

**Board of Selectmen
FY 2021 CLASSIFICATION HEARING**



December 4, 2020

At their meeting on December 1, 2020, the Board of Assessors voted unanimously to make the following recommendations to the Board of Selectmen for their Fiscal Year 2021 Classification Hearing which will be held December 4, 2020 at 9:00 AM.:

On the matter of classifying the tax rate:

- ✧ To **vote a residential factor of "0.910158"** which is a 145% shift of the tax burden from the residential and open space property classes to the commercial, industrial and personal property classes.

On the matter of an open space discount:

- ✧ **Not to grant an open space discount** which would shift the tax burden from the open space property class to the residential property class.

On the matter of a residential exemption:

- ✧ **Not to grant a residential exemption** which would shift the tax burden within the residential class from residents to part-time residents.

On the matter of a small commercial exemption:

- ✧ **Not to grant a small business exemption** which would shift the tax burden within the commercial, industrial and personal property classes from certain small commercial properties to other commercial and industrial properties.

Voting in accordance with these recommendations would retain a similar historical pattern of taxation in Carver. The following is an explanation of the various options and the reasons for the Assessors' recommendations:

Classification:

Classification allows the selectmen to allocate a higher percentage of the tax burden to the commercial, industrial, and personal property classes by adopting a residential factor of less than "1." Such an action would result in a tax rate lower than \$18.61 for the residential and open space classes, and higher than \$18.61 for the commercial, industrial, and personal property classes.

Classifying the tax rate means applying different tax rates to different classes of property according to procedures and formulas set forth by state statutes. Voting a **residential factor of "0.910158,"** establishes a 145% shift of the tax burden from the residential and open space property classes to the commercial, industrial and personal property classes, and those classes will be taxed at different rates per thousand dollars of property value.

If a 0.910158 residential factor is voted, the fiscal year 2021 **residential** tax rate will be **\$16.94**, and the **commercial/industrial/personal property** tax rate will be **\$26.99**. The FY21 residential rate of \$16.94 represents a decrease of -1.45% below the FY20 residential tax rate of \$17.19 and the commercial/industrial tax rate of \$26.99 represents a decrease of -2.14% below the FY20 tax rate of \$27.58.

Open Space Discount:

The open space classification is reserved for properties that could otherwise be held for the production of income but are instead preserved in an open and natural condition for the benefit and enjoyment of the public, which does not necessarily imply public access to the property. Carver currently has no properties classified as open space, so it would have no effect if the Board of Selectmen should vote an open space discount. The Assessors are of the belief that the open space issues are best addressed through the exercise of conservation restrictions or chapter land elections, both of which demonstrate a firmer commitment to open space preservation on the part of the property owner and which also provide for some recapture of forgiven tax dollars.

Residential Exemption:

The residential exemption grants an exemption of up to 20% of the average residential property value for all resident property owners. Through the selective application of the exemption to year-round residents and the calculation of a new residential tax rate to recapture lost levy, the exemption results in reduced taxes being paid by resident property owners, while shifting the tax burden to part-time resident property owners. The Assessors do not recommend granting a residential exemption as the exercise of this option results in the shifting of the tax levy share not between classes, but within the residential class itself. As only a very small percentage, if any, of the parcels in Carver are owned by part-time residents, and any part-time resident taxpayers pay an additional personal property tax on the contents of their Carver home which resident property owners do not pay, and customarily place fewer demands on municipal services, the Assessors advise it would provide little to no relief for the resident taxpayer and also would be inequitable to create separate strata within the residential property class.

Small Commercial Exemption:

The small commercial exemption is another option for consideration by the Selectmen. The result of legislation passed in 1994, this exemption allows the Selectmen to exempt up to 10% of the assessed value of commercial properties that are assessed for less than \$1,000,000 and are occupied by businesses with fewer than ten employees. If adopted, it has the effect of reducing the property taxes on some commercial properties and shifting those taxes onto all other commercial/industrial properties. As with the residential exemption, the loss in levy resulting from the decrease in the total valuation of the commercial class is recaptured within the commercial/industrial classes by recalculating a new tax rate for those classes. Unlike the residential exemption, however, wherein a fixed dollar exemption is applied to all qualifying parcels, the small commercial exemption is based on a percentage of each eligible parcel's valuation.

The Assessors do not recommend granting the small commercial exemption for several reasons. Although this legislation is no longer new, there remain many unanswered questions about the effects of the exemption. To date, only a small number of Massachusetts communities grant this exemption. The assessors suggest that this is possibly due to the following reasons:

Classification Hearing Options
December 4, 2020

- The law does not address the Chapter 61, 61A, and 61B properties (forest, agricultural/horticultural, and recreational property), which are taxed at the commercial rate. The recalculation of the commercial/industrial tax rate would result in higher tax bills for those properties, as they are not eligible for the exemption.
- There are no appeal provisions contained in the law for those properties that may be eligible for the exemption but are inadvertently omitted in its administration. The Department of Employment and Training supplies the data regarding the requirement that a property, in order to qualify for the exemption, must be occupied by a business or businesses employing fewer than ten people. This information is unreliable, however, since the DET provides a list of the qualifying businesses, but only those with mailing addresses in Carver. A business could conceivably be located in Carver with a mailing address in a neighboring town, and not be on the list provided to Carver by the DET. There would be no statutory appeal for the property owner. The potential for omission is enormous and could cause substantial administrative and public relations problems for the Town.
- The exemption, while well intentioned, does not really serve those for whom the legislation was intended. Unless the small commercial property is entirely owner-occupied, it is very unlikely that the small business owner who is leasing the property will benefit from the exemption. There is no requirement that the reduction in the property tax be passed from landlord to tenant.

The Department of Revenue has certified the FY21 Interim Year values. Attached is State Tax Form LA-4 which indicates the total value by class of all parcels in Carver, the Recap sheet, and the LA-5. Your signatures will be required on the LA-5 form at the conclusion of the classification hearing. Signing the LA-5 confirms the votes taken by the Selectmen at the hearing and indicates the Selectmen have been informed of the amount of the excess levy capacity. The LA-5 must be signed physically and manually by the Selectboard and the Board of Assessor's

The Board of Assessors and I will be available for questions at the Tax Rate Classification Hearing on Friday, December 4, 2020 at 9:00 AM.

If you have any additional questions regarding this matter, please feel free to reach out to the Assessor's Office.

Thank you.



Craig Schoaf
Assistant Finance Director

Attachments

cc: Board of Assessors
Town Administrator - Rick LaFond
Finance Director - Meg LaMay

Table 1. Total Taxable Valuation by Class and Yearly Comparison

Class	FY21 Value	% Total Value	F20 Value	% Total Value	% Change
Residential & Open Space	\$1,249,756,566	83.36%	\$1,172,654,548	82.38%	6.57%
Commercial	\$103,794,407	6.92%	\$102,706,902	7.22%	1.06%
Industrial	\$37,354,577	2.49%	\$36,177,320	2.54%	3.25%
Personal	\$108,363,740	7.23%	\$111,962,840	7.87%	-3.21%
Total	\$1,499,269,290	100.00%	\$1,423,501,610	100.00%	5.32%
				\$ Change	
Tax Levy	\$27,905,224.64		\$27,079,814.00	\$825,410.64	3.05%
New Growth	\$282,448		\$542,614	(\$260,166.00)	-47.95%
RES Tax Rate@ 1.45 Shift	\$16.94		\$17.19	(\$0.25)	-1.45%
Average Single Family Value	\$350,800		\$329,300	\$21,500	6.53%
Average Single Family Tax Bill	\$5,943		\$5,661	\$282	4.98%
CIP Tax Rate@ 1.45 Shift	\$26.99		\$27.58	(\$0.59)	-2.14%
Average Commercial-Industrial Value	\$509,500		\$500,600	\$8,900	1.78%
Average Commercial-Industrial Tax Bill	\$13,751		\$13,807	(\$55)	-0.40%

Table 2. Rate Shift

Alternative Residential (Res) Rates by shifting the burden to the Commercial, Industrial, and Personal (CIP)

Percent Shift	Res Rate	Rate Change	CIP Rate	Rate Change
None	\$18.61		\$18.61	
105%	\$18.43	-0.97%	\$19.54	5.0%
110%	\$18.24	-1.99%	\$20.47	10.0%
115%	\$18.06	-2.96%	\$21.40	15.0%
120%	\$17.87	-3.98%	\$22.34	20.0%
125%	\$17.68	-5.00%	\$23.27	25.0%
130%	\$17.50	-5.96%	\$24.20	30.0%
135%	\$17.31	-6.99%	\$25.13	35.0%
136%	\$17.27	-7.20%	\$25.31	36.0%
138%	\$17.20	-7.58%	\$25.69	38.0%
140%	\$17.13	-7.95%	\$26.06	40.0%
145%	\$16.94	-8.97%	\$26.99	45.0%
150%	\$16.75	-9.99%	\$27.92	50.0%

Table 3. Tax Impact of Rate Shift to the Average Assessed Values Compared to last year

Average Value Percent Shift	Residential \$350,800		Commercial \$509,500	
	Res Tax	Tax Change	CIP Tax	Tax Change
None	\$6,528	\$868	\$9,482	(\$4,325)
105%	\$6,465	\$805	\$9,956	(\$3,851)
110%	\$6,399	\$738	\$10,429	(\$3,377)
115%	\$6,335	\$675	\$10,903	(\$2,903)
120%	\$6,269	\$608	\$11,382	(\$2,424)
125%	\$6,202	\$541	\$11,856	(\$1,950)
130%	\$6,139	\$478	\$12,330	(\$1,477)
135%	\$6,072	\$412	\$12,804	(\$1,003)
136%	\$6,058	\$398	\$12,895	(\$911)
138%	\$6,034	\$373	\$13,089	(\$717)
140%	\$6,009	\$349	\$13,278	(\$529)
145%	\$5,943	\$282	\$13,751	(\$55)
150%	\$5,876	\$215	\$14,225	\$419

CLASSIFICATION TAX ALLOCATION
Fiscal Year 2021

1. The selected Residential Factor is 0.910158

If you desire each class to maintain 100% of its full values tax share, indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space?

Yes No

If Yes, what is the percentage discount? 0

3. Was a residential exemption adopted?

Yes No

If Yes, please complete the following:

<u>Class 1 Total Assessed Value</u>	=	<u>1,249,756,566</u>	X	<u>0</u>	=	<u>0</u>
Class 1 Total Parcel Count *		0		Selected Res. Exemption %		Residential Exemption

If Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted?

Yes No

% Selected 0

If Yes, please complete the following:

No. of parcels eligible	<u>0</u>
Total value of parcels	<u>0</u>
Total value to be exempted	<u>0</u>

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

A Class	B Certified Full and Fair Cash Value Assessments	C Percentage Full Value Shares of Total Tax Levy	D New Percentage Shares of Total Tax Levy
Residential	1,249,756,566.00	83.3577%	75.8687%
Open Space	0.00	0.0000%	0.0000%
Commercial	103,794,407.00	6.9230%	10.0383%
Industrial	37,354,577.00	2.4915%	3.6127%
Personal Property	108,363,740.00	7.2278%	10.4803%
TOTALS	1,499,269,290.00	100.0000%	100.0000%

NOTE : The information is preliminary and is subject to change.

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2021

7. We hereby attest that on 12/4/2020 (date), 9:00am (time), at Carver Town Hall, Selectboard Meeting Room (place) in a public hearing on the issue of adopting the percentages for fiscal year 2021, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives, and that the percentages set forth above were duly adopted in public session on 12/4/2020 (date).

3. The LA-5 excess capacity for the current fiscal year is calculated as 13,811.36

The LA-5 excess capacity for the prior fiscal year is calculated as 3,520.35

For cities : City Councilors, Aldermen, Mayor

For towns : Board of Selectmen

For districts : Prudential Committee or Commissioners

Signatures

No signatures to display.

Documents

No documents have been uploaded.



CARVER SELECT BOARD

AGENDA - Revised

December 4, 2020

8:30 AM

Carver Town Hall – Meeting Room #1

Posted in accordance with the provisions of M.G.L. Chapter 30A, §20b

This meeting is being recorded by Area 58 Community Access Media, Channel 15, and will be posted by Area 58 on You Tube as soon as possible. There are openings on several Committees - please refer to the Select Board page on our website for a listing and application.

The Board Chair reasonably anticipates the following matters will be discussed and/or voted on at this meeting:

- 8:30AM Pledge of Allegiance & community prayer
- 8:34AM Citizens participation
- 8:38AM Cultural Council Appointment: Mary Oleskiewicz
- 8:40AM Joint appointment to the Redevelopment Authority: Paul Kostas
- 8:50AM Pole Hearing: Eversource & Verizon request for installation of (1) new pole and (1) pole relocation at 1 Pope's Point Road – continued from 11/17/20.
- 9:00AM Tax Classification Hearing
- 9:30AM Ch. 61A Notice of Intent: Bayside Agricultural Gate St. Map 37 Lot 1-L
- 9:45AM Input from all permitting authorities on proposed bylaw change that would state that if a committee/board member is part of a permitting authority, that person cannot be a member of another permitting authority at the same time
- 10:00AM Discussion and possible vote Finance Committee & Council on Aging By-Law proposed changes
- 10:10AM Discussion and possible vote on whether or not to eliminate Social Media Code of Conduct
- 10:15AM Discussion and possible vote on whether or not to create a committee to review Town bylaws.
- 10:30AM Discussion and possible vote on Select Board's Guidelines / Code of Conduct and Agenda Policy
- 10:45AM Discussion and possible vote to pro-rate Restaurant Liquor Licenses rates for 2021 & to allow outdoor dining until 12/31/2020
- 11:00AM Town Administrator Update:
 - Open Space Plan
 - Cares Act Update
 - CMWRRDD Update and on all other solid waste/recycling options including the transfer station.
 - Proposed changes to Select Board Bylaw 2.2.8 for clarification as drafted by ITA and town counsel
 - Update on Permitting/Environmental/Planning Department organizational audit
- 11:20AM Minutes/Licenses/ Topics not reasonably anticipated by the Chair 48 hours in advance of meeting:
 - Next Meeting: 12/15/2020, 1/5/2021
 - Carver EEN Beverages, LLC- Request for Change of Manager
 - Request for One Day Special License: Moonrise Audio Visual, LLC- 10am-4pm: Police Detail required
 - Approve 2021 licenses: All Alcoholic, Wine & Malt, Common Vicutaller, Entertainment, Automatic Amusement, Class I, II, III and Commercial Garage contingent on all taxes being paid up to date
 - Minutes of 9/8/2020, 10/22/2020, 11/5/2020 & 11/17/2020
- 11:30AM Select Board Community Announcements
- 11:40AM Select Board Notes:
 - Belbin: n/a
 - Bogart:
 1. Creating a formal process for recreational marijuana retailers' permitting process
 2. Update on Citizens' Police Advisory Committee

TAX RATE RECAPITULATION
Fiscal Year 2021

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 51,213,508.13
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	23,308,283.49
lc. Tax Levy (Ia minus Ib)	\$ 27,905,224.64
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	75.8687	21,171,331.17	1,249,756,566.00	16.94	21,170,876.23
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	10.0383	2,801,210.17	103,794,407.00	26.99	2,801,411.04
Net of Exempt					
Industrial	3.6127	1,008,132.05	37,354,577.00	26.99	1,008,200.03
SUBTOTAL	89.5197		1,390,905,550.00		24,980,487.30
Personal	10.4803	2,924,551.26	108,363,740.00	26.99	2,924,737.34
TOTAL	100.0000		1,499,269,290.00		27,905,224.64

MUST EQUAL 1C

Signatures

No signatures to display.

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Martin DiMunah
Date:
Approved:
Director of Accounts:

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION
Fiscal Year 2021

II. Amounts to be raised		
Ila. Appropriations (col.(b) through col.(g) from page 4)		<u>48,997,135.13</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<u>0.00</u>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Total overlay deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	400,246.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<u>101,176.00</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other : SRPEDD	2,210.00	
TOTAL Ilb (Total lines 1 through 10)		<u>503,632.00</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		1,462,741.00
Ild. Allowance for abatements and exemptions (overlay)		250,000.00
Ile. Total amount to be raised (Total Ila through Ild)		<u>51,213,508.13</u>
III. Estimated receipts and other revenue sources		
Illa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	12,788,340.00	
2. Massachusetts school building authority payments	0.00	
TOTAL Illa		<u>12,788,340.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>2,349,996.36</u>	
2. Offset Receipts (Schedule A-1)	<u>0.00</u>	
3. Enterprise Funds (Schedule A-2)	<u>412,015.00</u>	
4. Community Preservation Funds (See Schedule A-4)	<u>573,601.00</u>	
TOTAL IIIb		<u>3,335,612.36</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>1,355,030.00</u>	
2. Other available funds (page 4, col (d))	<u>5,829,301.13</u>	
TOTAL IIIc		<u>7,184,331.13</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2020	0.00	
1b. Free cash..appropriated on or after July 1, 2020	0.00	
2. Municipal light surplus	0.00	
3. Other source :	0.00	
TOTAL IIId		<u>0.00</u>
IIIe. Total estimated receipts and other revenue sources (Total Illa through IIId)		<u>23,308,283.49</u>
IV. Summary of total amount to be raised and total receipts from all sources		
a. Total amount to be raised (from Ile)		<u>51,213,508.13</u>
b. Total estimated receipts and other revenue sources (from IIIe)	<u>23,308,283.49</u>	
c. Total real and personal property tax levy (from Ic)	<u>27,905,224.64</u>	
d. Total receipts from all sources (total IVb plus IVc)		<u>51,213,508.13</u>

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION
Fiscal Year 2021

LOCAL RECEIPTS NOT ALLOCATED *

Receipt Type Description	(a) Actual Receipts Fiscal 2020	(b) Estimated Receipts Fiscal 2021
==> 1. MOTOR VEHICLE EXCISE	1,673,775.25	1,567,972.00
2. OTHER EXCISE		
==> a.Meals	138,220.59	30,794.36
==> b.Room	0.00	0.00
==> c.Other	119,880.00	119,880.00
==> d.Cannabis	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	125,841.28	125,841.00
==> 4. PAYMENTS IN LIEU OF TAXES	29,533.20	29,533.00
5. CHARGES FOR SERVICES - WATER	0.00	0.00
6. CHARGES FOR SERVICES - SEWER	0.00	0.00
7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8. CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9. OTHER CHARGES FOR SERVICES	0.00	0.00
10. FEES	263,349.66	188,527.00
a.Cannabis Impact Fee	0.00	0.00
b.Community Impact Fee Short Term Rentals	0.00	0.00
11. RENTALS	0.00	0.00
12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14. DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	0.00	0.00
17. LICENSES AND PERMITS	217,966.10	192,966.00
18. SPECIAL ASSESSMENTS	0.00	0.00
==> 19. FINES AND FORFEITS	28,059.95	28,060.00
==> 20. INVESTMENT INCOME	301,247.93	37,000.00
==> 21. MEDICAID REIMBURSEMENT	29,422.56	29,423.00
==> 22. MISCELLANEOUS RECURRING (UPLOAD REQUIRED)	0.00	0.00
23. MISCELLANEOUS NON-RECURRING (UPLOAD REQUIRED)	55,708.45	0.00
24. Totals	2,983,004.97	2,349,996.36

Accounting Officer

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the above-indicated fiscal year tax rate recapitulation form by the City / Town / District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Margaret LaMay, Town Accountant , Carver , meg.lamay@carverma.gov 508-866-3434 | 11/18/2020 2:40 PM

Comment:

Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or departmental revolving funds per Chapter 44, Section 53E 1/2. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2021 estimated receipts to FY 2020 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

NOTE : The information is preliminary and is subject to change.

TAX RATE RECAPITULATION
 Fiscal Year 2021

City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	APPROPRIATIONS					AUTHORIZATIONS			
			(b) From Raise and Appropriate **	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)	MEMO ONLY
06/29/2020	2020	1,781,030.00	0.00	838,530.00	935,000.00	0.00	7,500.00	0.00	0.00	-1,950,818.00	
06/29/2020	2021	47,498,645.00	41,926,102.00	516,500.00	4,246,761.00	0.00	336,857.00	472,425.00	0.00	0.00	0.00
10/15/2020	2021	-282,539.87	-930,080.00	0.00	647,540.13	0.00	0.00	0.00	0.00	0.00	0.00
Total		48,997,135.13	40,996,022.00	1,355,030.00	5,829,307.13	0.00	344,357.00	472,425.00			

Enter the fiscal year to which the appropriation relates.

* Appropriations included in column (b) must not be reduced by local receipts or any other funding source.

Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.

** Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Signatures

No signatures to display.

NOTE : The information is preliminary and is subject to change.

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2020
Fiscal Year 2021

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	3,145	1,103,131,000				
102	113	32,651,700				
MISC 103,109	34	51,110,500				
104	46	18,115,500				
105	4	1,473,800				
111-125	3	1,391,800				
130-32,106	316	18,092,000				
200-231	0		0			
300-393	151			68,370,600		
400-442	47				30,632,200	
450-452	8				5,961,300	
CH 61 LAND	0	7	0	54,060		
CH 61A LAND	55	366	0	14,116,190		
CH 61B LAND	4	8	0	1,321,130		
012-043	38	23,790,266	0	19,932,427	761,077	
501	305					8,930,540
502	124					3,675,630
503	0					0
504	3					73,257,430
505	1					2,728,300
506	1					4,522,300
508	4					1,117,630
550-552	8					14,131,910
TOTALS	4,791	1,249,756,566	0	103,794,407	37,354,577	108,363,740
Real and Personal Property Total Value						1,499,269,290
Exempt Parcel Count & Value						259 119,119,100

For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Signatures

Board of Assessors

Ellen Blanchard, Assessor , Carver , ellenmblanchard@gmail.com 508-866-3400 | 12/1/2020 7:14 PM

Michael L. Paduch, Assessor , Carver , dee.vicino@carverma.org 508-866-3410 | 12/1/2020 7:59 PM

Peter D. Sullivan, Assessor , Carver , dee.vicino@carverma.org 508-866-3410 | 12/1/2020 8:30 PM

Comments

25 502 class properties changed to 501.

Documents

Documents have been uploaded.

NOTE : The information was Approved on 12/2/2020

**Levy Limit
Fiscal Year 2021**

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2020 LEVY LIMIT

A.	FY 2019 Levy Limit	24,824,537	
A1.	Amended FY 2019 Growth	0	
B.	ADD (IA + IA1)*2.5%	620,613	
C.	ADD FY 2020 New Growth	542,614	
C1.	ADD FY 2020 New Growth Adjustment	0	
D.	ADD FY 2020 Override	0	
E.	FY 2020 Subtotal	<u>25,987,764</u>	
F.	FY 2020 Levy Ceiling	35,587,540	I. <u>25,987,764</u> FY 2020 Levy Limit

II. TO CALCULATE THE FY 2021 LEVY LIMIT

A.	FY 2020 Levy Limit from I	25,987,764	
A1.	Amended FY 2020 Growth	72	
B.	ADD (IIA + IIA1)*2.5%	649,696	
C.	ADD FY 2021 New Growth	282,448	
C1.	ADD FY 2021 New Growth Adjustment	0	
D.	ADD FY 2021 Override	0	
E.	ADD FY 2021 Subtotal	<u>26,919,980</u>	
F.	FY 2021 Levy Ceiling	37,481,732	II. <u>26,919,980</u> FY 2021 Levy Limit

III. TO CALCULATE THE FY 2021 MAXIMUM ALLOWABLE LEVY

A.	FY 2021 Levy Limit from II.	26,919,980	
B.	FY 2021 Debt Exclusion(s)	999,056	
C.	FY 2021 Capital Expenditure Exclusion(s)	0	
D.	FY 2021 Stabilization Fund Override	0	
E.	FY 2021 Other Adjustment :	0	
F.	FY 2021 Water/Sewer	0	
G.	FY 2021 Maximum Allowable Levy	<u>27,919,036</u>	

Signatures

Board of Assessors

Ellen Blanchard, Assessor , Carver , ellenmblanchard@gmail.com 508-866-3400 | 12/1/2020 7:14 PM

Michael L. Paduch, Assessor , Carver , dee.vicino@carverma.org 508-866-3410 | 12/1/2020 8:01 PM

Peter D. Sullivan, Assessor , Carver , dee.vicino@carverma.org 508-866-3410 | 12/1/2020 8:37 PM

Documents

No documents have been uploaded.

NOTE : The information has not been Approved and is subject to change.