

**TOWN OF BILLERICA**  
**TAX CLASSIFICATION HEARING HANDOUT**  
**SUBMITTED BY THE BOARD OF ASSESSORS**  
**NOVEMBER 18, 2019**

# TOWN OF BILLERICA TAX RATE/CLASSIFICATION HEARING HANDOUT

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Board of Assessors  
Town Hall  
365 Boston Road  
Billerica, Massachusetts 01821

RICHARD J. SCANLON, *Chairman*  
KATHRYN M. MATOS, *Associate*  
JOHN B. SPEIDEL, *Associate*

November 18, 2019

Tele: (978) 671-0971  
Fax: (978) 663-5621

Mr. Edward Giroux, Chairman  
Board of Selectmen  
Town Hall  
365 Boston Road  
Billerica, MA 01821

RE: Fiscal Year 2020 Tax Classification Hearing

Dear Chairman Giroux:

In accordance with Massachusetts General Law Chapter 390 of the Acts of 1982, the Billerica Board of Selectmen is required to hold a public hearing for the determination of the following items relating to the Fiscal Year 2019 tax rate:

1. The determination of a Residential Exemption of up to 20%
2. The determination of a discount factor of up to 25% for all land classified as Open Space.
3. The potential adoption of the Small Business Commercial Tax Exemption.
4. The adoption of a Residential Factor for the purpose of determining the percentage tax burden to be borne by each class of property.

Pertaining to item one (1), the Residential Exemption, as stated in MGL Chapter 59, Section 5C, specifically requires that any such granting of the Residential Exemption shall be applied to a "principal residence," as used by the taxpayer for income tax purposes. The Residential Exemption is not an actual tax exemption, but is a shift of residential taxes to non-owner occupied property owners. This exemption was originally adopted by several Cape Cod communities as a means of forcing summer residents to pay a higher share of the tax levy than would year round residents. Cities, such as Cambridge, Somerville and Boston, have adopted the Residential Exemption because they have a significant amount of non-owner occupied, multi-family properties, such as apartment complexes. Since most residential property owners in this community consider Billerica to be their principal residence (98% of single family homes are owner occupied),

adoption of the Residential Exemption would serve only to increase the residential tax rate while providing a tax increase to all Billerica residential property owners whose assessed value is over the average of \$411,000. It is the recommendation of the Board of Assessors that no Residential Exemption be adopted. It is bad tax policy for communities where such a large majority of their residential properties are owner occupied.

As to item two (2), the Board of Assessors has determined that, given the description of Open Space land as described in MGL Chapter 59, Section 2A (b), no land within this community can be properly classified as "Open Space." We also feel that most Open Space is already accounted for through public ownership (Federal, State and Town), private land trust ownership (such as Sudbury Valley Trustees) and Chapter land filings where the Town has the Right of First Refusal (Chapter 61 – Forest; Chapter 61A – Agricultural and Chapter 61B – Recreation.) With the Board of Assessors not classifying any land as Open Space, there is no reason for the Board of Selectmen to apply any discount factor for Open Space.

As to item three (3), as the Board may know, a Small Business Commercial Exemption Committee was formed by the Board of Selectmen in 1995 to explore this issue. To our knowledge, only one meeting was ever held by this committee, and no meeting has been held in the last three years. Briefly, this exemption allows up to a 10% property tax reduction for businesses that have, at least, five full-time employees and a property tax value of under \$1,000,000. Besides the inevitable problems of implementing the exemption since most small businesses lease, rather than own, their work space, the exemption is not a true property tax reduction since it only allows a city or town to shift the tax exemption from the commercial to the industrial property class. To lower commercial taxes will only increase industrial taxes, which already carries a larger tax burden in relation of its overall value. The Board recommends that the Board of Selectmen do not adopt this property tax exemption.

Most importantly and concerning item four (4), the final decision of the Board of Selectmen is to make its annual determination of a Residential Factor/CIP Shift in order to determine the tax burden to be borne by each class of property. A factor of "1.0000" will establish a uniform tax rate for all classes of property. Adoption of any other factor will serve to shift the tax burden from the residential taxpayers onto the commercial/ industrial/personal property (CIP) taxpayers.

The information included in this packet is submitted to assist the Board of Selectmen in choosing a Residential Factor and/or a CIP shift and in understanding the impact of your vote.

The Board of Assessors is in attendance at this public hearing in order to assist the Board of Selectmen and to answer any questions as needed. Thank you.

Respectfully Yours,

BILLERICA BOARD OF ASSESSORS

Richard J. Scanlon, Chairman  
Kathryn M. Matos, Associate  
John B. Speidel, Associate

cc: Town Manager  
Board of Selectmen

SUMMARY OF PROPOSED TAX RATES WITH PROPOSED CIP SHIFTS FOR FISCAL YEAR 2020					
Residential Tax Rate	Comm/Ind Tax Rate	CIP Shift	Comments		
\$17.16	\$17.16	1%	No Shift - Factor of 1 - FY2020 Residential & Business pay the same		
Fiscal Year 2020 CIP Shift and Tax Rate Options					
\$12.99	\$30.03	175%	Raise Res Rate & Lower CIP Rate		
\$13.05	\$29.86	174%	Raise Res Rate & Lower CIP Rate		
\$13.10	\$29.69	173%	Raise Res Rate & Lower CIP Rate		
\$13.16	\$29.52	172%	Raise Res Rate & Lower CIP Rate		
\$13.21	\$29.34	171%	Raise Res Rate & Lower CIP Rate		
\$13.27	\$29.17	170%	Raise Res Rate & Lower CIP Rate		
\$13.32	\$29.00	169%	Raise Res Rate & Lower CIP Rate		
\$13.38	\$28.83	168%	Raise Res Rate & Lower CIP Rate		
\$13.44	\$28.66	167%	Raise Res Rate & Lower CIP Rate		
\$13.49	\$28.49	166%	Raise Res Rate & Lower CIP Rate		
\$13.55	\$28.31	165%	Raise Res Rate & Lower CIP Rate		

RESIDENTIAL & BUSINESS TOTAL VALUATION - FY2017-FY2020				
WITH TAX BURDENS, CIP SHIFTS & TAX RATES				
	FY2017	FY2018	FY2019	FY2020
Residential Value:	4,449,517,736 (74.07%)	4,727,807,694 (74.12%)	5,230,220,910 (75.08%)	5,705,759,937 (75.53%)
Business Value:	1,557,405,345 (25.92%)	1,650,835,157 (25.88%)	1,735,878,627 (24.92%)	1,848,431,918 (24.47%)
TOTAL VALUATION:	6,006,923,081	6,378,642,851	6,966,099,537	7,554,191,855
Residential Tax:	\$62,693,705 (54.63%)	\$67,087,591 (54.70%)	\$70,503,377 (56.39%)	\$74,117,822 (57.18%)
Business Tax:	\$52,079,635 (45.37%)	\$55,563,576 (45.30%)	\$54,523,948 (43.61%)	\$55,508,410 (42.82%)
TOTAL TAX LEVY:	\$114,773,340	\$122,651,167	\$125,027,325	\$129,626,232
CIP SHIFT	175%	175%	175%	175%
Tax	\$14.09	\$14.19	\$13.48	\$12.99
Rates	\$33.44	\$33.65	\$31.41	\$30.03



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Mr. Edward Giroux, Chairman  
Board of Selectmen  
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Billerica, MA 01821

RE: Board of Assessors Recommendation on Board of Selectmen's Adoption of  
CIP Shift for Fiscal Year 2020 Tax Rate

Dear Chairman Giroux:

Based upon careful review after statistical analyses, the Board of Assessors respectfully submits their recommendation on Board of Selectmen Adoption of the CIP shift for the Fiscal Year 2020 tax rate.

For Fiscal Year 2020, the Board of Assessors recommends that the Board of Selectmen adopt a Residential Factor of **75.7030**, which would result in a CIP shift of 175%. As the enclosed documentation indicates, the ultimate decision for the Board is to decrease the CIP shift or leave it at its current level of 175%. The Board of Assessors voted on this subject at its last meeting on Friday, November 15, 2019. *Please note that selection of a Residential Factor and CIP shift percentage and its corresponding tax rates are subject to state Department of Revenue (DOR) approval, and final tax rates are subject to change during the approval process.*

There are several reasons why we feel that it is best for the Board of Selectmen (BOS) to adopt a Residential Factor of 75.7030%, which would result in a CIP shift of 175%. First, the BOS has adopted the 175% CIP shift for over a decade. It shows stability and policy consistency to continue to do so for Fiscal Year 2020 as many of our neighboring towns do. *To lower the CIP shift would result in an increase in residential property taxes.* There is no way to increase the CIP shift as the current 175% is highest allowable by law. Second, to lower the CIP shift would further burden residential property owners as their property assessments continue to appreciate due to market conditions in 2018. Finally, as stated in the past, we simply feel that the assessed valuations should dictate the resulting tax rates. There has been a decreasing trend of the business tax rate over the past 3 years, mainly due to residential values appreciating at a higher rate than business values. There

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have been significant increases to residential property values due to the Town completing the DOR's 5-year Recertification or Revaluation process for Fiscal Year 2020. Commercial and industrial property has also increased in value, but not to the extent of residential property. There are significant assessment increases in apartment complexes and residential condominiums. To lower the CIP Shift, in addition to the valuation changes, would unduly influence residential taxes and benefit business taxes when they are already being benefited by the decrease in the business tax rate over the last 3 years. We feel that the value changes have already accounted for any issues regarding tax equity. It is our recommendation that the Board of Selectmen should continue its policy of voting a 175% CIP shift.

Ultimately, it is up to the Board of Selectmen to make the decision on the annual CIP Shift, and we will respect and implement that decision.

Questions relating to this recommendation may be directed to the Board of Assessors at the Tax Classification Hearing. Thank you for your attention to this matter.

Respectfully Yours,

BILLERICA BOARD OF ASSESSORS

Richard J. Scanlon, Chairman  
Kathryn M. Matos, Associate  
John B. Speidel, Associate

AVERAGE TAX DOLLAR INCREASES FOR SELECTED PROPERTIES FISCAL YEAR 2009-2020							
Residential Class 101 Single Family Home - Median Assessed Value							
Fiscal Year	Assessed Value	Tax Rate	Annual Taxes	Tax Increase	Annual % Increase	Monthly Tax Increase	CIP Shift
2008	341,000	\$11.02	\$3,757.82		2.00%		1.75%
2009	331,600	\$11.55	\$3,829.98	\$72.16	1.88%	\$6.01	1.75%
2010	314,500	\$12.53	\$3,940.69	\$110.71	2.81%	\$9.23	1.75%
2011	304,000	\$13.47	\$4,094.88	\$154.20	3.77%	\$12.85	1.75%
2012	303,500	\$13.92	\$4,224.72	\$129.84	3.07%	\$10.82	1.75%
2013	301,300	\$14.31	\$4,311.60	\$86.88	2.02%	\$7.24	1.75%
2014	309,700	\$14.29	\$4,425.61	\$114.01	2.58%	\$9.50	1.75%
2015	314,000	\$14.04	\$4,408.56	(\$17.05)	-0.39%	(\$1.42)	1.75%
2016	320,400	\$14.14	\$4,530.46	\$121.90	2.69%	\$10.16	1.75%
2017	327,800	\$14.09	\$4,618.70	\$88.25	1.91%	\$7.35	1.75%
2018	345,100	\$14.19	\$4,896.97	\$278.27	5.68%	\$23.19	1.75%
2019	379,100	\$13.48	\$5,110.27	\$213.30	4.17%	\$17.77	1.75%
<b>2020</b>	<b>405,800</b>	<b>\$12.99</b>	<b>\$5,271.34</b>	<b>\$161.07</b>	<b>3.06%</b>	<b>\$13.42</b>	<b>1.75%</b>
2020	405,800	\$13.05	\$5,295.69	\$185.42	3.50%	\$15.45	1.74%
2020	405,800	\$13.10	\$5,315.98	\$205.71	3.87%	\$17.14	1.73%
2020	405,800	\$13.16	\$5,340.33	\$230.06	4.31%	\$19.17	1.72%
2020	405,800	\$13.21	\$5,360.62	\$250.35	4.67%	\$20.86	1.71%
2020	405,800	\$13.27	\$5,384.97	\$274.70	5.10%	\$22.89	1.70%
2020	405,800	\$13.32	\$5,405.26	\$294.99	5.46%	\$24.58	1.69%
2020	405,800	\$13.38	\$5,429.60	\$319.34	5.88%	\$26.61	1.68%
2020	405,800	\$13.44	\$5,453.95	\$343.68	6.30%	\$28.64	1.67%
2020	405,800	\$13.49	\$5,474.24	\$363.97	6.65%	\$30.33	1.66%
2020	405,800	\$13.55	\$5,498.59	\$388.32	7.06%	\$32.36	1.65%
<b>Bold = Board of Assessors Recommendation</b>							
Commercial Service Station (Class 334)							
Fiscal Year	Assessed Value	Tax Rate	Annual Taxes	Tax Increase	Annual % Increase	Monthly Tax Increase	CIP Shift
2008	423,000	\$24.75	\$10,469.25		4.98%		1.75%
2009	454,500	\$26.22	\$11,916.99	\$1,447.74	12.15%	\$120.65	1.75%
2010	436,400	\$28.47	\$12,424.31	\$507.32	4.08%	\$42.28	1.75%
2011	426,200	\$30.75	\$13,105.65	\$681.34	5.20%	\$56.78	1.75%
2012	410,600	\$31.93	\$13,110.46	\$4.81	0.04%	\$0.40	1.75%
2013	401,300	\$32.89	\$13,198.76	\$88.30	0.67%	\$7.36	1.75%
2014	401,300	\$33.16	\$13,307.11	\$108.35	0.81%	\$9.03	1.75%
2015	440,800	\$32.67	\$14,400.94	\$1,093.83	7.60%	\$91.15	1.75%
2016	455,100	\$33.22	\$15,118.42	\$717.49	4.75%	\$59.79	1.75%
2017	473,100	\$33.44	\$15,820.46	\$702.04	4.44%	\$58.50	1.75%
2018	492,200	\$33.65	\$16,562.53	\$742.07	4.48%	\$61.84	1.75%
2019	525,900	\$31.41	\$16,518.52	(\$44.01)	-0.27%	(\$3.67)	1.75%
<b>2020</b>	<b>595,400</b>	<b>\$30.03</b>	<b>\$17,879.86</b>	<b>\$1,361.34</b>	<b>7.37%</b>	<b>\$113.45</b>	<b>1.75%</b>
2020	595,400	\$29.86	\$17,778.64	\$1,260.13	6.84%	\$105.01	1.74%
2020	595,400	\$29.69	\$17,677.43	\$1,158.91	6.31%	\$96.58	1.73%

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2020	595,400	\$29.52	\$17,576.21	\$1,057.69	5.77%	\$88.14	1.72%
2020	595,400	\$29.34	\$17,469.04	\$950.52	5.19%	\$79.21	1.71%
2020	595,400	\$29.17	\$17,367.82	\$849.30	4.64%	\$70.77	1.70%
2020	595,400	\$29.00	\$17,266.60	\$748.08	4.08%	\$62.34	1.69%
2020	595,400	\$28.83	\$17,165.38	\$646.86	3.51%	\$53.91	1.68%
2020	595,400	\$28.66	\$17,064.16	\$545.65	2.94%	\$45.47	1.67%
2020	595,400	\$28.49	\$16,962.95	\$444.43	2.36%	\$37.04	1.66%
2020	595,400	\$28.31	\$16,855.77	\$337.25	1.74%	\$28.10	1.65%

***Bold = Board of Assessors Recommendation***

**Industrial Research & Development Building (Class 404)**

Fiscal Year	Assessed Value	Tax Rate	Annual Taxes	Tax Increase	Annual % Increase	Monthly Tax Increase	CIP Shift
2007	4,767,500	\$24.17	\$115,230.48		2.54%		1.75%
2008	4,811,800	\$24.75	\$119,092.05	\$3,861.58	3.35%	\$321.80	1.75%
2009	4,441,000	\$26.22	\$116,443.02	(\$2,649.03)	-2.22%	(\$220.75)	1.75%
2010	4,230,300	\$28.47	\$120,436.64	\$3,993.62	3.32%	\$332.80	1.75%
2011	3,891,900	\$30.75	\$119,675.93	(\$760.72)	-0.64%	(\$63.39)	1.75%
2012	3,656,700	\$31.93	\$116,758.43	(\$2,917.49)	-3.15%	(\$243.12)	1.75%
2013	3,621,900	\$32.89	\$119,124.29	\$2,365.86	1.99%	\$197.16	1.75%
2014	3,989,400	\$33.16	\$132,288.50	\$13,164.21	9.95%	\$1,097.02	1.75%
2015	4,439,400	\$32.67	\$145,035.20	\$12,746.69	8.79%	\$1,062.22	1.75%
2016	4,514,400	\$33.22	\$149,968.37	\$4,933.17	3.29%	\$411.10	1.75%
2017	4,589,400	\$33.44	\$153,469.54	\$3,501.17	5.50%	\$291.76	1.75%
2018	4,664,400	\$33.65	\$156,957.06	\$3,487.52	2.22%	\$290.63	1.75%
2019	5,630,400	\$31.41	\$176,850.86	\$19,893.80	11.25%	\$1,657.82	1.75%
2020	<b>6,304,700</b>	<b>\$30.03</b>	<b>\$189,330.14</b>	<b>\$12,479.28</b>	<b>17.10%</b>	<b>\$1,039.94</b>	<b>1.75%</b>
2020	6,304,700	\$29.86	\$188,258.34	\$11,407.48	16.63%	\$950.62	1.74%
2020	6,304,700	\$29.69	\$187,186.54	\$10,335.68	16.15%	\$861.31	1.73%
2020	6,304,700	\$29.52	\$186,114.74	\$9,263.88	15.67%	\$771.99	1.72%
2020	6,304,700	\$29.34	\$184,979.90	\$8,129.03	15.15%	\$677.42	1.71%
2020	6,304,700	\$29.17	\$183,908.10	\$7,057.24	14.65%	\$588.10	1.70%
2020	6,304,700	\$29.00	\$182,836.30	\$5,985.44	14.15%	\$498.79	1.69%
2020	6,304,700	\$28.83	\$181,764.50	\$4,913.64	13.65%	\$409.47	1.68%
2020	6,304,700	\$28.66	\$180,692.70	\$3,841.84	13.14%	\$320.15	1.67%
2020	6,304,700	\$28.49	\$179,620.90	\$2,770.04	12.62%	\$230.84	1.66%
2020	6,304,700	\$28.31	\$178,486.06	\$1,635.19	12.06%	\$136.27	1.65%

***Bold Italics = Board of Assessors Recommendation***

# Town of Billerica - Examples of Tax Increase for Single Family Homes for FY2020

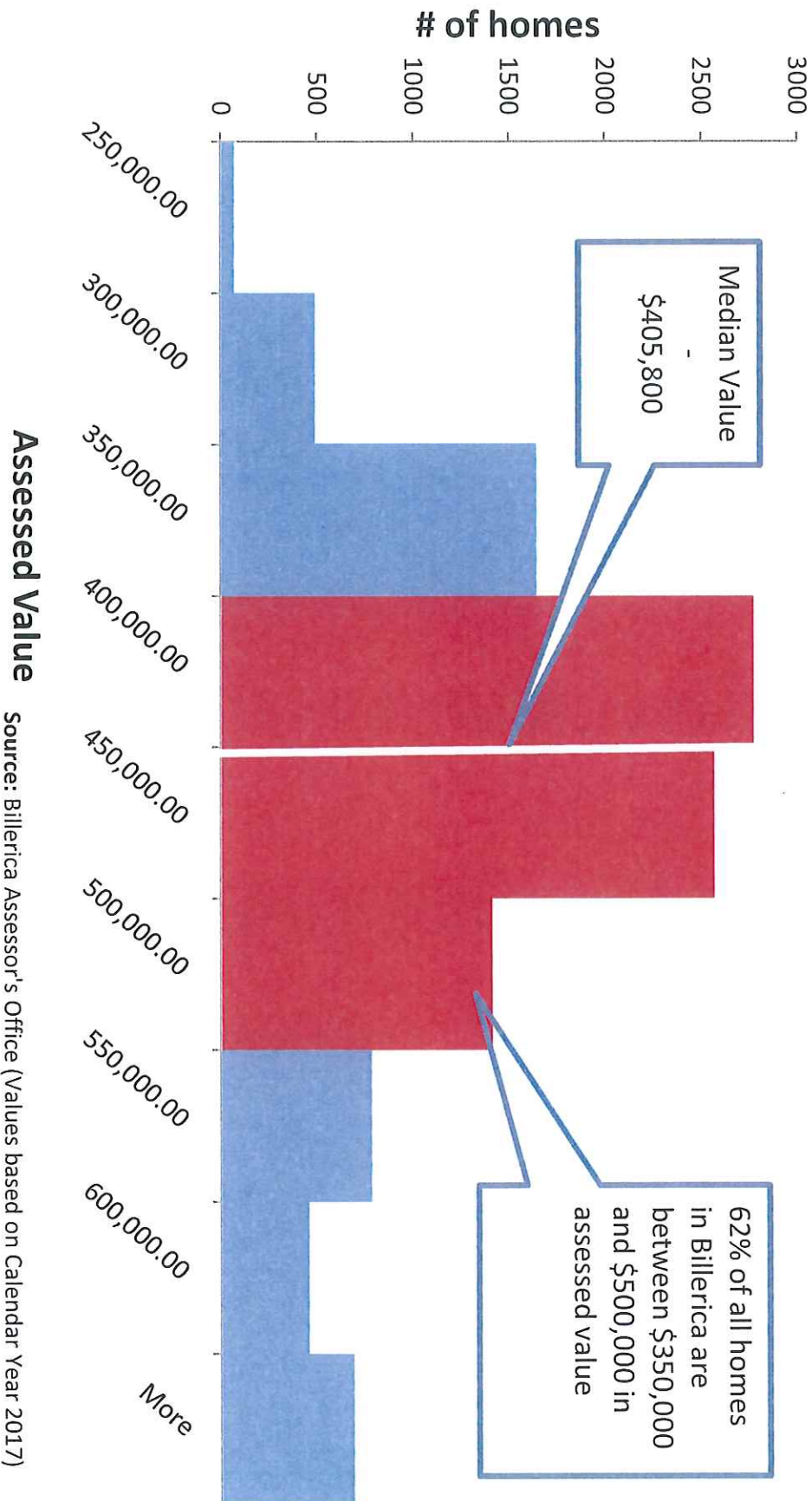
FY 20 Median Assessed Value			\$379,100	\$405,800	\$26,700	7.04%	Tax Analysis				
Tax Rate							0.01348	0.01299			
Parcel ID	Address	LUC	FY 19 Assessed Value	FY 20 Assessed Value	Difference	Change as a % of FY 19	FY 19 Taxes	FY 20 Taxes	Diff.	As a %	
101-5-5-2	117 DUDLEY RD	101	1,190,500	1,269,800	79,300	6.7%	\$16,048	\$16,495	\$447	2.8%	
47-112-0	20 SIMONDS FARM RD	101	806,700	867,800	61,100	7.6%	\$10,874	\$11,273	\$398	3.7%	
86-68-0	311 CONCORD RD	101	697,000	750,700	53,700	7.7%	\$9,396	\$9,752	\$356	3.8%	
46-7-0	9 WESTMEADOW LN	101	626,100	674,600	48,500	7.7%	\$8,440	\$8,763	\$323	3.8%	
72-40-0	3 AYNSELEY CR	101	599,300	656,600	57,300	9.6%	\$8,079	\$8,529	\$451	5.6%	
82-1-1	3 BANKSIDE DR	101	603,500	649,700	46,200	7.7%	\$8,135	\$8,440	\$304	3.7%	
40-140-0	29 SYCAMORE LN	101	524,800	593,700	68,900	13.1%	\$7,074	\$7,712	\$638	9.0%	
53-11-4	2 MARGARET LN	101	541,300	591,800	50,500	9.3%	\$7,297	\$7,687	\$391	5.4%	
84-45-5	1 HANNON RD	101	533,200	585,400	52,200	9.8%	\$7,188	\$7,604	\$417	5.8%	
79-237-0	15 SOUTH ST	101	491,500	553,300	61,800	12.6%	\$6,625	\$7,187	\$562	8.5%	
99-230-0	28 GLENSIDE AV	101	510,700	533,300	22,600	4.4%	\$6,884	\$6,928	\$43	0.6%	
4-20-1	7 AMHERST ST	101	484,900	509,500	24,600	5.1%	\$6,536	\$6,618	\$82	1.3%	
90-134-0	8 SUMMER ST	101	476,500	507,600	31,100	6.5%	\$6,423	\$6,594	\$171	2.7%	
89-231-0	3 PEACH AV	101	474,400	500,800	26,400	5.6%	\$6,395	\$6,505	\$110	1.7%	
11-141-0	17 CARRIAGE RD	101	466,800	496,300	29,500	6.3%	\$6,292	\$6,447	\$154	2.5%	

Parcel ID	Address	LUC	FY 19 Assessed Value	FY 20 Assessed Value	Difference	Change as a % of FY 19	FY 19 Taxes	FY 20 Taxes	Diff.	As a %
76-152-0	25 JUNIPER ST	101	438,700	475,400	36,700	8.4%	\$5,914	\$6,175	\$262	4.4%
33-44-1	12 BAYBERRY LN	101	413,600	436,400	22,800	5.5%	\$5,575	\$5,669	\$94	1.7%
15-50-0	18 GLENDALE ST	101	407,600	431,900	24,300	6.0%	\$5,494	\$5,610	\$116	2.1%
63-107-0	16 BROOKDALE CR	101	398,400	424,600	26,200	6.6%	\$5,370	\$5,516	\$145	2.7%
86-22-0	4 RANLETT LN	101	391,700	407,100	15,400	3.9%	\$5,280	\$5,288	\$8	0.2%
92-23-0	58 BICKNELL RD	101	396,600	400,300	3,700	0.9%	\$5,346	\$5,200	-\$146	-2.7%
26-32-0	6 NEWPORT DR	101	371,200	399,300	28,100	7.6%	\$5,004	\$5,187	\$183	3.7%
6-19-0	46 BILLERICA AV	101	361,100	397,600	36,500	10.1%	\$4,868	\$5,165	\$297	6.1%
106-22-0	1 NEALLEY ST	101	353,100	372,500	19,400	5.5%	\$4,760	\$4,839	\$79	1.7%
98-74-0	46 SHAWSHEEN RD	101	355,900	372,100	16,200	4.6%	\$4,798	\$4,834	\$36	0.8%
82-91-0	53 COOK ST	101	322,800	354,800	32,000	9.9%	\$4,351	\$4,609	\$258	5.9%
43-104-0	2 ARAKELIAN DR	101	335,400	347,900	12,500	3.7%	\$4,521	\$4,519	-\$2	0.0%
96-50-0	31 AREY ST	101	329,300	345,100	15,800	4.8%	\$4,439	\$4,483	\$44	1.0%
40-262-1	68 BRIDLE RD	101	315,200	343,300	28,100	8.9%	\$4,249	\$4,459	\$211	5.0%
88-38-0	13 TREMONT RD	101	267,400	277,700	10,300	3.9%	\$3,605	\$3,607	\$3	0.1%
87-179-0	99 MARSHALL ST	101	230,100	237,300	7,200	3.1%	\$3,102	\$3,083	-\$19	-0.6%

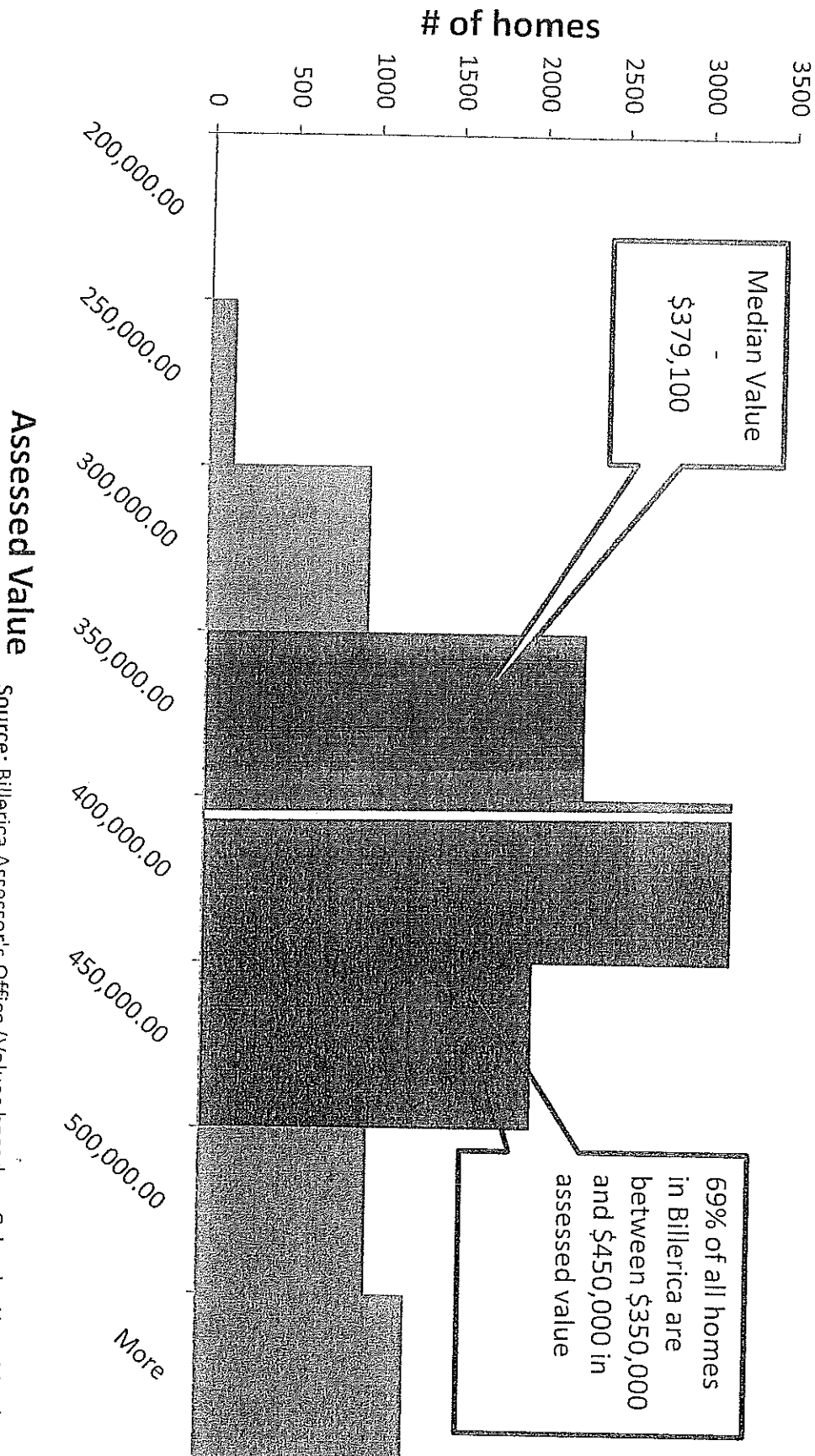
# Town of Billerica - Frequency of FY 2020 Assessed Values

Value Range	# of Parcels	FY 19 Median Assessed Value of Group	FY 20 Median Assessed Value of Group	Median Change in Value as a %	Median FY 19 Tax Liability	Median FY 20 Tax Liability	\$ Diff	As a % of FY19 Tax
All Properties	10,893	\$379,100	\$405,800	7.04%	\$5,110	\$5,271	\$161	3.2%
Sub-groups								
Greater than \$600,000	691	\$600,500	\$657,000	9.41%	\$8,095	\$8,534	\$440	5.4%
\$550,000 - \$600,000	457	\$533,700	\$574,500	7.64%	\$7,194	\$7,463	\$268	3.7%
\$500,000 - \$550,000	784	\$485,400	\$521,450	7.43%	\$6,543	\$6,774	\$230	3.5%
\$450,000 - \$500,000	1,414	\$438,700	\$471,400	7.45%	\$5,914	\$6,123	\$210	3.5%
\$400,000 - \$450,000	2,567	\$395,000	\$422,000	6.84%	\$5,325	\$5,482	\$157	3.0%
\$350,000 - \$400,000	2,774	\$354,000	\$377,800	6.72%	\$4,772	\$4,908	\$136	2.8%
\$300,000 - \$350,000	1,642	\$307,250	\$328,700	6.98%	\$4,142	\$4,270	\$128	3.1%
\$250,000 - \$300,000	493	\$265,300	\$282,800	6.60%	\$3,576	\$3,674	\$97	2.7%
less than \$250,000	71	\$229,500	\$237,300	3.40%	\$3,094	\$3,083	-\$11	-0.4%
Total	10,893							

# **Town of Billerica** **Frequency of FY 2020 Assessed Values**



# **Town of Billerica** **Frequency of FY 2019 Assessed Values**



Source: Billerica Assessor's Office (Values based on Calendar Year 2017)

(14) (21)



Levy Limit  
Fiscal Year 2020

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2019 LEVY LIMIT

A. FY 2018 Levy Limit	128,919,297	
A1. ADD Amended FY 2018 Growth	279,327	
B. ADD (IA + IA1)*2.5%	3,229,966	
C. ADD FY 2019 New Growth	2,502,528	
C1. ADD FY 2019 New Growth Adjustment	0	
D. ADD FY 2019 Override	0	
E. FY 2019 Subtotal	<u>134,931,118</u>	
F. FY 2019 Levy Ceiling	174,152,488	I. <u>134,931,118</u> FY 2019 Levy Limit

II. TO CALCULATE THE FY 2020 LEVY LIMIT

A. FY 2019 Levy Limit from I	134,931,118	
A1. Amended FY 2019 Growth	0	
B. ADD (IIA + IIA1)*2.5%	3,373,278	
C. ADD FY 2020 New Growth	3,226,961	
C1. ADD FY 2020 New Growth Adjustment	0	
D. ADD FY 2020 Override	0	
E. ADD FY 2020 Subtotal	<u>141,531,357</u>	
F. FY 2020 Levy Ceiling	188,854,796	II. <u>141,531,357</u> FY 2020 Levy Limit

III. TO CALCULATE THE FY 2020 MAXIMUM ALLOWABLE LEVY

A. FY 2020 Levy Limit from II.	141,531,357	
B. FY 2020 Debt Exclusion(s)	6,013,157	
C. FY 2020 Capital Expenditure Exclusion(s)	0	
D. FY 2020 Stabilization Fund Override	0	
E. FY 2020 Other Adjustment :	0	
F. FY 2020 Water/Sewer	0	
G. FY 2020 Maximum Allowable Levy	<u>147,544,514</u>	

Signatures

Board of Assessors

Richard J. Scanlon, Chief Assessor , Billerica , richs@town.billerica.ma.us 978-671-0971 | 11/13/2019 2:32 PM

Documents

No documents have been uploaded.

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

(15)

MASSACHUSETTS DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES  
BUREAU OF ACCOUNTS

**Billerica**  
TOWN

**Schedule DE-1**  
**Debt Exclusion - Fiscal Year 2020**

(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2019 Net Excluded Debt Service	(F) FY 2019 Gross Debt Service Expended	(G) FY 2020 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2020 Net Excluded Debt Service
03/05/2016	HIGH SCHOOL CONSTRUCTION	12/08/2016	T	50,750	50,750	201,125	0	201,125
11/21/2009	PARKER SCHOOL CONSTRUCTION	05/02/2013	P	1,465,563	1,465,563	485,563	0	485,563
03/05/2016	HIGH SCHOOL CONSTRUCTION	05/12/2017	P	5,139,219	5,139,219	5,326,469	0	5,326,469
Total:								6,013,157

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

Signatures
Financial Officer
Paul Watson, Accountant, Billerica, pwatson@town.billerica.ma.us 978-671-0923   11/13/2019 2:59 PM

Documents
No documents have been uploaded.

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

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2020

1. The selected Residential Factor is 0.757030

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:

Class 1 Total Assessed Value	=	<u>5,705,759,937</u>	X	<u>0</u>	=	<u>0</u>
Class 1 Total Parcel Count *		0		Selected Res. Exemption %		Residential Exemption

\* 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	5,705,759,937.00	75.5310%	57.1792%
Open Space	0.00	0.0000%	0.0000%
Commercial	423,410,183.00	5.6050%	9.8088%
Industrial	1,100,110,535.00	14.5629%	25.4851%
Personal Property	324,911,200.00	4.3011%	7.5269%
TOTALS	7,554,191,855.00	100.0000%	100.0000%

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

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2020

6. Notice was given to taxpayers on 11/4/2019 (date), 7:30pm (time), at Conway Hearing Room (place), by Legal Notice (describe type of notice) that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2020 would be held on 11/18/2019 (meeting date).

7. We hereby attest that on 11/18/2019 (date), 7:30pm (time), at Conway Hearing Room (place) in a public hearing on the issue of adopting the percentages for fiscal year 2020, 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 11/18/2019 (date).

8. The LA-5 excess capacity for the current fiscal year is calculated as 17,918,281.91

The LA-5 excess capacity for the prior fiscal year is calculated as 16,559,324.45

For cities : City Councilors, Aldermen, Mayor

For towns : Board of Selectmen

For districts : Prudential Committee or Commissioners

Signatures

Board of Assessors

A majority of the Board of Assessors must sign the LA-5. All signing assessors must be qualified to classify property.

Richard J. Scanlon, Chief Assessor , Billerica , richs@town.billerica.ma.us 978-671-0971 | 11/13/2019 2:23 PM

Clerk

I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages would be held on the date and time stated above.

Required Executive Signatures

Required Signatures for LA-5 Certification

For cities: A majority of the City Councilors/Aldermen and the Mayor

For towns: A majority of the Board of Selectmen

For districts: A majority of the Prudential Committee or Commissioners

We hereby attest that on the hearing date above the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing, and that the percentages set forth above were duly adopted in public session on the date stated above.

Documents

No documents have been uploaded.

X

X

X

X

X

Tax Levy % Share History

HISTORY OF TAX LEVIES, LEVY LIMITS & TAX CLASS ALLOCATIONS PER % OF ASSESSED VALUE - FISCAL YEARS 2012-2020										
				Town Mtg Free Cash	% OF Res Total AV	Res. % of Total Tx	% OF CIP Total AV	CIP % of Total Tx		
FY	Tax Levy	Levy Limit	Excess Levy Capacity	on to TxRate						
2012	\$96,696,998	\$97,235,930	\$538,932	\$0.00	75.99%	57.99%	24.01%	42.01%		
2013	\$99,272,286	\$101,040,257	\$1,767,971	\$0.00	75.86%	57.75%	24.14%	42.25%		
2014	\$103,443,352	\$108,460,206	\$5,016,854	\$0.00	75.31%	56.79%	24.69%	43.21%		
2015	\$104,254,492	\$113,707,060	\$9,452,568	\$0.00	75.15%	56.52%	24.85%	43.48%		
2016	\$109,763,920	\$119,006,673	\$9,242,753	\$0.00	74.63%	55.59%	25.37%	44.41%		
2017	\$114,773,340	\$124,746,042	\$9,972,702	\$0.00	74.07%	54.63%	25.92%	45.37%		
2018	\$122,651,167	\$135,289,045	\$12,637,878	\$0.00	74.12%	54.71%	25.88%	45.29%		
2019	\$125,027,325	\$141,586,650	\$16,559,325	\$0.00	75.08%	56.39%	24.92%	43.61%		
2020	\$129,626,232	\$147,544,514	\$17,918,282	\$0.00	75.53%	57.18%	24.47%	42.82%		
					Residential					
			Res Tax Rate	CIP Tax Rate	Tax Increase					
	FY2020 Proposed									
	Tax Levy:	\$129,626,232	\$12.99	\$30.03	\$161.07					
	FY2020 Levy at									
	Levy Limit:	\$147,467,264	\$14.78	\$34.16	\$726.38					

21

FISCAL YEAR 2010-2020 NEW GROWTH SPREADSHEET				
	Total	Residential	Comm./Ind.	Personal Property
Fiscal Year	New Growth	Growth	Growth	Growth
2010	\$ 912,130	\$ 224,891	\$ 175,897	\$ 511,342
2011	\$ 2,493,399	\$ 274,556	\$ 562,621	\$ 1,656,222
2012	\$ 1,419,365	\$ 212,900	\$ 125,267	\$ 1,081,198
2013	\$ 1,215,557	\$ 206,046	\$ 63,741	\$ 945,770
2014	\$ 2,269,109	\$ 394,017	\$ 482,352	\$ 1,392,740
2015	\$ 2,620,205	\$ 295,164	\$ 280,832	\$ 2,044,209
2016	\$ 2,523,591	\$ 421,833	\$ 527,332	\$ 1,574,426
2017	\$ 2,606,525	\$ 335,436	\$ 213,914	\$ 2,057,175
2018	\$ 2,811,618	\$ 328,641	\$ 408,614	\$ 2,074,363
2019	\$ 2,502,528	\$ 705,823	\$ 477,672	\$ 1,319,033
2020	\$ 3,226,961	\$ 1,029,213	\$ 303,185	\$ 1,894,563

FISCAL YEAR 2018-2020 TAX RATES AND CIP SHIFTS FOR SURROUNDING CITIES & TOWNS												
CITY/TOWN	FY2018 Residential Tax Rate	FY2018 Business Tax Rate	CIP Shift	FY2019 Residential Tax Rate	FY2019 Business Tax Rate	CIP Shift	FY2020 Residential Tax Rate	FY2020 Business Tax Rate	CIP Shift	FY2019*** Avg AV	FY2019*** Avg Txs	State Rank:
BillERICA	\$14.19	\$33.65	1.75%	\$13.48	\$31.41	1.75%	\$12.99	\$30.03	1.75%	\$395,216	\$5,328	155
Burlington	\$10.62	\$27.56	1.75%	\$10.48	\$27.22	1.60%				\$502,545	\$5,267	163
Bedford	\$13.74	\$30.38	1.75%	\$12.96	\$28.42	1.75%				\$728,459	\$9,442	34
Wilmington	\$14.41	\$32.46	1.75%	\$13.75	\$30.94	1.75%				\$481,922	\$6,626	84
Tewksbury	\$16.13	\$27.74	1.53%	\$15.84	\$27.63	1.55%	\$15.97	\$28.00	1.56%	\$404,963	\$6,415	94
Chelmsford	\$17.96	\$17.96	1.00%	\$16.35	\$22.21	1.27%				\$428,333	\$7,003	70
Lowell	\$14.39	\$29.34	1.75%	\$14.04	\$28.59	1.75%				\$289,566	\$4,066	241
Westford	\$16.18	\$16.38	1.00%	\$16.56	\$16.56	1.00%				\$532,640	\$8,821	39
Tyngsborough	\$17.11	\$17.11	1.00%	\$16.93	\$16.93	1.00%				\$370,028	\$6,265	103
All FY2020 Tax Rates & CIP Shifts are subject to DOR approval												

(20)

25,000.00

20,000.00

15,000.00

10,000.00

5,000.00

0.00

## The Town Billerica's Average Single Family Tax Bill Compared to Communities in Middlesex County for FY2019

The data source is the Massachusetts Department of Revenue Databank (it did not include data for six communities in Middlesex County: Cambridge, Everett, Malden, Somerville, Waltham and Watertown).



Cities shown in Red  
Town shown in Blue  
State Average is Orange

Municipalities



**TAX RATE RECAPITULATION**  
**Fiscal Year 2020**

**I. TAX RATE SUMMARY**

Ia. Total amount to be raised (from page 2, IIe)	\$ 193,249,262.20
Ib. Total estimated receipts and other revenue sources (from page 2, IIIe)	63,623,030.11
Ic. Tax Levy (Ia minus Ib)	\$ 129,626,232.09
Id. 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	57.1792	74,119,242.50	5,705,759,937.00	12.99	74,117,821.58
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	9.8088	12,714,777.85	423,410,183.00	30.03	12,715,007.80
Net of Exempt					
Industrial	25.4851	33,035,374.87	1,100,110,535.00	30.03	33,036,319.37
SUBTOTAL	92.4731		7,229,280,655.00		119,869,148.75
Personal	7.5269	9,756,836.86	324,911,200.00	30.03	9,757,083.34
TOTAL	100.0000		7,554,191,855.00		129,626,232.09

MUST EQUAL 1C

**Assessors**

Richard J. Scanlon, Chief Assessor, Billerica, richs@town.billerica.ma.us 978-671-0971 | 11/13/2019 2:34 PM

Comment:

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

Reviewed By: Bobbi Colburn

Date:

Approved:

Director of Accounts:

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

(23)

**TAX RATE RECAPITULATION**  
**Fiscal Year 2020**

**II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(g) from page 4)		<u>184,826,501.11</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<u>50,000.00</u>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	60,000.00	
4. Total overlay deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	52,318.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<u>0.00</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	533,093.23	
10. Other : COUNTY RETIREMENT	2,593.41	
TOTAL Ilb (Total lines 1 through 10)		<u>698,004.64</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		5,015,964.00
Ild. Allowance for abatements and exemptions (overlay)		2,708,792.45
Ile. Total amount to be raised (Total Ila through Ild)		<u>193,249,262.20</u>

**III. Estimated receipts and other revenue sources**

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	26,388,752.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		<u>26,388,752.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>12,742,000.00</u>	
2. Offset Receipts (Schedule A-1)	<u>0.00</u>	
3. Enterprise Funds (Schedule A-2)	<u>10,800,000.00</u>	
4. Community Preservation Funds (See Schedule A-4)	<u>900,000.00</u>	
TOTAL IIIb		<u>24,442,000.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>8,987,052.00</u>	
2. Other available funds (page 4, col (d))	<u>3,805,226.11</u>	
TOTAL IIIc		<u>12,792,278.11</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2019	0.00	
1b. Free cash..appropriated on or after July 1, 2019	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 IIIa through IIId)		<u>63,623,030.11</u>

**IV. Summary of total amount to be raised and total receipts from all sources**

a. Total amount to be raised (from Ile)		<u>193,249,262.20</u>
b. Total estimated receipts and other revenue sources (from IIIe)	<u>63,623,030.11</u>	
c. Total real and personal property tax levy (from Ic)	<u>129,626,232.09</u>	
d. Total receipts from all sources (total IVb plus IVc)		<u>193,249,262.20</u>

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

**TAX RATE RECAPITULATION**  
**Fiscal Year 2020**

LOCAL RECEIPTS NOT ALLOCATED \*

Receipt Type Description	(a) Actual Receipts Fiscal 2019	(b) Estimated Receipts Fiscal 2020
==> 1. MOTOR VEHICLE EXCISE	7,147,950.00	6,500,000.00
2. OTHER EXCISE		
==> a.Meals	593,042.00	500,000.00
==> b.Room	1,095,925.00	1,000,000.00
==> c.Other	0.00	0.00
==> d.Cannabis	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	474,991.00	350,000.00
==> 4. PAYMENTS IN LIEU OF TAXES	50,979.00	50,000.00
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	2,586,262.00	2,500,000.00
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	7,836.00	7,000.00
14. DEPARTMENTAL REVENUE - CEMETERIES	129,075.00	110,000.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	294,801.00	250,000.00
17. LICENSES AND PERMITS	1,290,264.00	1,000,000.00
18. SPECIAL ASSESSMENTS	0.00	0.00
==> 19. FINES AND FORFEITS	164,636.00	125,000.00
==> 20. INVESTMENT INCOME	1,278,044.00	225,000.00
==> 21. MEDICAID REIMBURSEMENT	147,786.00	125,000.00
==> 22. MISCELLANEOUS RECURRING (UPLOAD REQUIRED)	0.00	0.00
23. MISCELLANEOUS NON-RECURRING (UPLOAD REQUIRED)	0.00	0.00
24. Totals	15,261,591.00	12,742,000.00

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 Fiscal 2020 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Signatures

No signatures to display.

\* 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 2020 estimated receipts to FY 2019 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

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

MASSACHUSETTS DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES  
BUREAU OF ACCOUNTS

BillERICA  
TOWN

TAX RATE RECAPITULATION  
Fiscal Year 2020

City/Town or Council Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(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)	AUTHORIZATIONS	
									MEMO ONLY	
									***	
									Departmental Revolving Funds	Borrowing Authorization (Other)
05/07/2019	2019	3,611,429.39	0.00	1,505,000.00	2,106,429.39	0.00	0.00	0.00	0.00	0.00
05/07/2019	2020	154,329,121.00	154,201,699.00	0.00	127,422.00	0.00	0.00	0.00	0.00	0.00
05/07/2019	2020	6,276,034.00	1,476,034.00	0.00	0.00	0.00	4,800,000.00	0.00	0.00	0.00
05/07/2019	2020	8,641,034.00	3,141,034.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00
10/01/2019	2020	11,068,882.72	1,515,456.00	7,482,052.00	1,571,374.72	0.00	500,000.00	0.00	0.00	10,000,000.00
05/07/2019	2020	900,000.00	0.00	0.00	0.00	0.00	0.00	900,000.00	0.00	20,030,400.00
Total		184,826,501.11	160,334,223.00	8,987,052.00	3,805,226.11	0.00	10,800,000.00	900,000.00		

\* Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2019 or fiscal 2020.

\*\* 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.

**TAX RATE RECAPITULATION**  
**Fiscal Year 2019**

**I. TAX RATE SUMMARY**

Ia. Total amount to be raised (from page 2, IIe)	\$ 184,718,892.42
Ib. Total estimated receipts and other revenue sources (from page 2, IIIe)	59,691,566.87
Ic. Tax Levy (Ia minus Ib)	\$ 125,027,325.55
Id. 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	56.3919	70,505,284.40	5,230,220,910.00	13.48	70,503,377.87
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	10.1190	12,651,515.07	402,801,185.00	31.41	12,651,985.22
Net of Exempt					
Industrial	26.5838	33,237,014.17	1,058,199,642.00	31.41	33,238,050.76
SUBTOTAL	93.0947		6,691,221,737.00		116,393,413.85
Personal	6.9053	8,633,511.91	274,877,800.00	31.41	8,633,911.70
TOTAL	100.0000		6,966,099,537.00		125,027,325.55

MUST EQUAL 1C

**Assessors**

Richard J. Scanlon, Chief Assessor, Billerica, richs@town.billerica.ma.us 978-671-0971 | 11/20/2018 10:26 AM

Comment:

John Speidel, Associate Assessor, Billerica, richs@town.billerica.ma.us 978-671-0971 | 11/20/2018 10:23 AM

Comment:

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

Reviewed By: Bobbi Colburn  
Date: 12/05/2018  
Approved: Andrew Nelson  
Director of Accounts: Mary Jane Handy

*Mary Jane Handy*

NOTE : The information was Approved on 12/5/2018

(27)

**TAX RATE RECAPITULATION**

**Fiscal Year 2019**

**II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(g) from page 4)		<u>175,227,057.87</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<u>50,000.00</u>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	60,000.00	
4. Total overlay deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	50,131.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<u>0.00</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	939,584.71	
10. Other : MIDDLESEX RETIREMENT	46,592.00	
TOTAL Ilb (Total lines 1 through 10)		<u>1,146,307.71</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		5,219,905.00
Ild. Allowance for abatements and exemptions (overlay)		3,125,621.84
Ile. Total amount to be raised (Total Ila through Ild)		<u>184,718,892.42</u>

**III. Estimated receipts and other revenue sources**

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	26,071,975.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		<u>26,071,975.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>12,209,000.00</u>	
2. Offset Receipts (Schedule A-1)	<u>0.00</u>	
3. Enterprise Funds (Schedule A-2)	<u>11,973,789.00</u>	
4. Community Preservation Funds (See Schedule A-4)	<u>2,505,141.00</u>	
TOTAL IIIb		<u>26,687,930.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>4,262,357.00</u>	
2. Other available funds (page 4, col (d))	<u>2,669,304.87</u>	
TOTAL IIIc		<u>6,931,661.87</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2018	0.00	
1b. Free cash..appropriated on or after July 1, 2018	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 IIIa through IIId)		<u>59,691,566.87</u>

**IV. Summary of total amount to be raised and total receipts from all sources**

a. Total amount to be raised (from Ile)		<u>184,718,892.42</u>
b. Total estimated receipts and other revenue sources (from IIIe)	<u>59,691,566.87</u>	
c. Total real and personal property tax levy (from Ic)	<u>125,027,325.55</u>	
d. Total receipts from all sources (total IVb plus IVc)		<u>184,718,892.42</u>

NOTE : The information was Approved on 12/5/2018

**TAX RATE RECAPITULATION**

**Fiscal Year 2019**

LOCAL RECEIPTS NOT ALLOCATED \*

Receipt Type Description

(a)  
Actual Receipts  
Fiscal 2018

(b)  
Estimated Receipts  
Fiscal 2019

==> 1. MOTOR VEHICLE EXCISE	6,933,608.00	6,300,000.00
2. OTHER EXCISE		
==> a.Meals	544,780.00	500,000.00
==> b.Room	1,039,961.00	1,000,000.00
==> c.Other	0.00	0.00
==> d.Cannabis	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	399,999.00	350,000.00
==> 4. PAYMENTS IN LIEU OF TAXES	56,834.00	40,000.00
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	2,808,603.00	2,500,000.00
a.Cannabis Impact Fee	0.00	0.00
11. RENTALS	0.00	0.00
12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13. DEPARTMENTAL REVENUE - LIBRARIES	9,039.00	9,000.00
14. DEPARTMENTAL REVENUE - CEMETERIES	157,230.00	110,000.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	313,337.00	250,000.00
17. LICENSES AND PERMITS	1,356,509.00	675,000.00
18. SPECIAL ASSESSMENTS	0.00	0.00
==> 19. FINES AND FORFEITS	160,476.00	125,000.00
==> 20. INVESTMENT INCOME	627,853.00	225,000.00
==> 21. MEDICAID REIMBURSEMENT	145,514.00	125,000.00
==> 22. MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
23. MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	0.00	0.00
24. Totals	<b>14,553,743.00</b>	<b>12,209,000.00</b>

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 Fiscal 2019 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

**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.

Paul Watson, Accountant , Billerica , pwatson@town.billerica.ma.us 978-671-0923 | 11/27/2018 2:08 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 2019 estimated receipts to FY 2018 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

NOTE : The information was Approved on 12/5/2018



MASSACHUSETTS DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES  
BUREAU OF ACCOUNTS

**Billerica**  
TOWN

**TAX RATE RECAPITULATION**  
**Fiscal Year 2019**

City/Town or Council or Town Meeting Dates	FY*	APPROPRIATIONS							AUTHORIZATIONS	
		(a) Total Appropriations Of Each Meeting	(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)
05/02/2018	2018	1,426,890.87	0.00	387,453.00	865,648.87	0.00	173,789.00	0.00	0.00	0.00
05/02/2018	2019	166,092,192.00	155,263,536.00	0.00	128,656.00	0.00	9,800,000.00	900,000.00	2,275,000.00	1,500,000.00
10/02/2018	2019	7,707,975.00	-1,447,070.00	3,874,904.00	1,675,000.00	0.00	2,000,000.00	1,605,141.00	0.00	3,000,000.00
<b>Total</b>		<b>175,227,057.87</b>	<b>153,816,466.00</b>	<b>4,262,357.00</b>	<b>2,669,304.87</b>	<b>0.00</b>	<b>11,973,789.00</b>	<b>2,505,141.00</b>		

\* Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2018 or fiscal 2019.

\*\* 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.

Clerk

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

Shirley E. Schult, Town Clerk, Billerica, sschult@town.billerica.ma.us 978-671-0924 | 11/28/2018 11:40 AM

Comment:

NOTE : The information was Approved on 12/5/2018