



FAIRHAVEN SELECT BOARD

Agenda

Thursday, December 09, 2021

4:00 p.m.

Town Hall – 40 Center Street – Fairhaven

RECEIVED
TOWN CLERK
2021 DEC -6 P 2:47

FAIRHAVEN,
MASS.

Pursuant to Chapter 20 of the Acts of 2021, this meeting will be conducted in person and via remote means, in accordance with applicable law. This means that members of the public body as well as members of the public may access this meeting in person, or via virtual means. In person attendance will be at the meeting location listed above, and it is possible that any or all members of the public body may attend remotely, with in-person attendance consisting of members of the public.

Log on to: <https://us06web.zoom.us/j/83273181626?pwd=TXJLS1ZEK1dCWWFNUTNJSmZKNDYxdz09>

or call 1-929-205-6099

Meeting ID: 832 7318 1626

Passcode: 845765

The meeting can also be viewed on Channel 18 or on FairhavenTV.com

A. APPOINTMENTS

1. 4:00 pm Tax Rate Classification Hearing

B. NOTES AND ANNOUNCEMENTS

1. The next **regularly** scheduled meeting of the Select Board is Monday, December 20, 2021 at 6:30 p.m. in the Town Hall Banquet Room

ADJOURNMENT

Subject matter listed in the agenda consists of those items that are reasonable anticipated (by the Chair) to be discussed. Not all items listed may be discussed and other items not listed (such as urgent business not available at the time of posting) may also be brought up for discussion in accordance with applicable law.

MGL, Ch. 30A, § 20(f) requires anyone that intends to record any portions of a public meeting, either by audio or video, or both, to notify the Chair at the beginning of the meeting.

TOWN OF FAIRHAVEN
TAX RATE CLASSIFICATION HEARING

Log on to:

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In accordance with Chapter 369 of the Acts of 1982, the Select Board will hold a public hearing on the issue of allocating the local property tax levy among the five property classes. The hearing will be held in the Banquet Room of the Town Hall, Fairhaven, MA on Thursday, December 9, 2021 at 4:00 p.m. The hearing is held to give input to the Select Board who according to this state must determine the local property tax be levied among the four classes of real property: residential, open space, commercial and industrial, and personal property. All interested taxpayers are invited to attend and may present oral or written information on their view. The Board of Assessors will be in attendance to provide all information and data relevant to making their determination.

Select Board
Robert Espindola
Stasia Powers
Keith Silvia

RECEIVED
DEC 9 - 6 P 2:54
MASS.



Town of Fairhaven
Massachusetts
BOARD OF ASSESSORS
40 Center Street
Fairhaven, MA 02719

Ronnie Manzone, Chair
Pamela K. Davis, MAA, Member
Ellis B. Withington, Member

Delfino R. Garcia, Principal Assessor
Notary Public
Phone: (508) 979-4023
Facsimile: (508) 979-4079
Email: dgarcia@fairhaven-ma.gov

December 6, 2021

TO: Select Board

FROM: Board of Assessors

Subject: Tax Rate Classification

As required by law, the Select Board must vote on the minimum residential factor, residential exemption and the small business exemption. We have provided examples of the CIP (Commercial, Industrial & Personal Property) shifts for the residential exemption in the attached spreadsheet. Our recommendations are shown on the accompanying sheet.

For Fiscal Year 2022, this will result in a small rate decrease in both rates as illustrated below:

FY2022 Residential Property \$10.22 / 1000

FY2021 Residential Property \$11.29 / 1000

FY2022 CIP Property \$20.39 / 1000

FY2021 CIP Property \$22.53 / 1000

The average single family home value for FY2021 is $\$319,583 \times \$11.29 / 1000 = \$3,608.09$

The average single family home value for FY2022 is $\$366,206 \times \$10.22 / 1000 = \$3,742.63$

(What would happen if we went to a single tax rate? If we went to a single tax rate, the tax rate would be \$11.65/1,000 for all property. The average residential value of \$366,206 would result in a bill of \$4,266.30 vs the \$3,742.63.

Board of Assessors:

Ronnie Manzone, Chair

Pamela Davis, MAA

Ellis Withington



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Town of Fairhaven
FY 2022 Residential Factor/Tax Classification Hearing
Questions requiring a vote by the Select Board of Fairhaven and
Recommendations of the Board of Assessors

- **Do you choose to have a residential exemption?**
 - (A residential exemption reduces the taxable valuation of each residential property that is a taxpayer's principal residence. Fairhaven has not adopted this previously. This option is typically adopted in high rental areas and high concentrations of summer homes. Chosen by 14 out of 351 communities)
 - The Board of Assessors recommends AGAINST adopting this exemption. It raises the residential tax rate and raises taxes on all residential property except those houses owned and occupied that are assessed for less than the average home.
- **Do you choose to have a small commercial business exemption?**
 - (A small commercial business exemption is an option that can reduce small business valuation by up to 10%. Fairhaven has not adopted this previously. This option has been adopted by 6 out of 351 communities)
 - The Board of Assessors recommends AGAINST adopting this exemption. It is difficult to determine who qualifies and the benefit is marginal while increasing taxes on those who do not qualify.
- **Do you choose to have a single tax rate or a split tax rate? If a split rate is desired, what residential factor is desired?**
 - The Board of Assessors recommends a residential factor of .877018. This is the same shift that has been used in the past. Supporting documentation has been submitted by Wendy Graves, Director of Finance/Treasurer.
 - The Board of Assessors recommends the split tax rate.

Board of Assessors

Ronnie Manzone, Chair
Pamela Davis, MAA
Ellis Withington

December 6, 2021



Ronnie Manzone, Chair
Pamela K. Davis, MAA, Member
Ellis B. Withington, Member

Town of Fairhaven
Massachusetts
BOARD OF ASSESSORS
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Our recommendation

Select Board are to vote a minimum residential factor

Of

.877018

MAX. - 1.75% we can impose

RESIDENTIAL	TOWN OF FAIRHAVEN		
	COMMERCIAL	TAX RATES	
YEAR	SINGLE RATE	RESIDENTIAL	COMMERCIAL
1985	24.00		
1986	17.46		
1987	16.97		
1988	18.05		
1989	19.31		
1990		8.64	11.13
1991		9.63	12.26
1992		10.73	12.91
1993		12.01	14.44
1994		12.40	14.90
1995		12.90	15.62
1996		13.35	16.09
1997		13.28	16.01
1998		13.74	16.52
1999		14.52	17.39
2000		15.14	18.13
2001		15.14	18.17
2002		13.96	17.13
2003		11.82	17.65
2004		10.93	17.62
2005		8.35	16.66
2006		8.12	16.09
2007		7.92	15.61
2008		7.86	15.67
2009		8.30	16.51
2010		8.89	17.87
2011		9.56	19.3
2012		10.27	20.63
2013		10.77	21.58
2014		11.50	23.21
2015		12.15	24.50
2016		12.18	24.45
2017		12.04	24.27
2018		11.75	23.76
2019		11.67	23.47
2020		11.06	22.04
2021		11.29	22.53
2022		10.22	20.39

