



A Study of Charitable and Educational Property Tax Exemptions

FY2003 Impact of MGL 59 §5 cl 3
December 2003

The Massachusetts Legislature in Chapter 46, § 112 of the Acts of 2003 directed the Commissioner of the Department of Revenue (DOR) to investigate and study the economic impact on each city and town of the tax exemption granted to non-profit, charitable and educational institutions including, but not limited to, private secondary schools, under clause 3 of section 5 of chapter 59 of the General Laws. It was further requested that the review include an assessment of the amelioration afforded by any payments in lieu of taxes made by charitable organizations and an assessment of the property taxes that would be owed to the city or town if the tax exempt status of the charitable organization were terminated.

The Bureau of Local Assessment of the Division of Local Services of the DOR has surveyed the Board of Assessors in the Commonwealth's 351 municipalities regarding the Fiscal Year 2003 assessed value of exempt property owned by charitable and educational organizations and any payments in lieu to taxes (PILOT's) received for these properties. Specifically excluded from this information request was property with government and religious exemptions. There was an overwhelming response to our request for information. Three hundred and forty-three, or 98%, of the communities provided us with data. The results of this survey have been compiled and analyzed. The following pages report on these findings.

Traditionally, property owned by governmental bodies, charitable, and religious organizations have been exempt from property taxes. Governmental exemptions probably trace their origins to Elizabethian England when all such property was owned by the Queen. Property exemptions for private charitable organizations began later, likely growing out of the belief that these non-profit entities offer services that otherwise would have to be provided by the government. Every state in the United States has provisions for exempting charitable organizations from property taxes. The nature and extent of these exemptions, however, varies.

In Massachusetts, MGL Ch 59 §5 cl 3 provides a property tax exemption for a charitable corporation or a charitable trust. Charitable is defined in as "a literary, benevolent, charitable or scientific institution or temperance society". However, not all property owned by such an organization is eligible for an exemption. To receive the exemption, the parcel must be owned and occupied for charitable purposes and upon dissolution, its income and profits or assets may not be distributed to a stockholder, trustee or member. In addition, the charity must annually file a report with the Board of Assessors. The parcel will be subject to taxation if it belongs to a educational institution and is occupied or used wholly or principally as a residence for officers of such institutions and is not part of, or contiguous to, the institution's principal location. Also, if it is an athletic property used for other than educational ... charitable or scientific purposes in direct competition with taxed properties, it may be taxed fully or on a pro-rated basis.

Municipalities are required to establish the fair market value of all taxable and exempt property and to classify it according to its use. Local Assessors generally attempt to determine the current value of exempt property

but some of these properties are unique and would require extensive, detailed appraisal analysis. Most, therefore, do not invest as much time, money or effort in the valuation of such property unless they anticipate its conversion from exempt to taxable status. Verification of the application of full and fair cash valuation standards to exempt property is part of the Bureau of Local Assessment's triennial certification review. The focus of these reviews, however, is also primarily on a jurisdiction's taxable properties.

The Survey

Unlike taxable property data, communities do not annually report detailed information on exempt property to the Department of Revenue. Only a municipality's total exempt property value figure is readily available to the Department. As a result, for this study the Bureau had to conduct a special survey of all cities and towns in August 2003. Information for Fiscal Year 2003 was requested for two tax exempt property class codes that are used throughout the Commonwealth. Property class code 904 is used for all exempt property held by private educational institutions, schools and colleges. Property class code 905 is used for all exempt property held by other charitable organizations, such as non-profit hospitals, conservation and preservation organizations and human services groups. For these properties, the following information by class was requested: number of parcels, total value, and the amount of any payment in lieu of taxes. To maximize participation in the survey, intensive follow-up, in the form of phone calls and faxes, was done for all who did not initially respond. As a result, all but eight of the Commonwealth's 351 municipalities participated in the survey. Phillipston, Provincetown, Sandwich, Taunton, Upton, Wales, Washington and Whitman did not submit information in time to be included in this Report. All data supplied by municipal assessors and used in this report is unaudited. The results, therefore, must be viewed in light of the valuation limitations described above and this unaudited reporting.

Survey Findings

In Fiscal Year 2003, in Massachusetts, local governments reported that the value of all exempt property, governmental, religious, educational and charitable, was more than \$87 billion. This was approximately 12 percent of total taxable and exempt property valued by municipalities that year.

Of the 343 respondents to our survey, 308 or 90 percent reported that there are tax exempt educational and charitable properties in their jurisdiction. All regions of the Commonwealth are represented in this group. The municipalities without such properties tend to be smaller in terms of population, but are also found throughout the state. The reported value of all tax exempt educational and charitable properties was more than \$22 billion dollars, or approximately three percent of the total property value in the reporting communities. Class 904, schools and colleges, was valued at more than \$12.4 billion; the charitable organizations, class 905, at \$9.6 billion. However, fewer municipalities have class 904 than class 905 properties. Only 170 or 49.6% of responding communities have educational institutions, while 305 (89%) reported general charitable properties. While there is a slightly higher concentration in the east of communities with schools, municipalities with class 905 properties are evenly spread across the state.

Property Class 904, Schools and Colleges

Since we were requesting the data for this study retrospectively, we did not ask the local municipalities to differentiate tax exempt property of schools from that of colleges and universities. This would have, in many cases, required many assessors to compile the data manually, resulting in reporting delays and increased non-participation. To identify municipalities in which private, tax exempt colleges are located, we obtained a list of those accredited or seeking accreditation by the New England Association of Secondary Schools and Colleges. 34 communities host 79 such institutions. The list is, however, not exhaustive. It includes neither non-accredited institutions, nor information on the location of satellite campuses. Overall, these 34 municipalities did report higher class 904 values and a higher proportion of such value to their total taxable property value. The communities identified are, however, diverse. For some, such as Williamstown, South Hadley and Cambridge, the impact of college/university owned property is evident. For others, it is less clear if the class 904 data reflects primarily college properties or whether those of private elementary and secondary schools are also significant. It is interesting to note, that in addition to having sizable tax-exempt property holdings, these institutions or their affiliates may also be among the top five taxpayers in their community. Bureau files indicate that this is the case in at least seven municipalities: Amherst (Amherst College), Brookline (Boston University), Cambridge (MIT and Harvard), Northampton (Smith College), Wellesley (Wellesley College), South Hadley (Mount Holyoke College), and Williamstown (Williams College).

Payment in Lieu of Taxes

Only 80 communities (26%) reported payments in lieu of taxes for the educational and charitable exempt property classes. These payments totaled almost \$17.9 million. They reflect actual cash received, not the value of in-kind services or other informal payment mechanisms. The latter are difficult if not impossible to quantify, as they include such diverse payments as contributions of specific capital items, such as fire engines and ambulances, the use of facilities, the provision of scholarships, or technical assistance to municipal departments. Generally, organizations and municipalities enter into short-term or long term payment agreements that are made in good faith and are voluntary in nature. Several municipalities reported that they had approached groups and institutions to provide some type of monetary payment but were unable to negotiate any such agreement. One community reported that although such an agreement existed, no payment had been made for the year.

The range of payments was between \$300 for Easthampton, to \$10,383,022 for the City of Boston. The average payment was \$223,700. This is, however, misleading since three communities, Bedford, Boston and Cambridge, received most of the PILOT money, approximately \$14.2 million. The majority of the remaining communities, 54, received less than \$50,000 each. For exempt educational property, only 28 of the municipalities reported FY2003 PILOTS. Two of these, Boston and Cambridge, each received payments of more than \$2 million. The average payment for all others was about \$29,900. Many more communities, 66, received PILOTS for other exempt charitable properties. Of these, Boston and Bedford reported receiving more than \$1 million each, while the average payment for all others was approximately \$44,100.

For 12 municipalities, the PILOT's were especially significant, the equivalent of more than 1% of their tax levy. Most of these are small communities, such as Gill, Deerfield, Lenox and Williamstown, but this group also includes those with the largest payments, Boston, Cambridge and Bedford.

Projected Tax Payments

The legislature requested that this report estimate the property taxes that would be owed to the city or town if the tax exempt status of the charitable organizations were terminated. These calculations were complex, having to take into consideration FY03 municipal tax rates, tax levies and levy limits, classification options chosen, and potential allowable new growth. What resulted is a projected FY03 payment based on the application of a projected commercial tax rate. For the 308 communities reporting class 904 and/or 905 properties, the total projected tax payment for the newly taxed properties would be \$505.8 million. This would represent about 5.8% of the projected levy for these communities. The range of the projected payments would be from \$40 for Hampden to Boston's \$159.7 million (13.5% of its new tax levy). Of those currently receiving PILOT's, most would experience drastic increases in revenues. There are, however, four that would receive lower payments, Lexington, Canton, Ipswich and Westminster. This reflects the fact that PILOT's can be negotiated on a basis other than *ad valorem*, including actual or projected revenues, cost of necessary special services, cost of expansion plans, etc. Ipswich indicated that its primary PILOT is based on seasonal income derived from the tax exempt property, which fluctuates from year to year. Canton and Lexington reported that the assessed value of their principal 905 properties reflects an early construction condition, while the payments are based on completed, operational conditions.

Conclusions

For this report, the Bureau of Local Assessment of the Division of Local Services gathered data on the FY2003 tax exempt property held by private educational and charitable organizations across the Commonwealth. This information was supplied by municipal assessors. It is unaudited and reflects mass appraisal valuation that may not capture the unique characteristics of such properties.

The Commonwealth generously grants property tax exempt status to many educational and charitable organizations. This, however, decreases local property tax revenues. 308 communities reported the FY2003 value of such properties to be more than \$22 billion. If taxed, they would have generated an estimated \$505.8 million in revenue. These organizations add greatly to the quality of life in Massachusetts, but they also require costly municipal services. Monetary payments in lieu of taxes were reported as totaling almost \$18 million, dramatically less than the projected taxes. Some organizations make "in-kind" payments to cities and towns, but these donations are not quantifiable, and may not be predictable or representative of the cost of services.

Community	FY03 Value 904	FY03 Value 905	904 + 905 % of Total Exempt	904 + 905 % of Total Value	FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTs as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
Abington	0	566,600	0.78%	0.05%	\$0	\$0	0.00%	\$9,264	0.06%
Acton	0	4,963,200	2.75%	0.15%	\$0	\$0	0.00%	\$67,251	0.16%
Acushnet	1,587,700	973,700	6.60%	0.42%	\$0	\$0	0.00%	\$49,717	0.53%
Adams	0	792,200	1.81%	0.21%	\$0	\$0	0.00%	\$15,939	0.27%
Agawam	0	4,479,300	1.74%	0.21%	\$0	\$0	0.00%	\$104,860	0.31%
Alford	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Amesbury	1,016,200	4,852,700	3.60%	0.38%	\$0	\$0	0.00%	\$100,945	0.42%
Amherst	149,981,700	13,229,800	49.09%	9.16%	\$0	\$0	0.00%	\$2,792,549	10.13%
Andover	178,243,800	3,850,100	34.43%	2.83%	\$103,845	\$0	0.14%	\$3,039,147	3.85%
Aquinnah	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Arlington	1,812,200	13,451,300	5.51%	0.32%	\$0	\$0	0.00%	\$207,736	0.34%
Ashburnham	23,826,000	1,866,500	47.81%	5.43%	\$0	\$0	0.00%	\$396,178	5.77%
Ashby	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Ashfield	537,000	251,500	6.41%	0.52%	\$0	\$0	0.00%	\$12,490	0.57%
Ashland	7,370,400	4,874,300	15.37%	0.68%	\$0	\$0	0.00%	\$163,099	0.71%
Athol	0	2,396,100	6.03%	0.57%	\$0	\$0	0.00%	\$39,224	0.62%
Attleboro	12,860,500	29,575,600	16.05%	1.50%	\$0	\$0	0.00%	\$926,380	2.45%
Auburn	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Avon	0	1,539,300	5.94%	0.27%	\$0	\$10,000	0.10%	\$36,127	0.38%
Ayer	0	8,556,200	9.80%	1.02%	\$0	\$0	0.00%	\$181,563	1.63%
Barnstable	1,891,300	117,437,400	12.76%	1.41%	\$0	\$0	0.00%	\$1,121,690	1.56%
Barre	10,059,300	10,671,000	50.10%	7.19%	\$0	\$0	0.00%	\$340,392	7.74%
Becket	1,277,600	5,416,500	42.00%	2.65%	\$3,000	\$0	0.10%	\$81,869	2.75%
Bedford	3,936,000	61,734,500	15.72%	2.45%	\$0	\$1,073,000	3.30%	\$1,687,075	4.94%
Belchertown	0	1,769,700	1.88%	0.20%	\$0	\$0	0.00%	\$30,722	0.22%
Bellingham	0	2,020,700	2.65%	0.12%	\$0	\$0	0.00%	\$30,048	0.15%
Belmont	32,707,000	46,202,000	15.46%	1.62%	\$0	\$0	0.00%	\$850,639	1.77%
Berkley	557,600	239,500	3.25%	0.20%	\$0	\$0	0.00%	\$9,422	0.21%
Berlin	0	616,500	2.33%	0.17%	\$0	\$0	0.00%	\$8,711	0.18%
Bernardston	1,212,800	777,400	19.16%	1.58%	\$0	\$0	0.00%	\$36,620	1.69%
Beverly	72,506,730	66,929,850	35.90%	3.03%	\$84,458	\$40,859	0.23%	\$2,940,717	5.18%
Billerica	355,700	9,517,200	4.77%	0.22%	\$0	\$23,355	0.04%	\$248,402	0.39%
Blackstone	0	3,266,600	7.29%	0.40%	\$0	\$0	0.00%	\$40,898	0.42%
Blandford	0	57,200	0.88%	0.06%	\$0	\$0	0.00%	\$1,003	0.06%
Bolton	0	2,720,800	6.93%	0.32%	\$0	\$0	0.00%	\$34,609	0.33%
Boston	2,480,624,414	2,336,269,929	26.21%	6.35%	\$5,837,131	\$4,545,891	1.00%	\$159,728,216	13.52%
Bourne	3,335,500	29,870,200	3.78%	0.87%	\$0	\$0	0.00%	\$267,638	1.11%

Community	FY03 Value 904	FY03 Value 905	904 + 905 % of Total Exempt	904 + 905 % of Total Value	FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTs as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
Boxborough	103,700	137,600	0.89%	0.03%	\$0	\$0	0.00%	\$3,084	0.03%
Boxford	700	2,377,000	9.33%	0.17%	\$0	\$0	0.00%	\$27,558	0.17%
Boylston	0	8,295,300	12.04%	1.65%	\$0	\$0	0.00%	\$114,724	1.88%
Braintree	24,183,100	29,828,100	16.27%	1.22%	\$0	\$845	0.00%	\$1,001,368	1.95%
Brewster	1,888,300	5,331,100	3.64%	0.29%	\$0	\$0	0.00%	\$56,239	0.32%
Bridgewater	0	5,748,900	2.03%	0.26%	\$0	\$422	0.00%	\$63,180	0.30%
Brimfield	0	2,341,500	10.89%	0.90%	\$0	\$5,000	0.12%	\$39,806	0.97%
Brockton	10,100,200	240,472,570	24.14%	4.15%	\$0	\$102,000	0.13%	\$6,692,799	8.11%
Brookfield	0	2,041,900	9.15%	1.26%	\$0	\$0	0.00%	\$42,329	1.44%
Brookline	204,686,000	34,903,900	22.58%	2.07%	\$0	\$3,091	0.00%	\$4,432,413	3.89%
Buckland	327,000	374,100	4.58%	0.57%	\$0	\$0	0.00%	\$13,356	0.65%
Burlington	8,291,900	142,860,800	39.11%	3.66%	\$0	\$0	0.00%	\$3,682,080	6.48%
Cambridge	4,904,528,000	373,052,947	61.74%	20.07%	\$2,836,647	\$4,944	1.44%	\$123,284,291	38.41%
Canton	1,779,100	2,822,200	2.09%	0.17%	\$9,464	\$154,000	0.44%	\$105,416	0.28%
Carlisle	613,700	4,580,100	10.67%	0.50%	\$0	\$0	0.00%	\$78,167	0.53%
Carver	0	1,744,500	3.23%	0.21%	\$0	\$0	0.00%	\$36,408	0.30%
Charlemont	1,053,200	19,200	8.50%	1.18%	\$0	\$0	0.00%	\$21,545	1.35%
Charlton	0	21,799,100	23.79%	2.44%	\$0	\$0	0.00%	\$281,426	2.64%
Chatham	0	45,610,300	22.65%	1.41%	\$0	\$41,585	0.22%	\$290,994	1.48%
Chelmsford	6,967,700	471,000	4.94%	0.19%	\$0	\$0	0.00%	\$104,514	0.20%
Chelsea	3,139,000	32,234,100	5.13%	1.41%	\$0	\$92,945	0.40%	\$804,031	3.32%
Cheshire	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Chester	0	114,600	2.36%	0.14%	\$0	\$1,930	0.13%	\$2,182	0.15%
Chesterfield	0	1,134,300	13.88%	1.31%	\$0	\$0	0.00%	\$22,822	1.42%
Chicopee	2,755,400	21,803,000	5.62%	0.91%	\$0	\$255,059	0.55%	\$798,394	1.69%
Chilmark	0	61,076,100	50.41%	2.32%	\$0	\$0	0.00%	\$101,386	2.37%
Clarksburg	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Clinton	716,100	8,364,200	9.55%	1.02%	\$0	\$0	0.00%	\$237,087	1.93%
Cohasset	0	18,982,200	20.33%	1.12%	\$0	\$0	0.00%	\$227,597	1.17%
Colrain	0	74,700	1.17%	0.07%	\$0	\$0	0.00%	\$1,313	0.08%
Concord	104,689,800	58,943,400	32.23%	3.33%	\$0	\$23,680	0.06%	\$1,577,424	3.58%
Conway	238,900	5,722,100	57.37%	3.86%	\$0	\$0	0.00%	\$104,914	3.98%
Cumington	1,084,600	2,171,700	21.42%	3.64%	\$2,000	\$0	0.19%	\$45,100	4.20%
Dalton	0	3,143,200	5.68%	0.72%	\$0	\$0	0.00%	\$55,226	0.81%
Danvers	28,155,600	29,503,200	12.22%	1.66%	\$0	\$0	0.00%	\$972,127	2.30%
Dartmouth	13,402,300	27,549,500	11.52%	1.25%	\$0	\$0	0.00%	\$441,051	1.38%
Dedham	49,777,600	8,552,400	27.12%	2.23%	\$20,600	\$100	0.05%	\$1,849,644	4.16%

Community	FY03 Value 904	FY03 Value 905	904 + 905 % of Total Exempt	904 + 905 % of Total Value	FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTs as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
Deerfield	73,855,400	15,540,100	71.46%	15.84%	\$72,370	\$16,000	1.68%	\$1,072,746	16.91%
Dennis	0	11,202,700	10.63%	0.27%	\$0	\$0	0.00%	\$63,967	0.28%
Dighton	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Douglas	0	882,700	2.12%	0.15%	\$0	\$0	0.00%	\$13,232	0.16%
Dover	6,235,200	86,788,500	42.34%	4.80%	\$0	\$0	0.00%	\$853,958	5.14%
Dracut	0	1,463,000	1.70%	0.07%	\$0	\$0	0.00%	\$17,176	0.07%
Dudley	33,878,700	6,215,300	71.19%	6.37%	\$0	\$0	0.00%	\$422,992	6.54%
Dunstable	0	890,900	6.36%	0.26%	\$0	\$0	0.00%	\$13,577	0.27%
Duxbury	0	94,113,800	32.32%	3.28%	\$0	\$1,500	0.00%	\$1,135,012	3.53%
East Bridgewater	0	6,251,300	9.12%	0.68%	\$0	\$0	0.00%	\$96,770	0.73%
East Brookfield	0	750,000	5.37%	0.52%	\$0	\$0	0.00%	\$10,425	0.57%
East Longmeadow	0	1,629,500	1.65%	0.13%	\$0	\$0	0.00%	\$32,460	0.14%
Eastham	0	4,197,800	6.56%	0.33%	\$0	\$0	0.00%	\$39,711	0.35%
Easthampton	30,163,900	728,200	30.78%	3.70%	\$0	\$300	0.00%	\$523,312	4.04%
Easton	53,897,900	8,604,700	38.70%	2.91%	\$20,000	\$0	0.08%	\$811,909	3.05%
Edgartown	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Egremont	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Erving	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Essex	0	13,158,600	39.87%	2.50%	\$0	\$0	0.00%	\$159,219	2.60%
Everett	14,297,100	44,848,200	15.00%	1.57%	\$0	\$92,948	0.19%	\$1,547,241	3.01%
Fairhaven	0	9,643,600	8.52%	0.70%	\$0	\$21,925	0.13%	\$170,692	1.03%
Fall River	0	5,057,200	0.67%	0.13%	\$0	\$20,563	0.05%	\$125,216	0.29%
Falmouth	38,221,900	118,084,300	30.02%	2.14%	\$0	\$500	0.00%	\$1,244,197	2.25%
Fitchburg	130,212,100	48,430,800	35.62%	8.53%	\$0	\$0	0.00%	\$4,094,495	13.11%
Florida	0	455,400	11.23%	0.45%	\$0	\$0	0.00%	\$6,585	0.50%
Foxborough	716,400	10,763,100	2.32%	0.55%	\$0	\$0	0.00%	\$157,728	0.71%
Framingham	19,274,100	111,514,400	18.45%	1.74%	\$0	\$0	0.00%	\$3,873,955	3.26%
Franklin	203,209,000	6,011,000	54.62%	5.59%	\$0	\$0	0.00%	\$2,316,065	5.86%
Freetown	0	11,673,300	22.78%	1.75%	\$0	\$0	0.00%	\$267,902	2.66%
Gardner	0	18,177,600	10.00%	1.94%	\$0	\$0	0.00%	\$321,925	2.35%
Georgetown	0	2,767,200	5.78%	0.36%	\$0	\$0	0.00%	\$34,867	0.38%
Gill	40,585,900	285,350	81.07%	30.43%	\$17,000	\$0	1.28%	\$640,452	32.77%
Gloucester	0	18,499,500	5.19%	0.45%	\$0	\$0	0.00%	\$261,028	0.61%
Goshen	0	493,900	7.76%	0.56%	\$0	\$0	0.00%	\$8,243	0.60%
Gosnold	0	1,753,600	18.50%	1.23%	\$0	\$0	0.00%	\$4,156	1.30%
Grafton	13,440,700	3,929,000	11.85%	1.43%	\$0	\$0	0.00%	\$260,546	1.60%
Granby	48,700	138,000	0.78%	0.05%	\$0	\$0	0.00%	\$2,758	0.05%

Community	FY03 Value 904	FY03 Value 905	904 + 905 % of Total Exempt	904 + 905 % of Total Value	FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTs as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
Granville	0	1,250,700	4.07%	0.91%	\$0	\$0	0.00%	\$20,812	1.15%
Great Barrington	27,120,100	21,369,400	49.87%	6.14%	\$29,241	\$0	0.27%	\$757,406	6.54%
Greenfield	13,250,100	12,280,900	18.50%	2.44%	\$0	\$0	0.00%	\$541,513	2.74%
Groton	69,730,800	18,603,600	48.04%	6.25%	\$56,000	\$63,521	0.68%	\$1,256,999	6.71%
Groveland	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Hadley	1,403,300	597,700	2.57%	0.34%	\$0	\$0	0.00%	\$25,893	0.40%
Halifax	0	1,745,600	5.90%	0.29%	\$0	\$0	0.00%	\$24,002	0.30%
Hamilton	11,841,100	2,206,100	10.96%	1.15%	\$0	\$0	0.00%	\$185,985	1.27%
Hampden	0	2,335	0.01%	0.00%	\$0	\$0	0.00%	\$40	0.00%
Hancock	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Hanover	9,216,800	6,276,300	15.82%	0.91%	\$0	\$0	0.00%	\$224,495	0.95%
Hanson	0	1,588,300	2.85%	0.18%	\$0	\$0	0.00%	\$22,189	0.19%
Hardwick	9,977,300	2,074,100	49.88%	7.15%	\$0	\$0	0.00%	\$179,807	7.70%
Harvard	0	14,769,400	3.12%	1.09%	\$0	\$17,328	0.17%	\$169,110	1.64%
Harwich	0	19,825,100	9.54%	0.56%	\$0	\$21,491	0.08%	\$158,997	0.59%
Hatfield	0	840,300	3.40%	0.26%	\$0	\$0	0.00%	\$10,949	0.28%
Haverhill	0	18,471,800	4.80%	0.44%	\$0	\$0	0.00%	\$405,087	0.72%
Hawley	41,300	220,500	5.87%	0.93%	\$0	\$0	0.00%	\$5,045	1.09%
Heath	0	228,700	4.17%	0.39%	\$0	\$0	0.00%	\$4,714	0.43%
Hingham	25,144,200	32,878,000	18.42%	1.56%	\$0	\$0	0.00%	\$665,515	1.67%
Hinsdale	0	183,500	0.65%	0.11%	\$0	\$0	0.00%	\$2,764	0.13%
Holbrook	0	1,224,100	2.83%	0.14%	\$0	\$0	0.00%	\$32,182	0.23%
Holden	0	4,356,400	3.07%	0.32%	\$0	\$0	0.00%	\$70,704	0.36%
Holland	46,300	613,000	7.19%	0.37%	\$0	\$0	0.00%	\$12,619	0.38%
Holliston	1,030,700	1,986,400	1.89%	0.18%	\$0	\$0	0.00%	\$48,847	0.20%
Holyoke	5,291,500	29,768,700	13.21%	2.12%	\$0	\$0	0.00%	\$1,357,180	3.77%
Hopedale	0	4,604,700	13.84%	0.81%	\$0	\$0	0.00%	\$87,305	1.28%
Hopkinton	9,919,400	6,936,000	13.47%	0.76%	\$10,000	\$0	0.03%	\$232,942	0.80%
Hubbardston	0	1,299,100	4.39%	0.49%	\$0	\$0	0.00%	\$18,707	0.55%
Hudson	305,100	3,187,200	3.20%	0.19%	\$0	\$0	0.00%	\$76,062	0.34%
Hull	850,100	2,378,200	1.78%	0.19%	\$0	\$0	0.00%	\$35,124	0.21%
Huntington	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Ipswich	0	5,233,500	3.28%	0.28%	\$0	\$89,639	0.46%	\$59,871	0.31%
Kingston	0	6,246,400	6.38%	0.54%	\$0	\$0	0.00%	\$89,324	0.58%
Lakeville	1,229,600	3,275,300	4.22%	0.44%	\$0	\$0	0.00%	\$54,239	0.49%
Lancaster	38,290,600	4,910,900	23.04%	5.98%	\$2,500	\$0	0.03%	\$649,751	7.47%
Lanesborough	0	1,850,300	9.65%	0.65%	\$0	\$0	0.00%	\$34,527	0.69%

Community	FY03 Value 904	FY03 Value 905	904 + 905 % of Total Exempt	904 + 905 % of Total Value	FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTs as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
Lawrence	5,256,500	49,509,200	21.35%	2.33%	\$0	\$0	0.00%	\$1,479,769	4.45%
Lee	0	3,259,800	4.19%	0.52%	\$0	\$3,328	0.04%	\$51,635	0.59%
Leicester	5,573,000	3,295,800	16.40%	1.50%	\$0	\$0	0.00%	\$124,163	1.62%
Lenox	4,703,000	57,486,310	50.83%	7.48%	\$0	\$183,721	2.19%	\$736,321	8.06%
Leominster	7,604,200	449,500	3.85%	0.29%	\$0	\$0	0.00%	\$104,698	0.31%
Leverett	262,300	590,100	8.48%	0.49%	\$0	\$0	0.00%	\$15,761	0.52%
Lexington	0	859,000	0.19%	0.01%	\$0	\$270,659	0.36%	\$18,194	0.02%
Leyden	0	444,000	9.49%	0.80%	\$0	\$0	0.00%	\$9,542	0.87%
Lincoln	14,684,000	69,580,900	21.67%	4.09%	\$0	\$0	0.00%	\$787,877	4.80%
Littleton	5,896,600	6,054,200	11.94%	0.98%	\$0	\$0	0.00%	\$232,563	1.57%
Longmeadow	19,400,800	18,680,700	38.31%	2.23%	\$0	\$4,256	0.01%	\$686,609	2.32%
Lowell	6,067,000	127,563,100	12.75%	2.70%	\$0	\$10,512	0.02%	\$3,944,761	5.79%
Ludlow	263,300	1,341,200	2.15%	0.13%	\$0	\$0	0.00%	\$28,753	0.14%
Lunenburg	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Lynn	1,350,200	52,970,365	11.93%	1.06%	\$0	\$0	0.00%	\$1,412,878	2.02%
Lynnfield	0	554,200	0.57%	0.03%	\$0	\$0	0.00%	\$7,005	0.03%
Malden	3,025,300	29,778,000	10.71%	1.03%	\$0	\$0	0.00%	\$927,021	1.97%
Manchester	11,978,700	19,776,100	31.96%	1.97%	\$0	\$0	0.00%	\$266,105	2.05%
Mansfield	217,400	7,188,700	6.69%	0.33%	\$0	\$0	0.00%	\$116,128	0.35%
Marblehead	5,500,500	17,073,400	9.93%	0.52%	\$0	\$0	0.00%	\$190,072	0.55%
Marion	46,255,000	539,300	44.04%	3.88%	\$0	\$0	0.00%	\$471,219	4.09%
Marlborough	6,292,400	27,207,700	13.51%	0.78%	\$0	\$0	0.00%	\$730,972	1.18%
Marshfield	0	31,096,400	16.69%	1.00%	\$0	\$25,940	0.08%	\$350,456	1.05%
Mashpee	0	15,594,500	5.72%	0.52%	\$0	\$0	0.00%	\$148,304	0.57%
Mattapoisett	0	4,533,600	6.88%	0.43%	\$0	\$0	0.00%	\$54,857	0.46%
Maynard	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Medfield	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Medford	81,134,100	35,022,000	25.08%	2.58%	\$2,500	\$63,050	0.11%	\$3,168,738	4.90%
Medway	271,700	2,631,000	4.20%	0.20%	\$0	\$0	0.00%	\$39,186	0.21%
Melrose	1,414,400	69,362,900	28.69%	2.53%	\$0	\$0	0.00%	\$1,363,879	4.06%
Mendon	0	1,922,400	8.58%	0.31%	\$0	\$0	0.00%	\$22,127	0.32%
Merrimac	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Methuen	0	69,640,600	29.99%	1.94%	\$0	\$146,586	0.34%	\$1,434,596	3.18%
Middleborough	43,670,300	13,627,800	44.05%	3.92%	\$0	\$0	0.00%	\$975,787	4.48%
Middlefield	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Middleton	18,879,700	13,075,800	27.57%	2.57%	\$31,400	\$0	0.25%	\$353,428	2.76%
Milford	2,267,600	47,571,300	33.00%	2.12%	\$0	\$112,117	0.31%	\$1,306,776	3.52%

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Millbury	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Millis	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Millville	0	342,200	2.58%	0.18%	\$0	\$0	0.00%	\$5,219	0.20%
Milton	112,006,600	41,270,200	48.90%	4.17%	\$3,683	\$0	0.01%	\$3,111,519	7.15%
Monroe	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Monson	0	4,383,420	4.57%	0.82%	\$0	\$0	0.00%	\$78,858	0.98%
Montague	0	7,608,000	9.38%	1.42%	\$0	\$0	0.00%	\$183,885	1.92%
Monterey	0	14,225,900	43.00%	5.14%	\$0	\$10,000	0.52%	\$112,385	5.52%
Montgomery	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Mount Washington	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Nahant	5,979,700	1,056,000	12.40%	1.12%	\$0	\$0	0.00%	\$64,166	1.22%
Nantucket	15,081,900	850,332,600	46.12%	6.82%	\$0	\$0	0.00%	\$5,616,540	12.96%
Natick	37,200,400	43,600,800	18.46%	1.67%	\$0	\$0	0.00%	\$995,471	1.81%
Needham	33,008,500	38,737,900	20.43%	1.24%	\$0	\$0	0.00%	\$1,317,264	2.27%
New Ashford	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
New Bedford	5,551,500	103,609,900	12.60%	2.44%	\$0	\$0	0.00%	\$3,482,249	5.14%
New Braintree	0	644,500	3.76%	0.85%	\$0	\$0	0.00%	\$11,201	1.08%
New Marlborough	22,400	3,027,500	32.52%	1.39%	\$0	\$0	0.00%	\$33,610	1.43%
New Salem	0	1,061,400	11.68%	1.27%	\$0	\$0	0.00%	\$13,268	1.41%
Newbury	33,306,600	7,289,400	36.46%	4.01%	\$3,000	\$0	0.03%	\$414,079	4.31%
Newburyport	2,675,400	1,577,700	1.89%	0.18%	\$0	\$0	0.00%	\$58,055	0.20%
Newton	334,545,800	63,664,900	27.68%	2.42%	\$100,000	\$0	0.06%	\$8,330,568	4.44%
Norfolk	0	15,192,100	21.49%	1.36%	\$0	\$0	0.00%	\$197,649	1.43%
North Adams	0	13,163,500	10.98%	2.33%	\$0	\$0	0.00%	\$377,398	4.42%
North Andover	33,906,100	17,289,600	32.97%	1.59%	\$0	\$0	0.00%	\$816,571	1.94%
North Attleborough	667,100	6,833,800	6.48%	0.31%	\$0	\$0	0.00%	\$91,736	0.33%
North Brookfield	629,300	3,181,500	13.09%	1.50%	\$0	\$0	0.00%	\$52,818	1.67%
North Reading	0	1,945,300	1.50%	0.10%	\$0	\$0	0.00%	\$23,519	0.11%
Northampton	300,203,880	36,141,507	46.24%	13.47%	\$0	\$0	0.00%	\$5,492,520	15.97%
Northborough	1,850,300	2,730,800	6.70%	0.29%	\$0	\$0	0.00%	\$72,519	0.30%
Northbridge	4,320,700	5,297,600	21.35%	1.06%	\$0	\$0	0.00%	\$124,172	1.10%
Northfield	30,782,800	333,200	59.14%	10.09%	\$15,000	\$2,442	0.50%	\$428,467	10.85%
Norton	106,661,700	12,324,400	42.60%	6.43%	\$0	\$3,892	0.02%	\$1,373,100	7.04%
Norwell	351,100	10,367,900	8.00%	0.58%	\$0	\$0	0.00%	\$136,346	0.62%
Norwood	407,600	48,251,600	23.94%	1.35%	\$0	\$13,087	0.04%	\$706,532	1.88%
Oak Bluffs	0	36,575,500	24.12%	1.94%	\$0	\$0	0.00%	\$255,297	2.07%
Oakham	0	985,300	7.81%	0.76%	\$0	\$0	0.00%	\$11,824	0.83%

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Orange	530,000	759,600	3.32%	0.38%	\$0	\$0	0.00%	\$24,477	0.42%
Orleans	0	63,005,200	23.62%	2.27%	\$0	\$0	0.00%	\$322,587	2.45%
Otis	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Oxford	0	4,302,600	7.18%	0.52%	\$0	\$0	0.00%	\$62,216	0.56%
Palmer	0	6,972,500	7.67%	1.01%	\$0	\$0	0.00%	\$128,782	1.15%
Paxton	9,277,100	1,905,600	35.51%	3.35%	\$0	\$0	0.00%	\$199,723	3.56%
Peabody	0	58,788,800	11.97%	1.06%	\$0	\$83,769	0.14%	\$1,108,757	1.84%
Pelham	107,200	439,000	5.16%	0.48%	\$0	\$0	0.00%	\$11,093	0.52%
Pembroke	0	10,913,400	7.50%	0.59%	\$0	\$0	0.00%	\$132,270	0.63%
Pepperell	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Peru	0	245,100	4.63%	0.47%	\$0	\$0	0.00%	\$4,316	0.52%
Petersham	9,180,800	3,246,900	39.91%	10.14%	\$0	\$0	0.00%	\$214,378	11.96%
Phillipston*									
Pittsfield	4,529,900	126,404,860	28.74%	5.15%	\$0	\$119,031	0.25%	\$3,901,856	7.67%
Plainfield	373,500	1,503,800	34.26%	3.13%	\$0	\$500	0.07%	\$26,282	3.33%
Plainville	0	2,997,000	7.64%	0.40%	\$0	\$0	0.00%	\$37,762	0.42%
Plymouth	0	102,136,400	17.35%	1.46%	\$0	\$0	0.00%	\$1,256,278	1.57%
Plympton	0	107,500	1.60%	0.04%	\$0	\$0	0.00%	\$1,629	0.04%
Princeton	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Provincetown*									
Quincy	28,251,000	55,383,400	5.67%	0.93%	\$0	\$0	0.00%	\$2,374,381	1.87%
Randolph	13,304,450	9,110,670	12.25%	0.93%	\$0	\$0	0.00%	\$497,840	1.56%
Raynham	0	2,084,500	4.39%	0.20%	\$0	\$0	0.00%	\$33,998	0.22%
Reading	10,532,400	7,940,500	11.73%	0.62%	\$0	\$0	0.00%	\$212,254	0.65%
Rehoboth	2,640,400	4,000,100	18.72%	0.73%	\$0	\$1,700	0.02%	\$84,069	0.75%
Revere	0	15,538,500	6.68%	0.53%	\$0	\$0	0.00%	\$424,823	1.00%
Richmond	384,000	3,783,900	26.85%	1.56%	\$0	\$2,500	0.09%	\$46,264	1.63%
Rochester	0	2,754,200	5.49%	0.58%	\$0	\$0	0.00%	\$37,016	0.64%
Rockland	0	2,277,500	1.87%	0.15%	\$0	\$0	0.00%	\$29,699	0.16%
Rockport	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Rowe	0	274,200	4.74%	0.06%	\$0	\$0	0.00%	\$1,514	0.07%
Rowley	0	4,240,000	12.02%	0.64%	\$0	\$0	0.00%	\$49,947	0.67%
Royalston	327,600	661,800	10.73%	1.17%	\$0	\$0	0.00%	\$13,189	1.30%
Russell	0	2,615,300	28.05%	2.79%	\$0	\$0	0.00%	\$67,004	4.13%
Rutland	0	7,682,600	14.26%	1.67%	\$0	\$10,000	0.18%	\$106,097	1.86%
Salem	14,411,100	3,409,100	5.80%	0.49%	\$0	\$0	0.00%	\$465,820	0.88%
Salisbury	0	2,803,600	3.85%	0.28%	\$0	\$0	0.00%	\$29,942	0.30%

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Sandisfield	0	1,908,000	17.90%	1.30%	\$0	\$0	0.00%	\$19,423	1.38%
Sandwich*									
Saugus	0	15,899,600	14.65%	0.53%	\$0	\$0	0.00%	\$334,210	0.95%
Savoy	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Scituate	1,494,800	5,137,800	4.16%	0.21%	\$0	\$0	0.00%	\$62,214	0.22%
Seekonk	6,364,800	7,401,800	18.84%	0.98%	\$0	\$0	0.00%	\$302,177	1.45%
Sharon	1,385,300	39,846,900	28.01%	2.03%	\$0	\$0	0.00%	\$802,379	2.15%
Sheffield	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Shelburne	0	5,428,700	32.60%	3.35%	\$0	\$900	0.05%	\$67,642	3.60%
Sherborn	0	4,593,400	7.11%	0.46%	\$0	\$0	0.00%	\$66,650	0.49%
Shirley	0	92,300	0.10%	0.02%	\$0	\$0	0.00%	\$1,287	0.02%
Shrewsbury	14,784,700	26,183,700	11.41%	1.06%	\$0	\$0	0.00%	\$434,265	1.16%
Shutesbury	872,500	321,700	13.42%	0.82%	\$7,285	\$600	0.28%	\$24,780	0.86%
Somerset	0	1,494,400	1.43%	0.08%	\$0	\$0	0.00%	\$41,499	0.14%
Somerville	117,126,600	36,043,700	25.57%	2.44%	\$0	\$0	0.00%	\$3,219,640	4.60%
South Hadley	82,886,900	0	63.90%	8.06%	\$0	\$0	0.00%	\$1,442,232	8.44%
Southampton	0	3,180,200	11.38%	0.87%	\$0	\$1,000	0.02%	\$51,646	0.93%
Southborough	99,439,500	3,123,200	71.04%	5.62%	\$78,168	\$0	0.38%	\$1,255,367	5.75%
Southbridge	36,300	20,772,100	17.48%	2.94%	\$0	\$0	0.00%	\$337,720	3.42%
Southwick	0	210,200	0.40%	0.03%	\$0	\$0	0.00%	\$3,466	0.04%
Spencer	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Springfield	176,525,000	322,730,600	47.34%	8.30%	\$50,000	\$84,856	0.12%	\$18,018,135	13.52%
Sterling	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Stockbridge	3,627,500	52,342,500	68.80%	10.93%	\$0	\$49,000	1.32%	\$481,342	11.50%
Stoneham	4,925,700	5,646,700	4.81%	0.40%	\$0	\$0	0.00%	\$176,242	0.59%
Stoughton	1,559,200	11,363,400	6.56%	0.51%	\$0	\$851	0.00%	\$283,651	0.84%
Stow	0	5,538,400	8.63%	0.60%	\$0	\$0	0.00%	\$80,196	0.64%
Sturbridge	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Sudbury	842,800	23,039,600	22.18%	0.81%	\$0	\$27,000	0.06%	\$533,055	1.08%
Sunderland	14,500	0	0.09%	0.01%	\$0	\$0	0.00%	\$201	0.01%
Sutton	0	925,200	1.92%	0.10%	\$0	\$0	0.00%	\$10,973	0.11%
Swampscott	5,962,100	13,951,800	14.02%	0.98%	\$0	\$8,075	0.03%	\$486,895	1.77%
Swansea	616,900	3,701,400	23.34%	0.37%	\$0	\$0	0.00%	\$93,275	0.56%
Taunton*									
Templeton	0	375,800	0.89%	0.10%	\$0	\$2,349	0.05%	\$5,141	0.11%
Tewksbury	0	2,811,100	1.56%	0.10%	\$0	\$0	0.00%	\$63,165	0.16%
Tisbury	646,800	33,275,670	33.07%	2.03%	\$0	\$0	0.00%	\$466,095	3.60%

Community	FY03 Value 904	FY03 Value 905	904 + 905 % of Total Exempt	904 + 905 % of Total Value	FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTs as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
Tolland	0	2,427,300	23.53%	2.01%	\$0	\$0	0.00%	\$12,816	2.15%
Topsfield	0	5,421,500	10.76%	0.54%	\$0	\$0	0.00%	\$69,070	0.56%
Townsend	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Truro	516,000	12,415,200	19.13%	0.94%	\$0	\$0	0.00%	\$74,354	0.98%
Tyngsborough	32,177,000	1,054,000	33.04%	3.26%	\$0	\$0	0.00%	\$548,644	3.49%
Tyringham	0	8,221,300	62.49%	8.07%	\$0	\$1,500	0.19%	\$74,649	8.48%
Upton*									
Uxbridge	0	7,708,500	16.86%	0.93%	\$0	\$0	0.00%	\$125,340	0.97%
Wakefield	7,402,900	1,703,200	3.13%	0.31%	\$0	\$0	0.00%	\$212,718	0.59%
Wales*									
Walpole	4,638,300	11,517,300	6.94%	0.61%	\$0	\$0	0.00%	\$273,030	0.78%
Waltham	328,973,800	177,417,700	31.28%	5.54%	\$12,094	\$0	0.01%	\$12,614,212	11.04%
Ware	0	2,462,900	3.70%	0.46%	\$0	\$0	0.00%	\$42,756	0.52%
Wareham	0	36,396,900	19.77%	1.53%	\$0	\$0	0.00%	\$354,506	1.63%
Warren	148,000	24,600	0.65%	0.07%	\$0	\$0	0.00%	\$2,926	0.08%
Warwick	0	139,500	1.72%	0.26%	\$0	\$0	0.00%	\$2,853	0.30%
Washington*									
Watertown	34,061,900	26,211,800	21.79%	1.51%	\$1,000	\$58,379	0.12%	\$1,380,870	2.64%
Wayland	0	6,811,888	3.11%	0.23%	\$0	\$0	0.00%	\$85,285	0.24%
Webster	0	11,463,530	13.83%	1.00%	\$0	\$0	0.00%	\$214,024	1.70%
Wellesley	96,157,000	14,295,000	44.91%	1.49%	\$0	\$0	0.00%	\$896,870	1.51%
Wellfleet	0	13,538,800	19.91%	0.98%	\$0	\$0	0.00%	\$88,544	1.02%
Wendell	0	2,259,900	13.46%	3.32%	\$0	\$0	0.00%	\$43,955	4.23%
Wenham	4,878,400	8,675,500	35.79%	1.87%	\$0	\$0	0.00%	\$149,500	1.93%
West Boylston	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
West Bridgewater	0	2,659,900	3.37%	0.30%	\$0	\$0	0.00%	\$46,761	0.40%
West Brookfield	0	4,365,300	17.16%	1.69%	\$0	\$36,113	1.16%	\$58,495	1.84%
West Newbury	0	1,155,800	2.88%	0.20%	\$0	\$0	0.00%	\$14,124	0.21%
West Springfield	0	134,400,400	96.24%	7.79%	\$0	\$0	0.00%	\$4,423,117	11.09%
West Stockbridge	0	810,700	10.28%	0.36%	\$0	\$0	0.00%	\$10,336	0.37%
West Tisbury	469,900	184,625,400	52.03%	9.24%	\$0	\$0	0.00%	\$914,371	10.10%
Westborough	0	12,339,900	5.74%	0.40%	\$0	\$0	0.00%	\$163,874	0.42%
Westfield	0	30,551,200	11.57%	1.41%	\$0	\$0	0.00%	\$945,560	2.33%
Westford	12,416,900	4,701,800	8.23%	0.54%	\$34,750	\$2,600	0.09%	\$248,392	0.58%
Westhampton	16,680,100	388,900	93.28%	12.90%	\$0	\$0	0.00%	\$312,363	13.02%
Westminster	438,200	193,300	1.52%	0.11%	\$7,736	\$3,236	0.12%	\$10,571	0.12%
Weston	38,221,500	81,005,700	27.03%	2.75%	\$0	\$0	0.00%	\$1,210,156	2.97%

Community	FY03 Value 904	FY03 Value 905	904 + 905 % of Total Exempt	904 + 905 % of Total Value	FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTs as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
Westport	31,700	8,873,600	5.93%	0.47%	\$0	\$0	0.00%	\$73,469	0.50%
Westwood	18,858,300	0	12.75%	0.62%	\$0	\$0	0.00%	\$393,761	1.04%
Weymouth	0	123,544,100	28.94%	2.64%	\$0	\$106,361	0.19%	\$2,512,887	4.20%
Whately	310,900	140,100	5.89%	0.32%	\$0	\$0	0.00%	\$8,204	0.33%
Whitman*									
Wilbraham	18,917,300	1,554,900	19.23%	1.78%	\$0	\$0	0.00%	\$374,027	1.93%
Williamsburg	0	2,762,800	18.31%	1.50%	\$0	\$0	0.00%	\$47,161	1.61%
Williamstown	271,454,000	25,346,000	85.96%	28.13%	\$0	\$237,540	2.55%	\$3,899,952	29.48%
Wilmington	0	6,132,600	4.33%	0.26%	\$0	\$0	0.00%	\$199,739	0.49%
Winchendon	6,869,700	6,475,000	15.74%	2.41%	\$0	\$0	0.00%	\$181,488	2.77%
Winchester	0	22,025,400	9.43%	0.50%	\$0	\$0	0.00%	\$249,768	0.53%
Windsor	0	2,034,500	27.24%	2.60%	\$0	\$0	0.00%	\$26,652	2.80%
Winthrop	0	3,288,000	2.93%	0.20%	\$0	\$0	0.00%	\$33,702	0.21%
Woburn	10,895,600	25,126,300	12.68%	0.76%	\$0	\$0	0.00%	\$796,084	1.35%
Worcester	381,587,300	316,415,000	33.07%	7.17%	\$0	\$24,904	0.02%	\$23,243,477	13.47%
Worthington	0	2,889,800	41.68%	2.84%	\$0	\$6,700	0.41%	\$50,167	2.95%
Wrentham	0	2,446,600	2.17%	0.18%	\$0	\$0	0.00%	\$33,200	0.20%
Yarmouth	1,255,900	12,882,200	6.50%	0.45%	\$0	\$0	0.00%	\$156,650	0.48%
All with 904 & 905 (N=308)	12,488,355,974	9,610,396,601	26.01%	3.18%	\$9,450,872	\$8,443,475	0.22%	\$505,863,999	5.86%
All Reporting (N=343)	12,488,355,974	9,610,396,601	24.77%	3.09%	\$9,450,872	\$8,443,475	0.21%	\$505,863,999	5.70%

* Communities did not report data.

FY03 Exempt Value Class 904-905 Map

FY03 Exempt Classes 904-905 PILOT Payments Map

Projected Payments as a % of Levy Map

APPENDIX A

CHAPTER 46 OF THE ACTS OF 2003, COMMONWEALTH OF MASSACHUSETTS

An Act Providing Relief And Flexibility To Municipal Officials.

SECTION 112. The commissioner of revenue shall investigate and study the economic impact on each city and town of the tax exemption granted to nonprofit, charitable and educational institutions including, but not limited to, private secondary schools, under clause Third of section 5 of chapter 59 of the General Laws. The study shall include an assessment of the amelioration afforded to the respective city or town of any payments in lieu of taxes made by respective charitable organizations within each jurisdiction and an assessment of the property taxes that would be owed to the city or town if the tax exempt status of the charitable organization were terminated. The commissioner shall report the findings of this study to the legislature's joint committee on taxation not later than December 31, 2003; provided, that the commissioner of revenue shall consult with any mayor or town manager who hosts a private college in their community and the Massachusetts Municipal Association when conducting this study.

APPENDIX B

MGL CHAPTER 59, §5, CL. 3

[The following property shall be exempt from taxation]...

Personal property of a charitable organization, which term, as used in this clause, shall mean (1) a literary, benevolent, charitable or scientific institution or temperance society incorporated in the commonwealth, and (2) a trust for literary, benevolent, charitable, scientific or temperance purposes if it is established by a declaration of trust executed in the commonwealth or all its trustees are appointed by a court or courts in the commonwealth and if its principal literary, benevolent, charitable, scientific or temperance purposes are solely carried out within the commonwealth or its literary, benevolent, charitable, scientific or temperance purposes are principally and usually carried out within the commonwealth; and real estate owned by or held in trust for a charitable organization and occupied by it or its officers for the purposes for which it is organized or by another charitable organization or organizations or its or their officers for the purposes of such other charitable organization or organizations; and real estate purchased by a charitable organization with the purpose of removal thereto, until such removal, but not for more than two years after such purchase; provided, however, that:--

(a) If any of the income or profits of the business of the charitable organization is divided among the stockholders, the trustees or the members, or is used or appropriated for other than literary, benevolent, charitable, scientific or temperance purposes or if upon dissolution of such organization a distribution of the profits, income or assets may be made to any stockholder, trustee or member, its property shall not be exempt; and

(b) A corporation coming within the foregoing description of a charitable organization or trust established by a declaration of trust executed in the commonwealth and coming within said description of a charitable organization shall not be exempt for any year in which it omits to bring in to the assessors the list, statements and affidavit required by section twenty-nine and a true copy of the report for such year required by section eight F of chapter twelve to be filed with the division of public charities in the department of the attorney general, nor shall it be exempt for that athletic property or portion thereof for the part of the year which the assessors have determined to be utilized for other than literary, educational, benevolent, temperance, charitable, or scientific purposes in direct competition with a person engaged in the same activity and subject to the tax imposed by this chapter on properties so used. In the case of the exemption of property from tax for a part of the year, the tax

imposed shall bear the same proportion to the tax which would be applicable to such property if it were subject to tax for the entire year as the time such property is employed in such use bears to the total time during which such property is available for use during the year.

(c) Real or personal property of a charitable organization occupied or used wholly or partly as or for an insane asylum, insane hospital, or institution for the insane, or principally for the treatment of mental diseases or mental disorders, shall not be exempt unless at least one fourth of all property so occupied or used, wholly or partly, on the basis of valuation thereof, and one fourth of the income of all trust and other funds and property held for the benefit of such asylum, hospital or institution and not actually occupied or used by it for such purposes, is used and expended entirely for the treatment, board, lodging or other direct benefit of indigent insane persons, or indigent persons in need of treatment for mental diseases, as resident patients, without any charge therefor to such persons either directly or indirectly, except that a charitable organization conducting an insane asylum, insane hospital or institution for the insane to which persons adjudged insane by due process of law may be committed shall be exempt from taxation on personal property and buildings so occupied or used, but shall be subject to taxation on the fair cash value of the land owned by it and used for the purposes of such asylum, hospital or institution; and (d) Real estate acquired after May fourth, nineteen hundred and eleven, by any association or private corporation formed or incorporated for the care of the insane, shall not be exempt under paragraph (c) unless the city council of the city, or the inhabitants of the town, in which it is situated, have by vote lawfully taken consented to the acquisition of such real estate, to be so exempt; nor shall real estate of a trust coming within the foregoing description of a charitable organization, if occupied or used wholly or partly as or for an insane asylum, insane hospital, or institution for the insane, or principally for the treatment of mental diseases or mental disorders, be exempt under paragraph (c) unless the city council of the city, or the inhabitants of the town, in which it is situated, have by vote lawfully taken consented to such exemption; and (e) Real and personal property of an educational institution coming within the foregoing description of a charitable organization which is occupied or used wholly or principally as residences for officers of such institutions and which is not part of or contiguous to real estate which is the principal location of such institution shall not be exempt.

In any city or town which accepts the provisions of this paragraph, the provisions of subsection (c) shall not apply to any charitable non-residential mental health facility, organized under chapter one hundred and eighty which provides clinical, therapeutic, diagnostic and counseling services to persons with mental disorders.

APPENDIX C

New England Association of Schools and Colleges, Inc.
 Accredited and Candidate Institutions, Massachusetts

Source: NESC web site, November 2003

Municipality	# Institutions	Municipality	# Institutions
Amherst	2	Lowell	1
Andover	1	Medford	1
Beverly	2	Milton	1
Boston	23	Newton	6
Brookline	4	North Andover	1
Cambridge	6	Northampton	1
Chicopee	1	Norton	1
Conway	1	Paxton	1
Dartmouth	1	South Hadley	1
Dudley	1	Springfield	3
Easton	1	Swampscott	1
Falmouth	1	Waltham	2
Franklin	1	Wellesley	2
Great Barrington	1	Wenham	1
Hamilton	1	Weston	1
Lancaster	1	Williamstown	1
Longmeadow	1	Worcester	5
		TOTAL:	
		34 Communities	79 Institutions

APPENDIX D

Projected Tax Payment Formula

(1) Adding the exempt value, the new total taxable value for a community would result in a new total taxable value, call this value "**D**".

(2) The levy would now include the former levy plus the exempt value times the Commercial tax rate. Call the original levy "**A**", call the exempt value "**B**", and the single tax rate (which is the unknown) "**X**".

(3) The CIP shift factor of a community is known and is multiplied by the single tax rate to compute what the CIP tax rate would be. (Minor rounding issues may result in differences of a penny in the tax rate.) Call the shift factor "**C**".

(4) So, the formula is:

$$X = \frac{A + (B \times X \times C)}{D}$$

(5) Therefore, in solving for **X** (the projected single tax rate), you must divide the original Levy (A) by the result of the subtraction of the Value (**D**) - which includes the exempt value - and the exempt value which has been multiplied by the CIP shift factor.

$$X = A / [D - (B \times C)]$$

(6) A projected CIP tax rate is then calculated by multiplying the projected single tax rate by the CIP shift selected.

(7) The projected payments are then calculated by multiplying the value of the class 904 & 905 values by the projected CIP tax rate and adding the results to the former levy to come up with the projected levy.

(8) A problem develops when the projected levy exceeds the projected levy limit. If that happens, then the single tax rate was calculated by dividing the projected levy limit (which includes the 904 and 905 allowable growth) by the total value (which includes the exempt value).

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