16
044	Brockton	PLYMOUTH	21.33	4,469	286.87
052	Carver	PLYMOUTH	37.40	311	105.17
082	Duxbury	PLYMOUTH	23.74	652	128.13
083	East Bridgewater	PLYMOUTH	17.21	833	79.63
118	Halifax	PLYMOUTH	16.00	490	58.97
122	Hanover	PLYMOUTH	15.61	924	95.74
123	Hanson	PLYMOUTH	15.05	706	65.96
131	Hingham	PLYMOUTH	22.21	1,041	130.32
142	Hull	PLYMOUTH	2.80	3,747	52.59
145	Kingston	PLYMOUTH	18.66	713	106.67
146	Lakeville	PLYMOUTH	29.56	384	111.40
169	Marion	PLYMOUTH	13.99	364	40.56
171	Marshfield	PLYMOUTH	28.62	898	165.69
173	Mattapoisett	PLYMOUTH	17.36	361	58.10
182	Middleborough	PLYMOUTH	69.07	353	207.52
219	Norwell	PLYMOUTH	20.93	525	88.69
231	Pembroke	PLYMOUTH	21.78	839	114.19
239	Plymouth	PLYMOUTH	96.46	611	506.39
240	Plympton	PLYMOUTH	14.67	199	35.61
250	Rochester	PLYMOUTH	33.58	164	73.07
251	Rockland	PLYMOUTH	10.32	1,728	55.61
264	Scituate	PLYMOUTH	17.63	1,048	120.95
310	Wareham	PLYMOUTH	35.86	625	181.94
322	West Bridgewater	PLYMOUTH	15.32	463	58.87
338	Whitman	PLYMOUTH	6.94	2,140	54.06

Town of Carver
Community Comparison FY2019 Assessed Values by Class

	* State		1,007,421,703,485	26,527,583	148,410,862,113	38,999,114,087	36,493,349,927	1,231,351,557,195	81.82	18.18	2.96
DOR Code	Municipality	County	Assessed Value Residential (R)	Assessed Value Open Space (O)	Assessed Value Commercial (C)	Assessed Value Industrial (I)	Assessed Value Personal Property (P)	Total Assessed Value	R/O % of Total Value	CIP % of Total Value	P % of Total Value
001	Abington	PLYMOUTH	1,840,880,167	0	192,378,233	18,804,200	43,180,800	2,095,243,400	87.86	12.14	2.06
042	Bridgewater	PLYMOUTH	2,649,643,687	0	213,100,253	95,495,870	84,540,520	3,042,780,330	87.08	12.92	2.78
044	Brockton	PLYMOUTH	6,496,652,021	0	935,013,985	161,443,435	250,386,020	7,843,495,461	82.83	17.17	3.19
052	Carver	PLYMOUTH	1,138,317,116	0	93,747,394	35,222,600	109,043,550	1,376,330,660	82.71	17.29	7.92
082	Duxbury	PLYMOUTH	4,103,920,658	0	97,997,347	2,729,500	59,437,570	4,264,085,075	96.24	3.76	1.39
083	East Bridgewater	PLYMOUTH	1,539,121,114	0	99,445,436	50,534,300	37,802,860	1,726,903,710	89.13	10.87	2.19
118	Halifax	PLYMOUTH	855,080,968	0	57,479,122	15,998,400	13,717,060	942,275,550	90.75	9.25	1.46
122	Hanover	PLYMOUTH	2,338,808,137	0	285,212,785	59,585,778	63,527,870	2,747,134,570	85.14	14.86	2.31
123	Hanson	PLYMOUTH	1,227,842,851	0	61,418,589	19,158,400	24,682,830	1,333,102,670	92.10	7.90	1.85
131	Hingham	PLYMOUTH	6,289,130,546	0	535,949,214	168,725,700	103,779,490	7,097,584,950	88.61	11.39	1.46
142	Hull	PLYMOUTH	2,151,145,314	0	61,588,286	0	34,150,130	2,246,883,730	95.74	4.26	1.52
145	Kingston	PLYMOUTH	1,840,313,199	0	178,252,621	19,476,700	61,063,680	2,099,106,200	87.67	12.33	2.91
146	Lakeville	PLYMOUTH	1,518,172,380	0	127,131,690	84,181,600	20,170,285	1,749,655,955	86.77	13.23	1.15
169	Marion	PLYMOUTH	1,601,173,370	0	74,543,830	16,782,700	34,025,854	1,726,525,754	92.74	7.26	1.97
171	Marshfield	PLYMOUTH	4,614,957,213	0	249,288,305	56,720,400	79,584,170	5,000,550,088	92.29	7.71	1.59
173	Mattapoisett	PLYMOUTH	1,643,039,965	0	60,853,031	15,502,700	42,151,287	1,761,546,983	93.27	6.73	2.39
182	Middleborough	PLYMOUTH	2,240,157,440	0	343,907,823	66,506,618	82,593,520	2,733,165,401	81.96	18.04	3.02
219	Norwell	PLYMOUTH	2,319,231,484	0	315,280,789	30,177,300	49,936,200	2,714,625,773	85.43	14.57	1.84
231	Pembroke	PLYMOUTH	2,467,268,338	0	237,148,781	87,074,500	39,759,590	2,831,251,209	87.14	12.86	1.40
239	Plymouth	PLYMOUTH	8,552,989,448	0	931,884,204	720,293,483	360,582,243	10,565,749,378	80.95	19.05	3.41
240	Plympton	PLYMOUTH	377,792,255	0	84,107,515	15,865,100	49,424,870	527,189,740	71.66	28.34	9.38
250	Rochester	PLYMOUTH	816,092,675	0	38,227,625	42,105,400	52,963,100	949,388,800	85.96	14.04	5.58
251	Rockland	PLYMOUTH	1,700,577,127	0	268,266,663	109,587,300	39,816,030	2,118,247,120	80.28	19.72	1.88
264	Scituate	PLYMOUTH	4,450,617,970	0	140,706,810	12,877,900	46,501,060	4,650,703,740	95.70	4.30	1.00
310	Wareham	PLYMOUTH	3,071,102,679	0	388,596,726	70,483,000	159,681,520	3,689,863,925	83.23	16.77	4.33
322	West Bridgewater	PLYMOUTH	856,917,575	0	195,954,596	150,923,375	47,818,990	1,251,614,536	68.46	31.54	3.82
338	Whitman	PLYMOUTH	1,470,368,850	0	88,833,114	20,603,500	68,007,589	1,647,813,053	89.23	10.77	4.13

Town of Carver
Community Comparison FY2019 Tax Levy by Class

* State Totals/Average Tax Rates **14.07** 12.32 12.54 22.08 21.34 22.01 12,407,115,741 332,775

DOR Code	Municipality	County	Residential (R)Tax Rate	Open Space (O)Tax Rate	Commercial (C)Tax Rate	Industrial (I)Tax Rate	Personal Property(P) Tax Rate	Residential Levy	Open Space Levy
001	Abington	PLYMOUTH	17.39	0.00	17.39	17.39	17.39	32,012,906	0
042	Bridgewater	PLYMOUTH	14.83	0.00	14.83	14.83	14.83	39,294,216	0
044	Brockton	PLYMOUTH	15.54	0.00	31.67	31.67	31.67	100,957,972	0
052	Carver	PLYMOUTH	17.05	0.00	27.29	27.29	27.29	19,408,307	0
082	Duxbury	PLYMOUTH	14.68	0.00	14.68	14.68	14.68	60,245,555	0
083	East Bridgewater	PLYMOUTH	17.56	0.00	17.56	17.56	17.56	27,026,967	0
118	Halifax	PLYMOUTH	17.47	0.00	17.47	17.47	17.47	14,938,265	0
122	Hanover	PLYMOUTH	16.41	0.00	17.38	17.38	17.38	38,379,842	0
123	Hanson	PLYMOUTH	15.53	0.00	15.53	15.53	15.53	19,068,399	0
131	Hingham	PLYMOUTH	11.81	0.00	11.81	11.81	11.81	74,274,632	0
142	Hull	PLYMOUTH	13.05	0.00	13.05	0.00	13.05	28,072,446	0
145	Kingston	PLYMOUTH	16.46	0.00	16.46	16.46	16.46	30,291,555	0
146	Lakeville	PLYMOUTH	13.30	0.00	13.30	13.30	13.30	20,191,693	0
169	Marion	PLYMOUTH	11.03	0.00	11.03	11.03	11.03	17,660,942	0
171	Marshfield	PLYMOUTH	13.38	0.00	13.38	13.38	13.38	61,748,128	0
173	Mattapoisett	PLYMOUTH	13.21	0.00	13.21	13.21	13.21	21,704,558	0
182	Middleborough	PLYMOUTH	15.48	0.00	16.44	16.44	16.44	34,677,637	0
219	Norwell	PLYMOUTH	16.40	0.00	16.40	16.40	16.40	38,035,396	0
231	Pembroke	PLYMOUTH	14.60	0.00	14.60	14.60	14.60	36,022,118	0
239	Plymouth	PLYMOUTH	16.54	0.00	16.54	16.54	16.54	141,466,445	0
240	Plympton	PLYMOUTH	17.68	0.00	17.68	17.68	17.68	6,679,367	0
250	Rochester	PLYMOUTH	14.00	0.00	14.00	14.00	14.00	11,425,297	0
251	Rockland	PLYMOUTH	17.92	0.00	17.92	17.92	17.92	30,474,342	0
264	Scituate	PLYMOUTH	13.74	0.00	13.74	13.74	13.74	61,151,491	0
310	Wareham	PLYMOUTH	10.94	0.00	10.94	10.94	10.94	33,597,863	0
322	West Bridgewater	PLYMOUTH	16.53	0.00	27.65	27.65	27.65	14,164,848	0
338	Whitman	PLYMOUTH	15.38	0.00	15.38	15.38	15.38	22,614,273	0

Town of Carver
Community Comparison FY2019 Tax Levy by Class

* State Totals/Average Tax Rates 3,277,636,715 832,088,297 803,128,795 17,320,302,323 71.64 28.4 4.64 179.32 9.77

DOR Code	Municipality	Commercial Levy	Industrial Levy	Personal Property Levy	Total Tax Levy	R/O % of Total Levy	CIP as % of Total Levy	P % of Total Levy	Split Tax Rate % CIP vs R/O	Split Tax Rate \$ CIP vs R/O
001	Abington	3,345,457	327,005	750,914	36,436,282	87.86	12.1	2.06	0.00	0.00
042	Bridgewater	3,160,277	1,416,204	1,253,736	45,124,433	87.08	12.9	2.78	0.00	0.00
044	Brockton	29,611,893	5,112,914	7,929,725	143,612,504	70.30	29.7	5.52	203.80	16.13
052	Carver	2,558,366	961,225	2,975,798	25,903,696	74.92	25.1	11.49	160.06	10.24
082	Duxbury	1,438,601	40,069	872,544	62,596,769	96.24	3.8	1.39	0.00	0.00
083	East Bridgewater	1,746,262	887,382	663,818	30,324,429	89.13	10.9	2.19	0.00	0.00
118	Halifax	1,004,160	279,492	239,637	16,461,554	90.75	9.3	1.46	0.00	0.00
122	Hanover	4,956,998	1,035,601	1,104,114	45,476,555	84.39	15.6	2.43	105.91	0.97
123	Hanson	953,831	297,530	383,324	20,703,084	92.10	7.9	1.85	0.00	0.00
131	Hingham	6,329,560	1,992,651	1,225,636	83,822,479	88.61	11.4	1.46	0.00	0.00
142	Hull	803,727	0	445,659	29,321,832	95.74	4.3	1.52	0.00	0.00
145	Kingston	2,934,038	320,586	1,005,108	34,551,287	87.67	12.3	2.91	0.00	0.00
146	Lakeville	1,690,851	1,119,615	268,265	23,270,424	86.77	13.2	1.15	0.00	0.00
169	Marion	822,218	185,113	375,305	19,043,578	92.74	7.3	1.97	0.00	0.00
171	Marshfield	3,335,478	758,919	1,064,836	66,907,361	92.29	7.7	1.59	0.00	0.00
173	Mattapoisett	803,869	204,791	556,819	23,270,037	93.27	6.7	2.39	0.00	0.00
182	Middleborough	5,653,845	1,093,369	1,357,837	42,782,688	81.06	18.9	3.17	106.20	0.96
219	Norwell	5,170,605	494,908	818,954	44,519,863	85.43	14.6	1.84	0.00	0.00
231	Pembroke	3,462,372	1,271,288	580,490	41,336,268	87.14	12.9	1.40	0.00	0.00
239	Plymouth	15,413,365	11,913,654	5,964,030	174,757,494	80.95	19.1	3.41	0.00	0.00
240	Plympton	1,487,021	280,495	873,832	9,320,715	71.66	28.3	9.38	0.00	0.00
250	Rochester	535,187	589,476	741,483	13,291,443	85.96	14.0	5.58	0.00	0.00
251	Rockland	4,807,339	1,963,804	713,503	37,958,988	80.28	19.7	1.88	0.00	0.00
264	Scituate	1,933,312	176,942	638,925	63,900,670	95.70	4.3	1.00	0.00	0.00
310	Wareham	4,251,248	771,084	1,746,916	40,367,111	83.23	16.8	4.33	0.00	0.00
322	West Bridgewater	5,418,145	4,173,031	1,322,195	25,078,219	56.48	43.5	5.27	167.27	11.12
338	Whitman	1,366,253	316,882	1,045,957	25,343,365	89.23	10.8	4.13	0.00	0.00

Town of Carver
Community Comparison Historical Equalized Values (EQV)

PLYMOUTH COUNTY - Historical Equalized Values (EQV)

DOR Code	Municipality	2000	2002	2004	2006	2008	2010	2012	2014	2016	2018	Percent Change from 2008
1	Abington	819,100,200	1,104,857,000	1,540,413,700	2,079,940,800	2,225,081,800	2,013,972,500	1,883,200,100	1,759,005,600	1,892,537,300	2,103,633,000	-5.5%
42	Bridgewater	1,277,814,200	1,637,290,300	2,220,679,700	2,806,627,600	2,954,048,200	2,605,977,500	2,521,433,500	2,412,842,700	2,684,073,900	3,016,111,400	2.1%
44	Brockton	3,330,760,700	4,420,483,600	6,003,792,100	7,787,790,000	8,627,153,400	6,416,494,600	5,986,229,500	5,739,735,500	6,479,586,800	7,675,101,300	-11.0%
52	Carver	611,841,100	720,016,800	956,458,200	1,265,850,400	1,373,004,900	1,279,085,200	1,210,942,100	1,134,092,700	1,242,705,100	1,394,846,000	1.6%
82	Duxbury	1,892,795,900	2,564,487,200	3,133,657,800	3,837,215,500	4,026,592,800	3,853,684,100	3,466,188,400	3,475,390,900	3,855,499,800	4,265,308,000	5.9%
83	East Bridgewater	750,010,200	967,283,500	1,335,302,000	1,643,271,400	1,845,073,900	1,701,806,500	1,617,775,200	1,506,014,000	1,577,500,000	1,751,566,500	-5.1%
118	Halifax	431,568,100	547,300,300	747,034,800	951,195,500	1,003,308,300	930,243,200	833,997,800	791,420,800	842,935,900	953,128,900	-5.0%
122	Hanover	1,219,187,200	1,590,101,700	2,091,954,600	2,591,082,200	2,838,173,500	2,614,164,900	2,435,053,200	2,383,514,700	2,595,375,300	2,802,906,000	-1.2%
123	Hanson	607,900,900	795,888,300	1,101,331,200	1,317,650,700	1,399,821,900	1,304,082,300	1,218,356,000	1,153,100,300	1,233,299,600	1,373,623,000	-1.9%
131	Hingham	2,588,869,000	3,449,887,600	4,273,602,000	5,479,432,500	6,190,427,500	6,257,344,000	5,984,621,300	5,981,636,700	6,668,867,000	7,407,974,100	19.7%
142	Hull	816,138,900	1,259,250,700	1,845,182,100	2,205,241,600	2,285,343,900	2,054,330,900	1,974,409,900	1,905,813,500	2,074,982,700	2,266,165,500	-0.8%
145	Kingston	878,355,800	1,202,641,400	1,589,416,100	2,097,410,500	2,122,548,900	1,903,826,500	1,830,708,300	1,722,383,000	1,801,085,800	2,120,211,600	-0.1%
146	Lakeville	732,880,000	934,972,000	1,288,036,200	1,635,605,700	1,777,091,100	1,621,176,000	1,508,762,400	1,472,871,200	1,560,763,600	1,774,669,700	-0.1%
169	Marion	746,949,300	938,824,800	1,382,301,400	1,805,295,700	1,893,529,500	1,794,120,500	1,689,418,600	1,616,615,400	1,612,928,900	1,693,499,100	-10.6%
171	Marshfield	2,093,081,700	2,703,305,500	3,790,610,200	4,787,007,000	5,158,780,200	4,678,944,800	4,527,020,700	4,400,432,600	4,661,838,100	5,107,817,200	-1.0%
173	Mattapoisett	708,435,100	846,061,300	1,277,229,500	1,716,520,800	1,797,383,500	1,845,675,300	1,670,651,200	1,619,730,500	1,699,019,800	1,829,130,600	1.8%
182	Middleborough	1,124,479,800	1,408,031,200	1,965,218,300	2,588,300,800	2,865,456,300	2,623,990,500	2,406,389,100	2,313,872,400	2,456,342,300	2,710,745,900	-5.4%
219	Norwell	1,302,184,700	1,568,451,600	2,100,057,200	2,465,833,200	2,634,376,200	2,614,682,100	2,426,601,200	2,356,322,900	2,543,299,700	2,807,594,400	6.6%
231	Pembroke	1,219,134,900	1,563,979,500	2,032,853,800	2,586,794,800	2,749,537,000	2,503,831,900	2,396,013,400	2,383,250,400	2,575,492,400	2,834,530,900	3.1%
239	Plymouth	4,167,400,800	5,556,961,800	7,531,137,000	9,961,552,300	10,588,136,000	9,880,984,900	9,317,758,400	8,960,909,400	9,660,314,400	10,781,668,600	1.8%
240	Plympton	206,577,500	271,875,500	352,159,600	431,134,200	487,480,400	433,075,500	400,592,900	508,346,600	504,133,700	532,225,000	9.2%
250	Rochester	375,365,400	434,339,800	641,246,900	830,394,500	998,924,400	925,787,700	869,729,200	849,130,600	868,815,700	962,759,700	-3.6%
251	Rockland	980,011,200	1,242,905,300	1,648,259,300	2,043,639,700	2,173,205,800	1,925,884,200	1,871,176,000	1,738,672,800	1,963,877,100	2,114,977,100	-2.7%
264	Scituate	1,926,402,100	2,565,482,500	3,388,379,600	4,327,989,400	4,575,033,600	4,326,753,800	4,137,906,200	4,103,737,600	4,433,619,600	4,819,519,000	5.3%
310	Wareham	1,502,560,500	1,916,534,000	2,847,668,900	3,960,579,500	4,216,499,700	3,808,607,300	3,542,545,300	3,242,971,300	3,397,641,400	3,709,170,100	-12.0%
322	West Bridgewater	635,389,300	762,770,500	890,140,200	1,142,947,200	1,218,372,300	1,091,399,500	995,122,700	996,335,700	1,101,346,700	1,268,319,800	4.1%
338	Whitman	671,570,100	857,931,400	1,234,860,800	1,538,148,000	1,641,094,400	1,491,266,300	1,407,346,900	1,328,007,600	1,492,979,700	1,638,287,500	-0.2%
	County Total	33,616,764,600	43,831,915,100	59,208,983,200	75,884,451,500	81,665,479,400	74,501,192,500	70,129,949,500	67,856,157,400	73,480,862,300	81,715,489,900	0.1%

Town of Carver - Plymouth County
Single Family Home Tax Bill in Consideration for CIP Shift

DOR Code	Municipality	Year	Total Single Family Home (SFH) Assessed Values	Number SFH Parcels (101)	Average SFH Assessed Value	Average SFH Real Property Tax	Fiscal Year	% Change			% Change in		Percent Change RANK: 1 = highest	
							Analysis: 2019 to 2007; 2019 to 2000; 2007 to 2000	Change in SFH Parcels	SFH	\$ Change in Average SFH Value	% Change in SFH Real Property Tax	\$ Change in SFH Real Property Tax		
001	Abington	2019	1,383,248,300	3,806	363,439	6,320	2019 to 2000	375	10.9%	210,761	138.0%	3,404	116.7%	18
001	Abington	2007	1,319,678,300	3,642	362,350	3,913	2019 to 2007	164	4.5%	1,089	0.3%	2,407	61.5%	
001	Abington	2000	523,838,100	3,431	152,678	2,916	2007 to 2000	211	6.1%	209,672	137.3%	997	34.2%	
042	Bridgewater	2019	2,101,227,900	5,447	385,759	5,721	2019 to 2000	792	17.0%	200,343	108.1%	3,120	120.0%	15
042	Bridgewater	2007	2,021,569,100	5,145	392,919	3,772	2019 to 2007	302	5.9%	-7,160	-1.8%	1,949	51.7%	
042	Bridgewater	2000	863,113,000	4,655	185,416	2,601	2007 to 2000	490	10.5%	207,503	111.9%	1,171	45.0%	
044	Brockton	2019	4,510,950,600	16,676	270,506	4,204	2019 to 2000	935	5.9%	164,019	154.0%	2,281	118.6%	17
044	Brockton	2007	4,717,412,150	16,202	291,162	2,734	2019 to 2007	474	2.9%	-20,656	-7.1%	1,470	53.8%	
044	Brockton	2000	1,676,213,437	15,741	106,487	1,923	2007 to 2000	461	2.9%	184,675	173.4%	811	42.2%	
052	Carver	2019	1,002,342,800	3,129	320,340	5,462	2019 to 2000	332	11.9%	180,770	129.5%	3,113	132.5%	10
052	Carver	2007	1,017,115,800	3,002	338,813	3,734	2019 to 2007	127	4.2%	-18,473	-5.5%	1,728	46.3%	
052	Carver	2000	390,377,700	2,797	139,570	2,349	2007 to 2000	205	7.3%	199,243	142.8%	1,385	59.0%	
082	Duxbury	2019	3,555,907,450	4,891	727,031	10,673	2019 to 2000	180	3.8%	417,987	135.3%	6,087	132.7%	9
082	Duxbury	2007	3,114,378,100	4,798	649,099	6,582	2019 to 2007	93	1.9%	77,932	12.0%	4,091	62.2%	
082	Duxbury	2000	1,455,905,844	4,711	309,044	4,586	2007 to 2000	87	1.8%	340,055	110.0%	1,996	43.5%	
083	East Bridgewater	2019	1,305,029,000	3,806	342,887	6,021	2019 to 2000	626	19.7%	196,068	133.5%	3,381	128.1%	12
083	East Bridgewater	2007	1,285,837,700	3,593	357,873	3,715	2019 to 2007	213	5.9%	-14,986	-4.2%	2,306	62.1%	
083	East Bridgewater	2000	466,883,200	3,180	146,819	2,640	2007 to 2000	413	13.0%	211,054	143.8%	1,075	40.7%	
118	Halifax	2019	739,282,600	2,206	335,124	5,855	2019 to 2000	301	15.8%	189,498	130.1%	3,481	146.6%	4
118	Halifax	2007	731,591,600	2,081	351,558	4,141	2019 to 2007	125	6.0%	-16,434	-4.7%	1,714	41.4%	
118	Halifax	2000	277,417,300	1,905	145,626	2,374	2007 to 2000	176	9.2%	205,932	141.4%	1,767	74.4%	
122	Hanover	2019	2,144,735,000	4,207	509,802	8,366	2019 to 2000	443	11.8%	296,932	139.5%	4,496	116.2%	20
122	Hanover	2007	1,951,668,100	4,050	481,893	5,123	2019 to 2007	157	3.9%	27,909	5.8%	3,243	63.3%	
122	Hanover	2000	801,241,100	3,764	212,870	3,870	2007 to 2000	286	7.6%	269,023	126.4%	1,253	32.4%	
123	Hanson	2019	1,047,883,700	3,166	330,980	5,140	2019 to 2000	312	10.9%	168,429	103.6%	2,466	92.2%	27
123	Hanson	2007	1,146,981,700	3,057	375,198	3,519	2019 to 2007	109	3.6%	-44,218	-11.8%	1,621	46.1%	
123	Hanson	2000	463,921,600	2,854	162,551	2,674	2007 to 2000	203	7.1%	212,647	130.8%	845	31.6%	
131	Hingham	2019	5,148,138,600	6,227	826,745	9,764	2019 to 2000	248	4.1%	522,377	171.6%	5,317	119.6%	16
131	Hingham	2007	4,201,098,800	6,101	688,592	6,197	2019 to 2007	126	2.1%	138,153	20.1%	3,567	57.6%	
131	Hingham	2000	1,819,817,410	5,979	304,368	4,447	2007 to 2000	122	2.0%	384,224	126.2%	1,750	39.4%	
142	Hull	2019	1,686,307,600	3,785	445,524	5,814	2019 to 2000	69	1.9%	276,659	163.8%	2,923	101.1%	25
142	Hull	2007	1,565,202,100	3,745	417,944	4,075	2019 to 2007	40	1.1%	27,580	6.6%	1,739	42.7%	
142	Hull	2000	627,500,902	3,716	168,865	2,891	2007 to 2000	29	0.8%	249,079	147.5%	1,184	41.0%	
145	Kingston	2019	1,644,695,480	4,020	409,128	6,734	2019 to 2000	683	20.5%	243,744	147.4%	4,023	148.4%	3
145	Kingston	2007	1,485,900,600	3,648	407,319	4,199	2019 to 2007	372	10.2%	1,809	0.4%	2,535	60.4%	
145	Kingston	2000	551,885,500	3,337	165,384	2,711	2007 to 2000	311	9.3%	241,935	146.3%	1,488	54.9%	

Town of Carver - Plymouth County
Single Family Home Tax Bill in Consideration for CIP Shift

DOR Code	Municipality	Year	Total Single Family Home (SFH) Assessed Values	Number SFH Parcels (101)	Average SFH Assessed Value	Average SFH Real Property Tax	Fiscal Year	% Change			% Change in			
							Analysis: 2019 to 2007; 2019 to 2000; 2007 to 2000	Change in SFH Parcels	SFH	\$ Change in Average SFH Value	% Change in Assessed Value	\$ Change in SFH Real Property Tax	Average SFH Real Property Tax	Percent Change RANK: 1 = highest
146	Lakeville	2019	1,392,843,400	3,846	362,154	4,817	2019 to 2000	507	15.2%	213,104	143.0%	2,911	152.7%	1
146	Lakeville	2007	1,293,881,900	3,644	355,072	3,054	2019 to 2007	202	5.5%	7,082	2.0%	1,763	57.7%	
146	Lakeville	2000	497,678,500	3,339	149,050	1,906	2007 to 2000	305	9.1%	206,022	138.2%	1,148	60.2%	
169	Marion	2019	1,408,460,200	2,244	627,656	6,923	2019 to 2000	215	10.6%	371,053	144.6%	3,710	115.5%	21
169	Marion	2007	1,446,497,700	2,179	663,836	4,919	2019 to 2007	65	3.0%	-36,180	-5.5%	2,004	40.7%	
169	Marion	2000	520,648,200	2,029	256,603	3,213	2007 to 2000	150	7.4%	407,233	158.7%	1,706	53.1%	
171	Marshfield	2019	4,077,626,500	9,143	445,983	5,967	2019 to 2000	434	5.0%	262,950	143.7%	3,211	116.5%	19
171	Marshfield	2007	4,066,597,000	8,963	453,709	3,693	2019 to 2007	180	2.0%	-7,726	-1.7%	2,274	61.6%	
171	Marshfield	2000	1,594,033,900	8,709	183,033	2,756	2007 to 2000	254	2.9%	270,676	147.9%	937	34.0%	
173	Mattapoisett	2019	1,434,325,500	2,931	489,364	6,464	2019 to 2000	240	8.9%	284,608	139.0%	3,544	121.4%	14
173	Mattapoisett	2007	1,367,477,260	2,813	486,128	4,560	2019 to 2007	118	4.2%	3,236	0.7%	1,904	41.8%	
173	Mattapoisett	2000	550,997,700	2,691	204,756	2,920	2007 to 2000	122	4.5%	281,372	137.4%	1,640	56.2%	
182	Middleborough	2019	1,752,742,800	5,501	318,623	4,932	2019 to 2000	801	17.0%	183,797	136.3%	2,637	114.9%	22
182	Middleborough	2007	1,839,305,195	5,294	347,432	3,224	2019 to 2007	207	3.9%	-28,809	-8.3%	1,708	53.0%	
182	Middleborough	2000	633,680,000	4,700	134,826	2,295	2007 to 2000	594	12.6%	212,606	157.7%	929	40.5%	
219	Norwell	2019	2,189,524,000	3,420	640,212	10,499	2019 to 2000	332	10.8%	332,413	108.0%	6,024	134.6%	7
219	Norwell	2007	2,029,262,200	3,260	622,473	6,654	2019 to 2007	160	4.9%	17,739	2.8%	3,845	57.8%	
219	Norwell	2000	950,482,200	3,088	307,799	4,475	2007 to 2000	172	5.6%	314,674	102.2%	2,179	48.7%	
231	Pembroke	2019	2,077,830,000	5,265	394,650	5,762	2019 to 2000	354	7.2%	220,595	126.7%	3,172	122.5%	13
231	Pembroke	2007	2,015,693,400	5,132	392,770	4,089	2019 to 2007	133	2.6%	1,880	0.5%	1,673	40.9%	
231	Pembroke	2000	854,784,980	4,911	174,055	2,590	2007 to 2000	221	4.5%	218,715	125.7%	1,499	57.9%	
239	Plymouth	2019	6,661,091,100	18,767	354,936	5,871	2019 to 2000	3,167	20.3%	211,020	146.6%	3,355	133.3%	8
239	Plymouth	2007	6,245,258,065	17,431	358,285	3,479	2019 to 2007	1,336	7.7%	-3,349	-0.9%	2,392	68.8%	
239	Plymouth	2000	2,245,091,800	15,600	143,916	2,516	2007 to 2000	1,831	11.7%	214,369	149.0%	963	38.3%	
240	Plympton	2019	330,268,200	924	357,433	6,319	2019 to 2000	64	7.4%	175,717	96.7%	3,281	108.0%	23
240	Plympton	2007	354,462,967	921	384,867	4,645	2019 to 2007	3	0.3%	-27,434	-7.1%	1,674	36.0%	
240	Plympton	2000	156,275,700	860	181,716	3,038	2007 to 2000	61	7.1%	203,151	111.8%	1,607	52.9%	
250	Rochester	2019	676,419,400	1,770	382,158	5,350	2019 to 2000	295	20.0%	216,596	130.8%	3,148	143.0%	6
250	Rochester	2007	654,928,500	1,669	392,408	3,516	2019 to 2007	101	6.1%	-10,250	-2.6%	1,834	52.2%	
250	Rochester	2000	244,203,400	1,475	165,562	2,202	2007 to 2000	194	13.2%	226,846	137.0%	1,314	59.7%	
251	Rockland	2019	1,210,727,200	3,805	318,194	5,702	2019 to 2000	239	6.7%	171,377	116.7%	3,246	132.2%	11
251	Rockland	2007	1,216,644,400	3,687	329,982	3,227	2019 to 2007	118	3.2%	-11,788	-3.6%	2,475	76.7%	
251	Rockland	2000	523,548,900	3,566	146,817	2,456	2007 to 2000	121	3.4%	183,165	124.8%	771	31.4%	
264	Scituate	2019	3,915,904,000	6,798	576,038	7,915	2019 to 2000	392	6.1%	342,571	146.7%	4,681	144.7%	5
264	Scituate	2007	3,577,887,900	6,578	543,917	4,520	2019 to 2007	220	3.3%	32,121	5.9%	3,395	75.1%	
264	Scituate	2000	1,495,589,300	6,406	233,467	3,234	2007 to 2000	172	2.7%	310,450	133.0%	1,286	39.8%	

Town of Carver - Plymouth County
Single Family Home Tax Bill in Consideration for CIP Shift

DOR Code	Municipality	Year	Total Single Family Home (SFH) Assessed Values	Number SFH Parcels (101)	Average SFH Assessed Value	Average SFH Real Property Tax	Fiscal Year Analysis: 2019 to 2007; 2019 to 2000; 2007 to 2000	% Change					% Change in	
								Change in SFH Parcels	SFH (101)	\$ Change in Average SFH Value	% Change in Assessed Value	\$ Change in SFH Real Property Tax	Average SFH Real Property Tax	Percent Change RANK: 1 = highest
310	Wareham	2019	2,629,785,781	9,407	279,556	3,058	2019 to 2000	906	10.7%	166,005	146.2%	1,575	106.2%	24
310	Wareham	2007	2,925,575,700	9,190	318,343	2,168	2019 to 2007	217	2.4%	-38,787	-12.2%	890	41.1%	
310	Wareham	2000	965,300,600	8,501	113,551	1,483	2007 to 2000	689	8.1%	204,792	180.4%	685	46.2%	
322	West Bridgewater	2019	732,476,800	2,099	348,965	5,768	2019 to 2000	241	13.0%	179,104	105.4%	3,471	151.1%	2
322	West Bridgewater	2007	698,059,500	1,980	352,555	3,716	2019 to 2007	119	6.0%	-3,590	-1.0%	2,052	55.2%	
322	West Bridgewater	2000	315,602,260	1,858	169,861	2,297	2007 to 2000	122	6.6%	182,694	107.6%	1,419	61.8%	
338	Whitman	2019	1,080,573,700	3,358	321,791	4,949	2019 to 2000	199	6.3%	195,284	154.4%	2,381	92.7%	26
338	Whitman	2007	1,037,160,900	3,297	314,577	3,379	2019 to 2007	61	1.9%	7,214	2.3%	1,570	46.5%	
338	Whitman	2000	399,635,000	3,159	126,507	2,568	2007 to 2000	138	4.4%	188,070	148.7%	811	31.6%	

Town of Carver - Capital Building Stabilization Fund (CBSF) and Personal Property New Growth (PPNG) Strategy Model

The model is based upon only fifteen (15) fiscal years and represents the "building blocks" needed to support debt service costs for our municipal buildings infrastructure

EXHIBIT A PPNG Strategy

Fiscal Year	PPNG 2012	PPNG 2013	PPNG 2014	PPNG 2015	PPNG 2016	PPNG 2017	PPNG 2018	PPNG 2019	PPNG 2020	PPNG 2021	PPNG 2022	PPNG 2023	PPNG 2024	PPNG 2025	PPNG 2026
2026															2026
2025														2025	2025+
2024													2024	2024+	2024+
2023												2023	2023+	2023+	2023+
2022										2022	2022+	2022+	2022+	2022+	2022+
2021									2021	2021+	2021+	2021+	2021+	2021+	2021+
2020								2020	2020+	2020+	2020+	2020+	2020+	2020+	2020+
2019							2019	2019+	2019+	2019+	2019+	2019+	2019+	2019+	2019+
2018						2018	2018+	2018+	2018+	2018+	2018+	2018+	2018+	2018+	2018+
2017					2017	2017+	2017+	2017+	2017+	2017+	2017+	2017+	2017+	2017+	2017+
2016				2016	2016+	2016+	2016+	2016+	2016+	2016+	2016+	2016+	2016+	2016+	2016+
2015			2015	2015+	2015+	2015+	2015+	2015+	2015+	2015+	2015+	2015+	2015+	2015+	2015+
2014		2014	2014+	2014+	2014+	2014+	2014+	2014+	2014+	2014+	2014+	2014+	2014+	2014+	2014+
2013	2013	2013+	2013+	2013+	2013+	2013+	2013+	2013+	2013+	2013+	2013+	2013+	2013+	2013+	2013+
2012	2012	2012+	2012+	2012+	2012+	2012+	2012+	2012+	2012+	2012+	2012+	2012+	2012+	2012+	2012+

Personal Property New Growth (PPNG) is based on "100%" of reported assets and costs times the prior Fiscal Years applicable Tax Rate per \$1000 and is added to the Total Tax Levy (TTL) in a Fiscal Year when the property was "placed into service" during the preceding calendar year (or as of January 1st). Businesses are required to submit annually a **Form of List** - <http://www.mass.gov/dor/docs/dls/ptb/pdfs/statetax2.pdf> or other documentation to the Assessors identifying Personal Property. Personal Property subject to a Real and Personal Property tax will only *depreciate in value* * over time (normally IRS guidelines) or "retired" (removed from service) thereby decreasing or eliminating the taxable value. And unlike the personal excise tax (cars, boats, etc), the business personal property "new growth" tax amount exists in year one by adding to the overall amount of the TTL base and is subject to future years 2.5% increases. Since the taxable values will be either reduced or no longer exist in subsequent years, the tax previously paid by a business will be spread out amongst all Real and Personal Property taxpayers do to the loss in total taxable values. As seen in Exhibit B, the PPNG Strategy allows for the accumulation of PPNG added to the TTL to be a dedicated revenue source to support both Capital Infrastructure Debt Service costs in the short-term and Capital Equipment expenditures in the long term. The growth of the TTL from FY2000 to FY2014 attributable to just PPNG has generated almost \$9.2 million in new revenue in the past 15 years and the FY2014 Annual amount of \$2.0 million (Exhibit B) represents 10% of the \$20.0 million in Total Tax Levy (TTL) for the Town of Carver.

Fiscal Year	Base Year 2012	+ Factor 2013	+ Factor 2014	+ Factor 2015	+ Factor 2016	+ Factor 2017	+ Factor 2018	+ Factor 2019	+ Factor 2020	+ Factor 2021	+ Factor 2022	+ Factor 2023	+ Factor 2024	+ Factor 2025	+ Factor 2026
2026e															1.000
2025e														1.000	1.025
2024e												1.000	1.025	1.051	1.077
2023e											1.000	1.025	1.051	1.077	1.104
2022e										1.000	1.025	1.051	1.077	1.104	1.132
2021e									1.000	1.025	1.051	1.077	1.104	1.132	1.160
2020e								1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189
2019e							1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219
2018						1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219	1.249
2017					1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219	1.249	1.280
2016					1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219	1.249	1.280
2015				1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219	1.249	1.280	1.312
2014			1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219	1.249	1.280	1.312	1.345
2013		1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219	1.249	1.280	1.312	1.345	1.379
2012	1.000	1.025	1.051	1.077	1.104	1.132	1.160	1.189	1.219	1.249	1.280	1.312	1.345	1.379	1.413

Town of Carver - Capital Building Stabilization Fund (CBSF) and Personal Property New Growth (PPNG) Strategy Model

A look back at fifteen (15) fiscal years of Personal Property New Growth (PPNG) and the amount added to the Total Tax Levy (TTL)

Fiscal Year	PPNG 2000	PPNG 2001	PPNG 2002	PPNG 2003	PPNG 2004	PPNG 2005	PPNG 2006	PPNG 2007	PPNG 2008	PPNG 2009	PPNG 2010	PPNG 2011	PPNG 2012	PPNG 2013	PPNG 2014
2014															368,873
2013														107,381	110,066
2012													65,721	67,364	69,048
2011												732,689	751,006	769,781	789,026
2010											47,578	48,767	49,986	51,236	52,517
2009										123,935	127,033	130,209	133,464	136,801	140,221
2008									88,063	90,265	92,522	94,835	97,206	99,636	102,127
2007								16,680	17,097	17,524	17,962	18,411	18,871	19,343	19,827
2006							41,065	42,092	43,144	44,223	45,329	46,462	47,624	48,815	50,035
2005						108,074	110,776	113,545	116,384	119,294	122,276	125,333	128,466	131,678	134,970
2004					18,230	18,686	19,153	19,632	20,123	20,626	21,142	21,671	22,213	22,768	23,337
2003				60,340	61,849	63,395	64,980	66,605	68,270	69,977	71,726	73,519	75,357	77,241	79,172
2002			3,980	4,080	4,182	4,287	4,394	4,504	4,617	4,732	4,850	4,971	5,095	5,222	5,353
2001		19,837	20,333	20,841	21,362	21,896	22,443	23,004	23,579	24,168	24,772	25,391	26,026	26,677	27,344
2000	23,061	23,638	24,229	24,835	25,456	26,092	26,744	27,413	28,098	28,800	29,520	30,258	31,014	31,789	32,584

EXHIBIT B
FY2000-2014

* Special Note: Based on MADOR provisions Public Utilities are allowed to establish an "Accumulated Reserve" resulting in the annual Personal Property tax paid based on the "Net Original Cost" (NOC) value. This does not impact the initial PPNG amount added to the Total Tax Levy (TTL) in year one based on the "Gross Original Cost" (GOC) value. In 2010, NStar reported additions of Personal Property (primarily the upgrade to Route 58 substation) creating ~\$690 thousand of PPNG added to FY2011 TTL. It was attributable to a \$35.669 million in (GOC) value for calendar year 2009 additions (divided by 1000) and times the FY2010 CIP tax rate of \$19.34. The actual FY2011 NStar tax liability was \$528 thousand (based on \$25.814 million in NOC by using an Accumulated Reserve factor of 27.63 applied to GOC equals \$35.669 million x .7237 :- 1000 x \$20.45). The \$162 thousand difference was absorbed by all Real and Personal Property taxpayers in the form of a higher calculated tax rate. Each Fiscal Year since FY2012, the initial \$690 thousand PPNG (based on GOC) value increases by 2.5% as part of the TTL: *FY2014 equals \$743 thousand; FY2015 equals \$761 thousand, etc.*

Town of Carver, MA

Personal Property New Growth

FY	PPNG-All	PPNG-CC
2013	\$ 107,381	\$ 107,381
2012	\$ 65,721	\$ 65,721
2011	\$ 732,689	\$ 732,689
2010	\$ 47,578	\$ 47,578
2009	\$ 123,935	\$ 123,935
2008	\$ 88,063	\$ 88,063
2007	\$ 16,680	\$ 16,680
2006	\$ 41,065	\$ 41,065
2005	\$ 108,074	\$ 108,074
2004	\$ 18,230	\$ 18,230
2003	\$ 60,340	\$ 60,340
2002	\$ 3,980	\$ 3,980
2001	\$ 19,837	\$ 19,837
2000	\$ 23,061	\$ 23,061
Collins Center/FMP* ->		\$ 55,688

FY	PPNG-All	Actual
2029e	150,380	
2028e	146,000	
2027e	141,700	
2026e	137,600	
2025e	133,600	
2024e	129,700	
2023e	125,900	
2022e	122,200	
2021e	118,600	
2020e	115,176	
2019	75,465	75,465
2018	217,657	217,657
2017	159,915	159,915
2016	151,359	151,359
2015	427,383	427,383
2014	368,873	368,873
2013	107,381	107,381
2012	65,721	65,721

Average FY2000-2013* ->	55,688
Average FY2014-2019 ->	233,442

PPNG 20 years from FY2000-2019*

Average	\$ 111,821
Total	\$ 2,124,596.87

(*Excludes all of FY2011 due to NStar substation)

Town of Carver - Capital Building Stabilization Fund (CBSF) and Personal Property New Growth (PPNG) Strategy Model

A look back to FY2000 and ahead to FY2029e of Personal Property New Growth (PPNG) and the amount added to the Total Tax Levy (TTL)

<i>Fiscal Year</i>	<i>PPNG 2000</i>	<i>PPNG 2001</i>	<i>PPNG 2002</i>	<i>PPNG 2003</i>	<i>PPNG 2004</i>	<i>PPNG 2005</i>	<i>PPNG 2006</i>	<i>PPNG 2007</i>	<i>PPNG 2008</i>	<i>PPNG 2009</i>	<i>PPNG 2010</i>	<i>PPNG 2011</i>
2029e												
2028e												
2027e												
2026e												
2025e												
2024e												
2023e												
2022e												
2021e												
2020e												
2019												
2018												
2017												
2016												
2015												
2014												
2013												
2012												
2011												732,689
2010											47,578	48,767
2009										123,935	127,033	130,209
2008									88,063	90,265	92,522	94,835
2007								16,680	17,097	17,524	17,962	18,411
2006							41,065	42,092	43,144	44,223	45,329	46,462
2005						108,074	110,776	113,545	116,384	119,294	122,276	125,333
2004					18,230	18,686	19,153	19,632	20,123	20,626	21,142	21,671
2003			3,980	4,080	4,182	4,287	4,394	4,504	4,617	4,732	4,850	4,971
2002			19,837	20,333	20,841	21,362	21,896	22,443	23,004	23,579	24,168	24,772
2001		23,061	23,638	24,229	24,835	25,456	26,092	26,744	27,413	28,098	28,800	29,520
2000												
Acummulated by Fiscal Year	PPNG 2000	PPNG 2001	PPNG 2002	PPNG 2003	PPNG 2004	PPNG 2005	PPNG 2006	PPNG 2007	PPNG 2008	PPNG 2009	PPNG 2010	PPNG 2011
Totals	23,061	43,475	48,542	110,096	131,079	242,430	289,555	313,475	409,375	543,544	604,710	1,352,516
Total Tax Levy	11.020M	11.419M	11.776M	12.188M	12.605M	13.226M	14.324M	15.367M	15.546M	16.174M	16.705M	17.907M
Percent of TTL	0.2%	0.4%	0.4%	0.9%	1.0%	1.8%	2.0%	2.0%	2.6%	3.4%	3.6%	7.6%

Town of Carver - Capital Building Stabilization Fund (CBSF) and Personal Property New Growth (PPNG) Strategy Model

A look back to FY2000

<i>Fiscal Year</i>	<i>PPNG 2012</i>	<i>PPNG 2013</i>	<i>PPNG 2014</i>	<i>PPNG 2015</i>	<i>PPNG 2016</i>	<i>PPNG 2017</i>	<i>PPNG 2018</i>	<i>PPNG 2019</i>	<i>PPNG 2020</i>	<i>PPNG 2021</i>	
2029e	<i>Capital Building Stabiization Funded established at STM on April 11, 2011 and funded at 2011 ATM for FY 2012</i>	EXHIBIT D FY2012-2021									
2028e											
2027e											
2026e											
2025e											
2024e											
2023e											
2022e											
2021e											118,600
2020e										115,176	118,055
2019								75,465	77,352	79,286	
2018							217,657	223,099	228,676	234,393	
2017						159,915	163,913	168,011	172,211	176,516	
2016					151,359	155,143	159,022	162,998	167,073	171,250	
2015				427,383	438,068	449,020	460,246	471,752	483,546	495,635	
2014			368,873	378,095	387,547	397,236	407,167	417,346	427,780	438,475	
2013		107,381	110,066	112,818	115,638	118,529	121,492	124,529	127,642	130,833	
2012	65,721	67,364	69,048	70,774	72,543	74,357	76,216	78,121	80,074	82,076	
2011	751,006	769,781	789,026	808,752	828,971	849,695	870,937	892,710	915,028	937,904	
2010	49,986	51,236	52,517	53,830	55,176	56,555	57,969	59,418	60,903	62,426	
2009	133,464	136,801	140,221	143,727	147,320	151,003	154,778	158,647	162,613	166,678	
2008	97,206	99,636	102,127	104,680	107,297	109,979	112,728	115,546	118,435	121,396	
2007	18,871	19,343	19,827	20,323	20,831	21,352	21,886	22,433	22,994	23,569	
2006	47,624	48,815	50,035	51,286	52,568	53,882	55,229	56,610	58,025	59,476	
2005	128,466	131,678	134,970	138,344	141,803	145,348	148,982	152,707	156,525	160,438	
2004	22,213	22,768	23,337	23,920	24,518	25,131	25,759	26,403	27,063	27,740	
2003	75,357	77,241	79,172	81,151	83,180	85,260	87,392	89,577	91,816	94,111	
2002	5,095	5,222	5,353	5,487	5,624	5,765	5,909	6,057	6,208	6,363	
2001	26,026	26,677	27,344	28,028	28,729	29,447	30,183	30,938	31,711	32,504	
2000	31,014	31,789	32,584	33,399	34,234	35,090	35,967	36,866	37,788	38,733	
<i>Acummulated by Fiscal Year</i>	<i>PPNG 2012</i>	<i>PPNG 2013</i>	<i>PPNG 2014</i>	<i>PPNG 2015</i>	<i>PPNG 2016</i>	<i>PPNG 2017</i>	<i>PPNG 2018</i>	<i>PPNG 2019</i>	<i>PPNG 2020</i>	<i>PPNG 2021</i>	
Totals	1,452,049	1,595,732	2,004,500	2,481,997	2,695,406	2,922,707	3,213,432	3,369,233	3,568,639	3,776,457	
Total Tax Levy	18.501M	19.129M	20.030M	20.949M	21.896M	23.996M	24.989M	25.904M	26.537M		
Percent of TTL	7.8%	8.3%	10.0%	11.8%	12.3%	12.2%	12.9%	13.0%	13.4%		

* Special Note: Based on MADOR provisions Public Utilities are allowed to establish an "Accumulated Reserve" resulting in the annual Personal Property tax paid based on the "Net Original Cost" (NOC) value. This does not impact the initial PPNG amount added to the Total Tax Levy (TTL) in year one based on the "Gross Original Cost" (GOC) value. In 2010, NStar reported additions of Personal Property (primarily the upgrade to Route 58 substation) creating ~\$690 thousand of PPNG added to FY2011 TTL. It was attributable to a \$35.669 million in (GOC) value for calendar year 2009 additions (divided by 1000) and times the FY2010 CIP tax rate of \$19.34. The actual FY2011 NStar tax liability was \$528 thousand (based on \$25.814 million in NOC by using an Accumulated Reserve factor of 27.63 applied to GOC equals \$35.669 million x .7237 :- 1000 x \$20.45). The \$162 thousand difference was absorbed by all Real and Personal Property taxpayers in the form of a higher calculated tax rate. Each Fiscal Year since FY2012, the initial \$690 thousand PPNG (based on GOC) value increases by 2.5% as part of the TTL: *FY2014 equals \$743 thousand; FY2015 equals \$761 thousand, etc.*

Town of Carver - Capital Building Stabilization Fund (CBSF) and Personal Property New Growth (PPNG) Strategy Model

A look back to FY2000

<i>Fiscal Year</i>	<i>PPNG</i>	<i>PPNG</i>	<i>PPNG</i>	<i>PPNG</i>	<i>PPNG</i>	<i>PPNG</i>	<i>PPNG</i>	<i>PPNG</i>
	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>
2029e								150,380
2028e							146,000	149,650
2027e						141,700	145,243	148,874
2026e					137,600	141,040	144,566	148,180
2025e				133,600	136,940	140,364	143,873	147,470
2024e			129,700	132,943	136,267	139,674	143,166	146,745
2023e		125,900	129,048	132,274	135,581	138,971	142,445	146,006
2022e	122,200	125,255	128,386	131,596	134,886	138,258	141,714	145,257
2021e	121,565	124,604	127,719	130,912	134,185	137,540	140,979	144,503
2020e	121,006	124,031	127,132	130,310	133,568	136,907	140,330	143,838
2019	81,268	83,300	85,383	87,518	89,706	91,949	94,248	96,604
2018	240,253	246,259	252,415	258,725	265,193	271,823	278,619	285,584
2017	180,929	185,452	190,088	194,840	199,711	204,704	209,822	215,068
2016	175,531	179,919	184,417	189,027	193,753	198,597	203,562	208,651
2015	508,026	520,727	533,745	547,089	560,766	574,785	589,155	603,884
2014	449,437	460,673	472,190	483,995	496,095	508,497	521,209	534,239
2013	134,104	137,457	140,893	144,415	148,025	151,726	155,519	159,407
2012	84,128	86,231	88,387	90,597	92,862	95,184	97,564	100,003
2011	961,352	985,386	1,010,021	1,035,272	1,061,154	1,087,683	1,114,875	1,142,747
2010	63,987	65,587	67,227	68,908	70,631	72,397	74,207	76,062
2009	170,845	175,116	179,494	183,981	188,581	193,296	198,128	203,081
2008	124,431	127,542	130,731	133,999	137,349	140,783	144,303	147,911
2007	24,158	24,762	25,381	26,016	26,666	27,333	28,016	28,716
2006	60,963	62,487	64,049	65,650	67,291	68,973	70,697	72,464
2005	164,449	168,560	172,774	177,093	181,520	186,058	190,709	195,477
2004	28,434	29,145	29,874	30,621	31,387	32,172	32,976	33,800
2003	96,464	98,876	101,348	103,882	106,479	109,141	111,870	114,667
2002	6,522	6,685	6,852	7,023	7,199	7,379	7,563	7,752
2001	33,317	34,150	35,004	35,879	36,776	37,695	38,637	39,603
2000	39,701	40,694	41,711	42,754	43,823	44,919	46,042	47,193
Acumulated by Fiscal Year	PPNG	PPNG	PPNG	PPNG	PPNG	PPNG	PPNG	PPNG
	2022	2023	2024	2025	2026	2027	2028	2029
Totals	3,993,070	4,218,798	4,453,969	4,698,919	4,953,994	5,219,548	5,496,037	5,783,816
Total Tax Levy								
Percent of TTL								

Town of Carver

New Growth Value Impact by Class to the Total Taxable Assessed Values in Consideration for CIP Shift "Split" Tax Rate

	A	B	C=A-B-A ^{PY}	D	E=D-D ^{PY}	F	G	H=F-G-F ^{PY}
Fiscal Year	Total Residential/Open Space Value	Residential New Growth Value	Gain or (Loss) from Prior Year without New Growth	Total Chapter Land (61,61A and 61B) Value	Gain or (Loss) from Prior Year	Other Commercial Value	Commercial (C) New Growth Value	Gain or (Loss) from Prior Year without New Growth
2019	1,138,317,116	10,942,878	78,730,509	15,934,550	(1,170,390)	77,812,844	1,101,162	(831,639)
2018	1,048,643,729	8,353,713	42,514,492	17,104,940	(1,188,810)	77,543,321	2,139,357	168,408
2017	997,775,524	5,139,884	44,999,997	18,293,750	1,913,570	75,235,556	2,103,916	(119,257)
2016	947,635,643	5,261,823	24,145,072	16,380,180	(503,130)	73,250,897	1,774,447	1,377,378
2015	918,228,748	4,484,206	7,504,048	16,883,310	(559,550)	70,099,072	412,194	(1,086,238)
2014	906,240,494	2,782,913	844,784	17,442,860	1,096,110	70,773,116	730,837	(4,981,514)
2013	902,612,797	3,616,545	(31,777,890)	16,346,750	(490,940)	75,023,793	532,595	(2,871,600)
2012	930,774,142	1,490,676	(18,048,211)	16,837,690	(112,280)	77,362,798	2,786,254	(640,569)
2011	947,331,677	2,047,900	(54,269,648)	16,949,970	177,910	75,217,113	1,198,600	(1,765,412)
2010	999,553,425	4,469,300	(69,340,254)	16,772,060	(1,057,870)	75,783,925	501,500	(1,916,746)
2009	1,064,424,379	9,383,178	(80,215,486)	17,829,930	1,898,130	77,199,171	316,900	2,802,948
2008	1,135,256,687	18,403,037	(42,129,653)	15,931,800	746,780	74,079,323	1,038,600	(4,317,794)
2007	1,158,983,303	27,905,702	62,365,924	15,185,020	(403,130)	77,358,517	5,052,332	6,175,962
2006	1,068,711,677	22,021,824	119,671,656	15,588,150	870,480	66,130,223	681,176	6,597,244
2005	927,018,197	20,787,274	148,356,391	14,717,670	2,005,070	58,851,803	1,285,116	15,894,319
2004	757,874,532	8,898,500	62,866,926	12,712,600	(15,561,784)	41,672,368	683,300	3,673,150
2003	686,109,106	5,959,323	180,211,412	28,274,384	5,350,173	37,315,918	120,211	5,218,554
2002	499,938,371	4,498,574	33,979,459	22,924,211	(13,301,125)	31,977,153	846,147	(2,675,542)
2001	461,460,338	6,334,284	176,331	36,225,336	(26,547,073)	33,806,548	1,484,490	(1,899,205)
2000	454,949,723	9,067,575	70,923,557	62,772,409	8,560,208	34,221,263	288,207	2,568,013
1999	374,958,591			54,212,201		31,365,043		
Total Change	763,358,525	181,849,109 23.8%	581,509,416 76.2%	(38,277,651)	(38,277,651)	46,447,801	25,077,341 54.0%	21,370,460 46.0%
Percentage Change from 1999	203.6%			-70.6%		148.1%		
Percentage of Total Change	86.5%	20.6%	65.9%	-4.3%		5.3%	2.8%	2.4%
Percentage Within Class Change	100.0%	23.8%	76.2%			100.0%	54.0%	46.0%

Town of Carver

New Growth Value Impact by Class to the Total Taxable Assessed Values in Consideration for CIP Shift "Split" Tax Rate

	I	J	K=I-J- ^{py}	L	M	N=L-M-L ^{py}	O=A+D+F+I+L	
Fiscal Year	Total Industrial Value	Industrial (I) New Growth Value	Gain or (Loss) from Prior Year without New Growth	Total Personal Property Value	Personal Property (PP) New Growth Value	Gain or (Loss) from Prior Year without New Growth	Total Taxable Assessed Values	Change over prior Fiscal Year
2019	35,222,600	837,930	1,841,070	109,043,550	2,778,539	(5,912,669)	1,376,330,660	6.9%
2018	32,543,600	22,100	394,800	112,177,680	7,969,868	(2,469,398)	1,288,013,270	4.7%
2017	32,126,700	1,734,700	698,000	106,677,210	6,089,667	669,393	1,230,108,740	5.4%
2016	29,694,000	0	392,300	99,918,150	5,790,321	6,497,139	1,166,878,870	4.0%
2015	29,301,700	0	(696,500)	87,630,690	18,078,813	(6,973,713)	1,122,143,520	1.9%
2014	29,998,200	98,000	1,783,300	76,525,590	16,249,917	(13,220,697)	1,100,980,260	0.5%
2013	28,116,900	21,000	(1,070,700)	73,496,370	5,010,796	443,604	1,095,596,610	-2.4%
2012	29,166,600	114,800	(1,402,800)	68,041,970	3,213,717	(3,517,967)	1,122,183,200	-1.4%
2011	30,454,600	0	(438,400)	68,346,220	37,877,871	(12,632,021)	1,138,299,580	-2.4%
2010	30,893,000	976,400	2,856,800	43,100,370	2,581,548	(1,727,628)	1,166,102,780	-5.1%
2009	27,059,800	178,100	501,100	42,246,450	7,086,050	(1,873,650)	1,228,759,730	-4.6%
2008	26,380,600	1,536,200	(170,700)	37,034,050	4,989,423	2,586,737	1,288,682,460	-1.3%
2007	25,015,100	925,500	911,000	29,457,890	998,798	1,338,472	1,305,999,830	8.8%
2006	23,178,600	212,300	1,150,300	27,120,620	2,322,701	(247,331)	1,200,729,270	14.6%
2005	21,816,000	679,900	3,581,900	25,045,250	5,231,066	(4,419,816)	1,047,448,920	22.6%
2004	17,554,200	1,151,100	1,427,340	24,234,000	873,925	1,179,375	854,047,700	8.3%
2003	14,975,760	22,930	2,280,940	22,180,700	2,236,480	(1,888,020)	788,855,868	33.9%
2002	12,671,890	38,838	935,782	21,832,240	145,890	(185,980)	589,343,865	4.3%
2001	11,697,270	196,782	(154,082)	21,872,330	769,174	(654,994)	565,061,822	-3.5%
2000	11,654,570	227,565	593,455	21,758,150	804,641	(1,012,111)	585,356,115	18.7%
1999	10,833,550			21,965,620			493,335,005	
Total Change	24,389,050	8,974,145 36.8%	15,414,905 63.2%	87,077,930	131,099,205 150.6%	(44,021,275) -50.6%	882,995,655	
Percentage Change from 1999	225.1%			396.4%			179.0%	
Percentage of Total Change	2.8%	1.0%	1.7%	9.9%	14.8%	-5.0%	100.0%	
Percentage Within Class Change	100.0%	36.8%	63.2%	100.0%	150.6%	-50.6%		

Town of Carver

New Growth Value Impact to the Total Taxable Assessed Values in Consideration for CIP Shift "Split" Tax Rate

Fiscal Year	New Growth added to Total Tax Levy Based upon approved Prior Year Tax Rates										Based upon the Prior Year Single Tax Rate				
	R/O New Growth Value	CIP New Growth Value	Total New Growth Value	Prior FY R/O Tax Rate	R/O New Growth Tax Levy	Prior FY CIP Tax Rate	C New Growth Tax Levy	I New Growth Tax Levy	PP New Growth Tax Levy	Total New Growth Tax Levy	Prior FY Single Tax Rate	R/O New Growth Tax Levy	CIP New Growth Tax Levy	Total New Growth Tax Levy	Difference
2019	10,942,878	4,717,631	15,660,509	17.63	192,923	27.16	29,908	22,758	75,465	321,054	19.40	212,292	91,522	303,814	(17,240)
2018	8,353,713	10,131,325	18,485,038	17.69	147,777	27.31	58,426	604	217,657	424,464	19.51	162,981	197,662	360,643	(63,821)
2017	5,139,884	9,928,283	15,068,167	17.03	87,532	26.26	55,249	45,553	159,915	348,249	18.75	96,373	186,155	282,528	(65,721)
2016	5,261,823	7,564,768	12,826,591	17.01	89,504	26.14	46,384	0	151,359	287,247	18.67	98,238	141,234	239,472	(47,775)
2015	4,484,206	18,491,007	22,975,213	17.01	76,276	23.64	9,744	0	427,383	513,403	18.19	81,568	336,351	417,919	(95,484)
2014	2,782,913	17,078,754	19,861,667	16.34	45,473	22.70	16,590	2,225	368,873	433,161	17.46	48,590	298,195	346,785	(86,376)
2013	3,616,545	5,564,391	9,180,936	15.47	55,948	21.43	11,414	450	107,381	175,193	16.49	59,637	91,757	151,394	(23,799)
2012	1,490,676	6,114,771	7,605,447	14.78	22,032	20.45	56,979	2,348	65,721	147,080	15.73	23,448	96,185	119,633	(27,447)
2011	2,047,900	39,076,471	41,124,371	13.49	27,626	19.34	23,181	0	732,558	783,365	14.33	29,346	559,966	589,312	(194,053)
2010	4,469,300	4,059,448	8,528,748	12.35	55,196	18.43	9,243	17,995	47,578	130,012	13.16	58,816	53,422	112,238	(17,774)
2009	9,383,178	7,581,050	16,964,228	11.33	106,311	17.49	5,543	3,115	123,935	238,904	12.06	113,161	91,427	204,588	(34,316)
2008	18,403,037	7,564,223	25,967,260	11.02	202,801	17.65	18,331	27,114	88,063	336,309	11.77	216,604	89,031	305,635	(30,674)
2007	27,905,702	6,976,630	34,882,332	11.34	316,451	16.70	84,374	15,456	16,680	432,961	11.93	332,915	83,231	416,146	(16,815)
2006	22,021,824	3,216,177	25,238,001	11.97	263,601	17.68	12,043	3,753	41,065	320,462	12.63	278,136	40,620	318,756	(1,706)
2005	20,787,274	7,196,082	27,983,356	14.01	291,230	20.66	26,550	14,047	108,074	439,901	14.76	306,820	106,214	413,034	(26,867)
2004	8,898,500	2,708,325	11,606,825	14.64	130,274	20.86	14,254	24,012	18,230	186,770	15.45	137,482	41,844	179,326	(7,444)
2003	5,959,323	2,379,621	8,338,944	18.73	111,618	26.98	3,243	619	60,340	175,820	19.98	119,067	47,545	166,612	(9,208)
2002	4,498,574	1,030,875	5,529,449	18.62	83,763	27.28	23,083	1,060	3,980	111,886	20.21	90,916	20,834	111,750	(136)
2001	6,334,284	2,450,446	8,784,730	16.83	106,606	25.79	38,285	5,075	19,837	169,803	18.83	119,275	46,142	165,417	(4,386)
2000	9,067,575	1,320,412	10,387,986	19.09	173,100	28.66	8,260	6,522	23,061	210,943	21.39	193,955	28,244	222,199	11,256
Totals	181,849,109	165,150,690	346,999,798		2,586,042		551,084	192,706	2,857,155	6,186,987		2,779,620	2,647,581	5,427,201	(759,786)
Percent	52.4%	47.6%	100.0%		41.8%		8.9%	3.1%	46.2%	100.0%		51.2%	48.8%	100.0%	-12.3%

Town of Carver

New Growth Value Impact to the Total Taxable Assessed Values in Consideration for CIP Shift "Split" Tax Rate

Fiscal Years	2012	2013	2014	2015	2016	2017	2018	2019	
2019								(17,240)	
2018	Net Total Tax Levy change from New Growth 2000 to 2019 with a Single Tax Rate instead of a Split Tax Rate							(63,821)	(65,417)
2017						(65,721)	(67,364)	(69,048)	
2016					(47,775)	(48,969)	(50,194)	(51,448)	
2015				(95,484)	(97,871)	(100,318)	(102,826)	(105,396)	
2014			(86,376)	(88,535)	(90,749)	(93,018)	(95,343)	(97,727)	
2013		(23,799)	(24,394)	(25,004)	(25,629)	(26,270)	(26,926)	(27,600)	
2012	(27,447)	(28,133)	(28,837)	(29,557)	(30,296)	(31,054)	(31,830)	(32,626)	
2011	(198,904)	(203,877)	(208,974)	(214,198)	(219,553)	(225,042)	(230,668)	(236,435)	
2010	(18,674)	(19,141)	(19,619)	(20,110)	(20,612)	(21,128)	(21,656)	(22,197)	
2009	(36,955)	(37,878)	(38,825)	(39,796)	(40,791)	(41,811)	(42,856)	(43,927)	
2008	(33,858)	(34,705)	(35,572)	(36,462)	(37,373)	(38,308)	(39,265)	(40,247)	
2007	(19,025)	(19,500)	(19,988)	(20,487)	(21,000)	(21,525)	(22,063)	(22,614)	
2006	(1,978)	(2,028)	(2,079)	(2,131)	(2,184)	(2,238)	(2,294)	(2,352)	
2005	(31,936)	(32,735)	(33,553)	(34,392)	(35,252)	(36,133)	(37,036)	(37,962)	
2004	(9,070)	(9,297)	(9,529)	(9,767)	(10,011)	(10,262)	(10,518)	(10,781)	
2003	(11,500)	(11,787)	(12,082)	(12,384)	(12,693)	(13,011)	(13,336)	(13,669)	
2002	(174)	(178)	(183)	(187)	(192)	(197)	(202)	(207)	
2001	(5,755)	(5,899)	(6,046)	(6,197)	(6,352)	(6,511)	(6,674)	(6,841)	
2000	15,138	15,517	15,904	16,302	16,710	17,127	17,556	17,994	
Total Change	(380,138)	(413,440)	(510,152)	(618,390)	(681,625)	(764,386)	(847,317)	(885,740)	
Total Tax Levy (TTL)	18,500,972	19,129,426	20,029,809	20,949,403	21,895,562	23,995,669	24,988,866	25,903,696	
Net Change in TLL	18,120,834	18,715,986	19,519,657	20,331,013	21,213,937	23,231,283	24,141,549	25,017,956	
Percentage	-2.1%	-2.2%	-2.5%	-3.0%	-3.1%	-3.2%	-3.4%	-3.4%	
Cumulative Impact to Tax Levy	(1,202,846)	(1,616,286)	(2,126,438)	(2,744,828)	(3,426,453)	(4,190,839)	(5,038,156)	(5,923,896)	

Town of Carver

Components of Total Tax Levy - New Growth Value Impact in Consideration for CIP Shift "Split" Tax Rate

Fiscal Year	Total Tax Levy (TTL)	Change over Prior Year	Percent Change	Annual +2.5% Increase	Percent of TTL	FY1988 \$1.639 million Operational Override		Capital and Debt Exclusions (1983-1987; 2015)		Cumulative Impact of New Growth	
						Annual +2.5% Increase	Percent of TTL	Annual Debt Service Amounts	Percent of TTL	Amount added to TTL	Percent of TTL
2020e	26,537,200	633,504	2.4%	7,776,692	29.3%	3,611,803	13.6%	1,092,050	4.1%	14,056,655	53.0%
2019	25,903,696	914,830	3.7%	7,587,016	29.3%	3,523,710	13.6%	1,092,800	4.2%	13,700,169	52.9%
2018	24,988,866	993,197	4.1%	7,401,967	29.6%	3,437,766	13.8%	1,092,300	4.4%	13,056,833	52.3%
2017	23,995,669	2,100,107	9.6%	7,221,431	30.1%	3,353,918	14.0%	1,091,768	4.5%	12,328,552	51.4%
2016	21,895,562	946,159	4.5%	7,045,299	32.2%	3,272,115	14.9%	0	0.0%	11,578,148	52.9%
2015	20,949,403	919,594	4.6%	6,873,462	32.8%	3,192,308	15.2%	0	0.0%	10,883,633	52.0%
2014	20,029,809	900,383	4.7%	6,705,817	33.5%	3,114,446	15.5%	0	0.0%	10,209,545	51.0%
2013	19,129,426	628,454	3.4%	6,542,260	34.2%	3,038,484	15.9%	0	0.0%	9,548,681	49.9%
2012	18,500,972	594,116	3.3%	6,382,693	34.5%	2,964,375	16.0%	0	0.0%	9,153,904	49.5%
2011	17,906,856	1,201,815	7.2%	6,227,018	34.8%	2,892,073	16.2%	0	0.0%	8,787,765	49.1%
2010	16,705,041	530,700	3.3%	6,075,139	36.4%	2,821,535	16.9%	0	0.0%	7,808,367	46.7%
2009	16,174,341	628,465	4.0%	5,926,965	36.6%	2,752,717	17.0%	0	0.0%	7,494,659	46.3%
2008	15,545,876	179,038	1.2%	5,782,405	37.2%	2,685,577	17.3%	0	0.0%	7,077,894	45.5%
2007	15,366,838	1,042,954	7.3%	5,641,371	36.7%	2,620,076	17.1%	534,083	3.5%	6,571,309	42.8%
2006	14,323,884	1,098,261	8.3%	5,503,776	38.4%	2,556,171	17.8%	569,467	4.0%	5,694,470	39.8%
2005	13,225,623	620,864	4.9%	5,369,538	40.6%	2,493,826	18.9%	(145,893)	-1.1%	5,508,153	41.6%
2004	12,604,759	416,825	3.4%	5,238,573	41.6%	2,433,001	19.3%	(5,578)	0.0%	4,938,763	39.2%
2003	12,187,934	411,928	3.5%	5,110,803	41.9%	2,373,659	19.5%	67,087	0.6%	4,636,385	38.0%
2002	11,776,006	357,366	3.1%	4,986,150	42.3%	2,315,765	19.7%	115,216	1.0%	4,358,875	37.0%
2001	11,418,640	398,655	3.6%	4,864,536	42.6%	2,259,283	19.8%	158,839	1.4%	4,135,982	36.2%
2000	11,019,985	469,356	4.4%	4,745,889	43.1%	2,204,178	20.0%	206,834	1.9%	3,863,084	35.1%
1999	10,550,629	320,332	3.1%	4,630,136	43.9%	2,150,418	20.4%		0.0%	3,770,075	35.7%
1998	10,230,297	493,873	5.1%	4,517,205	44.2%	2,097,969	20.5%		0.0%	3,615,123	35.3%
1997	9,736,424	264,317	2.8%	4,407,030	45.3%	2,046,799	21.0%		0.0%	3,282,595	33.7%
1996	9,472,107	529,395	5.9%	4,299,541	45.4%	1,996,877	21.1%		0.0%	3,175,689	33.5%
1995	8,942,712	98,735	1.1%	4,194,674	46.9%	1,948,173	21.8%		0.0%	2,799,865	31.3%
1994	8,843,977	238,426	2.8%	4,092,365	46.3%	1,900,656	21.5%		0.0%	2,850,956	32.2%

Town of Carver
Components of Total Tax Levy - New Growth Value Impact in Consideration for CIP Shift "Split" Tax Rate

Fiscal Year	Total Tax Levy (TTL)	Change over Prior Year	Percent Change	Annual +2.5% Increase	Percent of TTL	FY1988 \$1.639 million Operational Override		Capital and Debt Exclusions (1983-1987; 2015)		Cumulative Impact of New Growth	
						Annual +2.5% Increase	Percent of TTL	Annual Debt Service Amounts	Percent of TTL	Amount added to TTL	Percent of TTL
1993	8,605,551	23,674	0.3%	3,992,551	46.4%	1,854,299	21.5%		0.0%	2,758,701	32.1%
1992	8,581,877	147,487	1.7%	3,895,172	45.4%	1,809,072	21.1%		0.0%	2,877,633	33.5%
1991	8,434,390	352,500	4.4%	3,800,168	45.1%	1,764,948	20.9%		0.0%	2,869,274	34.0%
1990	8,081,890	496,811	6.5%	3,707,481	45.9%	1,721,901	21.3%		0.0%	2,652,508	32.8%
1989	7,585,079	916,805	13.7%	3,617,055	47.7%	1,679,903	22.1%		0.0%	2,288,121	30.2%
1988	6,668,274	2,396,663	56.1%	3,528,834	52.9%	1,638,930	24.6%		0.0%	1,500,510	22.5%
1987*	4,271,611	366,258	9.4%	3,442,765	80.6%				0.0%	828,846	19.4%
1986*	3,905,353	297,439	8.2%	3,358,795	86.0%				0.0%	546,558	14.0%
1985*	3,607,914	580,370	19.2%	3,276,873	90.8%				0.0%	331,041	9.2%
1984*	3,027,544	123,302	4.2%	3,196,949	105.6%				0.0%	(169,405)	-5.6%
1983*	2,904,242	(138,660)	-4.6%	3,118,975	107.4%				0.0%	(214,733)	-7.4%
1982*	3,042,902			3,042,902	100.0%				0.0%		

* With enactment of Proposition 2 1/2 for FY1982, Massachusetts requires property to be assessed at 100% of full and fair cash value during a Triennial (every 3 years) Revaluation. In Carver this has occurred for fiscal years: 1988, 1991, 1994, 1997, 2000, 2003, 2006, 2009, 2012, 2015 and 2018. Next scheduled revaluation is FY2020 and then becoming a Quinquennial (every 5 years) Revaluation. From FY1982 - 1987, tax rates were based on 50% of full and fair cash value of Real and Personal Property.

Town of Carver
Fiscal Year Cherry Sheet and Total Tax Levy Summary

	A	B	C	D=A-B-C			E	F=D+F			
	Cherry Sheet - General Fund and Chapter 70 Aid							https://www.mass.gov/lists/cherry-sheet-estimates			
Fiscal Year	Gross Receipts	Charter School Sending Tuition	Change over Prior Year	Other Assessments and Prior Year Adjustments	Net State Aid	Change over Prior Year	Net Aid to Total Tax Levy	Total Tax Levy Amount	Change over Prior Year	Net Aid + Total Tax Levy	Change over Prior Year
2020He	12,409,598	916,728	23.2%	360,535	11,132,335	0.4%	42%	26,537,200	2.4%	37,669,535	1.8%
2019	12,210,764	743,910	23.2%	374,510	11,092,344	-1.1%	43%	25,903,696	3.7%	36,996,040	2.2%
2018	12,076,972	603,813	13.9%	252,516	11,220,643	0.4%	45%	24,988,866	4.1%	36,209,509	3.0%
2017	11,956,027	530,258	11.5%	254,523	11,171,246	0.6%	47%	23,995,669	9.6%	35,166,915	6.6%
2016	11,805,170	475,407	78.8%	226,021	11,103,742	-0.1%	51%	21,895,562	4.5%	32,999,304	2.9%
2015	11,607,992	265,883	33.0%	222,547	11,119,562	0.9%	53%	20,949,403	4.6%	32,068,965	3.3%
2014	11,437,097	199,900	22.1%	213,632	11,023,565	1.0%	55%	20,029,809	4.7%	31,053,374	3.3%
2013	11,310,287	163,654	-3.2%	228,867	10,917,766	2.4%	57%	19,129,426	3.4%	30,047,192	3.0%
2012	11,053,723	169,057	85.1%	221,837	10,662,829	-1.1%	58%	18,500,972	3.3%	29,163,801	1.6%
2011	11,064,123	91,350	-22.1%	188,761	10,784,012	-5.2%	60%	17,906,856	7.2%	28,690,868	2.2%
2010	11,702,865	117,305	-16.6%	210,056	11,375,504	-6.8%	68%	16,705,041	3.3%	28,080,545	-1.0%
2009	12,510,737	140,605	-17.8%	170,771	12,199,361	2.5%	75%	16,174,341	4.0%	28,373,702	3.4%
2008	12,206,473	170,956	36.8%	133,195	11,902,322	3.2%	77%	15,545,876	1.2%	27,448,198	2.0%
2007	11,851,857	124,937	7.1%	194,308	11,532,612	7.4%	75%	15,366,838	7.3%	26,899,450	7.3%
2006	11,022,804	116,625	61.7%	168,585	10,737,594	-6.8%	75%	14,323,884	8.3%	25,061,478	1.3%
2005	11,754,626	72,120	-31.6%	156,296	11,526,210	4.0%	87%	13,225,623	4.9%	24,751,833	4.5%
2004	11,321,999	105,388		137,517	11,079,094	-5.7%	88%	12,604,759	3.4%	23,683,853	-1.1%
2003	11,849,597	0		98,751	11,750,846	-0.1%	96%	12,187,934	3.5%	23,938,780	1.7%
2002	11,872,791	0		111,207	11,761,584	1.7%	100%	11,776,006	3.1%	23,537,590	2.4%
2001	11,639,195	0		79,451	11,559,744	4.3%	101%	11,418,640	3.6%	22,978,384	4.0%
2000	11,182,319	0		98,685	11,083,634	5.4%	101%	11,019,985	4.4%	22,103,619	4.9%
1999	10,605,973	0		89,918	10,516,055	12.5%	100%	10,550,629	3.1%	21,066,684	7.6%
1998	9,432,776	0		83,924	9,348,852	10.9%	91%	10,230,297	5.1%	19,579,149	7.8%
1997	8,508,525	0		76,898	8,431,627	14.2%	87%	9,736,424	2.8%	18,168,051	7.8%
1996	7,447,237	0		61,588	7,385,649	13.6%	78%	9,472,107	5.9%	16,857,756	9.1%
1995	6,561,986	0		58,123	6,503,863	22.1%	73%	8,942,712	1.1%	15,446,575	9.0%
1994	5,386,615	0		59,881	5,326,734	119.1%	60%	8,843,977	2.8%	14,170,711	28.4%
1993	2,488,126	0		56,770	2,431,356	10.5%	28%	8,605,551	0.3%	11,036,907	2.4%
1992	2,260,034	0		59,105	2,200,929	-12.1%	26%	8,581,877	1.7%	10,782,806	-1.4%
1991	2,560,379	0		56,484	2,503,895	-7.1%	30%	8,434,390	4.4%	10,938,285	1.5%
1990	2,724,518	0		28,818	2,695,700	-15.9%	33%	8,081,890	6.5%	10,777,590	-0.1%
1989	3,225,755	0		21,932	3,203,823	19.1%	42%	7,585,079	13.7%	10,788,902	15.3%
1988	2,784,278	0		95,099	2,689,179	19.3%	40%	6,668,274	56.1%	9,357,453	43.4%
1987*	2,345,445	0		91,567	2,253,878	24.5%	53%	4,271,611	9.4%	6,525,489	14.2%
1986*	1,904,350	0		93,778	1,810,572	15.6%	46%	3,905,353	8.2%	5,715,925	10.5%
1985*	1,689,312	0		122,421	1,566,891	17.0%	43%	3,607,914	19.2%	5,174,805	18.5%
1984*	1,461,565	0		122,142	1,339,423	0.9%	44%	3,027,544	4.2%	4,366,967	3.2%
1983*	1,457,677	0		130,337	1,327,340	15.8%	46%	2,904,242	-4.6%	4,231,582	1.0%
1982*	1,273,769	0		127,755	1,146,014		38%	3,042,902		4,188,916	

Town of Carver Town Buildings Study Committee (TBSC)
NStar (Eversource) Electric Personal Property Discussion

Gross Original Cost, less accumulated reserve depreciation, of electric utility plant used by and useful to the electric utility in providing service, equals the Net Original Cost. The Gross Original Cost shall be the actual money cost, or the actual money value of any consideration paid other than money, of the property at the time it shall have been dedicated to public use, whether by the electric utility which is the present owner or by a predecessor.

The reserve for depreciation is the accumulation of recognized allocations of original cost, representing recovery of initial investment, over the estimated useful life of the asset. Depreciation shall be computed on a straight line basis or by such other method approved over the expected useful life of the item.

Summary

For FY2012 Personal Property New Growth will be based on \$2,012,120 and will add \$41,148 to the Tax Levy. The “Net Original Cost” is \$44,920,726.

There is no set depreciation schedule for NStar Electric Personal Property located in Carver because it is based on the formula of the “useful life” of all assets in their service area of over 130 cities and towns. The “Accumulated Reserve” factor for FY2011 was 27.63% and for FY2012 is 28.07%. The “Gross Original Cost” is used for the basis of any New Growth in a particular Fiscal Year if the asset was placed “In-Service for the first time in the prior calendar. The “Gross Original Cost” less the “Accumulated Reserve” equals the “Net Original Cost” as of January 1st each year which is used in determining fair market value of the property for ad valorem tax purposes of Personal Property to be multiplied by the applicable Fiscal Year CIP tax rate.

An asset no longer “In-Service” (retired) is removed from the “Gross Original Cost” when calculating the “Accumulated Reserve” factor and affects the “Net Original Cost” amount used for personal property tax purposes. And unlike an Excise Tax, a Personal Property Tax previously paid (included in Prior Year Tax Levy plus 2.5% annually) is redistributed among all Property Classes when any Personal Property is no longer reported by NStar or any change (removal or depreciation) by a business on Form of List ([State Tax Form 2](#)). Based on Proposition 2 ½ guidelines, the Tax Levy is divided by the Total Real and Personal Property taxable Assessed Values times 1000 to establish the Straight Tax Rate per \$1000.

Prospectively, the delivered December 2010 autotransformer has an estimated \$5.8 million “Gross Original Cost” value. It is expected to be placed “In-Service” during 2011 and should be included in the FY2013 as a gross addition in taxable personal property. The lower SEMA project has an estimated \$8.4 million “Gross Original Cost” value. It is expected to be completed in 2012 or 2013 and therefore conservatively should be included in the FY2015 as a gross addition in taxable personal property. These amounts would be in addition to other annual plant activity at the substation or in the Town of Carver.

Town of Carver Town Buildings Study Committee (TBSC)
NStar (Eversource) Electric Personal Property Discussion

CHAPTER 25. SUBSTANTIVE RULES APPLICABLE TO ELECTRIC SERVICE PROVIDERS -
Subchapter J. COSTS, RATES AND TARIFFS. - DIVISION 1. RETAIL RATES.

§25.231(c) continued

- (2) **Invested capital; rate base.** The rate of return is applied to the rate base. The rate base, sometimes referred to as invested capital, includes as a major component the original cost of plant, property, and equipment, less accumulated depreciation, used and useful in rendering service to the public. Components to be included in determining the overall rate base are as set out in subparagraphs (A)-(F) of this paragraph.
- (A) Original cost, less accumulated depreciation, of electric utility plant used by and useful to the electric utility in providing service.
- (i) Original cost shall be the actual money cost, or the actual money value of any consideration paid other than money, of the property at the time it shall have been dedicated to public use, whether by the electric utility which is the present owner or by a predecessor.
- (ii) Reserve for depreciation is the accumulation of recognized allocations of original cost, representing recovery of initial investment, over the estimated useful life of the asset. Depreciation shall be computed on a straight line basis or by such other method approved under subsection (b)(1)(B) of this section over the expected useful life of the item or facility.

Summary

There is no set depreciation schedule for NStar Electric Personal Property located in Carver because it is based on the formula of the “useful life” of all assets in their service area of over 130 cities and towns. The “Accumulated Reserve” factor for FY2011 was 27.63% and for FY2012 is 28.07%. The “Gross Original Cost” is used for the basis of any New Growth in a particular Fiscal Year if the asset was placed “In-Service for the first time in the prior calendar. The “Gross Original Cost” less the “Accumulated Reserve” equals the “Net Original Cost” which is used for determining the basis of the taxable Personal Property times the applicable Fiscal Year CIP tax rate.

An asset no longer “In-Service” (retired) is removed from the “Gross Original Cost” when calculating the “Accumulated Reserve” factor and affects the “Net Original Cost” amount used for personal property tax purposes. And unlike an Excise Tax, a Personal Property Tax previously paid (included in Prior Year Tax Levy plus 2.5% annually) is redistributed among all Property Classes when any Personal Property is no longer reported by NStar or any change (removal or depreciation) by a business on Form of List ([State Tax Form 2](#)). Based on Proposition 2 ½ guidelines, the Tax Levy is divided by the Total Real and Personal Property taxable Assessed Values times 1000 to establish the Straight Tax Rate per \$1000.

For FY2012 Personal Property New Growth will be based on \$2,012,120 and will add \$41,148 to the Tax Levy. The “Net Original Cost” is \$44,920,726.

Long-term trends in individual districts' grade PK to 12 enrollment

October 1st enrollment reported

School Year	Fiscal Year	PK	K	G1	G2	G3	G4	G5	G6	G7	G8	G9	G10	G11	G12	+UG	Totals	
1988	1989	1989	30	199	179	156	189	170	166	177	Plymouth-Carver Regional School District (PCRS D)						1266	
1989	1990	1990	10	191	206	159	160	185	178	171							1260	
1990	1991	1991	32	195	214	179	157	157	183	170							1287	
1991	1992	1992	54	199	193	202	179	170	182	156							1335	
1992	1993	1993	51	185	189	175	197	175	171	147							1290	
1993	1994	1994	70	175	176	189	168	192	177	168	154	182	150	142	130	112	0	2185
1994	1995	1995	64	182	182	180	184	167	200	168	161	157	162	132	137	112	0	2188
1995	1996	1996	69	167	172	167	188	191	165	198	172	162	146	136	136	114	0	2183
1996	1997	1997	66	170	170	172	170	178	191	167	201	167	159	136	131	115	0	2193
1997	1998	1998	54	194	172	176	162	176	180	194	162	201	164	145	116	129	0	2225
1998	1999	1999	41	147	206	170	166	165	177	182	200	161	171	147	128	119	0	2180
1999	2000	2000	41	157	175	200	169	174	173	181	188	194	145	155	142	121	3	2218
2000	2001	2001	39	155	167	173	200	174	176	179	190	185	171	135	150	130	3	2227
2001	2002	2002	36	170	167	159	176	199	176	169	183	181	157	165	125	146	3	2212
2002	2003	2003	37	167	159	173	160	167	199	174	174	169	153	135	152	113	3	2135
2003	2004	2004	39	135	169	160	169	152	168	200	172	174	136	152	131	137	3	2097
2004	2005	2005	42	146	148	170	148	175	149	170	196	173	168	117	137	120	2	2061
2005	2006	2006	35	145	162	151	165	150	173	152	163	184	159	154	109	135	6	2043
2006	2007	2007	34	125	162	164	150	163	153	174	153	165	153	150	142	103	4	1995
2007	2008	2008	34	127	132	160	162	151	159	160	172	159	139	146	142	122	5	1970
2008	2009	2009	20	154	131	131	158	156	142	154	154	171	143	127	132	128	7	1908
2009	2010	2010	28	118	156	133	128	160	161	143	148	159	154	128	109	119	3	1847
2010	2011	2011	22	142	115	158	134	123	159	154	140	141	135	137	111	111	3	1785
2011	2012	2012	26	130	137	122	155	132	125	154	150	136	131	120	131	108	3	1760
2012	2013	2013	36	128	117	137	119	155	131	125	155	153	121	113	118	124	5	1737
2013	2014	2014	38	128	131	128	136	119	158	129	133	151	126	116	99	112	4	1708
2014	2015	2015	41	126	118	124	126	138	111	159	129	122	127	117	106	91	6	1641
2015	2016	2016	45	135	116	118	126	130	131	115	158	134	108	110	105	100	4	1635
2016	2017	2017	45	130	123	119	124	123	126	141	116	155	114	100	102	100	8	1626
2017	2018	2018	57	119	129	122	115	123	119	125	138	113	120	105	86	99	6	1576
2018	2019	2019	58	129	116	136	121	118	117	123	128	133	79	108	99	82	8	1555
2019	2020	2020															0	
Percent of CMHS Seniors to SY of CES First Graders		88-00	89-01	90-02	91-03	92-04	93-05	94-06	95-07	96-08	97-09	Average						-630
		67.6%	63.1%	68.2%	58.5%	72.5%	68.2%	74.2%	59.9%	71.8%	74.4%	67.8%						-28.8%
Percent of CMHS Seniors to SY of CES First Graders		98-10	99-11	00-12	01-13	02-14	03-15	04-16	05-17	06-18	07-19	Average						
		57.8%	63.4%	64.7%	74.3%	70.4%	53.8%	67.6%	61.7%	61.1%	62.1%	63.7%						

October 1st - 1993 to 2018

Change for SY1993-94 (Carver recognized as a PK-12 School District by State coincides with Massachusetts Education Reform Act of 1993 and Chapter 70.

Change for SY1997-98 (Year 6th grade moved to CMHS in new wing)

Full-Day Kindergarten

052 - CARVER MA DESE School Finance: Statistical Comparisons

Long-term trends in individual districts' grade PK to 12 enrollment

October 1st enrollment reported

[Total teaching salaries, divided by the number of full-time equivalent teachers, equals the average teacher salary. More about data.](#)

School Year		Fiscal Year	Grades PK-2	Grades 3-5	Grades 6-8	Grades 9-12+	Full-time Equivalent (FTE) Students			Teaching Salaries	AVERAGE	FTE Teachers	FTE Students/ FTE Teachers				
PK-5 FTE	6-12+ FTE	Total FTE															
1988	1989	1989	564	525	177		975	177	1152	Not available							
1989	1990	1990	566	523	171		989	171	1160								
1990	1991	1991	620	497	170		1004	170	1174								
1991	1992	1992	648	531	156		1053	156	1209								
1992	1993	1993	600	543	147		1025	147	1172								
1993	1994	1994	610	537	504	534	1025	1038	2063								
1994	1995	1995	608	551	486	543	1036	1029	2065								
1995	1996	1996	575	544	532	532	1001	1064	2065								
1996	1997	1997	578	539	535	541	999	1076	2075					\$ 5,725,701	\$ 41,641	138	15.04
1997	1998	1998	596	518	557	554	990	1111	2101					\$ 5,958,908	\$ 42,053	142	14.80
1998	1999	1999	564	508	543	565	978	1108	2086	\$ 6,411,092	\$ 41,712	154	13.55				
1999	2000	2000	573	516	563	566	990	1129	2119	\$ 6,719,916	\$ 44,297	152	13.94				
2000	2001	2001	534	550	554	589	987	1143	2130	\$ 7,055,704	\$ 45,374	156	13.65				
2001	2002	2002	532	551	533	596	980	1129	2109	\$ 7,242,564	\$ 44,762	162	13.02				
2002	2003	2003	536	526	517	556	960	1073	2033	\$ 7,346,770	\$ 45,072	163	12.47				
2003	2004	2004	503	489	546	559	905	1105	2010	\$ 7,807,994	\$ 45,661	171	11.75				
2004	2005	2005	506	472	539	544	884	1083	1967	\$ 8,029,895	\$ 50,187	160	12.29				
2005	2006	2006	493	488	499	563	891	1062	1953	\$ 8,394,698	\$ 54,055	155	12.60				
2006	2007	2007	485	466	492	552	872	1044	1916	\$ 8,757,285	\$ 57,557	152	12.60				
2007	2008	2008	453	472	491	554	908	1045	1953	\$ 8,971,415	\$ 59,809	150	13.02				
2008	2009	2009	436	456	479	537	882	1016	1898	\$ 8,517,217	\$ 61,652	138	13.75				
2009	2010	2010	435	449	450	513	870	963	1833	\$ 9,049,951	\$ 67,136	135	13.58				
2010	2011	2011	437	416	435	497	842	932	1774	\$ 8,979,492	\$ 67,111	134	13.24				
2011	2012	2012	415	412	440	493	814	933	1747	\$ 8,993,283	\$ 68,820	131	13.34				
2012	2013	2013	418	405	433	481	805	914	1719	\$ 8,570,985	\$ 67,595	127	13.54				
2013	2014	2014	425	413	413	457	819	870	1689	\$ 8,757,229	\$ 65,110	135	12.51				
2014	2015	2015	409	375	410	447	764	857	1621	\$ 8,237,964	\$ 66,921	123	13.17				
2015	2016	2016	414	387	407	427	779	834	1613	\$ 8,756,627	\$ 67,255	130	12.40				
2016	2017	2017	417	373	412	424	768	836	1604	\$ 8,980,898	\$ 68,504	131	12.24				
2017	2018	2018	427	357	376	416	756	792	1548								
2018	2019	2019	439	356	384	376	766	760	1526								
2019	2020	2020	0	0	0	0	0	0	0								
			-171	-181	-120	-158	-258.5	-278	-537					\$ 3,021,990	\$ 26,451	-11	-2.56
			-28.0%	-33.7%	-23.8%	-29.6%	-25.2%	-26.8%	-26.0%	50.7%	62.9%	-7.7%	-17.3%				
October 1st - 1993 to 2018							October 1st - 1993 to 2018			Change from FY1997 to FY2017							

Sources:

<http://profiles.doe.mass.edu/statereport/teachersalaries.aspx>

<http://carver.org/wp-content/uploads/2014/04/2015-2018-EAPC-Carver-TEACHER-FINAL-contract.pdf>

www.doe.mass.edu/research/reports/2017/12class-size.docx

<http://www.doe.mass.edu/dart/>

2017-18 Educators by Age Groups Report (DISTRICT)

by Full-time Equivalent

Report Type: District 2017-18 Full-time Equivalent
 Job Classification: All

<u>DISTRICT</u>	<u>County</u>	<u>Org Code</u>	<u><26 yrs (#)</u>	<u>26-32 yrs (#)</u>	<u>33-40 yrs (#)</u>	<u>41-48 yrs (#)</u>	<u>49-56 yrs (#)</u>	<u>57-64 yrs (#)</u>	<u>Over 64 yrs (#)</u>	<u>FTE Count</u>
Abington	Plymouth	10000	9.0	24.4	44.5	48.0	72.3	37.0	6.5	241.7
Bridgewater-Raynham	Plymouth	6250000	20.0	91.0	91.0	110.4	118.9	82.4	16.0	529.7
Brockton	Plymouth	440000	63.0	232.1	354.8	418.8	399.8	314.9	64.0	1847.4
Carver	Plymouth	520000	10.0	39.4	33.0	49.5	46.2	33.5	3.0	214.6
Duxbury	Plymouth	820000	10.2	63.0	62.6	84.9	83.4	64.1	11.1	379.3
East Bridgewater	Plymouth	830000	27.0	58.0	58.0	53.5	48.0	32.4	2.0	278.9
Freetown-Lakeville	Plymouth	6650000	19.0	51.0	79.0	79.2	61.4	55.1	5.0	349.7
Halifax	Plymouth	1180000	2.0	7.2	12.0	19.5	13.4	13.1	0.6	67.8
Hanover	Plymouth	1220000	15.0	34.0	75.4	93.3	67.8	45.6	6.0	337.1
Hingham	Plymouth	1310000	33.2	78.4	95.1	127.3	104.4	79.2	24.7	542.3
Hull	Plymouth	1420000	11.6	20.4	15.8	30.3	35.8	30.3	4.8	149.0
Kingston	Plymouth	1450000	8.6	14.9	21.5	29.3	36.3	15.2	3.0	128.8
Marion	Plymouth	1690000	6.0	6.3	9.9	15.7	16.9	10.6	3.1	68.5
Marshfield	Plymouth	1710000	25.3	73.0	102.9	130.3	145.3	108.6	22.9	608.3
Mattapoisett	Plymouth	1730000	1.0	11.8	12.9	17.1	15.7	16.3	5.1	79.9
Middleborough	Plymouth	1820000	13.0	57.4	58.2	77.3	91.0	65.8	11.0	373.7
Norwell	Plymouth	2190000	8.0	34.0	53.2	70.6	60.6	43.5	4.0	273.9
Old Colony Regional Vocational Technical	Plymouth	8550000	2.0	12.0	17.0	19.0	20.0	13.0	1.0	84.0
Old Rochester	Plymouth	7400000	4.0	10.0	29.8	41.9	32.9	28.7	7.6	154.9
Pembroke	Plymouth	2310000	12.0	40.7	71.9	91.9	68.5	41.9	8.3	335.2
Plymouth	Plymouth	2390000	42.3	151.1	192.5	277.1	237.7	143.1	26.0	1069.8
Plympton	Plymouth	2400000	0.0	5.5	8.9	7.4	1.7	7.8	0.9	32.2
Rising Tide Charter Public (District)	Plymouth	4830000	11.0	26.0	25.0	18.2	2.0	4.4	1.0	87.6
Rockland	Plymouth	2510000	14.0	83.1	45.3	49.3	69.6	45.4	13.7	320.4
Scituate	Plymouth	2640000	22.6	44.9	73.8	67.2	103.9	80.6	13.8	406.8
Silver Lake	Plymouth	7600000	8.0	31.5	42.1	55.1	42.3	40.9	3.0	222.9
South Shore Charter Public (District)	Plymouth	4880000	7.3	30.8	24.5	24.9	17.3	17.1	2.0	123.9
South Shore Regional Vocational Technical	Plymouth	8730000	2.7	8.7	20.1	20.8	21.0	19.0	3.0	95.3
Wareham	Plymouth	3100000	12.6	35.2	48.0	80.9	94.1	60.8	17.3	348.9
West Bridgewater	Plymouth	3230000	3.0	19.5	35.5	39.2	22.5	29.5	5.5	154.7
Whitman-Hanson	Plymouth	7800000	30.6	71.0	91.6	75.1	90.8	54.4	14.8	428.3
State Totals	State	0	7401.2	21244.4	25710.7	27570.1	26812.1	19796.2	4230.6	132765.3
State Percentages	State	0	5.6%	16.0%	19.4%	20.8%	20.2%	14.9%	3.2%	100.0%
Plymouth County Totals	Plymouth	12	454.0	1466.3	1905.8	2323.0	2241.5	1634.2	310.7	10335.5
Plymouth County Percentages	Plymouth	12	4.4%	14.2%	18.4%	22.5%	21.7%	15.8%	3.0%	100.0%
Carver	Plymouth	520000	10.0	39.4	33.0	49.5	46.2	33.5	3.0	214.6
Carver Percentages	Plymouth	520000	4.7%	18.4%	15.4%	23.1%	21.5%	15.6%	1.4%	100.0%

**Massachusetts Department of Elementary and Secondary Education
FY20 Chapter 70 and Net School Spending Formula Spreadsheet**

01/23/19



Select or type full district name below

Carver

Use the drop-down menu to select a municipal or regional district and then go to any of the first four links below.
Only municipal district selections will activate the Municipal Contribution Requirement and Regional Allocation reports.
A list of LEAs by code begins on row 26 of this sheet.

We recommend that you save this workbook to your computer before proceeding, then leave this browser, and open the workbook using Excel or My Computer.

- [Summary](#)
- [Foundation Budget](#)
- [Municipal Contribution Requirement](#)
- [Regional Allocation](#)

[Regional District Detail](#) (go to this sheet to see any particular regional district's comparison of enrollment and minimum contributions to the prior year)

There are also a number of "hidden" sheets which contain the underlying spreadsheet calculations.
They can be accessed by right-clicking on any of the tabs below and choosing a sheet to unhide.

Questions or comments about Chapter 70 may be directed to:

Rob O'Donnell	rodonnell@doe.mass.edu	781-338-6512
Rob Hanna	robert.hanna@doe.mass.edu	781-338-6525

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

1/23/2019



FY20 Chapter 70 Foundation Budget

52 CARVER

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Base Foundation Components								Incremental Costs Above the Base							
	Pre-School	----- Kindergarten ----- Half-Day	Full-Day	Elementary	Jr High/ Middle	High School	Early College or Innovation Pathways	Vocational	Special Ed In District	Special Ed Out of Dist	EL PK-5	EL 6-8	EL High	EcoDis	High Needs Increment	TOTAL*
Foundation Enrollment	58	0	127	602	397	420	0	7	58	15	14	2	0	416	0	1,582
1 Administration	11,685	0	51,169	242,548	159,953	169,220	0	2,820	161,282	43,221	1,241	222	0	22,764	0	866,123
2 Instructional Leadership	21,103	0	92,415	438,063	288,889	305,626	0	5,094	0	0	2,172	388	0	107,857	0	1,261,607
3 Classroom and Specialist Teachers	96,763	0	423,753	2,008,633	1,165,681	1,813,539	0	51,384	532,189	0	15,201	2,715	0	1,052,908	0	7,162,766
4 Other Teaching Services	24,817	0	108,684	515,179	244,564	215,396	0	3,590	496,897	660	2,172	388	0	0	0	1,612,347
5 Professional Development	3,827	0	16,766	79,486	56,826	58,292	0	1,606	25,672	0	620	111	0	51,083	0	294,289
6 Instructional Equipment & Tech*	13,624	0	59,662	282,808	186,503	315,693	0	9,208	21,798	0	1,509	269	0	7,617	0	898,689
7 Guidance and Psychological	7,040	0	30,836	146,168	128,304	170,152	0	2,836	0	0	931	166	0	42,637	0	529,069
8 Pupil Services	2,800	0	12,268	87,215	93,952	229,200	0	3,820	0	0	310	55	0	221,547	0	651,169
9 Operations and Maintenance	26,870	0	117,670	557,775	398,782	409,062	0	12,760	180,159	0	3,723	665	0	0	0	1,707,466
10 Employee Benefits/Fixed Charges*	30,124	0	131,921	625,348	424,705	406,498	0	9,771	195,740	0	3,320	593	0	165,676	0	1,993,697
11 Special Ed Tuition*	0	0	0	0	0	0	0	0	0	399,182	0	0	0	0	0	399,182
12 Total	238,652	0	1,045,145	4,983,223	3,148,159	4,092,678	0	102,888	1,613,738	443,063	31,199	5,571	0	1,672,088	0	17,376,404
13 Wage Adjustment Factor	102.8%															
14 Economically Disadvantaged Decile	5															

Foundation Budget per Pupil 10,984

*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

Total foundation enrollment does not include incremental costs above the base. The pupils are already counted in columns 1 to 8.
 Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.
 Special education in-district enrollment is an assumed percentage, representing 3.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.
 Special education out-of-district enrollment is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.
 Economically disadvantaged enrollment is the total enrollment of students who are directly certified as eligible for the Supplemental Nutrition Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); and MassHealth (Medicaid).
 English learner enrollment includes students with low English proficiency as measured by the statewide ACCESS for ELLs test.
 Each component of the foundation budget represents the enrollment on line 10 multiplied by the appropriate state-wide foundation allotment.
 The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

English learner foundation budget as % total foundation budget	0.2%
Economically disadvantaged foundation budget as % total foundation budget	9.6%

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Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY20 Chapter 70 Determination of City and Town Total Required Contribution



52 Carver

Effort Goal

1) 2018 equalized valuation	1,394,846,000
2) Uniform property percentage	0.3418%
3) Local effort from property wealth	4,767,365
4) 2016 income	348,353,000
5) Uniform income percentage	1.4816%
6) Local effort from income	5,161,264
7) Combined effort yield (3 + 6)	9,928,629
8) FY20 Foundation budget	18,893,291
9) Maximum local contribution (82.5% * 8)	15,586,965
10) Target local contribution (lesser of 7 or 9)	9,928,629
11) Target local share (10 as % of 8)	52.55%
12) Target aid share (100% minus 11)	47.45%

[See a listing of all 351 communities](#)

FY20 Increments Toward Goal

13) Required local contribution FY19	9,471,877
14) Municipal revenue growth factor (DOR)	4.01%
15) FY20 preliminary contribution (13 raised by 14)	9,851,699
16) Preliminary contribution pct of foundation (15 / 8)	52.14%
<i>If preliminary contribution is above the target share:</i>	
17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY20 required local contribution (15 - 18), capped at 90% of foundation	
20) Contribution as percentage of foundation (19 / 8)	
<i>If preliminary contribution is below the target share:</i>	
21) Shortfall from target local share (11 - 16)	0.41%
22) Added increment toward target (13 x 1% or 2%)*	0
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
23) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation & target local share = 82.5%</i>	
Combined effort yield as % of foundation	
24) Shortfall from target after adding increments (10 - 15 - 22 - 23)	76,930
25) FY20 required local contribution (15 + 22 + 23)	9,851,699
26) Contribution as percentage of foundation (25 / 8)	52.14%

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY20 Chapter 70 Apportionment of Local Contribution Across School Districts



52 Carver	Carver	Old Colony	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY19 foundation enrollment	1,603	93	1,696
2 FY19 foundation budget	16,982,947	1,493,656	18,476,603
3 Each district's share of municipality's combined FY19 foundation	91.92%	8.08%	100.00%
4 FY19 required contribution	8,706,167	765,710	9,471,877
<u>FY20 apportionment of contribution among community's districts</u>			
5 FY20 total unapportioned required contribution ('municipal contribution' sheet row 19 or 25)			0
6 FY20 foundation enrollment	1,582	91	1,673
7 FY20 foundation budget	17,376,404	1,516,887	18,893,291
8 Each district's share of municipality's total FY20 foundation	91.97%	8.03%	100.00%
9 FY20 Required Contribution	9,060,735	790,964	9,851,699
10 Change FY20 to FY19 (9 - 4)	354,568	25,254	379,822

**Massachusetts Department of Elementary and Secondary Education
FY20 Chapter 70 Summary**

52 Carver

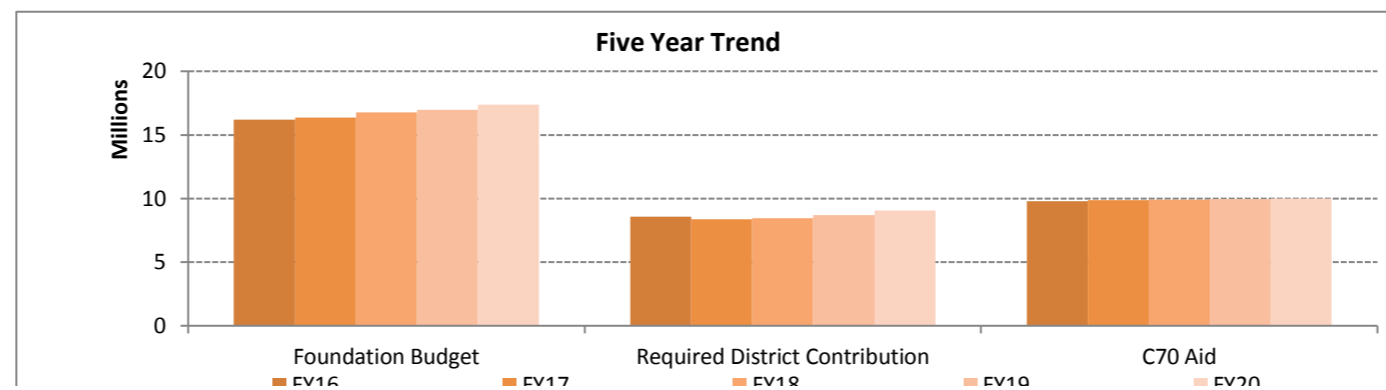


Aid Calculation FY20

Prior Year Aid	
1 Chapter 70 FY19	9,961,139
Foundation Aid	
2 Foundation budget FY20	17,376,404
3 Required district contribution FY20	9,060,735
4 Foundation aid (2 -3)	8,315,669
5 Increase over FY19 (4 - 1)	0
Minimum Aid	
6 Minimum \$20 per pupil increase	31,640
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY20 Chapter 70 Aid	
10 Sum of line 1, 5, & 6 minus 7	9,992,779

Comparison to FY19

	FY19	FY20	Change	Pct Chg
Enrollment	1,603	1,582	-21	-1.31%
Foundation budget	16,982,947	17,376,404	393,457	2.32%
Required district contribution	8,706,167	9,060,735	354,568	4.07%
Chapter 70 aid	9,961,139	9,992,779	31,640	0.32%
Required net school spending (NSS)	18,667,306	19,053,514	386,208	2.07%
Target aid share	48.74%	47.45%		
C70 % of foundation	58.65%	57.51%		
Required NSS % of foundation	109.92%	109.65%		



Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY20 Chapter 70

Regional District Enrollment and Contributions by Member City or Town



855 Old Colony

LEA	Member	District Foundation Enrollment			District Required Minimum Contribution			District's Share of Town Foundation Budget			Town Required Local Contribution			Town Target v Actual Local Share			
		FY19	FY20	Change	Pct of Town Enrollment	FY19	FY20	Change	FY19	FY20	Change	FY19	FY20	Change	Target	Actual	Above/Below Target
	District Total	457	465	8		4,416,012	4,679,187	263,175									
	3 ACUSHNET	133	127	-6	9.0%	1,227,809	1,183,174	-44,635	14.5%	13.5%	-1.0%	8,473,423	8,794,566	321,143	56.49	8,794,566	Above
	52 CARVER	93	91	-2	5.4%	765,710	790,964	25,254	8.1%	8.0%	-0.1%	9,471,877	9,851,699	379,822	52.55	9,851,699	Above
	146 LAKEVILLE	122	127	5	7.3%	1,261,381	1,368,068	106,687	10.7%	11.1%	0.4%	11,759,187	12,338,915	579,728	66.31	12,338,915	Above
	173 MATTAPOISETT	26	34	8	3.9%	344,505	467,568	123,063	4.6%	6.1%	1.5%	7,473,095	7,707,218	234,123	82.50	7,707,218	Above
	250 ROCHESTER	83	86	3	8.7%	816,607	869,413	52,806	12.9%	13.3%	0.4%	6,323,209	6,545,154	221,945	62.30	6,545,154	Above



FY20 Chapter 70 and Net School Spending Formula

More about the data

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Select the district you're interested in from the dropdown list on this sheet.

Foundation Budget

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This report displays the foundation enrollment and foundation budget for a single district. A district's foundation budget is updated each year and it is derived by multiplying the number of pupils in thirteen enrollment categories by cost rates in eleven functional areas. More on calculating the foundation budget can be found here:

<http://www.doe.mass.edu/finance/chapter70/>

Key Terms

Foundation Enrollment: A count of the students for whom a school district is financially responsible on October 1st of any given year.

Inflation: Foundation budget rates are adjusted each year by a statutorily defined inflationary factor. It affects all districts in the same way.

Wage Adjustment Factor (WAF): Gives a district credit for having higher school costs if it is located in a geographic area where average wages are higher than in other areas of the state. Calculated using the latest available average wage data supplied by the state's Executive Office of Labor and Workforce Development (EOLWD).

Economically Disadvantaged Decile: Determined based on the relative concentration of economically disadvantaged students served in the district (decile 10 includes the districts with the greatest concentration of these students). Corresponds to a foundation budget rate for economically disadvantaged students.

Municipal Contribution

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This report displays the required local contribution for a single municipality. Each municipality has a target local share of its foundation budget, based on local ability to pay. The required local contribution for each municipality is based on the previous year's required contribution, and includes some transition factors so that the shift toward the target levels occurs over a period of several years.

Key Terms

Equalized Valuation (EQV): Calculated by DOR every two years. Full and fair cash value of all taxable property for each municipality.

Income: Derived annually by DOR from state income tax returns. Includes all forms of wage, pension, interest, business, investment, and capital gains income.

Combined Effort Yield (CEY): Sum of property and income effort. Based on DESE-calculated property and income percentages, which, when applied to all municipalities in the Commonwealth, yields 59% of statewide foundation coming from local revenue.

Target Local Contribution/Share: Calculated for each municipality as an equitable share of its foundation budget based on property wealth and income.

Municipal Revenue Growth Factor (MRGF): Calculated each year by DOR and quantifies the most recent annual percentage change in each community's local revenues (such as the annual increase in the Proposition 2½ levy limit) that should be available for schools.

Regional Allocation

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This report displays the allocation of a municipality's required local contribution across the districts to which it belongs. The municipality's required contribution is allocated in direct proportion to the district's share of the municipality's foundation budget.

Summary

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This report displays the Chapter 70 aid calculation for a single district. The aid calculation begins with each district's prior year Chapter 70 amount. The difference between each district's foundation budget and its required contribution equals foundation aid. In FY20, each district is guaranteed to receive at least \$20 per pupil in additional Chapter 70 aid. On the right-hand side, there is a comparison to the prior year.



FY20 Chapter 70 and Net School Spending Formula

More about the data

Key Terms

Foundation Aid: The amount of aid needed by a district to reach its foundation budget, after factoring in this year's required local contribution. $\text{Foundation budget} - \text{Required Local Contribution} = \text{Foundation Aid}$

Minimum Aid: A guaranteed per pupil aid increase over the prior year.

Required Net School Spending (NSS): The sum of this year's required local contribution and Chapter 70 aid. A district must spend this amount to be in compliance.

Regional District Members

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This report displays relevant data for municipal members of a single regional district.

Key Terms

District Foundation Enrollment: Foundation enrollment for the selected district, in total and by member.

District Required Minimum Contribution: Total required minimum contribution for the selected district, in total and by member.

District's Share of Town Foundation Budget: The proportion of the town's total foundation budget related to students at the selected district. Municipalities often belong to more than one district.

Town Required Local Contribution: The total municipal required local contribution for all of its students across all of the districts to which it belongs.

Comparison to FY19

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This report displays prior year and current year foundation enrollment, foundation budget, required local contribution and Chapter 70 aid for all operating districts.

Rates

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This sheet displays the FY20 foundation budget rates. Rates are annually adjusted for inflation.

Townwide Contributions

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This sheet calculates FY20 required local contributions for each municipality.

Aid436

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This sheet calculates FY20 Chapter 70 aid for each district.

LEVY LIMITS: A PRIMER ON PROPOSITION 2 ½



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Introduction

The Division of Local Services has developed this primer to guide local officials through the mechanics of Proposition 2½. Proposition 2½ revolutionized property tax administration and is a fundamental feature of the Massachusetts municipal fiscal landscape. Yet there is still some confusion about its meaning for cities and towns, particularly because the law is complex and has undergone a number of changes since Proposition 2½ was enacted in 1980.

The purpose of this primer is to explain, as simply as possible, the basic provisions of Proposition 2½. We focus in particular on those aspects of the law that we have found to cause the most confusion, for example: the ways in which Proposition 2½ limits the property tax, how the levy limit is calculated, how an override differs from a debt exclusion or capital outlay expenditure exclusion, and how new growth works.

With the help of this primer, a local official should be able to understand the fundamentals of Proposition 2½. However, this primer is not intended as a substitute for legal guidance on a community's options and obligations under the law. If you have any questions, please refer to the Resources section included in this primer and contact the Division of Local Services for assistance and information.

We hope this primer will help you grasp the basic concepts of Proposition 2½ and act on behalf of your community with a better understanding of the law. We welcome questions and comments on this publication.

What is a Levy?

The property tax levy is the revenue a community can raise through real and personal property taxes. We will refer to the property tax levy simply as the **levy**. In Massachusetts, municipal revenues to support local spending for schools, public safety and other public services are raised through the property tax levy, state aid, local receipts and other sources. The property tax levy is the largest source of revenue for most cities and towns.

What is a Levy Ceiling? What is a Levy Limit?

Proposition 2½ places constraints on the amount of the levy raised by a city or town and on how much the levy can be increased from year to year.

A levy limit is a restriction on the amount of property taxes a community can levy. Proposition 2½ established two types of levy limits:

First, a community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community. In this primer we will refer to the full and fair cash value limit as the **levy ceiling**.

Second, a community's levy is also constrained in that it can only increase by a certain amount from year to year. We will refer to the maximum amount a community can levy in a given year as the **levy limit**. The levy limit will always be below, or at most, equal to the levy ceiling. The levy limit may not exceed the levy ceiling.

Proposition 2½ does provide communities with some flexibility. It is possible for a community to levy above its levy limit or its levy ceiling on a temporary basis, as well as to increase its levy limit on a permanent basis. These options are discussed in more detail in other sections of this primer. The concepts of levy ceiling and levy limit are illustrated in *Figure 1*.

How is a Levy Ceiling Calculated?

The levy ceiling is determined by calculating 2.5 percent of the total full and fair cash value of taxable real and personal property in the community:

$$\text{Full and Fair Cash Value} \times 2.5\% = \text{LEVY CEILING}$$

$$\text{Full and Fair Cash Value} = \$100,000,000$$

$$\$100,000,000 \times 2.5\% = \$2,500,000$$

In this example, the levy ceiling is \$2,500,000.

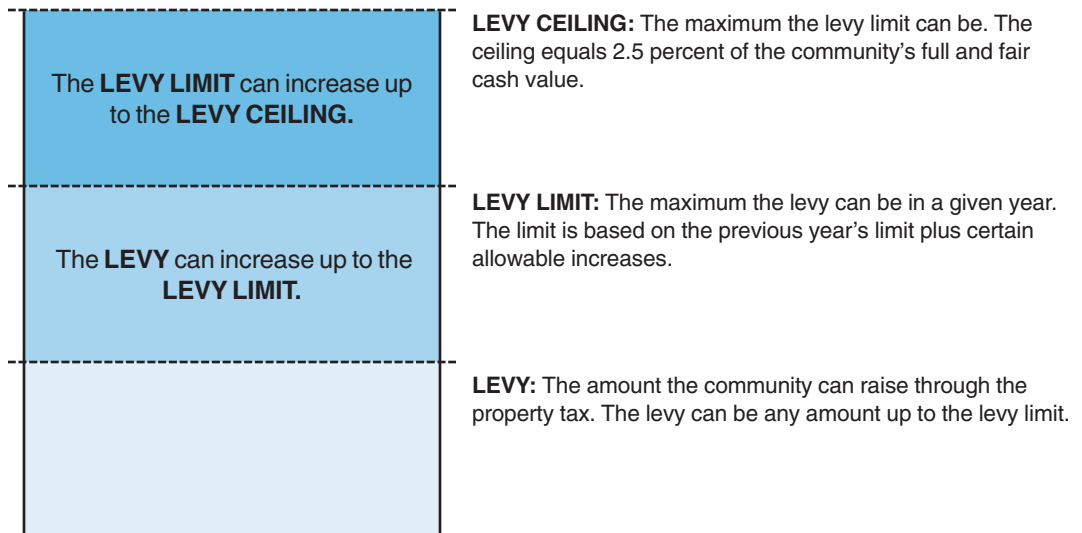


Figure 1

How is a Levy Ceiling Changed?

The total full and fair cash value of taxable real and personal property in a community usually changes each year as properties are added or removed from the tax roll and market values increase or decrease. This also changes the levy ceiling. See *Figure 2*.

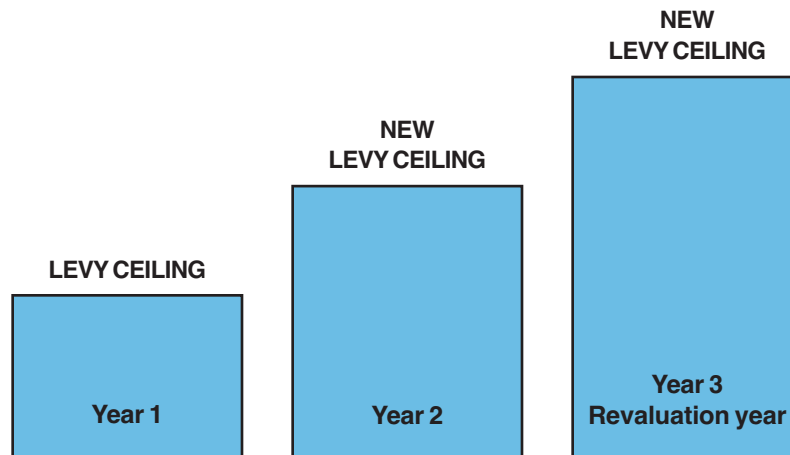


Figure 2

How is a Levy Limit Calculated?

A levy limit for each community is calculated annually by the Department of Revenue. It is important to note that a community's levy limit is based on the previous year's levy limit and not on the previous year's actual levy.

Each step in the example below is detailed in other sections of this primer. A levy limit is calculated by:

Taking the previous year's levy limit and increasing it by 2.5%:	
A. FY2007 Levy Limit	\$1,000,000
B. (A) x 2.5%	+ \$25,000
Adding to the levy limit amounts of certified new growth added to the community's property tax base:	
C. FY2008 New Growth	+ \$15,000
Adding to the levy limit amounts authorized by override votes:	
D. FY2008 Override	+ \$100,000
E. FY2008 Subtotal (A+B+C+D)	= \$1,140,000
Comparing the FY2008 levy limit to the FY2008 levy ceiling and applying the lesser number (compare E and F):	
F. FY2008 Levy Ceiling	\$2,500,000
\$1,140,000	
Applicable FY2008 Levy Limit	
(Lesser of E and F)	

This community's levy limit, the maximum amount in real and personal property taxes it can levy, is \$1,140,000 for FY2008. How much of this amount the community actually wants to use — that is, the amount of the levy — is up to the discretion of local officials. The community can levy up to or at any level below the entire levy limit amount, regardless of what its levy was in the previous year. Levy increases are discussed on page 13.

How is a Levy Limit Increased?

The levy limit is increased from year to year as long as it remains below the levy ceiling. Permanent increases in the levy limit result from the following:

Automatic 2.5 percent increase. Each year, a community's levy limit automatically increases by 2.5 percent over the previous year's levy limit. This does not require any action on the part of local officials; the Department of Revenue calculates this increase automatically.

New Growth. A community is able to increase its levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process. New growth is discussed on page 8.

Overrides. A community can permanently increase its levy limit by successfully voting an override. The amount of the override becomes a permanent part of the levy limit base. Overrides are discussed on page 9.

Please note: Debt exclusions, capital outlay expenditure exclusions and overrides are all often referred to as "overrides" and enable a community either to permanently increase its levy limit or temporarily levy above its levy limit or levy ceiling. This primer makes a distinction between an override and a debt or capital outlay expenditure exclusion, because there is a significant difference in the impact of each on a community's levy limit. An override enables a community to permanently increase its levy limit, while an exclusion only allows for a temporary increase in taxes over a community's levy limit. Overrides, debt exclusions and capital outlay expenditure exclusions are discussed in greater detail in other sections of this primer.

In summary, the levy limit can increase from year to year in these ways: automatic 2.5 percent increase, new growth and overrides. Once the levy limit is increased in any of these ways, the increased levy limit amount becomes the base upon which levy limits are calculated for future years. See *Figure 3*.

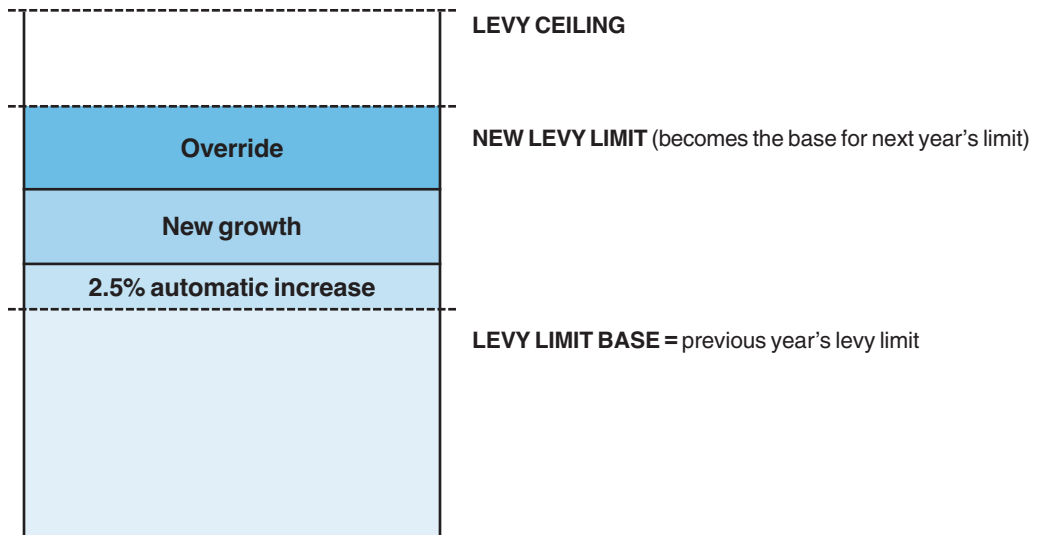


Figure 3

How Can a Community Levy Taxes in Excess of its Levy Limit or Levy Ceiling?

A community can assess taxes in excess of its levy limit or levy ceiling by successfully voting a debt exclusion or capital outlay expenditure exclusion. The amount of the exclusion does not become a permanent part of the levy limit base, but allows a community to assess taxes for a certain period of time in excess of its levy limit or levy ceiling for the payment of certain debt service costs or for the payment of certain capital outlay expenditures. See *Figures 4a and 4b*.

In *Figure 4a* the debt exclusion or capital outlay expenditure exclusion gives the community temporary additional taxing capacity over and above its levy limit, but below its levy ceiling.

In *Figure 4b* the debt exclusion or capital outlay expenditure exclusion gives the community temporary additional taxing capacity that is over and above not only its levy limit, but also its levy ceiling.

For more information on debt exclusions and capital outlay expenditure exclusions, see page 10.

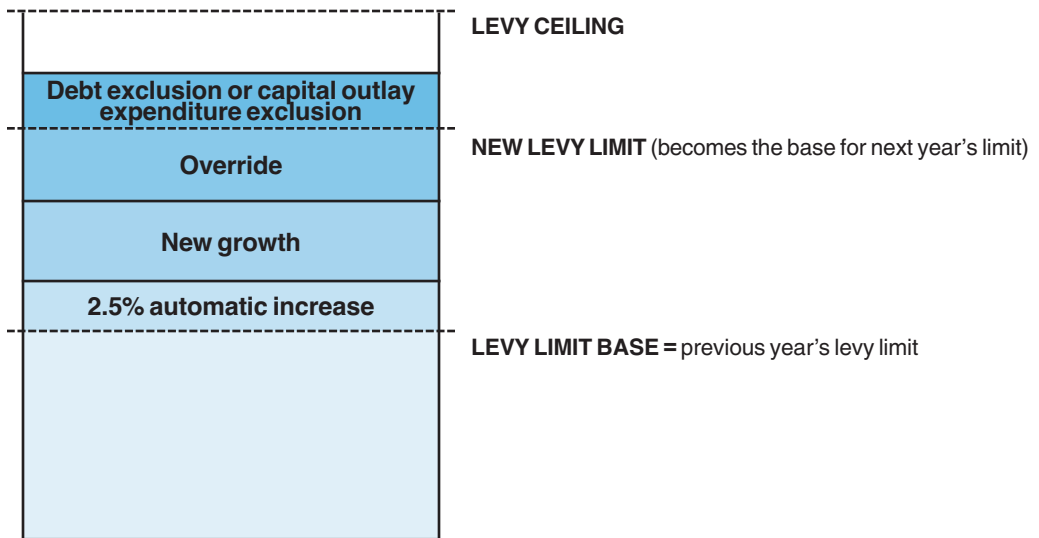


Figure 4a

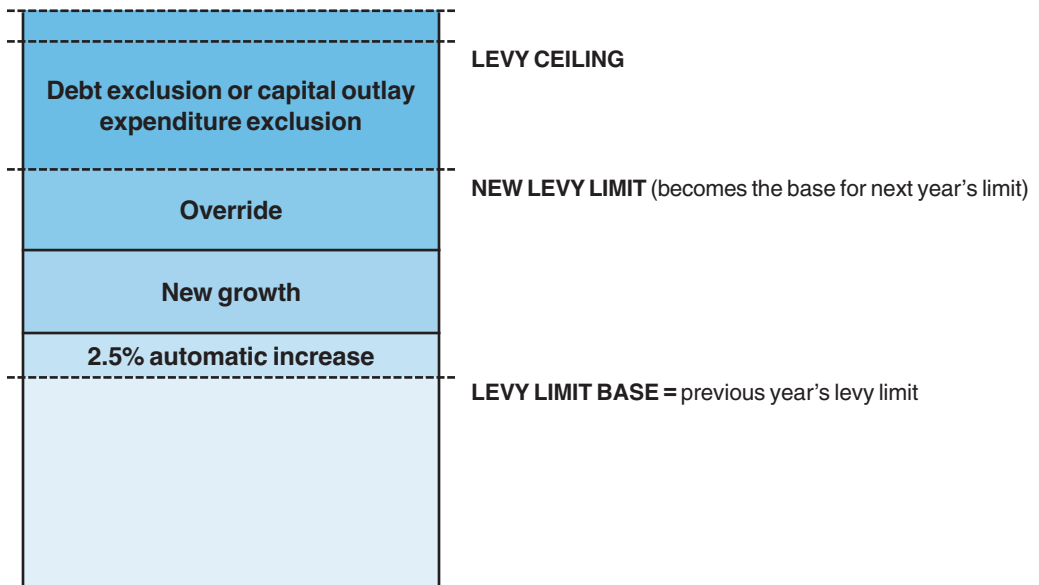


Figure 4b

What is New Growth?

Proposition 2½ allows a community to increase its levy limit annually by an amount based on the increased value of new development and other growth in the tax base that is **not** the result of revaluation. The purpose of this provision is to recognize that new development results in additional municipal costs; for instance, the construction of a new housing development may result in increased school enrollment, public safety costs, and so on. New growth under this provision includes:

- Properties that have increased in assessed valuation since the prior year because of development or other changes.
- Exempt real property returned to the tax roll and new personal property.
- New subdivision parcels and condominium conversions.

New growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate for the appropriate class of property. **Any increase in property valuation due to revaluation is not included in the calculation.**

Below we highlight how new growth is calculated:

$$\begin{aligned} &\text{Increases in Assessed Valuation} \\ &\times \text{Prior Year's Tax Rate for Particular Class of Property} \\ &= \text{New Growth Addition to Levy Limit} \end{aligned}$$

For example, for a community that applies the same tax rate to all classes of property:

$$\begin{aligned} &\text{Increases in Assessed Valuation} = \$1,000,000 \\ &\text{Prior Year's Tax Rate} = \$15.00/1000 \\ &\$1,000,000 \times (\$15.00/1000) = \$15,000 \\ &\text{New Growth Addition to Levy Limit} = \$15,000 \end{aligned}$$

Below we highlight where the addition of new growth occurs in the calculation of the levy limit:

Taking the previous year's levy limit and increasing it by 2.5%:		
A. FY2007 Levy Limit		\$1,000,000
B. (A) x 2.5%	+	\$25,000
Adding to the levy limit amounts of certified new growth added to the community's property tax base:		
C. FY2008 New Growth	+	\$15,000
Adding to the levy limit amounts authorized by override votes:		
D. FY2008 Override	+	\$100,000
E. FY2008 Subtotal (A+B+C+D)	=	\$1,140,000
Comparing the FY2008 levy limit to the FY2008 levy ceiling and applying the lesser number (compare E and F):		
F. FY2008 Levy Ceiling		\$2,500,000
		\$1,140,000
		Applicable FY2008 Levy Limit
		(Lesser of E and F)

New growth becomes part of the levy limit base, and thus increases at the rate of 2.5 percent each year as the levy limit increases. Reporting of new growth provides a community with an opportunity to increase its levy limit, which can provide for added budget flexibility in the future. Boards of Assessors are required to report new growth each year as a part of setting the tax rate.

What is an Override?

Proposition 2½ allows a community to assess taxes in excess of the automatic annual 2.5 percent increase and any increase due to new growth by passing an **override**. A community may take this action as long as it is below its levy ceiling, or 2.5 percent of full and fair cash value. An override cannot increase a community's levy limit above the level of the community's levy ceiling.

When an override is passed, the levy limit for the year is calculated by including the amount of the override. The override results in a permanent increase in the levy limit of a community, which as part of the levy limit base, increases at the rate of 2.5 percent each year.

A majority vote of a community's selectmen, or town or city council (with the mayor's approval if required by law) allows an override question to be placed on the ballot. Override questions must be presented in dollar terms and must specify the purpose of the override. Overrides require a majority vote of approval by the electorate.

Below we highlight where the amount of an override is added in the calculation of the levy limit:

Taking the previous year's levy limit and increasing it by 2.5%:		
A. FY2007 Levy Limit		\$1,000,000
B. (A) x 2.5%	+	\$25,000
Adding to the levy limit amounts of certified new growth added to the community's property tax base:		
C. FY2008 New Growth	+	\$15,000
Adding to the levy limit amounts authorized by override votes:		
D. FY2008 Override	+	\$100,000
E. FY2008 Subtotal (A+B+C+D)	=	\$1,140,000
Comparing the FY2008 levy limit to the FY2008 levy ceiling and applying the lesser number (compare E and F):		
F. FY2008 Levy Ceiling		\$2,500,000
		\$1,140,000
Applicable FY2008 Levy Limit (Lesser of E and F)		

The community can levy up to its levy limit of \$1,140,000 in FY2008.

What is a Debt Exclusion? What is a Capital Outlay Expenditure Exclusion?

Proposition 2½ allows a community to raise funds for certain purposes above the amount of its levy limit or levy ceiling. A community can assess taxes in excess of its levy limit or levy ceiling for the payment of certain capital projects and for the payment of specified debt service costs. An exclusion for the purpose of raising funds for debt service costs is referred to as a **debt exclusion**, and an exclusion for the purpose of raising funds for capital project costs is referred to as a **capital outlay expenditure exclusion**. Both exclusions require voter approval with very limited exceptions. These exceptions are explained on page 12.

The additional amount for the payment of debt service is added to the levy limit or levy ceiling for the life of the debt only. The additional amount for the payment of the capital project cost is added to the levy limit or levy ceiling only for the year in which the project is being undertaken. Unlike overrides, exclusions do not become part of the base upon which the levy limit is calculated for future years.

Reimbursements such as state reimbursements for school building construction are subtracted from the amount of the exclusion.

A capital outlay expenditure exclusion or debt exclusion is effective even in the rare case when the exclusion would bring the community's levy above its levy ceiling.

Both of these exclusions require a two-thirds vote of the community's selectmen, or town or city council (with the mayor's approval if required by law) in order to be presented to the voters. A majority vote of approval by the electorate is required for both types of exclusion.

Questions presented to exclude a debt obligation must state the purpose or purposes for which the monies from the debt issue will be used. Questions presented to exclude a capital outlay expenditure exclusion must state the amounts and purposes of the expenditures.

Below we highlight how exclusions are added to the levy limit:

Taking the previous year's levy limit and increasing it by 2.5%:

A. FY2007 Levy Limit	\$ 1,000,000
B. (A) x 2.5%	+ \$25,000

Adding to the levy limit amounts of certified new growth added to the community's property tax base:

C. FY2008 New Growth	+ \$15,000
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Adding to the levy limit amounts authorized by override votes:

D. FY2008 Override	+ \$100,000
E. FY2008 Subtotal (A+B+C+D)	= \$1,140,000

Comparing the FY2008 levy limit to the FY2008 levy ceiling and applying the lesser number (compare E and F):

F. FY2008 Levy Ceiling	\$2,500,000
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\$1,140,000
Applicable FY2008 Levy Limit
(Lesser of E and F)

Calculating FY2008 levy limit with debt exclusion or capital outlay expenditure exclusion:

H. FY2008 Levy Limit	\$ 1,140,000
I. Add FY2008 Debt Exclusion or Capital Outlay Expenditure Exclusion	+ \$50,000

\$1,190,000
**Applicable FY2008 Levy Limit with Debt Exclusion
or Capital Outlay Expenditure Exclusion**

In FY2008, this community can levy up to \$1,190,000, its applicable levy limit with this debt exclusion or capital outlay expenditure exclusion.

What is a Special Exclusion?

For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay expenditure exclusions are like voter approved exclusions. The amount of the special exclusion is only added to the levy limit or ceiling for a temporary period of time, and does not become part of the base upon which the levy limit is calculated for future years.

One special debt exclusion allows a community to add water and sewer project debt service costs to its levy limit or levy ceiling for the life of the debt, as long as it reduces water and sewer rates by the same amount. The water and sewer debt exclusion is adopted by a majority vote of the community's selectmen, or town or city council (with the mayor's approval if required by law) and may include all or part of existing and subsequently authorized water and sewer debt or just the residential share of that debt.

Another special debt or capital outlay expenditure exclusion applies if a community has a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks or remove dangerous levels of lead paint in order to meet public health and safety code requirements. Under the program, the board of health and the homeowner agree that the board may contract with third parties to perform the work, and the homeowner will repay the community for all project costs. Homeowners may make the repayment by having a portion of the repair costs, with interest, added to their property tax bills for up to 20 years. The community may automatically add to its levy limit or levy ceiling the amount appropriated, or the amount of the debt service costs on any borrowing for the program.

What is an Underride?

Proposition 2½ allows a community to reduce its levy limit by passing an **underride**. When an underride is passed, the levy limit for the year is calculated by subtracting the amount of the underride. The underride results in a permanent decrease in the levy limit of a community because it reduces the base upon which levy limits are calculated for future years.

A majority vote of a community's selectmen, or town or city council (with the mayor's approval if required by law) allows an underride question to be placed on the ballot. An underride question may also be placed on the ballot by the people using a local initiative procedure, if one is provided by law. Underride questions must state a dollar amount and require a majority vote of approval by the electorate.

Below we highlight where the amount of an underride is subtracted in the calculation of the levy limit:

Taking the previous year's levy limit and increasing it by 2.5%:	
A. FY2007 Levy Limit	\$1,000,000
B. (A) x 2.5%	+ \$25,000
Adding to the levy limit amounts of certified new growth added to the community's property tax base:	
C. FY2008 New Growth	+ \$15,000
Subtracting from the levy limit amounts authorized by underride votes:	
D. FY2008 Underride	- \$40,000
E. FY2008 Subtotal (A+B+C-D)	= \$1,000,000
\$1,000,000	
Applicable FY2008 Levy Limit	

The community can levy up to its levy limit of \$1,000,000 in FY2008.

Levy Increases

Once a community's levy limit is established for a particular year, the community can determine what its levy will be. The community may set its levy at any amount up to the levy limit. (Or, if it has voted a debt exclusion or capital outlay expenditure exclusion, it may levy up to the levy limit plus the additional temporary capacity resulting from the exclusion.)

It is important to note that as long as a community levies no more than its levy limit, there is no restriction on the dollar increase or percentage increase in its levy from year to year. Proposition 2½ restricts increases in the levy limit, not the levy. A community is permitted to tax up to its levy limit, even if it must raise its levy by a large percentage over the previous year's levy.

For example, a community could decide to increase its levy between FY2007 and FY2008 because the people of the community feel that the town should respond to some unmet local needs. Below we highlight the community's FY2007 and FY2008 levy limits and levies:

FY2007 Levy Limit = \$1,000,000
FY2007 Levy = \$900,000

FY2008 Levy Limit = \$1,025,000
FY2008 Levy = \$1,025,000

Percentage Change In Levy Limit = 2.5%
Percentage Change In Levy = 13.8%

From FY2007 to FY2008, the community's levy limit only increases by the allowed 2.5 percent. (In this example assume the community has no new growth and has not voted an override.) The community's levy increases from the FY2007 amount of \$900,000 up to its FY2008 levy limit of \$1,025,000. This is a total dollar increase in the actual levy of \$125,000 — and a percentage increase in the actual levy of 13.8 percent. From FY2007 to FY2008, the actual levy increases by 13.8 percent while the levy limit only increases by the allowed 2.5 percent.

It is important to note that the 13.8 percent increase described here is allowable under the provisions of Proposition 2½. As long as the levy limit only increases each year by the amount allowed under Proposition 2½, the actual levy can increase or decrease within the levy limit established each year, as decided by the community. The community may increase its levy up to its new levy limit regardless of the percentage increase in the levy. This concept is illustrated in *Figure 5*.

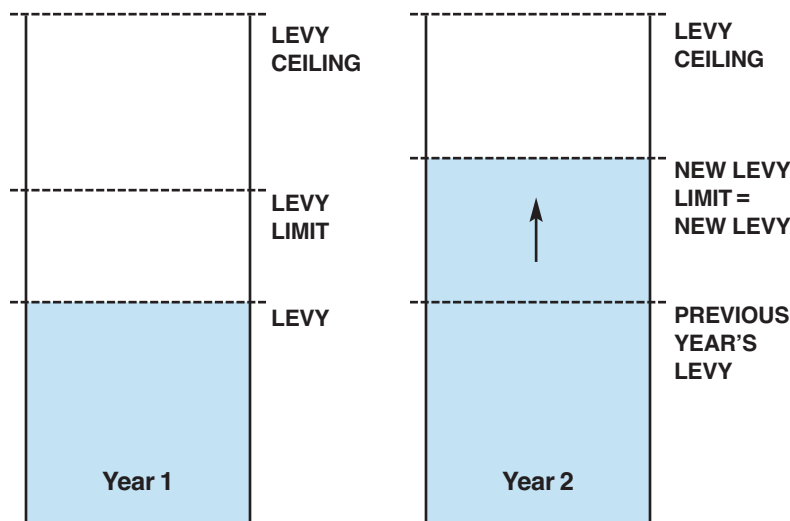


Figure 5

In Year 1, the community levies well below its levy limit.

In Year 2, the community's levy limit increases by the amount permitted under Proposition 2½. The community decides to levy all the way up to its new levy limit. The increase in the levy in Year 2 over Year 1 is indicated by the arrow. This increase is permissible under Proposition 2½.

Excess Levy Capacity

As discussed in the previous section, a community may choose to set its levy at any amount below or equal to its levy limit. When a community sets its levy below the limit, the difference between the levy and the levy limit is commonly referred to as **excess levy capacity**. This is an additional amount the community could, but chose not to, levy.

Levy Limit – Levy = Excess Levy Capacity

The concept of excess levy capacity is not a part of the Proposition 2½ law, as are the levy limit and levy ceiling. However, excess levy capacity is an important factor in municipal finance, and local officials should understand this concept.

There are two common misconceptions about excess levy capacity. The first misconception is that if a community has excess levy capacity in one year, then its ability to levy up to its levy limit in succeeding years is negatively affected. This misconception is based on the fact that Proposition 2½ limits the amount a community can increase its property taxes from year to year. Many think this means that a community cannot raise its levy all the way up to the levy limit to use all its excess capacity in just one year.

This is not true. As we have already seen, Proposition 2½ limits increases from year to year in the levy limit, not the levy. Before the tax rate is set, the full amount of the levy limit is always available to the community, **regardless** of how much of the limit the community has chosen to levy in previous years. It is within the law under Proposition 2½ for a community to have excess levy capacity in one year and, in the following year, to levy right up to the full amount of its new levy limit. This is true no matter what the percentage increase in the levy would be in order to achieve this result.

The second misconception about excess levy capacity is that a community is able to go back and “capture” excess levy capacity from a previous year. This is also not true. Once the community sets its tax rate for a given year, any revenues foregone because of excess levy capacity in that year are lost forever. This is only a one-time loss, however. In the following year, the community may levy up to its new levy limit, regardless of its levy in the previous year. See the example below:

FY2007 Levy Limit = \$1,000,000
FY2007 Levy = \$900,000
FY2007 Excess Levy Capacity = \$100,000

FY2008 Levy Limit = \$1,025,000
FY2008 Levy = \$1,025,000
FY2008 Excess Levy Capacity = \$0

Increase In Levy Limit = \$25,000
Increase In Levy = \$125,000

In FY2007, the town levies only \$900,000 of its levy limit of \$1,000,000, foregoing \$100,000 of tax revenue it could have collected. In FY2008, the town's levy limit increases by the automatic 2.5 percent allowed by Proposition 2½, or up by \$25,000 to \$1,025,000. The town decides to levy all the way up to its new levy limit, so it has no excess capacity in FY2008. Its FY2008 levy is \$125,000 higher than its FY2007 levy. The town cannot also levy an additional amount to capture the \$100,000 foregone in FY2007. In other words, it cannot levy up to \$1,125,000 for a total levy increase of \$225,000. The \$100,000 foregone in FY2007 is lost forever. This is a one-time loss, since the community can, in FY2008, levy all the way up to its new levy limit. This is highlighted in *Figure 6*.

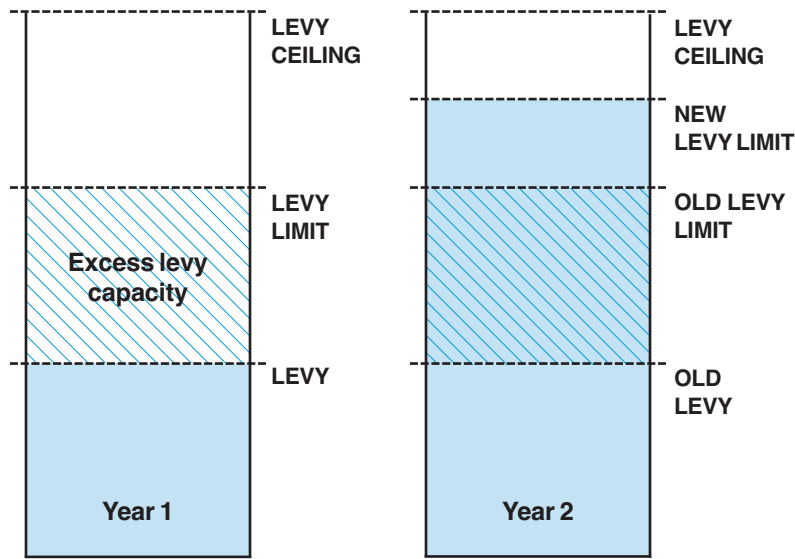


Figure 6

In Year 1, the community levies below its levy limit and as a result has excess levy capacity, represented by the area indicated.

In Year 2, the community may levy all the way up to its new levy limit. By levying up over its "old" levy limit (that is, its levy limit in Year 1), the community "uses" the excess capacity accrued in Year 1, shown by the area indicated. The community may increase its levy up to the new levy limit regardless of the percentage increase in the levy that is required to do so.

However, in Year 2 the community may not go back and recover the actual dollars of excess levy capacity foregone in Year 1 (the area indicated in the Year 1 diagram). That tax revenue is lost forever. It is only a one-time loss since the community can tax up to or above that level in Year 2.

Resources

For information on levy limits, levy ceilings, new growth and ballot questions (overrides, debt exclusions and capital outlay expenditure exclusions), contact DOR's Division of Local Services at:

- (617) 626-2300 by phone;
- (617) 626-2330 by fax; or
- the DLS website at www.mass.gov/dls.

Finance Committee Useful websites

Municipal Databank (Data Analytics) including Cherry Sheets / Proposition 2 ½ Primer

- <https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets>
- [Proposition 2½ and Tax Rate Process](#) - helpful information on the mechanics of Levy Limits and Proposition 2½

Massachusetts Department of Elementary and Secondary Education (DESE)

- <http://www.doe.mass.edu/>
 - <http://www.doe.mass.edu/DataAccountability.html>
 - <http://www.doe.mass.edu/dart/>
 - <http://www.doe.mass.edu/FinanceFunding.html>
 - http://profiles.doe.mass.edu/state_report/
- [Assessment and Accountability](#)
- [Educator Preparation](#)
- [Educators](#)
- [Student Enrollment and Indicators](#)
- [Finance](#)
- [High School and Beyond](#)

Educators

- [Educator Evaluation Data](#) - Educator Evaluation Performance
- [Educators by Age Groups Report](#) - Educators by Age Groups Report
- [Staffing Data by Race/ Ethnicity and Gender](#) - Staffing Data by Race/ Ethnicity and Gender
- [Staffing Retention Rates](#) - Staffing Retention Rates
- [Teacher by Grade and Subject Report](#) - Full time equivalent (FTE) count and percent of teachers for each subject and at each grade range.
- [Teacher by Program Area](#) - Full time equivalent (FTE) count and percent of teachers in General Education, Special Education, Career & Vocational Education and English Language Learning.
- [Teacher Data Report](#) - Teacher Data Report
- [Teacher Salaries](#) - Salary total, full time equivalent (FTE) count and average teacher salary by district.
- [Carver Contracts](#) – Education Association of Plymouth Carver
 - [Carver Teachers Contract\(2015-2018\)](#)
 - [Carver Teachers Contract Changes \(2015-2018\)](#)
 - [Carver Paraprofessionals Contract \(2015-2018\)](#)
 - [Summary of Carver Paraprofessionals contract changes \(2015-2018\)](#)
 - [Carver Evaluation Tool Appendix C](#)

Student Enrollment and Indicators

- [Attrition](#) - This report provides the percentage of attrition by grade from the end of one school year to the beginning of the next for students enrolled in public schools, including charter schools, in the state.
- [Class Size by Gender and Selected Populations](#) - Number of classes and average class size for each subject by gender, Limited English Proficient and Low Income.
- [Class Size by Race/Ethnicity](#) - Number of classes and average class size for each subject by race/ethnicity
- [Enrollment by Grade](#) - Number of students by grade, including pre-kindergarten (PK), kindergarten (K) and special education beyond grade 12 (SP).
- [Enrollment by Kindergarten](#) - Enrollment by Kindergarten
- [Enrollment by Pre-Kindergarten](#) - Enrollment by Pre-kindergarten
- [Enrollment by Race/Gender](#) - Percent of public school students by race and gender.
- [Enrollment by Selected Population](#) - Number and percent of public school students in subgroups First Language Not English (FLNE), English Language Learners (ELL), Students with Disabilities, High Needs, Economically Disadvantage and Free Lunch and Reduced Lunch (prior to 2015).
- [Mobility Rate Report](#) - Students transferring into or out of public schools, districts or the state.
- [School Attending Children](#) - Number of students attending each type of school by town.
- [Student Restraints](#) - Restraints of students in public schools, collaboratives, and approved special education schools
- [Student Retention Report](#) - Student Retention Report

Finance

- [C70 Foundation/Spending](#) - Chapter 70 Foundation Budget and Net School Spending Trends
- [Per Pupil Expenditure](#) - Per Pupil Expenditures
- [Teacher Salaries](#) - Salary total, full time equivalent (FTE) count and average teacher salary by district.
- [District Analysis and Review Tools \(DARTs\)](#)