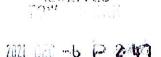


FAIRHAVEN SELECT BOARD

Agenda Thursday, December 09, 2021 4:00 p.m.

Town Hall - 40 Center Street - Fairhaven



ALMAYEN. Bass

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 inperson 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:

https://us06web.zoom.us/j/83273181626?pwd=TXJLS1ZEK1dCWWFNUTNJSmZKNDYxdz09

or call 1-929-205-6099

Meeting ID: 832 7318 1626 Passcode: 845765

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



Town of Fairhaben 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

| Decem | ber | 6, | 20 |)21 | l |
|-------|-----|----|----|-----|---|
|-------|-----|----|----|-----|---|

TO: Select Board

FY2021 CIP Property

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:

\$10.22 / 1000 FY2022 Residential Property \$11.29 / 1000 FY2021 Residential Property \$20.39 / 1000 FY2022 CIP Property

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

\$22.53 / 1000

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? \$11.65/1,000 for all property. The average residentia \$3,742.63. | If we went to a single tax rate, the tax rate would be all value of \$366,206 would result in a bill of \$4,266.30 vs the |
|---|---|
| Board of Assessors: | |
| Ronnie Manzone, Chair | Pamela Davis, MAA |
| Ellis Withington | |



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

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 Grayes, 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 Fairhaben Massachusetts 那伊耳取西 伊丁 国务多代务务伊张务 40 Center Street Fairhaven, MA 02719

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

Our recommendation

Select Board are to vote a minimum residential factor

Of

.877018

MAX. - 1.75% we can impose

| | TOWN OF | FAIRHAVEN | |
|-------------|-------------|-------------|------------|
| RESIDENTIAL | 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 |

| | 10 | NN O | TOWN OF FAIRHAVEN | ZHAVE | Z | | | | | | | | |
|--|-----------------------------|---------------|------------------------------|---------------|---------------|--------------|--------------|---------------|---------------|---------------|-----------------------------|-----------------------------|---------------|
| | 77 | IX RATE S | TAX RATE SETTING INFORMATION | ORMATION | _ | | | | | | | | |
| | | | 2010-2022 | | | | | | | 1 | | | |
| | | | | | | | | | | | | | |
| TAX RATE | 000 | 1000 | | | | | | | | | | | |
| | 2022 | 2021 | 202(| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| R&O | 10.22 | 11.29 | | \$11.67 | \$11.75 | \$12.04 | \$12.18 | \$12.15 | \$11.50 | \$10.77 | \$10.27 | \$9.56 | \$8.89 |
| | 20.39 | | | \$23.47 | \$23.76 | \$24.27 | \$24.45 | \$24.50 | \$23.21 | \$21.58 | \$20.63 | \$19.30 | \$17.87 |
| % INC/DEC - R&O | -7.59% | | | -3.07% | -3.53% | -1.15% | 0.25% | 2.65% | 6.78% | 4.87% | 7.43% | 7.54% | 7.11% |
| %INC/DEC - CIP | -7.49% | -4.01% | -7.24% | -3.30% | -2.82% | -0.74% | -0.20% | 2.56% | 7.55% | 4.60% | 6.89% | 8.00% | 8.24% |
| EVV % | | | | | | | | | | | | | |
| R&O | 75.35 | 75,33 | 75.48 | 74.17 | 73.37 | 73.81 | 74.44 | 73.79 | 73.68 | 74.77 | 74.20 | 73.65 | 74.63 |
| | 24 65 | | | | 28.84 | 05 90 | | 20.00 | 00 90 | r c | 27.4.7 | 20.02 | 20.4 |
| | | | | 20.02 | 10.07 | 20,13 | | 70.7 | 70.07 | 77.67 | 1/.67 | cc.dz | 25.36 |
| MAX LEVY LIMIT | \$31,550,122 | \$30,466,886 | \$29, | \$28,693,914 | \$27,832,214 | \$27,362,214 | \$26,490,226 | \$25,838,382 | \$24,602,314 | \$23,686,077 | \$23.012.832 | \$22,392,590 | \$21,634,158 |
| INC/DEC PRIOR YR | 1,083,236 | 1,023,455 | 749,517 | 861,700 | 470,000 | 871,988 | 651,844 | 1,236,068 | 916,237 | 673,245 | 620,242 | 761,432 | 729,236 |
| 000 100 | 7 222 1 48 170 | 2 000 700 044 | | 100 1 | 7 707 7 | | - 1 | | | | | 1 5 | |
| TOTAL VALRAC | 2,322,140,470 | VI | Ĭ | 1,621,404,765 | 1,735,546,770 | | -[| \rightarrow | 1,571,013,997 | 1,643,990,895 | ~ | ~ | 1,816,496,043 |
| AL VALI-UP | 380,70,080 | 333,619,516 | | 315,386,331 | 311,570,490 | | - 1 | 276,248,521 | 278,056,617 | 276,955,994 | 286,243,396 | - 1 | 312,969,208 |
| ICIAL VALUATION | 2,702,925,136 2,366,319,727 | 2,366,319,727 | 2,329, | 2,136,841,096 | 2,047,117,260 | 1,971, | 1,892, | 1,844,247,558 | 1,849, | 1,920,946,889 | 1,920,946,889 1,951,014,819 | 2,029,963,617 2,129,465,251 | 2,129,465,251 |
| % VAL - R&O | 85.91% | | | 85.24% | 84.78% | | | 82.02% | | 85.59% | 85.32% | 84.94% | 85.30% |
| % VAL -CIP | 14.09% | 14.10% | 14.02% | 14.76% | 15.22% | 14.97% | 14.61% | 14.98% | 15.04% | 14.41% | 14.68% | 15.06% | 14.70% |
| CIP SHIFT | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% | 1.75% |
| NEW GROWTH | \$463,407 | \$333,613 | \$229,325 | \$223,121 | \$381,519 | \$274,034 | \$176,154 | \$122,197 | \$165,458 | \$119,020 | \$99,206 | \$144,094 | \$116,629 |
| UNUSED LEVY | | | | | | | | | | | | | |
| CAPACITY | \$53,728 | \$1,252 | \$90,758 | \$35,419 | \$36,625 | \$20,455 | \$41,744 | \$19,105 | \$81,959 | \$3,585 | \$10,428 | \$8,750 | \$9,901 |
| | | | | | | | | | | | | | |
| NOTE: | | | | | | | | | | | | | |
| R&0 is Residential and Open Space property | Den Space prop | Athe | | | | | | | | | | | |
| | | | | | | | | | | | | | |