

**OFFICE OF THE  
TOWN MANAGER**



**Richard D. Carney**  
Municipal Office Building  
100 Maple Avenue  
Voice: 508-841-8508  
Fax: 508-842-0587  
dmorgado@th.ci.shrewsbury.ma.us

**Town of Shrewsbury**  
MASSACHUSETTS 01545-5398

December 7, 2007

To: Board of Selectmen  
Finance Committee

From: Daniel J. Morgado

Re: Average Residential Tax Bill

This month's Focus on Municipal Finance feature contained within DOR's monthly City and Town publication deals with average residential tax bills.

I have attached the pertinent part of the publication for your review.

I have also updated my Exhibit 1.2 to reflect correct average state wide bills for the early years on the chart. The exhibit previously provided to you had incorrect data for the years prior to FY 1999.

Please advise with any questions.

# FOCUS

on Municipal Finance

## Fiscal 2007 Average Single-Family Tax Bills and Assessed Values

Scot Keefe, Financial Management Analyst

This Focus article reviews fiscal year 2007 single-family tax bills and property values for communities in the Commonwealth. Using the largest residential property category, the single-family home, the analysis provides estimates of an average tax bill and assessed value for each community, ranks communities statewide and allows the reader to compare communities.

Average single-family tax bills are calculated by first summing the assessed values of all of the single-family parcels of each community. The combined sum is then multiplied by the community's residential tax rate. Lastly, the product is then divided by the reported number of single-family parcels in the community to generate the community's average single-family tax bill. The cities and towns that have adopted a residential exemption (13 in FY06; 12 in FY07) are not included in the analysis because they do not submit adequate detailed data to DLS to determine the average tax bill.

### Statewide Analysis

Statewide average single-family tax bills have increased every year during the last 10 years in actual dollars. Table 1 shows a comparison of average tax rates, average values, and average tax bills (current and constant dollars) over the last 10 years. Two constant-dollar calculations are presented: the first uses the Boston Consumer Price Index (CPI) for all Urban Consumers to convert 1999 to 2007 values to 1998 dollar values; the second uses the State and Local Government Implicit Price Deflator. The average tax bill also rose in each of the last 10 years when adjusted for inflation by the CPI, but declined in each of the last three years when adjusted by the government price deflator.

The average tax bill increased by \$161, or 4.2 percent, in 2007 to \$3,962, the smallest percentage increase since 1999. The percentage increase over the last 10 years ranged from a low of 3.8 percent in 1999 to 6.7 percent in 2002; a cumulative increase of 60.9 percent. Part of the increase in 2007 can be at-

tributed to Chapter 3 of the Acts of 2004.<sup>1</sup> Chapter 3 allowed qualifying communities to temporarily increase the maximum shift in their commercial/industrial/personal property (CIP) tax rate above the previous 175 percent, but for fiscal 2007 it also required the maximum shift to be 183 percent compared to 190 percent in fiscal 2006. In 2007, 27 of the 29 communities that took advantage of that act had to reduce the shift in their levy to the commercial/industrial/personal sector and back to the residential sector, further adding to the average single-family tax bill in those communities.

Previous Focus articles have examined the trend in average single-family tax bills adjusted for inflation by the Consumer Price Index-Boston (CPI). This adjustment for the average price change in the typical Boston consumer's market basket is useful for demonstrating how the average price paid by the taxpayer has changed relative to the other items he purchases. By this measure, the adjusted average

continued on page nine

**FY1998–FY2007 State Total Average Single Family Tax Bill**

Fiscal year	Avg. assessed	Pct. change	Actual dollars	Pct. change	Adjusted by CPI	Pct. change	By gov't. price deflator	Pct. change	Tax rate
1998	165,050	—	2,463	—	2,463	—	2,463	—	14.92
1999	173,576	5.2	2,557	3.8	2,504	1.7	2,503	1.6	14.73
2000	185,009	6.6	2,679	4.8	2,534	1.2	2,520	0.7	14.48
2001	206,789	11.8	2,826	5.5	2,555	0.8	2,560	1.6	13.67
2002	236,229	14.2	3,015	6.7	2,645	3.5	2,670	4.3	12.76
2003	266,350	12.8	3,206	6.3	2,719	2.8	2,746	2.8	12.04
2004	307,361	15.4	3,412	6.4	2,796	2.8	2,824	2.8	11.10
2005	352,820	14.8	3,588	5.2	2,874	2.8	2,805	-0.7	10.17
2006	385,502	9.3	3,801	5.9	2,929	1.9	2,794	-0.4	9.86
2007	406,673	5.5	3,962	4.2	2,987	2.0	2,770	-0.9	9.74
<b>Change</b>	<b>241,623</b>		<b>1,499</b>		<b>524</b>		<b>307</b>		<b>-5.18</b>
<b>Pct. change</b>	<b>146.4</b>		<b>60.9</b>		<b>21.3</b>		<b>12.5</b>		<b>-34.7</b>

Table 1

# FY2006 and FY2007 Average Single-Family Tax Bills and Assessed Values

Municipality	FY06 avg. value	FY07 avg. value	Pct. change	FY06 tax bill	FY07 tax bill	Pct. change	FY06 bi-to rank	FY07 bi-to rank	FY07 tax rate	FY06 avg. value	FY07 avg. value	Pct. change	FY06 tax bill	FY07 tax bill	Pct. change	FY06 bi-to rank	FY07 bi-to rank	FY07 tax rate
Abington	369,948	362,350	-2.1	3,066	3,013	-1.8	119	108	10.8	2,897	2,995	3.4	219	13.2	15.3	219	13.2	10.8
Acton	529,771	542,140	2.3	7,794	7,928	1.7	13	14	14.62	2,114	2,270	7.4	305	12.76	15.3	305	12.76	14.62
Andover	286,631	317,281	10.7	2,783	2,915	4.7	233	93	9.19	3,387	3,250	-3.5	130	13.7	13.2	130	13.7	9.19
Andover	133,712	133,615	-0.1	1,381	1,381	0.0	316	15,21	15.21	1,442	1,333	-7.5	331	9.25	9.2	247	11.37	15.21
Andover	202,486	218,981	8.1	2,414	2,583	7.2	269	11,82	11.82	2,722	2,830	4.0	247	11.37	11.3	247	11.37	11.82
Andover	512,071	526,386	2.8	2,839	2,832	-0.2	6	269	5	8,422	8,634	2.5	21	10.5	10.5	230	5.8	10.5
Andover	353,914	366,473	3.5	4,879	4,827	-1.1	67	13,16	13.16	2,462	2,500	1.5	278	14.25	14.25	278	14.25	13.16
Andover	353,956	330,976	-6.5	4,979	5,189	4.2	54	15,66	15.66	9,271	9,740	5.1	6	10.56	10.56	278	14.25	15.66
Andover	261,209	261,563	0.1	2,911	2,915	0.1	199	11,17	11.17	3,683	3,882	5.4	122	13.2	13.2	122	13.2	11.17
Andover	233,699	236,985	1.4	2,636	2,751	4.4	230	11,61	11.61	2,277	2,292	0.7	305	10.76	10.76	305	10.76	11.61
Andover	400,227	411,091	2.7	5,067	5,180	2.2	55	12,6	12.6	2,943	3,006	2.1	200	9.7	9.7	200	9.7	12.6
Andover	168,000	189,539	12.5	1,611	1,914	18.6	322	10,1	10.1	1,807	1,891	4.6	223	4.2	4.2	223	4.2	10.1
Andover	298,744	308,738	3.3	2,970	2,985	0.5	228	9,67	9.67	3,133	3,273	4.5	175	9.35	9.35	175	9.35	9.67
Andover	248,239	268,318	8.1	2,602	2,793	7.3	216	10,41	10.41	3,258	3,263	0.2	177	19.28	19.28	177	19.28	10.41
Andover	312,376	323,407	3.5	3,243	3,199	-1.4	191	9,62	9.62	10,004	10,353	3.5	4	9.2	9.2	4	9.2	9.62
Andover	291,905	296,835	1.6	2,741	2,830	3.2	241	9,54	9.54	2,990	3,092	3.4	200	9.7	9.7	200	9.7	9.54
Andover	220,005	231,366	5.1	2,469	2,383	-3.1	283	10,3	10.3	4,958	5,058	2.0	4	31.7	31.7	4	31.7	10.3
Andover	199,745	219,257	9.8	1,878	1,870	-0.4	327	8,3	8.3	6,290	6,589	4.6	33	19,14	19.14	327	8.3	8.3
Andover	510,982	528,677	3.5	5,801	5,969	2.8	38	11,29	11.29	3,515	3,715	5.7	139	10,38	10,38	38	11.29	11.29
Andover	219,364	260,275	19.6	3,363	3,443	2.4	159	13,23	13.23	2,456	2,241	-8.8	207	8.7	8.7	207	8.7	13.23
Andover	281,296	320,955	13.9	2,782	2,953	6.1	228	9,2	9.2	3,958	4,162	5.1	99	16,27	16,27	99	16,27	9.2
Andover	76,679	803,440	9.7	7,982	8,283	3.8	11	10,31	10.31	2,292	2,362	3.1	288	4.61	4.61	288	4.61	10.31
Andover	346,305	386,527	11.6	2,428	2,372	-2.4	65	10,96	10.96	2,502	2,526	0.9	270	11,14	11,14	270	11,14	10.96
Andover	408,609	443,932	8.6	4,873	4,865	-0.2	66	7,99	7.99	4,336	4,785	10.4	68	16,82	16,82	68	16,82	7.99
Andover	183,629	220,796	21.3	2,603	3,344	27.7	207	13,81	13.81	3,202	3,141	-1.9	195	2,85	2,85	195	2,85	13.81
Andover	419,289	454,936	10.6	4,439	4,615	3.9	78	10,14	10.14	2,640	2,602	-1.4	230	6.8	6.8	230	6.8	10.14
Andover	318,328	349,936	9.9	3,636	3,386	-6.9	103	10,8	10.8	1,707	1,700	-0.4	347	8.3	8.3	347	8.3	10.8
Andover	233,692	243,313	4.1	2,957	3,147	6.4	163	10,89	10.89	4,959	5,198	4.8	33	19,15	19,15	33	19,15	10.89
Andover	571,655	674,391	17.3	5,261	5,354	1.7	303	10,47	10.47	2,838	2,838	0.0	439	8.3	8.3	439	8.3	10.47
Andover	383,297	418,554	9.1	3,941	4,171	5.8	72	11,27	11.27	4,239	4,296	1.3	92	9.3	9.3	92	9.3	11.27
Andover	389,244	403,772	3.7	3,064	3,069	0.2	178	8,14	8.14	4,306	4,564	6.0	77	11,05	11,05	77	11,05	8.14
Andover	486,736	514,933	5.8	2,468	2,317	-6.1	243	5,47	5.47	3,722	3,812	2.4	281	12,59	12,59	281	12,59	5.47
Andover	389,672	392,919	0.6	3,565	3,772	6.3	132	9,6	9.6	2,851	3,049	7.0	238	8.31	8.31	238	8.31	9.6
Andover	278,367	245,512	-4.7	2,860	2,971	3.9	232	11,82	11.82	2,465	2,524	2.5	277	11.1	11.1	277	11.1	11.82
Andover	275,797	291,162	4.9	2,631	2,734	3.8	251	9,39	9.39	3,847	3,986	3.6	113	9.9	9.9	113	9.9	9.39
Andover	218,543	247,392	13.2	2,160	2,313	7.1	215	12,18	12.18	2,424	2,380	-1.8	203	15,54	15,54	203	15,54	12.18
Andover	182,123	212,227	16.5	2,601	2,787	7.2	248	13,01	13.01	1,368	1,515	10.9	83	8.01	8.01	83	8.01	13.01
Andover	406,991	421,478	3.5	3,603	3,875	7.5	123	9,2	9.2	5,252	5,181	-1.3	324	1,97	1,97	324	1,97	9.2
Andover	476,376	507,748	6.6	4,445	4,509	1.4	84	8,88	8.88	2,836	3,037	7.1	201	12,2	12,2	201	12,2	8.88
Andover	738,114	822,143	11.4	9,086	8,833	-2.8	5	11,36	11.36	2,740	2,740	0.0	283	10,61	10,61	283	10,61	11.36
Andover	316,252	338,813	7.1	3,880	4,734	21.5	135	11,02	11.02	3,854	3,948	2.4	177	11,4	11,4	177	11,4	11.02
Andover	162,196	191,317	17.9	2,930	3,105	5.9	197	16,23	16.23	3,037	3,190	5.1	187	17,1	17,1	187	17,1	16.23
Andover	273,307	309,163	11.6	2,512	2,665	6.1	257	8,62	8.62	5,859	5,940	1.4	39	13,7	13,7	39	13,7	8.62
Andover	806,188	893,479	10.3	3,097	3,118	0.7	196	3,49	3.49	3,709	3,871	4.4	125	9,77	9,77	125	9,77	3.49
Andover	337,329	356,377	5.6	1,602	1,696	5.9	61	12,53	12.53	2,510	2,607	3.9	291	9,12	9,12	291	9,12	12.53
Andover	169,038	203,363	20.3	1,538	1,659	7.9	330	8,16	8.16	3,852	4,141	7.5	28	12,58	12,58	28	12,58	8.16
Andover	141,346	157,671	11.5	2,109	2,624	25.4	261	16,64	16.64	3,696	3,853	4.2	128	14,2	14,2	128	14,2	16.64



Average Single-Family Tax Bills and Assessed Values

single-family tax bill increased by \$58 to \$2,987 in 1998 dollars, a 2.0 percent increase from fiscal 2006 to fiscal 2007. Since 1998, average bills have increased \$524 or 21.3 percent. Property taxes on the average single-family homeowner have risen faster than the inflation in consumer prices.

If one wants to consider taxes as the revenues that support municipal spending, it might be more appropriate to adjust for inflation by using the State and Local Government Implicit Price Deflator instead of the CPI. This deflator measures the change in prices for the market basket of goods purchased by a "typical" state and local government and typically leads to a higher measure of inflation because governments typically spend more on wages and benefits than consumers. Adjusting by this measure of inflation tells a much different story—Average single-family tax bills decreased by \$24, or 0.9 percent, to \$2,770 from fiscal 2006 to fiscal 2007 when expressed in 1998 dollars using the government deflator. This is the third year in a row that the adjusted tax bill has decreased, and while small, it means that the average tax bill is not keeping up with the average cost of services.

Over the last 10 years, the increase is only 12.5 percent, compared to the 60.9 percent (current dollar) and 21.3 percent (CPI-adjusted) increases of the two previous paragraphs.

There has been a dramatic rise in the statewide average assessed values over the last decade. The 2007 average assessed value of \$406,673 was more than double the 1998 value, an average annual increase of 10.5 percent. Most of this increase took place between 2001 and 2005 when annual increases were in the double-digits. The growth in values has slowed recently as the real estate market has cooled off: the average single-family property value realized an increase of 5.5 percent in 2007, from \$385,502 to \$406,673, the smallest percentage increase since 1999.

As one would expect, the average tax rate has decreased over the period studied as the increase in assessed values exceeded the increase in the tax levy allowed by Proposition 2½. From 2006 to 2007, the average tax bill increased by 4.2 percent while assessed values increased by 5.5 percent. As a result, the tax rate decreased from \$9.86 in fiscal 2006 to \$9.74 in fiscal 2007. Over the 10-year

period, the tax rate has declined from \$14.92 per \$1,000, or 34.7 percent.

**Municipal Analysis**

Table 2 details the average assessed value, and tax bill of single-family homes for fiscal years 2006 and 2007, the 2007 tax rate, ranks the 339 communities from high to low for the 2007 average tax bill and shows the percentage change in assessed value and tax bills.

The data shows that communities with higher assessed values also tend to have high average tax bills. For fiscal 2007, the five communities with the highest average tax bills are Weston (\$13,379), Sherborn (\$11,733), Lincoln (\$10,790), Dover (\$10,353) and Carlisle (\$9,833). Based on the average assessed values for these same communities, they ranked as follows: Weston (2), Sherborn (19), Lincoln (5), Dover (3) and Carlisle (15). At the lower end of the spectrum, the five communities with the lowest average tax bills were Rowe (\$780), Hancock (\$785), Florida (\$1,014), Monroe (\$1,086) and Erving (\$1,203). The relationship between tax bill and assessed values, while strong, is not as closely correlated at the lower end of the rankings. This is largely due to the existence of power plants that pay the majority of the taxes in all of these communities but Hancock. These towns, with respect to their assessed values, rank as follows: Rowe (313), Hancock (271), Florida (336), Monroe (339) and Erving (322).

With a fiscal 2007 average single-family assessed value of \$1.74 million, Chilmark was the highest in the state, yet its \$3,250 average tax bill ranked 180th, 18 percent below the state-wide average. This exemplifies the situation regarding Cape and Island communities, which tend to have higher assessed values but lower tax bills due to the large number of seasonal properties whose owners have a lower demand for municipal services. Eight of

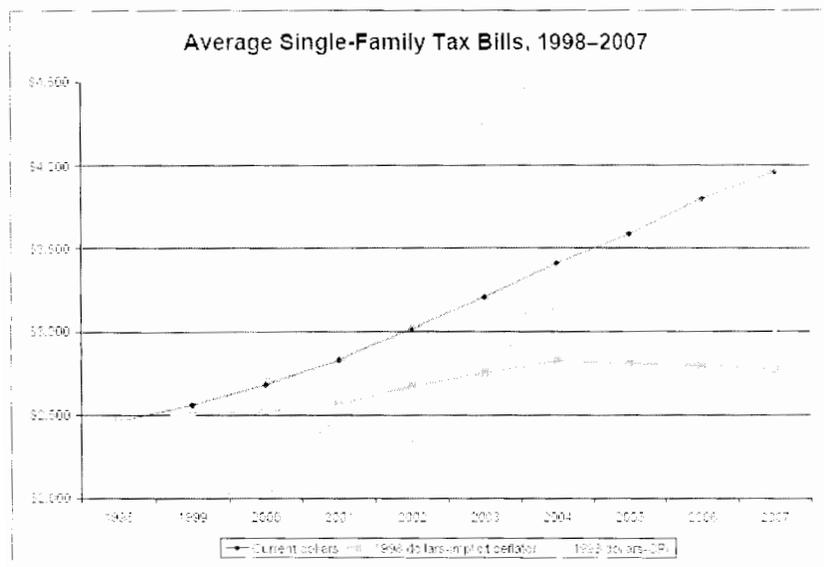


Figure 2

continued from page six

included on page ten

**Average Single-Family Tax Bills and Assessed Values**

continued from page one

the top 20 communities when ranked by average assessed value were Cape or Island communities, however only two, West Tisbury (75th) and Provincetown (95th), ranked in the top 100 single-family tax bills. Indeed, all of the Cape and Islands communities but Sandwich (104) and Yarmouth (121) ranked in the top 100 in average assessed value.

On average, statewide single-family tax bills increased \$161 or 4.2 percent between fiscal 2006 and fiscal 2007. There were 167 communities (49.3 percent) with an equal or greater percentage increase than the state average. The largest percentage increase belonged to the community of Gosnold, a \$353 or 23.1 percent increase to \$1,881 (324th). In dollar terms, the largest increase (\$874) belonged to the community with the largest tax bill, Weston (\$13,739). At the other end of the spectrum, the western community of Granville, one of only 24 towns that had lower tax bills in fiscal 2007 than in fiscal 2006, cut its average single-family bill by \$270 or 9.9 percent.

As mentioned above, the statewide average single-family tax bill increased by \$58 or 2.0 percent from fiscal 2006 to fiscal 2007 in 1998 constant dollars when adjusted by the CPI. The increases among the 338 communities presented here ranged from 20.5 percent to -11.5 percent. 270 communities had positive increases, meaning the cost of government services went up for taxpayers in those communities. When adjusted by the government price deflator, the statewide average bill went down by \$24 or 0.8 percent in 1998 dollars. The 2006-2007 percent changes ranged from +17.1 percent to -14.3 percent, and 218 communities had decreases. This means that the average single-family tax bill failed to keep up with the cost of providing services in those communities.

From fiscal year 1988 until fiscal year 2003, communities that used different tax rates for residential and commer-

cial properties, known as split rates, were restricted from taxing commercial taxpayers more than 175 percent of the taxes they would have paid under a single tax rate. Additionally, residential taxpayers could be taxed no less than 50 percent of their tax burden under a single tax rate system. Chapter 3 of the Acts of 2004 allowed for a temporary adjustment to this formula. Communities that adopted this provision for fiscal 2004 were allowed to shift the commercial tax burden up to 200 percent and reduce the minimum burden for residential properties to 45 percent. This provision was rolled back over the ensuing four years by reducing the maximum commercial percentage and increasing the minimum residential percentage each year. These communities will now be returned to the preexisting 175/50 commercial/residential split. Of the 108 communities with split tax rates, 29 of the eligible communities have taken advantage of Chapter 3 to raise the maximum commercial percentage, and, in 2007, 17 of those were employing the maximum percentage allowed, 183 percent. Those communities will have to decrease the maximum to 175 percent in 2008. This will likely add to the increase in the average single-family tax bill in those cities and towns.

The data indicates that after factoring in the Government Implicit Price Deflator, revenue from single-family property tax has increased less than is commonly perceived, has not kept up with inflation in the past three fiscal years and thus has failed to keep up with the cost of providing services to a majority of the commonwealth's cities and towns. This data helps to explain the financial stress seen in local governments across the state. ■

1. Chapter 3 of the Acts of 2004 allows qualifying communities to increase the maximum shift in their CIP tax rate from 175 percent to 200 percent for fiscal 2004, to 197 percent in fiscal 2005, to 190 percent in fiscal 2006, to 183 percent in fiscal 2007. It was repealed by Chapter 169 of the Acts of 2007, effective for fiscal year 2008.

**Barnstable Consolidation** continued from page two

ated an economy of scale in the areas of recruitment and selection, benefits administration, employee/labor relations, and salary administration. Applicants for both municipal and school positions would now only have to interact with one centralized department. The centralization of benefits administration allowed for a greater amount of auditing and review that identified several opportunities for efficiency improvements and cost savings.

The focus of the consolidated operations was not to make decisions regarding the allocation of financial and personnel resources between town departments or even between school sites. It was considered important that the consolidated operations be exempted from this decision so as not to create the perception that it worked towards gaining additional resources for any one particular operation. The decision to allocate resources would remain with the elected bodies and chief executive officers.

The cooperation and commitment to making this endeavor successful should not be underestimated. It takes time and patience to work out the many fine details and a willingness to show your cards without suffering any consequences. It is promoting an awareness that we all belong to one community, working towards one common mission: providing the best possible services to the citizens of the town and protecting our unique character and quality of life. ■

**Editor's note: If you have a Best Practice story you'd like to submit, please write to cityand**

[cityand@state.ma.us](mailto:cityand@state.ma.us).

**EXHIBIT 1.2**  
**Summary of Single Family Tax Bills**  
**Fiscal Years 1988 to 2008**

FY	Assessed Value	Parcels	Average Value	Tax Rate	Single Family Tax Bill	Increase	Percent Increase	Hi-Lo Rank	# of Towns Included	State Average	Variance to State Average
1990	\$1,072,459,683	6,314	\$169,854	\$10.02	\$1,702.00			112	323	\$1,711	(\$9)
1991	\$1,099,088,583	6,400	\$171,733	\$10.40	\$1,786.00	\$84.00	4.94%	99	265	\$1,831	(\$45)
1992	\$972,972,119	6,447	\$150,919	\$11.93	\$1,800.00	\$14.00	0.78%	133	339	\$1,897	(\$97)
1993	\$1,015,893,420	6,677	\$152,148	\$12.22	\$1,859.00	\$59.00	3.28%	136	339	\$1,993	(\$134)
1994	\$1,067,739,013	6,938	\$153,897	\$12.74	\$1,961.00	\$102.00	5.49%	132	340	\$2,081	(\$120)
1995	\$1,082,234,386	7,135	\$151,680	\$13.38	\$2,029.00	\$68.00	3.47%	137	340	\$2,182	(\$153)
1996	\$1,124,419,977	7,319	\$153,630	\$13.84	\$2,126.00	\$97.00	4.78%	133	340	\$2,272	(\$146)
1997	\$1,166,241,040	7,485	\$155,810	\$14.42	\$2,247.00	\$121.00	5.69%	129	340	\$2,360	(\$113)
1998	\$1,274,284,500	7,718	\$165,106	\$13.32	\$2,199.00	-\$48.00	-2.14%	155	340	\$2,463	(\$264)
1999	\$1,340,116,000	7,952	\$168,526	\$13.45	\$2,267.00	\$68.00	3.09%	155	340	\$2,557	(\$290)
2000	\$1,473,016,300	8,225	\$179,090	\$13.34	\$2,389.00	\$122.00	5.38%	148	340	\$2,679	(\$290)
2001	\$1,753,632,800	8,441	\$207,752	\$12.45	\$2,587.00	\$198.00	8.29%	140	340	\$2,826	(\$239)
2002	\$1,817,609,000	8,572	\$212,040	\$13.58	\$2,880.00	\$293.00	11.33%	124	340	\$3,015	(\$135)
2003	\$2,466,221,700	8,672	\$284,389	\$10.60	\$3,015.00	\$135.00	4.69%	136	340	\$3,206	(\$191)
2004	\$2,860,861,900	8,760	\$326,582	\$9.92	\$3,239.70	\$224.70	7.45%	133	340	\$3,412	(\$172)
2005	\$3,069,672,100	8,861	\$346,425	\$9.74	\$3,374.18	\$134.48	4.15%	138	340	\$3,588	(\$214)
2006	\$3,402,311,500	8,890	\$382,712	\$9.24	\$3,536.26	\$162.08	4.80%	141	338	\$3,801	(\$265)
2007	\$3,718,735,600	8,950	\$415,501	\$8.66	\$3,598.24	\$61.98	1.75%	149	339	\$3,962	(\$364)
2008	\$3,589,670,000	8,974	\$400,008	\$9.14	\$3,656.07	\$57.83	1.61%				
							78.83%				

**EXHIBIT 1.2**  
**Summary of Single Family Tax Bills**  
**Fiscal Years 1988 to 2008**

FY	Assessed Value	Parcels	Average Value	Tax Rate	Single Family Tax Bill	Increase	Percent Increase	Hi-Lo Rank	# of Towns Included	State Average	Variance to State Average
1988	\$597,062,402	6,130	\$97,400	\$14.62	\$1,424.00			118	293	\$1,301	\$123
1989	\$1,050,029,027	6,260	\$167,736	\$9.36	\$1,570.00	\$146.00	10.25%	96	297	\$1,326	\$244
1990	\$1,072,459,683	6,314	\$169,854	\$10.02	\$1,702.00	\$132.00	8.41%	112	323	\$1,504	\$198
1991	\$1,099,088,583	6,400	\$171,733	\$10.40	\$1,786.00	\$84.00	4.94%	99	265	\$1,640	\$146
1992	\$972,972,119	6,447	\$150,919	\$11.93	\$1,800.00	\$14.00	0.78%	133	339	\$1,663	\$137
1993	\$1,015,893,420	6,677	\$152,148	\$12.22	\$1,859.00	\$59.00	3.28%	136	339	\$1,747	\$112
1994	\$1,067,739,013	6,938	\$153,897	\$12.74	\$1,961.00	\$102.00	5.49%	132	340	\$1,808	\$153
1995	\$1,082,234,386	7,135	\$151,680	\$13.38	\$2,029.00	\$68.00	3.47%	137	340	\$1,872	\$157
1996	\$1,124,419,977	7,319	\$153,630	\$13.84	\$2,126.00	\$97.00	4.78%	133	340	\$1,959	\$167
1997	\$1,166,241,040	7,485	\$155,810	\$14.42	\$2,247.00	\$121.00	5.69%	129	340	\$2,031	\$216
1998	\$1,274,284,500	7,718	\$165,106	\$13.32	\$2,199.00	-\$48.00	-2.14%	155	340	\$2,121	\$78
1999	\$1,340,116,000	7,952	\$168,526	\$13.45	\$2,267.00	\$68.00	3.09%	155	340	\$2,191	\$76
2000	\$1,473,016,300	8,225	\$179,090	\$13.34	\$2,389.00	\$122.00	5.38%	148	340	\$2,679	(\$290)
2001	\$1,753,632,800	8,441	\$207,752	\$12.45	\$2,587.00	\$198.00	8.29%	140	340	\$2,826	(\$239)
2002	\$1,817,609,000	8,572	\$212,040	\$13.58	\$2,880.00	\$293.00	11.33%	124	340	\$3,015	(\$135)
2003	\$2,466,221,700	8,672	\$284,389	\$10.60	\$3,015.00	\$135.00	4.69%	136	340	\$3,206	(\$191)
2004	\$2,860,861,900	8,760	\$326,582	\$9.92	\$3,239.70	\$224.70	7.45%	133	340	\$3,412	(\$172)
2005	\$3,069,672,100	8,861	\$346,425	\$9.74	\$3,374.18	\$134.48	4.15%	138	340	\$3,588	(\$214)
2006	\$3,402,311,500	8,890	\$382,712	\$9.24	\$3,536.26	\$162.08	4.80%	141	338	\$3,801	(\$265)
2007	\$3,718,735,600	8,950	\$415,501	\$8.66	\$3,598.24	\$61.98	1.75%	149	339	\$3,962	(\$364)
2008	\$3,589,670,000	8,974	\$400,008	\$9.14	\$3,656.07	\$57.83	1.61%				
							97.49%				

11/21/2007

**Massachusetts Department of Revenue**  
**Division of Local Services**  
**Municipal Databank/Local Aid Section**

**FY1990 - FY2007 State Total Average Single Family Tax Bill**

<b>FY</b>	<b>Assessed Value</b>	<b>Parcels</b>	<b>Average Value</b>	<b>Single Family Tax Bill</b>	<b># of Towns Included</b>
1990	189,061,085,399	1,081,477	174,817	1,711	323
1991	152,257,295,243	865,505	175,917	1,831	265
1992	185,696,997,057	1,143,102	162,450	1,897	339
1993	178,266,409,212	1,153,160	154,589	1,993	339
1994	178,508,419,894	1,165,710	153,133	2,081	340
1995	180,896,458,628	1,177,933	153,571	2,182	340
1996	185,882,705,138	1,190,341	156,159	2,272	340
1997	192,103,493,177	1,201,862	159,838	2,360	340
1998	200,379,361,062	1,214,056	165,050	2,463	340
1999	212,831,830,857	1,226,162	173,576	2,557	340
2000	229,203,324,650	1,238,878	185,009	2,679	340
2001	258,668,823,053	1,250,881	206,789	2,826	340
2002	298,035,628,441	1,261,639	236,229	3,015	340
2003	338,692,554,523	1,271,609	266,350	3,206	340
2004	393,587,485,355	1,280,537	307,361	3,412	340
2005	455,222,653,352	1,290,239	352,820	3,588	340
2006	491,942,577,871	1,276,110	385,502	3,801	338
2007	523,017,811,362	1,286,089	406,673	3,962	339