

**To: Board of Assessors  
Susan Rufo, Jayson Brodie, Jeff Cohen**

**Cc: Board of Selectmen  
Joe Nolan, Michael Tichnor, Bill Whitney, Doug Leard  
Fred Turkington**

**Cc: Molly Reed**

**From: Alan Reiss, Member Board of Selectmen**

**Subject: Analysis of Town of Wayland Tax Levies and Tax Increases FY2000-2006**

**Ladies and Gentlemen:**

Given the public information of the town's data base of tax levies for FY2000-2006 as supplied to me by the office of the Board of Assessors and

Given the classes of residential properties as delineated by Jayson Brodie, I have now completed a detailed analysis of Average and Median taxation values (without CPA) for the FY2000-2006.

**The classes are as follows:**

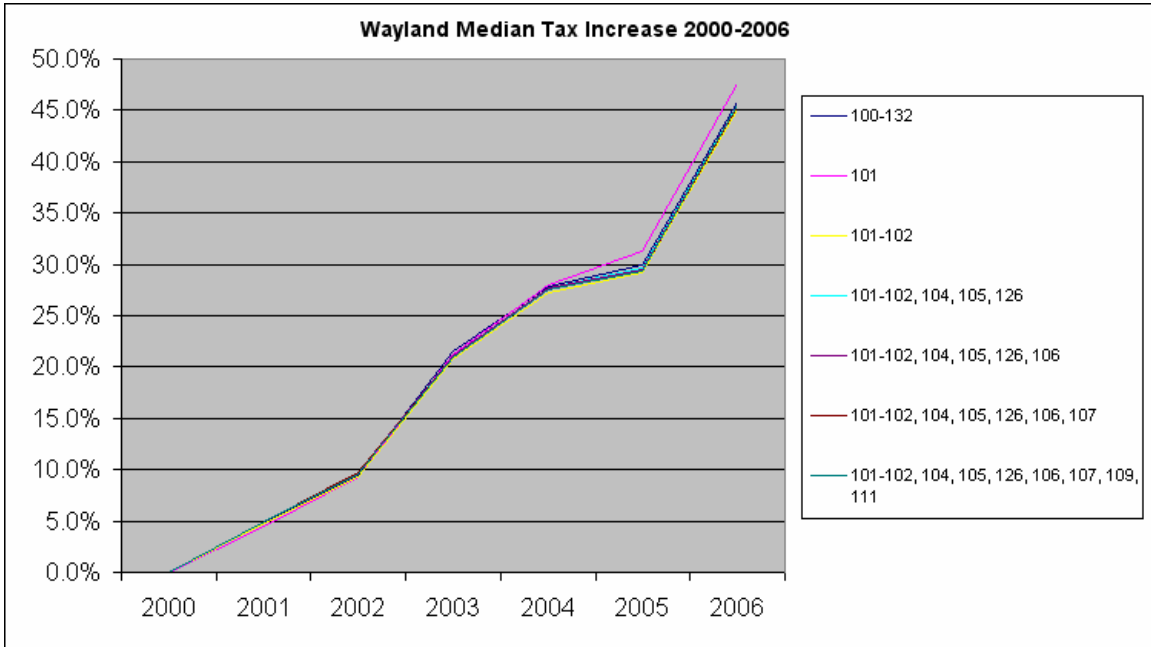
<b>class code</b>	<b>definition</b>
<b>100-132</b>	all residential as defined by DOR including vacant (potentially developable) land
<b>101</b>	single family residences only
<b>add 102</b>	including condos
<b>add 104, 105, 121 &amp; 126</b>	including 2 & 3 family houses, boarding house & assisted living
<b>add 106</b>	including misc land improvements
<b>add 107</b>	including affordable housing
<b>add 109 &amp; 111</b>	including multiple houses on same lot, apartments & rooming houses

The tax calculations are as follows:

Class 100-132								
	Parcel Count	%Properties	Average	Avg Tax	Avg Tax Inc	Median	Med Tax	Med Tax Inc
2000	4758	100.0%	\$ 376,565	\$ 5,656	0.0%	\$333,050	\$ 5,002	0.0%
2001	4818	100.0%	\$ 379,998	\$ 5,936	4.9%	\$335,600	\$ 5,242	4.8%
2002	4822	100.0%	\$ 385,799	\$ 6,242	10.4%	\$338,450	\$ 5,476	9.5%
2003	4822	100.0%	\$ 549,514	\$ 6,880	21.6%	\$485,850	\$ 6,083	21.6%
2004	4834	100.0%	\$ 551,172	\$ 7,237	28.0%	\$486,850	\$ 6,392	27.8%
2005	4838	100.0%	\$ 592,819	\$ 7,458	31.9%	\$516,600	\$ 6,499	29.9%
2006	4844	100.0%	\$ 658,739	\$ 8,261	46.0%	\$581,700	\$ 7,295	45.8%
Class 101								
	Parcel Count	%Properties	Average	Avg Tax	Avg Tax Inc	Median	Med Tax	Med Tax Inc
2000	3939	82.8%	\$ 393,911	\$ 5,917	0.0%	\$338,900	\$ 5,090	0.0%
2001	3944	81.9%	\$ 396,260	\$ 6,190	4.6%	\$340,700	\$ 5,322	4.5%
2002	3956	82.0%	\$ 402,031	\$ 6,505	9.9%	\$343,800	\$ 5,563	9.3%
2003	3964	82.2%	\$ 574,309	\$ 7,190	21.5%	\$493,300	\$ 6,176	21.3%
2004	3970	82.1%	\$ 578,474	\$ 7,595	28.4%	\$496,300	\$ 6,516	28.0%
2005	3979	82.2%	\$ 627,946	\$ 7,900	33.5%	\$531,500	\$ 6,686	31.4%
2006	3983	82.2%	\$ 693,259	\$ 8,693	46.9%	\$599,400	\$ 7,516	47.7%
Class 100-102								
	Parcel Count	%Properties	Average	Avg Tax	Avg Tax Inc	Median	Med Tax	Med Tax Inc
2000	4359	91.6%	\$ 392,500	\$ 5,895	0.0%	\$343,200	\$ 5,155	0.0%
2001	4418	91.7%	\$ 395,327	\$ 6,175	4.7%	\$345,700	\$ 5,400	4.8%
2002	4435	92.0%	\$ 401,807	\$ 6,501	10.3%	\$348,300	\$ 5,635	9.3%
2003	4430	91.9%	\$ 571,659	\$ 7,157	21.4%	\$497,300	\$ 6,226	20.8%
2004	4435	91.7%	\$ 575,325	\$ 7,554	28.1%	\$499,500	\$ 6,558	27.2%
2005	4445	91.9%	\$ 619,589	\$ 7,794	32.2%	\$529,100	\$ 6,656	29.1%
2006	4451	91.9%	\$ 685,412	\$ 8,595	45.8%	\$596,600	\$ 7,481	45.1%
Class 101-102, 104, 105, 126								
	Parcel Count	%Properties	Average	Avg Tax	Avg Tax Inc	Median	Med Tax	Med Tax Inc
2000	4429	93.1%	\$ 393,012	\$ 5,903	0.0%	\$341,200	\$ 5,125	0.0%
2001	4490	93.2%	\$ 396,629	\$ 6,195	5.0%	\$344,300	\$ 5,378	4.9%
2002	4507	93.5%	\$ 403,052	\$ 6,521	10.5%	\$347,400	\$ 5,621	9.7%
2003	4502	93.4%	\$ 573,082	\$ 7,175	21.5%	\$495,950	\$ 6,209	21.2%
2004	4506	93.2%	\$ 576,608	\$ 7,571	28.3%	\$498,250	\$ 6,542	27.7%
2005	4514	93.3%	\$ 620,921	\$ 7,811	32.3%	\$527,950	\$ 6,642	29.6%
2006	4519	93.3%	\$ 687,453	\$ 8,621	46.0%	\$594,800	\$ 7,459	45.5%



The following graph are the Median Wayland Residential Tax Increases FY2000-2006 all plotted relative to the baseline year of FY2000



The following chart is a summary of tax increases for both Average and Median from FY2000-2006

Class(s)	Avg Tax Inc	Med Tax Inc
100-132	46.0%	45.8%
101	46.9%	47.7%
101-102	45.8%	45.1%
101-102, 104, 105, 126	46.0%	45.5%
101-102, 104, 105, 126, 106	46.0%	45.5%
101-102, 104, 105, 126, 106, 107	45.7%	45.3%
101-102, 104, 105, 126, 106, 107, 109, 111	45.8%	45.5%

Given the 7 Assessor classes the range of **Average** tax increase was:

45.7% to 46.9%

Given the 7 Assessor classes the range of **Median** tax increase was:

45.1% to 47.7%

**Conclusions and Observations:**

1. The Mass DOR publishes the Average Single Family Tax Bills for the Commonwealth as follows:

Average Property Value	Average Single Family Tax Bill	% Increase Referenced to FY2000
<b>Mass DOR Based on Average Single Family</b>		
\$ 393,911	\$ 5,917	0.0%
\$ 396,260	\$ 6,190	4.6%
\$ 402,031	\$ 6,505	9.9%
\$ 574,301	\$ 7,190	21.5%
\$ 578,474	\$ 7,595	28.4%
\$ 628,262	\$ 7,904	33.6%
\$ 693,259	\$ 8,693	<b>46.9%</b>

This matches residential class 101

2. The previously, published BoA 'tax rate history.doc' May 10<sup>th</sup>, 2006 has the following chart:

<u>Avg Assmnt</u>	<u>Avg Tax</u>
369,300	\$5,547
380,000	\$5,836
384,600	\$6,223
555,400	\$6,954
556,898	\$7,312
592,400	\$7,452
658,000	\$8,251

This seems to most closely match the aforementioned chart as restated here:

	Class 100-132		
	Parcel Count	%Properties	Average Avg Tax
<b>2000</b>	4758	100.0%	\$ 376,565 \$ 5,656
<b>2001</b>	4818	100.0%	\$ 379,998 \$ 5,936
<b>2002</b>	4822	100.0%	\$ 385,799 \$ 6,242
<b>2003</b>	4822	100.0%	\$ 549,514 \$ 6,880
<b>2004</b>	4834	100.0%	\$ 551,172 \$ 7,237
<b>2005</b>	4838	100.0%	\$ 592,819 \$ 7,458
<b>2006</b>	4844	100.0%	\$ 658,739 \$ 8,261

But not exact. I will conclude that the May 10<sup>th</sup>, 2006 chart was a full residential average tax calculation on class(s) 100-132

3. The May 10<sup>th</sup>, 2006 BoA letter contained the following chart:

Residential MEDIAN Assmnt	Residential MEDIAN Tax
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498,000	\$6,538.74
531,500	\$6,686.27
582,200	\$7,300.78

Only the years FY2004-2006 were included in this part of the chart. I could not find a chart (published in this analysis) which closely matched these last three numbers so I can't conclude which class(s) this is based on.

4. Over the 7 BoA residential classifications the Average and the Median tax increases were virtually identical with both being in the range of ~47%. I conclude from this analysis that the average tax increase and the median tax increase in Wayland from the years FY2000-2006 **are statistically the same and that stating either statistic is equally as valid.**

**Request now made:**

After the BoA has verified for their own satisfaction the aforementioned analysis, I request that the May 10<sup>th</sup>, 2006 letter be republished with data showing (for the years 2000 – 2006)

1. Year
2. Tax Rate (Residential and CIP – same for Wayland at this time)
3. Residential Median Assessment
4. Residential Median Tax
5. Residential Average Assessment
6. Residential Average Tax
7. Number abatements received
8. Number ATB Filings

**I also request that the BoA consider updating this letter and submitting it to the BoS each Fiscal Year to maintain a ‘gold standard’ of traceability on this subject.**

**Publishing a chart on the BoA’s website would also be an open public way of communicating this information widely and as a standard and I support doing this.**

**As for the matter of classes used.**

1. The DOR uses class 101 so using this would be consistent with this widely published, traceable data.
2. Classes 101 – 132 is all inclusive and seems like a reasonable alternative if the BoA choose to do this.
3. The actual tax increases based on the year FY2000 through the present is virtually identical in the in the range of 47% for any of the 7 residential classes and no actual tax statement increase advantage is gained by choosing one class over another. This is purely a technical call on the part of the BoA.

It is my hope that this matter can be addressed quickly and I do appreciate the time and help that has been afforded to me by the BoA and the Assessor’s office.

Regards,



Alan J. Reiss  
As one member of the Board of Selectmen