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# The State Auditor's Report

# on the Local Financial Impact of

# Property Tax Exemptions for Senior Citizens

***Pursuant to Massachusetts General Laws***
***Chapter 11, Section 6B***

## September 2005

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AUDITOR

# The Commonwealth of Massachusetts

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## *KEVIN F. MCCARTHY*

## *1956 – 2005*

*This report is dedicated to the memory of the late Kevin F. McCarthy, a gifted analyst and mathematician who made significant contributions to this and other reports issued by the State Auditor's Office, Division of Local Mandates, over the past eighteen years. With wit and kindness, he touched many. His colleagues at the State Auditor's Office mourn the untimely passing of this dedicated son, husband, father, brother, uncle, nephew, and friend.*

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September 2005

His Excellency Mitt Romney, Governor
The Honorable Robert E. Travaglini, President of the Senate
The Honorable Salvatore F. DiMasi, Speaker of the House
The Honorable Cynthia Stone Creem, Senate Chair, Committee on Revenue
The Honorable John J. Binienda, House Chair, Committee on Revenue
The Honorable Susan C. Tucker, Senate Chair, Committee on Elder Affairs
The Honorable Robert Correia, House Chair, Committee on Elder Affairs
Honorable Members of the General Court

I respectfully submit this review of the local financial impact of certain state laws providing property tax relief for lower-income, senior homeowners. This work was conducted pursuant to the State Auditor's authority to review any law having a significant financial impact on cities and towns. This report updates and expands upon our 1998 *Review of Property Tax Exemptions for the Elderly*.

This report profiles each municipality's approach to senior property tax relief, and demonstrates the disparate nature of benefits from one community to another. Secondly, it details the uneven distribution of state assistance to cities and towns for these programs, the unintended consequences of outdated reimbursement formulas. Finally, this report presents recommendations to address these inequities, as well as the serious erosion of the value of these benefits due to inflation and rising property taxes.

In this report, I recommend that the Commonwealth assume the fiscal and programmatic responsibilities for this necessary benefit through the existing senior property tax Circuit Breaker program. Such consolidation of the various local and state efforts would allow for one uniform, comprehensive mechanism to provide more meaningful and equitable relief to the elderly, as well as to the Commonwealth's cities and towns.

I hope the information in this report is useful in your ongoing efforts to address current issues in tax relief for senior homeowners. Please contact my office with questions or comments you may have. I look forward to continuing to work with you on this and other matters affecting the quality of state and local government, and the public services provided to the citizens of Massachusetts.

Sincerely,

A. JOSEPH DeNUCCI
Auditor of the Commonwealth

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**A. Joseph DeNucci, Auditor**

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***Pursuant to Massachusetts General Laws, Chapter 11, Section 6B***

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# THE STATE AUDITOR'S REPORT ON THE LOCAL FINANCIAL IMPACT OF PROPERTY TAX EXEMPTIONS FOR SENIOR CITIZENS

## EXECUTIVE SUMMARY

### *Background and Purpose*

The Massachusetts General Court has a long record of demonstrated concern for the unique burden that property taxes place on lower-income senior citizens. This legislative history predates the 1930s and spans to enactments as recent as 2002. Up until voter approval of Proposition 21/2 and the Local Mandate Law in 1980, most laws providing property tax relief for seniors were mandatory and uniform across communities, with full state reimbursement. Under pressure from a decline in state and local revenues in the early 1980s and with the new requirement that state-mandated programs would be fully funded by the Commonwealth, state policy makers adopted a new approach to senior tax relief.

This new approach led to a series of local option laws whereby cities and towns could vote to expand the eligibility criteria for and/or increase the value of property tax exemptions for seniors – with no additional assistance from the state. Today, there are 16 local option provisions governing senior property tax relief, and one statewide, state-funded program, known as the Circuit Breaker. Depending upon which options have been adopted, local tax relief ranges from $175 to $1,000, and the average Circuit Breaker benefit was $614 in 2003. In 2004, over 36,000 seniors received local exemptions, and over 38,000 received the state Circuit Breaker credit, for combined relief exceeding $39 million. Factoring in amounts for the senior tax deferral and "work-off" programs, total relief exceeded $44.6 million.

In 1998, the Office of the State Auditor's Division of Local Mandates issued a report examining the major provisions for senior property tax relief in effect at that time. Illustrating the effects of inflation, that report documented a progressive decline in the relative value of local exemptions granted and the number of seniors qualifying for this relief. It also documented a progressive increase in the total amount of local exemptions provided without additional state assistance, over $2 million in 1998. As a result, the Auditor recommended that applicable laws be amended to increase the value of local property tax exemptions for seniors, expand the eligibility criteria, and increase state reimbursements.

Subsequently, the Legislature amended the Massachusetts General Laws to provide cities and towns with as many as eight new local options to increase the value of senior property tax exemptions and/or eligibility standards. Even though the issue of local reimbursements has not been addressed directly, through the 1999 enactment of the Circuit Breaker tax credits, for the first time the Commonwealth is playing a direct role in assuming financial responsibility for additional tax relief for senior citizens.

There are several objectives of this report. One is to examine current trends in utilization of the various senior tax relief programs and options. Another is to evaluate the effectiveness of existing laws in achieving the dual objectives of fair and sensible property tax relief for seniors and reasonable state reimbursements to cities and towns. The final objective is to formulate and offer recommendations for more consistent and effective public policy in this field and to address the financial impact on cities and towns.

### *Major Findings*

**The overall finding of this work is that the patchwork of local option laws to provide property tax relief for seniors has resulted in widespread inconsistencies and inequities in benefits for seniors and in state assistance for cities and towns. The result is the lack of a uniform, efficient mechanism that can be indexed and adjusted; unnecessary tensions over this fiscal policy at the local level; and the failure to recognize and treat senior property tax relief as a statewide priority and obligation.** Specific findings include**:**

- Over 14,400 fewer seniors received the two primary local property tax exemptions in fiscal 2004 than did 10 years earlier.
- Utilization of the local property tax deferral program remains low, with only 1,135 deferrals amounting to $3.5 million in 2004.
- Over 2,400 seniors worked off $1.3 million in property taxes in 2004.
- There is a great disparity in the amount of local property tax relief available to seniors, depending upon the community in which they reside. For example, a 70-year-old might qualify for no local relief in one town, qualify for an exemption of 6% of the average property tax bill in another town, and combine benefits for up to 60% relief in still another community.
- The majority of seniors who receive a local tax exemption receive $500, an amount that offsets about 17% of the 2004 state median property tax bill of $2,891.
- To keep pace with the original legislative intent to offset 50% of the average tax bill, an exemption of $1,446 would be required.
- The total dollar value of local exemptions provided without state assistance has grown from approximately $2 million in 1998 to $3.9 million in 2004.
- State reimbursement of $12.1 million offsets approximately 76% of expenses for the two primary local exemptions. Over time, however, the reimbursement rules have led to unintended and inequitable results. For example, 73 communities collectively received approximately $400,000 more than they spent for senior property tax exemptions.
- A total of 253 communities received approximately $4.3 million less than they spent.
- For its so-called clause 17D exemptions, state reimbursement for one community is more than two times greater than its local expenditures, whereas an abutting municipality receives less than 1% of what it spends.
- Adding another layer of benefits to be provided at local option would only continue and enlarge these inequities.

***Recommendations***

We offer two main recommendations to address the inequities documented in this report.

1. **The existing menu of local option benefits for seniors should be replaced with a single, standardized, state-funded program, with variables indexed to inflation.**

   In keeping with the original legislative intent, the value of the average benefit should approximate 50% of the state average property tax bill: 50% of the 2004 state median property tax bill is $1,446. Any reform should include a hold harmless provision to assure that no senior that presently receives a local benefit would receive less under the new program. We recommend an expansion of the existing mechanisms of the state Circuit Breaker program to accomplish this objective. To achieve an average level of relief at 50%, the net new cost to the Commonwealth would be approximately $16 million. Page 20 of this report shows options and estimates for a phased-in achievement of the 50% objective.

   This approach would provide numerous advantages over the current law, including:

   - The benefit for each eligible senior homeowner would be determined by the same factors regardless of where they live.
   - Eligibility criteria would be uniform across the state and easily indexed on a regular basis.
   - Taxpayers would not be subject to the pressures of local option votes to increase benefits, which pit various local interests against one another.
   - Nearly $4 million in local revenue currently allocated to senior tax exemptions would become available for other purposes.
   - The administrative burden would shift from 351 local assessors' offices and the Department of Revenue's Division of Local Services to management under the Department of Revenue's Income Tax Division, which oversees the current Circuit Breaker program.

2. **While we recommend that the local work-off and property tax deferral programs remain intact, we join others in recommending local flexibility in setting the interest rate charged in conjunction with the tax deferral program.**

   A number of observers have concluded that the high, fixed statutory rate of interest charged on deferred property taxes is a major reason for under-utilization of this option for seniors. Allowing for a reasonable, but limited, interest rate would authorize adjustments to reflect market conditions. In addition, we recommend that state and local agencies work to increase seniors' awareness of the work-off and tax deferral programs.

## SECTION 1

## INTRODUCTION, OBJECTIVES, METHODOLOGY

This report presents the results of a follow-up study by the Office of the State Auditor, Division of Local Mandates (DLM), evaluating the financial impact of various forms of property tax relief on senior citizens and on the cities and towns of Massachusetts. This work was conducted pursuant to Section 6B of Chapter 11 of the General Laws, which authorizes the State Auditor to review any law having a significant impact on municipal finances, and to report resulting recommendations to the General Court.

In 1998, this office released a report on G. L. c. 59, s. 5, clause 41, which at that time, was the primary state law providing property tax relief for elderly homeowners. That report contained the following major findings:

- The amount of the major exemption from property taxes had not been increased in 20 years.
- The $500 property tax break, which represented nearly half (48%) of the 1982 average tax bill, amounted to less than one-quarter of the 1998 average tax bill.
- Due to the inadequacy of the $500 exemption, 26 communities had voted to offer greater exemptions, collectively providing $1million per year without state reimbursement.
- A total of 117 communities provided nearly 2,400 exemptions without reimbursement due to a statutory cap on the number of state-reimbursed exemptions. These exemptions collectively cost communities $1.2 million in 1998.
- To keep pace with inflation, the income cap for eligibility would need to be $20,500, compared to the $13,000 cap approved in 1986. The asset or "whole estate" limit to eligibility would need similar adjustment.

As a result of these findings, the 1998 report recommended that the Legislature amend applicable law to:

1. Increase the value of the elderly property tax exemption;
2. Increase the income and asset eligibility caps;
3. Increase state reimbursements to communities; and
4. Repeal the cap on state reimbursement.

Last year, DLM began a follow-up review of the 1998 report to determine:

1. The status of recommendations made in the 1998 report;
2. The effect of legislative action subsequent to the 1998 report; and
3. The overall effectiveness of the current state and local senior property tax relief efforts.

To facilitate our research, DLM conducted a statewide survey of programs offered by each city and town. In addition, information was gathered from the Massachusetts Department of Revenue (DOR), Division of Local Services, and use was made of DOR's 2004 Tax

Classification Report.[1] As contrasted with the narrower focus of our 1998 work, for this report we reviewed each of the five local and state programs currently offered, including the various local option property tax exemptions, the tax deferral option, the "work-off" program, and the state's Circuit Breaker program.

A brief description of each of these provisions follows, highlighting the legislative activity since our 1998 report.[2] The usage and effectiveness of each of these programs is reported and discussed in the subsequent sections of this report.

***Summary of Five Senior Property Tax Relief Programs and Legislative Activity Since 1998***

**Clause 17 Exemptions: G. L. c. 59, s. 5, clauses 17, 17C, 17C1/2, 17D, and 17E**
Dating back at least to the 1930s, the original Clause 17 is not subject to local acceptance. It is mandatory for all cities and towns, and provides for a minimum exemption of $175 for qualifying seniors age 70 and over, and for certain surviving spouses and minor children. The qualifying asset ceiling is $20,000, and there is no income limit. By voting to accept 17C, 17C1/2, or 17D,[3] communities may increase the qualifying asset ceiling to $40,000 to expand eligibility. Another local option law allows communities to increase the exemption amount up to $350,[4] while another allows a vote to apply an annual cost of living adjustment to the exemption amount.[5] In 2000, the Legislature added clause 17E to allow communities to vote to apply an annual inflation index to the asset limit.[6] *At times in this report we refer to this collective group as the "Clause 17s."* Because there is no income eligibility limit, some seniors who would be ineligible for the greater Clause 41 exemptions do qualify for the smaller Clause 17 benefits.

**Clause 41 Exemptions: G. L. c. 59, s. 5, clauses 41, 41B, 41C, new 41C, and 41D**
Dating back to the early 1960s, the original Clause 41 is mandatory. It requires that all cities and towns provide qualifying seniors age 70 and over a minimum exemption of $500, if income does not exceed $6,000 for singles and $7,000 for married couples; the asset limits are $17,000/single and $20,000/married.[7] By voting to accept Clause 41B or 41C, communities may increase the qualifying income and asset eligibility ceilings to expand eligibility.[8] In 2000, the Legislature added clause 41D to allow for cost of living adjustments to both eligibility limits, subject to local acceptance.[9]

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[1] Massachusetts Department of Revenue, Division of Local Services, *Tax Classification Report As Required by Chapter 3 of the Acts of 2004*, December 2004.
[2] For brevity, some qualifying details are not described here, including the length of domicile & home ownership requirements, and definitions of "income" and "assets" that vary across clauses and programs.
[3] The asset ceiling is $40,000 for clauses 17C, 17C1/2, and 17D, but each defines "assets" differently.
[4] St. 1986, c. 73
[5] St. 1995, c. 181
[6] St. 2000, c. 380
[7] With specified caveats, asset ceiling may reach $40,000/single and $45,000/married.
[8] Clause 41B allows income ceilings of $10,000/single and $12,000/married; asset limits are $20,000 and $23,000.
41C allows income ceilings at $13,000/single and $15,000/married; asset limits are $28,000 and $30,000.
[9] St. 2000, c. 380

Subsequent to our last report, the Legislature amended Clause 41C to provide five additional local options to expand eligibility and increase the exemption amount.[10]

Pursuant to "new 41C," communities may vote to provide one, more, or all of the following adjustments:

- Reduce the eligibility age from 70 to 65;
- Increase the $500 exemption to any amount from $501 to $1,000;
- Increase the income ceilings to as much as $20,000/single and $30,000/married;
- Increase the asset limit to as much as $40,000/single and $55,000/married;
- Exclude the value of a home with as many as four units from determination of assets.

*At times in this report we refer to this collective group as the "Clause 41s."*

**Clause 41A Deferral: G. L. c. 59, s. 5, clause 41A**

Clause 41A is not subject to local acceptance. It applies in every community, and allows qualified individuals age 65 and over to enter into tax deferral and recovery agreements to postpone payment of property taxes until the property is sold. The 41A income eligibility ceiling is $20,000, unless the community votes to allow a ceiling up to $40,000.[11] Interest is charged on deferred amounts at the rate of 8% per year.

**Work-Off Program: G. L. c. 59, s. 5K**

In 1999, the Legislature authorized cities and towns to vote to accept Section 5K to offer residents age 60 and over the opportunity to reduce their property tax obligation by as much as $500 in exchange for community service.[12] A 2002 amendment authorized communities to increase the work-off limit by any amount up to $750.[13] The hourly credit for this work may not exceed the state's hourly minimum wage rate.

**Circuit Breaker Program, G. L. c. 62, s. 6(k)**

Also in 1999, the Legislature established the Circuit Breaker program to offer eligible homeowners and renters age 65 and over a state income tax credit, or refund if no taxes are owed. The eligibility criteria and the maximum allowed annual credits are indexed to inflation. For 2004, a maximum credit of $820 is available, with income limits set at $44,000/single and $66,000/married; assessed value of the property may not exceed $441,000. The benefit for a given individual is the amount by which property taxes plus one-half of water and sewer payments exceed 10% of the taxpayer's income – up to the maximum annual allowance. Renters may qualify if 25% of rent payments exceed 10% of income – up to the maximum annual limit. As a state-level program, Circuit Breaker is available without regard to the city or town in which a taxpayer resides, and does not impact local revenues.

[10] St. 2002, c.184, s. 51.
[11] St. 1991, c.138
[12] St. 1999, c. 127, s. 59
[13] St. 2002, c. 184, s. 52

***Notes on Combining Benefits and State Reimbursement***

As a general rule, senior citizens are entitled to one property tax exemption and may not combine benefits from the various clauses.[14] Nonetheless, a qualifying senior may take advantage of whichever of the Clause 17s or Clause 41s is in effect in their community, and then defer the remainder under a Clause 41A agreement. The Section 5K work-off program is available in combination with any of these other tax breaks. For example, a qualifying senior might receive a Clause 41 $500 exemption, work off an additional $750 worth of taxes if the senior's community voted to provide the maximum Section 5K allowance, then defer the remainder under Clause 41A. Finally, a qualifying senior may access the state Circuit Breaker program (as much as $820 in 2004) in addition to any of the local benefits, but the value of any tax relief supplied locally will not be counted as "taxes paid" in Circuit Breaker calculations. Combining the standard value of the local Clause 41 exemption, the maximum work-off benefit and the maximum state Circuit Breaker credit could result in total property tax relief of $2,070 – more than 70% of the state median property tax bill for 2004.

The state fully reimburses communities for exemptions granted under the original, mandatory Clause 17 and Clause 41, but provides no additional assistance for the increased numbers or amounts of exemptions granted under the more inclusive and/or generous local option clauses. The reimbursement rules are discussed more fully later in this report.

Since our 1998 report, the Legislature has established two new programs, work-off and Circuit Breaker, and provided new options to communities to increase the value of senior tax exemptions and expand the eligibility limits to encompass more individuals. These enactments allow each city and town to choose to implement one or more of as many as 8 different adjustments to existing relief provided by the community. Combined with the 8 options that predate 1998, **cities and towns may now choose from as many as 16 local option provisions governing senior property tax relief.** Even though state reimbursement issues have not been addressed directly, enactment of the state Circuit Breaker program provides expanded eligibility criteria and greater relief to senior property taxpayers – with no adverse impact on local revenues. The next section of this report shows trends in utilization of the five senior property tax relief programs.

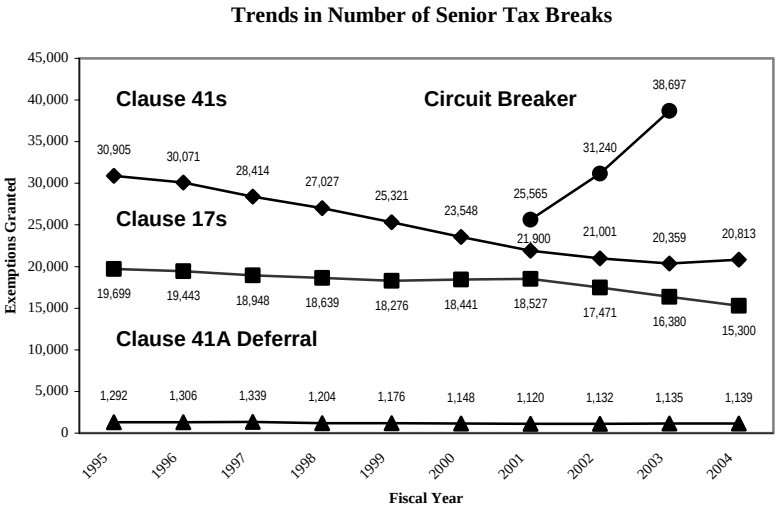
[14] G. L. c. 59, s. 5 provides exceptions to this rule for Clause 18A deferrals (financial hardship), and Clause 45 exemptions (solar or wind powered energy systems.)

## SECTION 2

## STATEWIDE TRENDS

This section reports statewide trends in the number and dollar value of four of the five senior property tax relief programs. Only one year's worth of data is available for the volunteer work-off option, so there are no reportable trends, per se. DLM developed the one year of data on this program through a telephone survey of local assessors and councils on aging; in most cases, this data reflects fiscal 2004 experience, and is discussed at the end of this section. The Department of Revenue's (DOR) Division of Local Services provided data for the local exemption and deferral statutes, clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41A, 41B, 41C, new 41C, and 41D covering the 10-year period from 1995 through 2004.[15] The DOR Office of Tax Policy Analysis provided the data for the state Circuit Breaker program covering tax years 2001 through 2003. **Figure 1** shows utilization trends derived from this data, and **Appendices 1 and 2** show the type, number, and value of exemptions granted in each community.

**Figure 1**




***While utilization of the senior property tax deferral program has remained relatively static over time, the traditional local option exemption statutes are serving fewer Massachusetts seniors each year, and Circuit Breaker credits have increased dramatically.*** *A more detailed discussion of experience under each of these programs follows.*

[15] Database current through November 8, 2004, excluding 9 communities that had not filed complete reports with DOR as of that date, and excluding 11 municipalities that granted no exemptions in 2004.

***After Only Three Years' Experience, the State Circuit Breaker Program Provides More Property Tax Relief for More Seniors Than the Four Local Programs Combined.***

In contrast to the decline in the number of local property tax exemptions and a low, steady trend for deferrals, the number of seniors receiving the Circuit Breaker state income tax credit increased from 25,565 in its first year, 2001, to 38,697 in 2003, an increase of 51% over the period. In just three years the Circuit Breaker has become the largest of the five major programs. With $23.8 million in total claims for tax year 2003, this program now provides greater tax relief to seniors than the $20.9 million combined value of the Clause 17s, the Clause 41s, property tax deferrals, and volunteer work-off programs. The maximum allowed credit has grown from $385 in 2001 to $820 in 2004, an increase of 113%.

***10,000 Fewer Seniors Received Clause 41 Exemptions In 2004 Than In 1995.***

The sharpest decline is in the number of the various Clause 41 exemptions. Over the period, the number of these exemptions fell from 30,905 in 1995 to 20,813 in 2004, a decrease of 33%. The State Auditor, local officials, and the General Court have attributed the decline to income and asset ceilings that essentially had remained at 1986 levels[16] until significant numbers of municipalities voted to increase Clause 41C thresholds pursuant to legislative authorization in 2002[17]. Because qualifying criteria stayed at 1986 levels for so long, approximately 10,000 fewer Clause 41 exemptions were granted in 2004 than in 1995.

It is important to note that the downward trend begins to slow in 2003, after the Legislature authorized communities to vote to increase the qualifying criteria. In 2004, the number of exemptions under the Clause 41s increased by 454 (2%), the first increase in over 10 years. A major factor in this change in direction is that 119 cities and towns voted to adopt one or more of the several new options to expand eligibility and increase the value of the standard $500 exemption.

Among this group, 110 increased the income eligibility limit, with 91 adopting the maximum allowed level of $20,000 single/$30,000 married. Of the same group, 97 voted to increase the asset limit, with 84 approving the maximum limit of $40,000 single/$55,000 married. Moreover, 74 of these cities and towns lowered the age of eligibility for the Clause 41C exemption from 70 to 65, further widening eligibility, thereby increasing current and future 41C applications.

The new Clause 41C also provides a local option to increase the exemption to any amount between $501 and $1,000. A total of 76 communities voted to raise the exemption amount, with 46 of them adopting the maximum of $1,000. The average Clause 41C exemption for this group of municipalities is $885. The acceptances to date have already had an impact on the statewide data. The average dollar amount for all Clause 41 exemptions statewide rose from $543[18] per exemption in 2002 to $601 in 2004. However, across all communities, the

[16] Note that St. 2000, c. 380 added Clause 41D, allowing communities to vote to increase eligibility ceilings pursuant to the increase in the Consumer Price Index. Since only 20 municipalities voted to accept Clause 41D, this measure had little impact on participation rates.

[17] St. 2002, c. 184, s. 51 amending G.L. c. 59, s. 5, Clause 41C, known as "new 41C."

[18] As noted in our 1998 report, 26 cities and towns increased the Clause 41C exemption amount under a statute allowing municipalities to vote to increase all G.L. c. 59, s. 5 exemptions by up to 100 %. See St. 1986, c. 73.

most frequently occurring Clause 41 exemption amount is still $500, the mathematical mode. **Appendix 3** shows the details of new Clause 41C acceptance. Fiscal 2004 amounts granted under the various Clause 41s exceed $12.5 million.

***Nearly 4,400 Fewer Individuals Received Clause 17 Exemptions in 2004 Than in 1995.***

Over the 1995 – 2004 period, the number of exemptions under the various Clause 17s declined by 22%, from a high of 19,699 in 1995 to 15,300 in 2004. Most of the decrease occurred in the final four years. This decline occurred despite approval of Clause 17E by the Legislature in 2000.[19] Clause 17E authorizes cities and towns to vote to expand eligibility by increasing the Clause 17 asset ceiling according to the Consumer Price Index annually. DOR data indicates that only 18 municipalities have voted to accept Clause 17E. Most communities (240) operate under Clause 17D that sets the asset eligibility ceiling at the flat rate of $40,000, not including the value of a domicile with as many as three units.

Since authorized in 1986, 36 communities voted to increase the standard $175 Clause 17 exemption by as much as 100%.[20] A 1995 act[21] allows for a vote to apply an annual cost of living adjustment to the standard amount, but the data does not identify which cities and towns may have accepted this provision. As a result, the average 2004 Clause 17 exemption is $230, but the amount most commonly provided across the state remains at $175, the mathematical mode. Fiscal 2004 amounts exempted under the various Clause 17s exceed $3.5 million.

***Use of the Tax Deferral Program Has Remained Low over the Last 10 Years.***

Over the period, the number of Clause 41A property tax deferrals granted from year to year has not varied significantly, going from 1,292 deferrals in 1995 to 1,135 in 2004. Use of this program peaked in 1997, with 1,339 seniors deferring all or part of their property taxes until their home is sold. Utilization of this program remains low, despite the fact that it could provide the greatest immediate tax relief to fixed income seniors. Factors contributing to the low rate of usage include the reluctance of seniors to pass this debt onto heirs, and annual interest rates of 8% charged on deferred amounts. Nonetheless, seniors electing this option deferred over $3.5 million in property taxes in 2004, averaging approximately $3,100 per person.

***Over 2,400 Seniors Worked Off $1.3 Million in Property Taxes in 2004.***

As noted earlier, DLM developed one year of data on experience under the senior work-off program through a survey of local assessors and councils on aging. This data shows that 153 communities have accepted the program and 129 communities had actually implemented the option as of the time of our calls. Respondents reported that a total of 2,443 individuals age 60 and over worked off $1,310,784 of their property tax obligations, averaging $537 per person.

[19] St. 2000, c. 380.
[20] See footnote above regarding St. 1986, c. 73.
[21] St. 1995, c.181. Note: if a community had previously voted to increase the $175 exemption per Chapter 73, the Chapter 181 increase would be applied to that higher amount.

***Senior Tax Relief under the Five Programs Exceeded $44.6 Million in 2004.***

**Table 1** shows the amounts of property tax relief afforded senior citizens under each of the five programs in 2004. The state Circuit Breaker program provided over half of the combined total.

**Table 1**

**Amount of Senior Tax Relief**
**Under Five Programs: 2004**

| Senior Tax Relief Programs | Tax Relief Amount | Percent of Total |
|---|---|---|
| Circuit Breaker | $23,764,299 | 53% |
| Clause 41s | $12,508,878 | 28% |
| Clause 17s | $3,520,579 | 8% |
| Deferral | $3,529,799 | 8% |
| Work Off | $1,310,784 | 3% |
| Total | $44,634,339 | 100% |

**The $44.6 million in senior property tax relief amounts to less than 1% of the nearly $6.4 billion in property taxes paid on residential properties in 2004.**

## SECTION 3

## BROAD DISPARITY IN LOCAL OPTION BENEFITS FOR SENIORS

As shown by the utilization trends, there is a wide disparity in the amount of property tax relief available to seniors, depending upon the community in which the senior resides. There are two statewide programs that function without regard to residence, the Circuit Breaker program, and the property tax deferral program. Beyond these, there is a complex and inconsistent menu of tax relief for seniors. ***The benefit in any given community depends upon which combination of the 16 possible local option provisions is in effect.*** Accordingly, seniors of identical age and financial condition residing in neighboring communities are likely to receive different benefits – or no benefit at all – depending upon the level of municipal acceptance.

***The Minimum Abatements Relieved 6% (under Clause 17) or 17% (under Clause 41) of the 2004 Median Tax Bill.***

In cities and towns that have not voted to accept any of the more generous and/or inclusive statutory options, the minimum property tax break for qualifying individuals age 70 and over is either $175 (Clause 17) or $500 (Clause 41). With relatively low asset and income ceilings[22], dwindling numbers of people qualify under these clauses. DOR data indicates that 3 towns in this group provided Clause 17 exemptions to 11 individuals in 2004, abating about 6% of the median property tax bill that year, $2,891. The data also shows that 11 municipalities provided Clause 41 exemptions to 91 individuals, abating approximately 17% of the 2004 state median property tax bill. A total of 11 small communities provided no local abatements in 2004.[23]

***The Maximum Relief Could Reduce the 2004 Median Tax Bill by 60%.***

A combination of local option votes would result in the greatest property tax relief for seniors at the municipal level. This combination would include acceptance of each of the five elements of the 2002 amendments to Clause 41C[24]. Primary among these is increasing the amount of the exemption to $1,000. Chapter 73 of the Acts of 1986 also allows communities to increase the base exemption up to $1,000, but only for persons age 70 and over. Additionally, a city or town may vote to allow those age 60 and over to work off as much as $750 of their tax liability, by accepting G. L. c. 59, s. 5K. Combining section 5K with either "new 41C" or Chapter 73 of the Acts of 1986 would provide the maximum local option benefit, $1,750, to relieve approximately 60% of the 2004 median property tax bill. The data indicate that 29 communities have voted to provide the maximum Clause 41 exemption and to provide the work-off opportunity.

[22] Clause 17 has no income ceiling and a defined asset limit of $20,000. The Clause 41 income ceiling is $6,000/single, $7,000/married, with asset limits of $17,000/$20,000.
[23] This would be because no one qualified or applied.
[24] "New" Clause 41C is more fully described on page 3.

**There Are 101 Different Tax Break Amounts under the Various Clause 17s and 41s.**

As explained above, tax breaks under the various Clause 17s and Clause 41s range from $175 to $1,000. In between these extremes, across all communities there are 54 different amounts granted under the various Clause 17 options, and 47 under the various Clause 41 options. The different values may be a function of the point back in time a given community may have voted to apply a percentage increase to an exemption; one may have chosen a 5% increase, and another a 100% increase. Differences also arise from accepting the option to apply cost of living increases to the exemption, and the compounded effect over different time periods[25]. **Table 2** shows the number of cities and towns providing tax breaks in various ranges of value. **Appendix 4** shows specific amounts for each city and town.

**Table 2**

**Number of Communities and Levels of Senior Tax Exemptions: 2004**

| Clauses 41, 41B, 41C, and "New 41C" Average Tax Exemption | | Clauses 17, 17C, 17C1/2, and 17D Average Tax Exemption | |
|---|---|---|---|
| **Exemption Value Range** | **Number of Communities** | **Exemption Value Range** | **Number of Communities** |
| **$1,000** | **43** | **$500** | **2** |
| **$900 - $999** | **6** | **$400 - $499** | **6** |
| **$800 - $899** | **6** | **$300 - $399** | **24** |
| **$700 - $799** | **24** | **$200 - $299** | **55** |
| **$600 - $699** | **12** | **$175 -$199** | **184** |
| **$500 - $599** | **239** | | |

Even though these wide variations exist, the minimum allowances under the Clause 17s and Clause 41s are the most common across communities, and therefore determine the value of local tax relief for the majority of seniors. Accordingly, most seniors who qualify under the Clause 17s have their property taxes reduced by 6% ($175), and under the Clause 41s property taxes are reduced by 17% ($500).

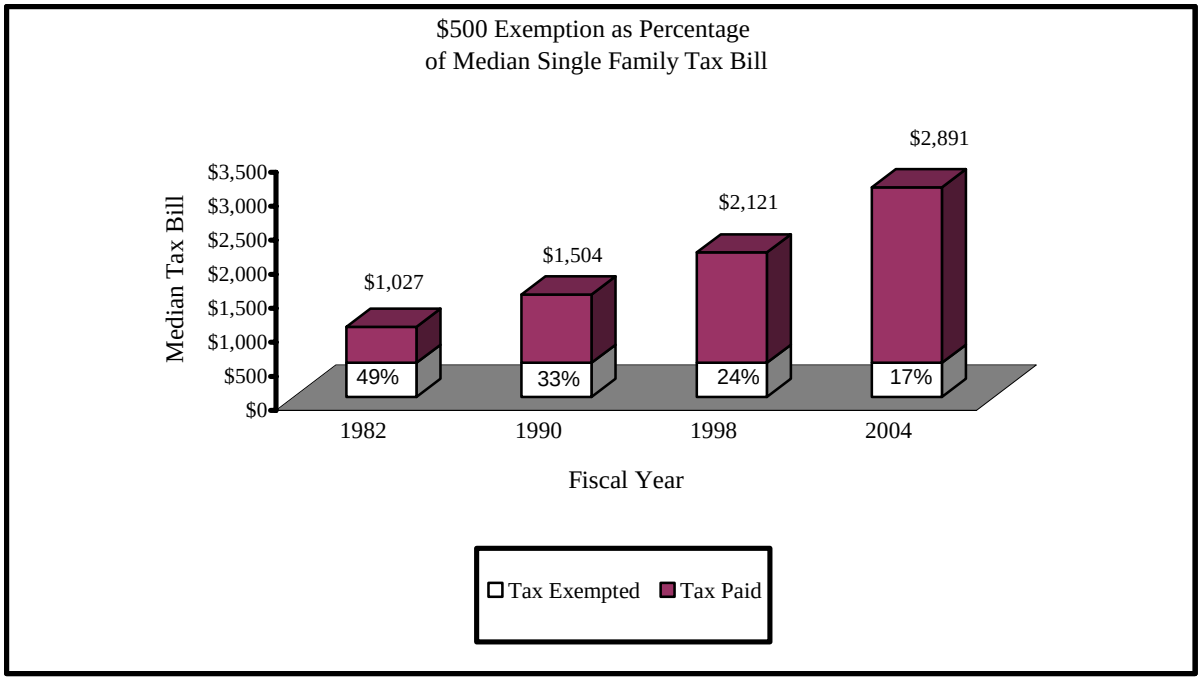
***Present Day Seniors Bear a Greater Tax Burden Than Prior Generations Under Local Programs.***

Although the average value of senior tax relief at the local level has remained fairly static since the 1970s, average property tax bills have multiplied, so that today's seniors bear a greater tax burden than predecessors. In 1977, the Legislature increased the Clause 41 exemption from $350 to $500, so that on average, seniors were relieved of about 50% of their

[25] St. 1986, c. 73 allows communities to increase the base exemption under any of the Clause 17s and/or Clause 41s by up to 100%. St. 1995, c. 181 allows an annual cost of living adjustment to the clause 17s. If a community had previously increased the base $175 Clause 17 exemption per Chapter 73, any Chapter 181 increase would be applied to that higher amount.

property taxes. Since 1982, the $500 exemption has abated a diminishing proportion. See **Figure 2**.

**Figure 2**




**An average exemption of approximately $1,446 would be required to provide present day seniors a comparable rate of property tax relief that cities and towns provided prior generations.**

***Eligibility Criteria Vary Widely.***

Just as the value of property tax relief varies from community to community, the standards for qualifying for the tax breaks vary – again, depending upon which clauses a community may have voted to accept. There are five different "17s": 17, 17C, 17C1/2, 17D, and 17E, each with a distinct qualifying asset limit. These range from $20,000 to $40,000, with additional caveats. For example, most (241) communities have accepted Clause 17D, specifying that the $40,000 asset limit does not include the value of the domicile when it is a one-, two-, or three family home. By illustration, a 70-year-old with assets of $35,000 with a three-family home qualifies if his home is in Town A, which has accepted Clause 17D. But his 70-year-old friend with the same assets and a three-family home in Town B does not qualify, because Town B operates under Clause 17C.

Similarly, cities and towns may choose among five different Clause 41s: 41, 41B, 41C, new 41C, and 41D, each with distinct qualifying income and asset limits. The income ceilings range from $6,000 to $20,000 for single individuals, and asset limits span from $40,000 to $55,000. Most (301) communities have voted to accept one of the Clause 41Cs, but the data

do not distinguish between those using the "old" (income limit at $13,000/single) and the "new" (income limit at $20,000/single) 41C.

Another factor of inconsistent eligibility standards is the qualifying age limit. The data show that just over 20% of the cities and towns have voted to accept the new Clause 41C standard age of 65. **All other factors being equal, individuals in these 74 communities qualify five years earlier than peers who live in towns that have not accepted this element of the new Clause 41C.**[26]

***Eligibility Standards Have Not Kept Pace with Inflation.***

Income eligibility limits for the state Circuit Breaker program are indexed to inflation and set at $44,000 (single) and $66,000 (married) for tax year 2004. Measured against this standard, even the most inclusive eligibility ceilings for local property tax exemptions lag far behind, so that more seniors become ineligible over time. In 2000, the Legislature added clauses 17E and 41D[27], allowing communities to vote to apply a cost of living factor to the eligibility standards. The 2004 database shows that 18 communities accepted Clause 17E, and 20 adopted Clause 41D[28], so that the vast majority of cities and towns have no provision to adjust these standards relative to inflation.

[26] **Appendix 3** shows which cities and towns have accepted each of the five elements of new Clause 41C.
[27] St. 2000, c. 380
[28] **Appendix 1** shows which communities have accepted clauses 17E and 41D.

## SECTION 4

## BROAD DISPARITY IN STATE REIMBURSEMENTS TO CITIES AND TOWNS

At one time 100% funded by the Commonwealth, the overall rate of present-day reimbursement for local exemptions granted under the various Clause 17s and Clause 41s has declined. State aid of approximately $12.1 million offsets approximately 76% of the $16 million in tax relief cities and towns granted to senior citizens under these clauses in fiscal 2004. This shortfall is the result of statutory aid restrictions that limit reimbursement for communities that vote to provide the more generous local option tax breaks.[29] Although many communities receive less than their local expenditures, **these restrictions also result in some cities and towns receiving more state aid than they actually grant in senior tax exemptions.** Municipalities that are negatively impacted share a combined $3.9 million shortfall, whereas others receive collectively just over $424,000 more than they spend. This section describes these statutory restrictions and illustrates their inequitable impact on cities and towns. First, we show the local financial impacts for the Clause 17s and Clause 41s, separately, and then conclude this section showing the combined impact.

### *The Reimbursement Limits*

The reimbursement limits for the vast majority of communities reach back to factors derived from the point in time when the only available senior property tax breaks were the basic, mandatory clauses 17 and 41 that were subject to full state reimbursement. The series of enactments beginning in the early 1980s that allowed communities to vote to offer more inclusive and/or generous benefits included language to limit the state's reimbursement obligations to pre-local acceptance levels. After widespread acceptance of the various local options, reimbursement for most cities and towns has been capped for over 20 years. As demographic and economic changes occurred over the last two decades, the longstanding reimbursement caps led to inequities across communities.

The reimbursement methodologies for the various Clause 17s and Clause 41s differ in one important aspect. While reimbursement for the optional Clause 41s is "capped" at pre-local acceptance levels, state aid for the optional Clause 17s is "frozen." A municipality that has accepted one of the local option Clause 41s will never receive more reimbursement than it received in the year prior to local acceptance, but reimbursement will decline in any year that fewer exemptions are granted. Reimbursement for the optional Clause 17s works differently. A municipality that has accepted a local option version of Clause 17 will never receive more or less reimbursement than it received in the year prior to local acceptance. Even if the community grants fewer exemptions in a given year, the amount of reimbursement does not change; it is in effect "frozen" regardless of exemption activity. DOR explains that the only exception to this rule is that in any year in which a municipality grants no Clause 17 exemptions, there is no

[29] Relevant text at the end of G. L. c. 59, s. 5, local option clauses 17C, 17C1/2 and 17D provides that state reimbursement shall equal the amount of aid the community received in the last year it operated under the mandatory clause 17. Text at the end of clauses 17E and 41D states: "Acceptance of this clause by any city or town shall not increase its reimbursement by the commonwealth under this section." Text at the end of Clause 41 provides that the number of exemptions to be used for aid computations in cities and towns that voted to adopt more inclusive local option eligibility standards shall not exceed the number the community granted in the last year it operated under mandatory Clause 41. St. 1986, c. 73, s. 4 provides that the amount of reimbursement per exemption shall not exceed the amount otherwise payable under the basic Clause 17 or Clause 41.

"reimbursement." If even one exemption were granted in a subsequent year, state reimbursement would be restored to the amount allotted prior to local acceptance. These rules have led to unintended and inequitable results.

***The Clause 17s***

**A Total of 47 Cities and Towns Collectively Receive $500,000 More in State Reimbursement Than They Grant in the Various Clause 17 Exemptions.**

The 2004 data shows that 271[30] municipalities granted approximately $3.5 million in senior tax relief under clauses 17, 17C, 17C1/2, 17D and 17E, and received approximately $2.4 million in state reimbursement. On these exemptions, the overall reimbursement rate is approximately 68%. For eight communities, state reimbursement equals the precise amount of local expenditures, consistent with historical practice. The remaining communities fall into three groups: 47 that receive more than 100%, 197 that receive some assistance but less than 100%, and 19 that receive no assistance.

Because they grant fewer exemptions today than in their last year of participation under the original, mandatory Clause 17, 47 communities receive more than they spend. This group grants 3,283 exemptions under the various optional Clause 17s, providing almost $700,000 in senior tax relief. Yet the state distributes almost $1.2 million to this group, approximately $500,000 more than they actually spend. Overpayments range from minor amounts, i.e. $50, to more significant amounts, i.e. $92,437, and average $10,663 across the group. The majority, 32 of this group, gets 150% or more of what they spend.

**A Total of 197 Communities Receive Approximately $1.6 Million Less in State Reimbursement Than They Grant in the Various Clause 17 Exemptions.**

This group receives less than they spend because they grant more exemptions under one of the various local option versions of Clause 17 than they did under the original, mandatory Clause 17. This group grants 11,691 exemptions under the Clause 17s, providing approximately $2.8 million in senior tax relief against reimbursement approaching $1.2 million. Consequently, this group shares a $1.6 million reimbursement deficiency. The overall rate of reimbursement for this group is approximately 43%. Shortfalls range from minor amounts (e.g., $13) to significant amounts (e.g., $419,414) and average about $8,000. The Commonwealth reimburses the vast majority, 140 of these communities, less than 50% of their expenditures.

**A Total of 19 Small Towns Receive No State Assistance for Nearly 300 Exemptions.**

Regardless of the number of exemptions they might grant under any of the optional Clause 17s, this group will never be eligible for state assistance, because they granted no exemptions in their last year under the mandatory Clause 17.[31] Any state reimbursement is frozen at the amount allotted pre-local acceptance, which in these cases was zero. This group granted 279 exemptions in 2004, providing senior tax relief exceeding $55,000. In most cases the present impact is negligible, less than $1,000. For three of this group, the shortfall exceeds $10,000.

[30] This number is fewer than 351, the total number of cities and towns, because it includes only those that granted exemptions under the Clause 17s in 2004 and excludes others to reconcile to our November 2004 database.

[31] This is likely because no one met the eligibility standards or applied at that time.

**Illustration of Disparity for Two Cities: One Gets 220%, the Other Less Than 1%.**

A comparison of the data for two similar cities illustrates the disparities caused by the reimbursement freeze. These are contiguous communities with similar demographics, and both offer a $175 exemption under Clause 17D. Yet one is reimbursed 220% of its exemption costs, whereas its neighbor receives less than 1%. **Table 3** displays the relevant data.

**Table 3**

**2004 Clause 17D Reimbursement Inequity for Two Selected Cities**

| City | cl.17D Cap | cl.17D Exemptions Granted | cl.17D Cost | cl.17D Reimbursement | cl.17D Reimbursement % |
|---|---|---|---|---|---|
| X | 486 | 221 | $ 38,675 | $ 85,120 | 220% |
| Y | 2 | 348 | $ 60,900 | $ 350 | 1% |

The City of "X" granted 221 clause 17D exemptions in 2004. At $175 per exemption, City X's seniors received $38,675 in property tax relief. However, City X was "reimbursed" $85,120, or $385 per exemption. In contrast, the City of "Y" granted more exemptions, 348, amounting to $60,900 in tax relief yet received less reimbursement, only $350, or about $1 per exemption.

This inequitable situation results from the statutory restriction on reimbursement calculations that freeze state aid for exemptions under the clause 17s at the pre-local acceptance levels. Regardless of actual activity, aid for the City of X is based upon 486 exemptions. This is the number of exemptions granted in City X under the original, mandatory clause 17 in 1982, the year prior to adoption of a more inclusive local option. Similarly, aid for the City of Y is based upon two exemptions, the number granted in that community before it voted to adopt a more inclusive local option provision in 1983.[32]

***The Clause 41s***

**Just Over Half of the Municipalities Receive 100% Reimbursement, While the Others Average 57%.**

Much like the Clause 17s, many communities granting exemptions under the Clause 41s receive less than full reimbursement, and others are fully reimbursed. However, unlike the Clause 17s, "over-reimbursement" on the Clause 41s is not an issue due to differences in the statutory reimbursement language.[33]

The 2004 data shows that 330 municipalities granted approximately $12.5 million in senior tax relief under clauses 41, 41B, 41C, new 41C, and 41D, and received approximately $9.8 million in state reimbursement. For these exemptions, the overall reimbursement rate is 78%.

[32] As noted above, the exception to this rule is if any community grants zero Clause 17 exemptions in a given year, it will receive no aid in that year.
[33] See footnote 29.

Of these communities, 180 receive 100% reimbursement, while the remaining group of 150 average 57%. The fully reimbursed group granted over 12,000 exemptions under the various Clause 41s, providing approximately $6 million in senior tax relief. The average tax relief per exemption for this group is $500, the minimum legal amount; the average reimbursement per exemption is $502.[34] Total local expenditures, and hence reimbursements, for this group range from $502 to about $360,000.

The 150 cities and towns that receive less than full reimbursement share a combined deficiency of approximately $2.8 million. As documented in our 1998 report, a community operating under any of the local option Clause 41s will have a reimbursement deficiency if it: (1) grants a number of exemptions exceeding the reimbursement cap, and/or (2) grants exemptions above the $500 statutory minimum. This group grants approximately 8,700 exemptions worth approximately $6.5 million and receives about $3.7 million in state assistance, for a reimbursement rate of 57%. Averaging about $750 per exemption, these communities provide a greater tax relief benefit per exemption than the fully reimbursed group, yet receive about the same reimbursement per exemption, $502.

***The Combined Impact***

As noted at the beginning of this section, the overall rate of state reimbursement combined for the various exemptions under the Clause 17s and Clause 41s has declined from 100% in the early 1980s to approximately 76% today. **Table 4** shows the total value of these exemptions and state reimbursements for 2004, with the deficiency in state reimbursements approaching $3.9 million. **Appendix 5** shows these amounts for each city and town.

**Table 4**

**Total Exemptions Granted and Reimbursement**
**2004**

| | Clause 17s | Clause 41s | Total |
|---|---|---|---|
| **Exemptions Granted** | **$ 3,520,579** | **$ 12,508,878** | **$ 16,029,457** |
| | | | |
| **Exemption Reimbursements** | **$ 2,364,099** | **$ 9,775,956** | **$ 12,140,055** |
| **Unreimbursed Amount** | **$ (1,156,480)** | **$ (2,732,922)** | **$ (3,889,402)** |
| **Reimbursement Percent** | **76%** | | |

Under all of the Clause 17s and Clause 41s, communities granted over 36,000 exemptions, at an average of $443. The average reimbursement per exemption was $335.

[34] Reimbursement for the Clause 41s includes an extra $2 per exemption to help offset administrative expenses.

**Combined Reimbursement Rates Range from 382% to Less Than 1%.**

Even excluding the upper and lower extremes from this range, the disparity in the combined rates of state reimbursement remains wide, from almost 170% to about 9%. As a result of the statutory freeze on state aid for the Clause 17s, a group of 73 cities and towns receives $424,000 more than they spend for senior property tax relief. The average rate of overpayment for this group is 113%, with one city receiving over $71,500 more than its expenditures.

Whereas five communities receive precisely 100% of their expenditures, a group of 253 receive less than 100%. The greatest shortfall for a single community approaches $700,000, and exceeds $4.3 million for this group. The average rate of under-reimbursement is 66%.

The combined reimbursement rate in approximately one-third of the cities and towns clusters within the 90% to 110% range, whereas the rates for two thirds of communities reach greater extremes. **Table 5** shows the number of municipalities receiving various levels of state reimbursement for exemptions granted under the various Clause 17s and Clause 41s.

**Table 5**

**2004 Reimbursement Rates**
**Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D**

| Reimbursement Percent Range | Number of Municipalities |
|---|---|
| 100% - 382% | 78 |
| 80% - 99% | 86 |
| 60% - 79% | 72 |
| 40% - 59% | 58 |
| 20% - 39% | 30 |
| <1% - 19% | 7 |

The next and final section of this report offers recommendations to address these inequities.

## SECTION 5

## RECOMMENDATIONS

### 1. CONSOLIDATION OF CURRENT PROGRAMS

As this report demonstrates, the evolving patchwork of laws to provide property tax relief for seniors has resulted in widespread inconsistencies and inequities in two distinct areas. One is the broad disparity in tax relief offered to seniors from one community to the next, and the erosion of the value of these benefits over time. The other is the broad disparity in state reimbursements to cities and towns, and the burden on other property taxpayers. Adding another layer of benefits to be provided at local option would only enlarge these inequities.

The local option approach creates, by its very nature, an unbalanced system. Prior to the creation of the Circuit Breaker program, the state placed the burden of any additional benefits on cities and towns. This cap on state reimbursements has served as a disincentive to local adoption of more inclusive eligibility standards and increased exemption amounts for seniors. Any expansion of local relief for seniors resulted in a shift of property tax burdens to other taxpayers. This approach creates significant conflict between seniors and other property owners when addressing the competing interests of senior property tax relief and funding for local services.

Accordingly, **we recommend that the existing menu of local option benefits for seniors be replaced with a single, standardized, state-funded program, with variables indexed to inflation.** This menu includes G. L. c. 59, s. 5, clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, new 41C, and 41D. In keeping with the original legislative intent, the value of the average benefit should approximate 50% of the state average property tax bill: 50% of the fiscal 2004 median bill of $2,891 is $1,446. Any reform should also include a hold harmless provision to assure that no senior that presently receives a local property tax benefit would receive less under the new program.

A ready means to implement such a program would be to expand upon the existing mechanisms of the state Circuit Breaker Law at G. L. c. 62, s. 6(k). As described earlier, this program provides either a credit against state income taxes due or a direct state payment to eligible persons age 65 and over if the assessed value of their home does not exceed an established ceiling, $441,000 for calendar year 2004. Current eligibility criteria include income limits for single filers at $44,000 and for married filers at $66,000. Because the law provides for annual inflation adjustments for these and other related factors, the Circuit Breaker income eligibility criteria would encompass every senior that presently meets the income eligibility criteria under any of the current local option laws their community may have adopted. Proposals currently under discussion to increase the eligibility ceiling for home value would ensure that very few seniors who already receive a local tax break would be ineligible under Circuit Breaker standards.

As explained earlier, the Circuit Breaker Law provides that qualifying seniors may receive a tax break equal to the *lesser* amount of either A or B. A equals $820 in 2004. B equals the amount by which their property tax bill plus one half of their water/sewer bill exceeds 10% of their income. To reflect the historical legislative position to relieve a fixed percentage of the average property tax bill, it would be necessary to amend the calculation of the Circuit Breaker credit.

For qualifying seniors, the tax break could be allowed for 50% of their local property tax bill, with an annual cap set at 50% of the state average property tax bill. Clearly, such a change would impact state obligations to the program.

**Table 6** shows experience in the number of Circuit Breaker filers, amount of credits, and cost to the Commonwealth for the first three years of the program under current law.

**Table 6**

**Historical Circuit Breaker Data**

| Year | Number of Filers | Average Claim | Maximum Credit | Amount Claimed |
|---|---|---|---|---|
| 2001 | 22,605 | $ 332 | $ 385 | $ 7,504,860 |
| 2002 | 27,599 | $ 589 | $ 790 | $ 16,255,811 |
| 2003 | 34,566 | $ 614 | $ 810 | $ 21,223,524 |

Source: Massachusetts Department of Revenue, Statistics of Income, February 2005.
Note: Data Adjusted to Exclude Renters.

Based upon the most recent utilization data (tax year 2003), allowing a maximum Circuit Breaker credit of 50% of the state median property tax bill ($1,446) would have increased the cost of the Circuit Breaker program by an estimated 87%, that is $18.5 million. Yet the 11.9 million state dollars currently dedicated to local reimbursements could be reallocated to offset a portion of this increase, for a net new cost to the state of approximately $6.6 million. This estimate assumes that even though the maximum credit would be $1,446, not every filer would qualify for the maximum, resulting in an average credit of $1,149.[35] Providing an average $1,149 credit to the 34,566[36] seniors who filed for tax year 2003 yields the $18.5 million.

Note that in its present form, there is significant annual growth in the number of Circuit Breaker filers, and hence, growth in cost to the Commonwealth. With no change in law, rough projections for 2004 are approaching 44,000 filers, at a cost to the state of as much as $27.4 million.[37] To provide these filers a credit of 50% of their fiscal 2005 local property tax bill (capped at 50% of the state median) would require an estimated average of $1,264[38] per filer, resulting in an additional cost to the state of $28.2 million. The $11.9 million currently dedicated to local reimbursements could be reallocated to offset a portion of this increase, for a net new cost to the state of $16.3 million.

Forty-four thousand filers represent about 5% of the 860,000 individuals age 65 and over in Massachusetts. Even recognizing that large numbers of seniors are ineligible due to income and home value limits[39], it is reasonable to expect that the Circuit Breaker participation rate will

[35] $1,149 is the median of ½ of the value of fiscal 2004 single-family tax bills below ½ of the statewide median.
[36] This number is less than the 38,697 filers shown in Figure 1, because it only includes homeowners. It does not include the estimated percentage (12%) that are renters filing for Circuit Breaker credits, because this recommendation would not effect current law as it pertains to benefits for renters.
[37] Factors discounted to exclude estimated 12% of filers who are renters.
[38] $1,264 is the median of ½ of the value of fiscal 2005 single-family tax bills below ½ of the statewide median, $1,539.
[39] Additionally, many seniors live with their families or in subsidized housing.

continue to grow, even with no change in law. There is presently no means to measure the impact that this proposal may have on the participation rate, because it is not known how many of the approximately 36,000 seniors receiving local property tax exemptions are already taking advantage of the Circuit Breaker program, as well. Moreover, as property values grow, so will average property tax bills and the financial obligation of the Commonwealth under this proposal.

This report is being released at a point in time when there is widespread support among the Commonwealth's political leaders for increased senior property tax relief. However, in balancing other budgetary requirements, the Commonwealth might choose a phased-in approach to the 50% goal, or set a lower level of relief and reevaluate its position as a more precise financial impact is learned. **Table 7** shows the simulated cost to the state to implement this proposal at various levels of relief, based upon the 2004 projected rate of participation.

**Table 7**

**Net New Cost to the State**
**Various Levels of Senior Property Tax Relief**
**Applying 2004 Estimated Variables**

| Estimated Variables | Percent Relief | | |
|---|---|---|---|
| | Thirty | Forty | Fifty |
| Expected Average Credit | $ 863 | $ 1,099 | $ 1,264 |
| Projected 2004 Participation | 44,000 | 44,000 | 44,000 |
| Cost of Proposal | $ 37,972,000 | $ 48,356,000 | $ 55,616,000 |
| Less: Estimated Obligation (If No Change in Law) | $ (27,400,000) | $ (27,400,000) | $ (27,400,000) |
| Less: State Aid Offset | $ (11,938,422) | $ (11,938,422) | $ (11,938,422) |
| Net New Cost to State | $ (1,366,422) | $ 9,017,578 | $ 16,277,578 |

This simulation shows the estimated cost to the Commonwealth of providing credits equal to 30%, 40%, or 50% of the taxpayer's actual property tax bill, in each case with a maximum benefit cap equal to $1,539, that is, 50% of the state average property tax bill for 2004 Circuit Breaker calculations.[40] Again, since every filer would not qualify for the capped, or maximum amount, expected average credits are used to determine the cost of the proposal at each level of relief. To isolate the incremental, new cost to the Commonwealth, the estimated 2004 state obligation to the Circuit Breaker program in its current form is subtracted. Finally, state dollars currently allocated to partial reimbursement for local tax relief programs, $11.9 million, are used to offset part of the incremental cost. Due to this offset, even though the expected average credit under the proposal is greater than the average credit under the Circuit Breaker program in its current form, at the 30% level, the simulation shows the Commonwealth actually saving over $1 million. However, such a result would not hold as the number of filers grows over time.

State assumption of the cost of senior property tax relief presently provided by cities and towns would result in a significant redistribution of both local and state spending. **Nearly $4 million in**

[40] There are a number of cases where 30% or 40% of a property tax bill in a given town would exceed the target goal of providing relief equal to 50% of the state average property tax bill, hence the need for a cap.

**local revenues currently allocated for senior tax exemptions**[41] **would become available for other purposes**. For the first time in decades, cities and towns would not have their local property tax revenues offset by senior tax benefits, allowing for more accurate budget planning. Additionally, approximately $12 million in state money currently spent for partial reimbursement for these local exemptions may be redistributed to help offset the increased cost of a revised Circuit Breaker program.

## 2. IMPROVING THE PROPERTY TAX DEFERRAL PROGRAM AND PUBLIC AWARENESS

Under c. 59, s. 5., clause 41A,[42] qualifying seniors age 65 and over may enter into an agreement with local assessors to defer payment of property taxes until the property is sold. Currently, the law requires that interest be charged on deferred amounts at the rate of 8% per year, and deferred amounts may not exceed 50% of the property value. This benefit may be utilized in conjunction with other benefits.

Earlier in this report, we demonstrated that utilization of this program has remained low over the last 10 years, with 1,135 individuals participating statewide in 2004. It is widely recognized by legislators, administrative officials, and advocates that this program is significantly under-utilized in part due to the high statutory rate of interest. In its report entitled *Tax Classification Report as Required by Chapter 3 of the Acts of 2004*, the Department of Revenue recommended, among other things, that the law be amended to allow communities to charge a lower interest rate as they may see fit. We join the Department of Revenue and others in recommending local flexibility in setting the interest rate charged in conjunction with the property tax deferral program. In addition**,** we recommend that state and local agencies work to increase seniors' awareness of this program, as well as the property tax work-off program. This could be accomplished through mailings, websites, and coordination with local councils on aging and other senior advocacy groups.

[41] This is the approximate amount that cities and towns spent that was not reimbursed by the state in 2004.

[42] Recall that Clause 41A is mandatory for all communities, not subject to local acceptance. There is, however, a local option provision to increase the mandatory income eligibility ceiling from $20,000 to $40,000.

Appendix 1

# Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ABINGTON | | | | 73 | 73 | | | 87 | 87 | | 177 | 17 | 354 | | |
| ACTON | | | | 13 | 13 | | | 30 | 30 | 8 | 229 | 15 | 295 | | |
| ACUSHNET | | | | 27 | 27 | | | 80 | 80 | | 54 | | 161 | | |
| ADAMS | | | 55 | | 55 | | | 77 | 77 | | 24 | | 156 | | |
| AGAWAM | | | | 90 | 90 | | | 46 | 46 | | 124 | | 260 | | |
| ALFORD | | | | | | | | | | | | | | | |
| AMESBURY | | | | 53 | 53 | | | 53 | 53 | 7 | 187 | | 300 | | |
| AMHERST | | | | 13 | 13 | | | 42 | 42 | 4 | 116 | 12 | 187 | | |
| ANDOVER | | | | 25 | 25 | | | 49 | 49 | 8 | 265 | 116 | 463 | | |
| ARLINGTON | | | | 50 | 50 | | | 129 | 129 | | 754 | 11 | 944 | | |
| ASHBURNHAM | | | | 12 | 12 | | | 27 | 27 | | 19 | | 58 | | |
| ASHBY | | | | 10 | 10 | | | 10 | 10 | | 13 | | 33 | | |
| ASHFIELD | | | | | | | | 9 | 9 | | 16 | | 25 | | |
| ASHLAND | | | | 15 | 15 | | | 22 | 22 | 2 | 174 | | 213 | | |
| ATHOL | | 47 | | | 47 | | | 73 | 73 | 2 | 19 | | 141 | | |
| ATTLEBORO | | | | | | | | 111 | 111 | 2 | 142 | 85 | 340 | | |
| AUBURN | | | | 68 | 68 | | | 83 | 83 | | 57 | | 208 | | |
| AVON | | | | 23 | 23 | | | 39 | 39 | | 31 | | 93 | | |
| AYER | | | | 17 | 17 | | | 22 | 22 | | 21 | 24 | 84 | YES | YES |
| BARNSTABLE | | | | | | | | 169 | 169 | 17 | 272 | | 458 | | |
| BARRE | | | | 12 | 12 | | | 22 | 22 | | 10 | | 44 | | |
| BECKET | | | | 8 | 8 | | | 25 | 25 | | * | 7 | 40 | YES | YES |
| BEDFORD | | | | 14 | 14 | | | 11 | 11 | 5 | 195 | 15 | 240 | | |
| BELCHERTOWN | | | | 11 | 11 | | | 43 | 43 | | 42 | | 96 | | |
| BELLINGHAM | | | | 25 | 25 | | | 121 | 121 | | 71 | 30 | 247 | | |
| BELMONT | | | | 11 | 11 | | | 51 | 51 | 21 | 186 | | 269 | | |
| BERKLEY | | | 11 | | 11 | 5 | | 33 | 38 | | 5 | | 54 | | |
| BERLIN | | | | | | | | 17 | 17 | | 19 | | 36 | | |
| BERNARDSTON | | | | | | | | 16 | 16 | | 17 | | 33 | | |
| BEVERLY | | | | 48 | 48 | | | 56 | 56 | 11 | 398 | | 513 | | |
| BILLERICA | | | | 64 | 64 | | | 171 | 171 | | 220 | 17 | 472 | | |
| BLACKSTONE | | | | 20 | 20 | | | 40 | 40 | | 34 | | 94 | | |
| BLANDFORD | | | | | | | | | | | 10 | | 10 | | |
| BOLTON | | | | | | | | | | | 26 | 8 | 34 | | |
| BOSTON | | | | 1,697 | 1,697 | | | 1,230 | 1,230 | 7 | 1,003 | | 3,937 | | |
| BOURNE | | | | 38 | 38 | | | 47 | 47 | 1 | 82 | 18 | 186 | | |
| BOXBOROUGH | | | | 2 | 2 | | | 1 | 1 | | 25 | 12 | 40 | | |
| BOXFORD | | | | | | | | | | | 32 | 15 | 47 | | |
| BOYLSTON | | 1 | | | 1 | | | 6 | 6 | | 36 | | 43 | | |
| BRAINTREE | | | | 129 | 129 | | | 150 | 150 | 9 | 378 | | 666 | | |
| BREWSTER | | | | 5 | 5 | | | 63 | 63 | 4 | 67 | 1 | 140 | YES | |
| BRIDGEWATER | | | | 37 | 37 | | | 70 | 70 | 7 | 131 | 5 | 250 | | |
| BRIMFIELD | | | | 4 | 4 | | | 7 | 7 | | 8 | | 19 | | |

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Appendix 1

# Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BROCKTON | | | | 309 | 309 | | | 247 | 247 | 5 | 406 | | 967 | | |
| BROOKFIELD | | | 4 | | 4 | | 3 | | 3 | | 16 | | 23 | | |
| BROOKLINE | | | | 11 | 11 | | | 4 | 4 | | 223 | | 238 | | |
| BUCKLAND | | 1 | | | 1 | | | 8 | 8 | | 4 | | 13 | | |
| BURLINGTON | | | | 83 | 83 | | | 40 | 40 | 5 | 182 | 32 | 342 | | |
| CAMBRIDGE | | | | 119 | 119 | | | 146 | 146 | | 132 | | 397 | | |
| CANTON | | | | 61 | 61 | | | 125 | 125 | | 160 | 75 | 421 | | |
| CARLISLE | | | | | | | | 10 | 10 | 4 | 28 | 12 | 59 | | |
| CARVER | | | | 24 | 24 | | | 40 | 40 | | 48 | | 112 | | |
| CHARLEMONT | | | 3 | | 3 | | | 8 | 8 | | 7 | | 18 | | |
| CHARLTON | | | | 30 | 30 | | | 25 | 25 | | 11 | 20 | 86 | | |
| CHATHAM | | | | | | | | 24 | 24 | 3 | 20 | | 47 | | |
| CHELMSFORD | | | | 67 | 67 | | | 68 | 68 | 12 | 584 | | 731 | | |
| CHELSEA | | | 43 | | 43 | | | 62 | 62 | | 60 | | 165 | | |
| CHESHIRE | | | | | | | | 30 | 30 | | 3 | | 33 | | |
| CHESTER | | | | | | | | 22 | 22 | | 5 | | 27 | | |
| CHESTERFIELD | | | 2 | | 2 | | | 5 | 5 | | 5 | | 12 | | |
| CHICOPEE | | | 607 | | 607 | | 283 | | 283 | 6 | 248 | | 1,144 | | |
| CHILMARK | | | | | | | | 6 | 6 | | | | 6 | | |
| CLARKSBURG | | 11 | | | 11 | | | 43 | 43 | | * | 6 | 60 | | |
| CLINTON | | | | 33 | 33 | | | 53 | 53 | | 69 | 20 | 175 | | |
| COHASSET | | | | 14 | 14 | | | 13 | 13 | 19 | 77 | | 123 | | |
| COLRAIN | | | | | | | | | | | 14 | | 14 | | |
| CONCORD | | | | 11 | 11 | | | 28 | 28 | 10 | 145 | | 194 | | |
| CONWAY | | | | 2 | 2 | | | 10 | 10 | | 8 | | 20 | | |
| CUMMINGTON | | | | | | | | | | | 3 | | 3 | | |
| DALTON | | | | 10 | 10 | | | 31 | 31 | | 36 | | 77 | | |
| DANVERS | | | | 37 | 37 | | | 58 | 58 | 14 | 389 | | 498 | | |
| DARTMOUTH | | | | | | | | 204 | 204 | | 122 | 20 | 346 | | YES |
| DEDHAM | | | | 10 | 10 | | | 87 | 87 | 10 | 287 | 37 | 431 | | |
| DEERFIELD | | | | 8 | 8 | | | 29 | 29 | | 31 | | 68 | | |
| DENNIS | | | | | | | | 51 | 51 | 1 | 38 | | 90 | | |
| DIGHTON | | 33 | | | 33 | | | 48 | 48 | | 33 | | 114 | | |
| DOUGLAS | | | | 8 | 8 | | | 17 | 17 | | 19 | 2 | 46 | | |
| DOVER | | | | 2 | 2 | | | 4 | 4 | 4 | 9 | 8 | 27 | | |
| DRACUT | | | | 161 | 161 | | | 241 | 241 | 1 | 221 | 22 | 646 | YES | YES |
| DUDLEY | | | | 16 | 16 | | | 118 | 118 | | 11 | | 145 | | |
| DUNSTABLE | 2 | | | | 2 | | | 4 | 4 | | 21 | | 27 | | |
| DUXBURY | | | | 13 | 13 | | | 11 | 11 | 6 | 132 | | 162 | YES | YES |
| EAST BRIDGEWATER | | | | 49 | 49 | | | 93 | 93 | 5 | 75 | | 222 | | |
| EAST BROOKFIELD | | | | 5 | 5 | | | 22 | 22 | | 4 | | 31 | | |
| EAST LONGMEADOW | | | | 12 | 12 | | | 59 | 59 | 2 | 181 | | 254 | | |
| EASTHAM | | | | | | | | 20 | 20 | | 24 | | 44 | | |

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Appendix 1

## Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| EASTHAMPTON | | | | 66 | 66 | | | 127 | 127 | 1 | 65 | | 259 | YES | YES |
| EASTON | | | | 31 | 31 | | | 52 | 52 | | 157 | 13 | 253 | | |
| EDGARTOWN | | | | | | | | 12 | 12 | | * | | 12 | | |
| EGREMONT | | | | | | | | | | | 5 | 3 | 8 | | |
| ERVING | | | | 8 | 8 | | | 21 | 21 | | * | | 29 | | |
| ESSEX | | | | | | | 10 | | 10 | | 30 | | 40 | | |
| EVERETT | | | | 76 | 76 | | | 272 | 272 | 3 | 140 | | 491 | | |
| FAIRHAVEN | | | | 59 | 59 | | | 118 | 118 | | 80 | | 257 | | |
| FALL RIVER | | | | 345 | 345 | | | 435 | 435 | 1 | 89 | | 870 | | |
| FALMOUTH | | | | 87 | 87 | | | 118 | 118 | 13 | 145 | | 363 | | |
| FITCHBURG | | | | 45 | 45 | | | 88 | 88 | | 148 | | 281 | | |
| FLORIDA | | 4 | | | 4 | | 22 | | 22 | | | | 26 | | |
| FOXBOROUGH | | | | 46 | 46 | | | 54 | 54 | | 118 | 15 | 233 | | |
| FRAMINGHAM | | | | 51 | 51 | | | 38 | 38 | 16 | 773 | 20 | 898 | | |
| FRANKLIN | | | | 44 | 44 | | | 67 | 67 | 4 | 142 | 60 | 317 | | |
| FREETOWN | | | | 16 | 16 | | | 64 | 64 | 1 | 27 | 29 | 137 | | |
| GARDNER | | | | 73 | 73 | | | 82 | 82 | | 44 | | 199 | | |
| AQUINNAH | | | | | | 7 | | | 7 | | | | 7 | | |
| GEORGETOWN | | | | | | | | 13 | 13 | 2 | 43 | 10 | 68 | | |
| GILL | | | | 1 | 1 | | | 11 | 11 | | 5 | | 17 | | |
| GLOUCESTER | | | | 139 | 139 | | | 178 | 178 | | 203 | | 520 | | |
| GOSHEN | | | | | | | | 3 | 3 | 1 | | 3 | 7 | | |
| GOSNOLD | | | | | | | | | | | | | | | |
| GRAFTON | | | | 48 | 48 | | | 44 | 44 | 2 | 64 | 4 | 162 | | |
| GRANBY | | | | 14 | 14 | | | 32 | 32 | | 29 | | 75 | | |
| GRANVILLE | | | | | | | | 13 | 13 | | 6 | | 19 | | |
| GREAT BARRINGTON | | | | | | | | 34 | 34 | | 82 | 2 | 118 | | |
| GREENFIELD | | | | 48 | 48 | | | 95 | 95 | | 206 | | 349 | | |
| GROTON | | | | 7 | 7 | | | 24 | 24 | 8 | 59 | 40 | 138 | | |
| GROVELAND | | | | 21 | 21 | | 11 | | 11 | 1 | 35 | | 68 | | |
| HADLEY | | | | | | 12 | | | 12 | | 44 | | 56 | | |
| HALIFAX | | | | 20 | 20 | | | 48 | 48 | 6 | 48 | | 122 | | |
| HAMILTON | | | | 3 | 3 | | | 24 | 24 | 5 | 101 | 7 | 140 | | |
| HAMPDEN | | | | | | | | 7 | 7 | | 53 | | 60 | | |
| HANCOCK | | | | | | | | | | | | | | | |
| HANOVER | | | | 22 | 22 | | | 29 | 29 | 9 | 166 | | 226 | | |
| HANSON | | | | 38 | 38 | | | 42 | 42 | 11 | 77 | | 168 | | |
| HARDWICK | | | | 9 | 9 | | | 32 | 32 | | 6 | 1 | 48 | | |
| HARVARD | | | | 2 | 2 | | | 5 | 5 | | 25 | 10 | 42 | | |
| HARWICH | | | | 18 | 18 | | | 52 | 52 | 14 | 81 | | 165 | | |
| HATFIELD | | | | 7 | 7 | | | 17 | 17 | 1 | 20 | | 45 | | |
| HAVERHILL | | | | 123 | 123 | | | 111 | 111 | 3 | 283 | | 520 | | |
| HAWLEY | | | | | | | 5 | | 5 | | | | 5 | | |

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Appendix 1

# Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HEATH | | | | | | | | 9 | 9 | | 3 | | 12 | | |
| HINGHAM | | | | 31 | 31 | | | 32 | 32 | 33 | 219 | 19 | 334 | | |
| HINSDALE | | | | 4 | 4 | | | 14 | 14 | | 3 | | 21 | | |
| HOLBROOK | | | | 76 | 76 | | | 77 | 77 | 5 | 165 | | 323 | | |
| HOLDEN | | | | 21 | 21 | | | 28 | 28 | | 107 | | 156 | | |
| HOLLAND | | | | | | | | 8 | 8 | | 19 | 14 | 41 | | |
| HOLLISTON | | | | 14 | 14 | | | 18 | 18 | | 148 | 5 | 185 | | |
| HOLYOKE | | | | 110 | 110 | | | 58 | 58 | 1 | 103 | 20 | 292 | | |
| HOPEDALE | | | | 8 | 8 | | | 44 | 44 | | 50 | 18 | 120 | | |
| HOPKINTON | | | | 10 | 10 | | | 52 | 52 | 2 | 97 | 49 | 210 | | |
| HUBBARDSTON | | 7 | | | 7 | | 11 | | 11 | | * | | 18 | | |
| HUDSON | | | | 27 | 27 | | | 72 | 72 | | 82 | 5 | 186 | | |
| HULL | | | | 29 | 29 | | | 76 | 76 | 7 | 129 | 14 | 255 | | |
| HUNTINGTON | | | | | | | | 14 | 14 | | 5 | | 19 | | |
| IPSWICH | | | | 14 | 14 | | | 20 | 20 | 1 | 134 | 7 | 176 | | |
| KINGSTON | | | | 27 | 27 | | | 50 | 50 | 3 | 79 | 8 | 167 | | |
| LAKEVILLE | | | | 17 | 17 | | | 89 | 89 | 2 | 23 | | 131 | | |
| LANCASTER | | | | 7 | 7 | | | 45 | 45 | | 31 | 5 | 88 | | |
| LANESBOROUGH | | | | 12 | 12 | | | 14 | 14 | | 9 | 15 | 50 | | |
| LAWRENCE | | | | 115 | 115 | | | 166 | 166 | | 107 | | 388 | | |
| LEE | | | | 16 | 16 | | | 107 | 107 | | 43 | 10 | 176 | | |
| LEICESTER | | | | 24 | 24 | | | 41 | 41 | 2 | 24 | | 91 | | |
| LENOX | | | | | | | | 24 | 24 | | 39 | | 63 | | |
| LEOMINSTER | | | | 94 | 94 | | | 166 | 166 | | 138 | 10 | 408 | YES | YES |
| LEVERETT | | | | 4 | 4 | | | 9 | 9 | | 7 | 2 | 22 | | |
| LEXINGTON | | | | 19 | 19 | | | 34 | 34 | 23 | 349 | 27 | 452 | | |
| LEYDEN | | | | | | 1 | | | 1 | | 5 | | 6 | | |
| LINCOLN | | | | 1 | 1 | | | 4 | 4 | 2 | 12 | 12 | 31 | | |
| LITTLETON | | | | 15 | 15 | | | 10 | 10 | 2 | 42 | 40 | 109 | | |
| LONGMEADOW | | | | | | | | 12 | 12 | | 191 | 10 | 213 | | |
| LOWELL | | | | 246 | 246 | | | 296 | 296 | | 335 | | 877 | YES | YES |
| LUDLOW | | | | | | | | 56 | 56 | | 123 | 40 | 219 | | |
| LUNENBURG | | | | 32 | 32 | | | 40 | 40 | | 67 | 7 | 146 | | |
| LYNN | | | | 211 | 211 | | | 256 | 256 | 30 | 496 | | 993 | | |
| LYNNFIELD | | | | 12 | 12 | | | 23 | 23 | 5 | 171 | 14 | 225 | YES | YES |
| MALDEN | | | | 221 | 221 | | | 138 | 138 | | 347 | 100 | 806 | | |
| MANCHESTER | | | | 1 | 1 | | | 8 | 8 | 2 | 41 | | 52 | | |
| MANSFIELD | | | | 32 | 32 | | | 86 | 86 | 3 | 103 | | 224 | | |
| MARBLEHEAD | | | | 7 | 7 | | | 49 | 49 | 15 | 180 | 21 | 272 | | |
| MARION | | | | 6 | 6 | | | 34 | 34 | | 37 | | 77 | YES | YES |
| MARLBOROUGH | | | | 62 | 62 | | | 56 | 56 | 1 | 212 | | 331 | YES | YES |
| MARSHFIELD | | | | 54 | 54 | | | 47 | 47 | 4 | 240 | | 345 | | |
| MASHPEE | | | | 19 | 19 | | | 22 | 22 | 5 | 86 | 20 | 152 | | |

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Appendix 1

## Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MATTAPOISETT | | | | | | | | 26 | 26 | 1 | 72 | 30 | 129 | | |
| MAYNARD | | | | 5 | 5 | | | 43 | 43 | | 180 | 3 | 231 | | |
| MEDFIELD | | | | 3 | 3 | | | 13 | 13 | 2 | 128 | 40 | 186 | | |
| MEDFORD | | | | 348 | 348 | | | 197 | 197 | 13 | 657 | 23 | 1,238 | | |
| MEDWAY | | | | 18 | 18 | | | 58 | 58 | 7 | 106 | 70 | 259 | | |
| MELROSE | | | | 31 | 31 | | | 107 | 107 | 8 | 411 | 5 | 562 | | |
| MENDON | | | | 1 | 1 | | | 24 | 24 | | 25 | 6 | 56 | YES | YES |
| MERRIMAC | | 1 | | | 1 | | | 20 | 20 | | 35 | | 56 | | |
| METHUEN | | | | 204 | 204 | | | 219 | 219 | 1 | 222 | 15 | 661 | | |
| MIDDLEBOROUGH | | | | 89 | 89 | | | 169 | 169 | | 74 | | 332 | | |
| MIDDLEFIELD | | | | | | | | 2 | 2 | | 3 | | 5 | | |
| MIDDLETON | | | | 1 | 1 | | | 22 | 22 | 1 | 51 | 22 | 97 | | |
| MILFORD | | | | | | | | 96 | 96 | | 195 | | 291 | | |
| MILLBURY | | | | 60 | 60 | | | 70 | 70 | | 90 | | 220 | | |
| MILLIS | | | | 13 | 13 | | | 10 | 10 | | 92 | 20 | 135 | | |
| MILLVILLE | | | | 5 | 5 | | | 21 | 21 | | 13 | | 39 | | |
| MILTON | | | | 42 | 42 | | | 76 | 76 | 10 | 311 | | 439 | | YES |
| MONROE | | | | | | | 1 | | 1 | | | | 1 | | |
| MONSON | | | | | | | | 22 | 22 | | 37 | | 59 | | |
| MONTAGUE | | | | | | | | 20 | 20 | | 96 | | 116 | | |
| MONTEREY | | | | | | | | | | | 4 | | 4 | | |
| MONTGOMERY | | | | | | | 2 | | 2 | | 4 | | 6 | | |
| MOUNT WASHINGTON | | | | | | | | | | | * | | | | |
| NAHANT | | | | 20 | 20 | | | 18 | 18 | 2 | 45 | 5 | 90 | | |
| NANTUCKET | | | | | | | | 1 | 1 | | 8 | | 9 | | |
| NATICK | | | | 103 | 103 | | | 53 | 53 | 13 | 387 | 30 | 586 | | |
| NEEDHAM | | | | 22 | 22 | | | 14 | 14 | 22 | 275 | 15 | 348 | | |
| NEW ASHFORD | | | | | | | | | | | | | | | |
| NEW BEDFORD | | | | 520 | 520 | | | 721 | 721 | | 343 | | 1,584 | | |
| NEW BRAINTREE | | | | 1 | 1 | | | 1 | 1 | | 7 | | 9 | | |
| NEW MARLBOROUGH | | | | | | | | | | | 3 | | 3 | | |
| NEW SALEM | 1 | | | | 1 | | | | | | * | | 1 | | |
| NEWBURY | | | | 8 | 8 | | | 11 | 11 | 3 | 55 | | 77 | | |
| NEWBURYPORT | | | | 38 | 38 | | | 37 | 37 | | 246 | | 321 | | |
| NEWTON | | | | 132 | 132 | | | 92 | 92 | 82 | 598 | 28 | 932 | | |
| NORFOLK | | | | 9 | 9 | | | 10 | 10 | 3 | 54 | 8 | 84 | | |
| NORTH ADAMS | | | | 84 | 84 | | | 118 | 118 | | 3 | | 205 | | |
| NORTH ANDOVER | | | | 31 | 31 | | | 71 | 71 | 4 | 252 | 9 | 367 | | |
| NORTH ATTLEBOROUGH | | | | 19 | 19 | | | 47 | 47 | | 65 | 10 | 141 | | |
| NORTH BROOKFIELD | | | | 16 | 16 | | | 23 | 23 | | 12 | | 51 | | |
| NORTH READING | | | | 15 | 15 | | | 20 | 20 | 1 | 135 | 51 | 222 | YES | YES |
| NORTHAMPTON | | | | 140 | 140 | | | 160 | 160 | 8 | 213 | | 521 | | |
| NORTHBOROUGH | | | | 8 | 8 | | | 83 | 83 | 2 | 138 | 10 | 241 | | |

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## Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NORTHBRIDGE | | | | 38 | 38 | | | 33 | 33 | | 29 | | 100 | | |
| NORTHFIELD | | | | 12 | 12 | | | 16 | 16 | | 10 | | 38 | | |
| NORTON | | | | 27 | 27 | | | 29 | 29 | 4 | 67 | 15 | 142 | | |
| NORWELL | | | | 26 | 26 | | | 25 | 25 | | 122 | 23 | 196 | | |
| NORWOOD | | | | | | | | 53 | 53 | | 324 | 20 | 397 | | |
| OAK BLUFFS | | | | 27 | 27 | | | 30 | 30 | 7 | 14 | 10 | 88 | | |
| OAKHAM | | | | | | | | 8 | 8 | | 4 | | 12 | | |
| ORANGE | | 31 | | | 31 | | 47 | | 47 | | 22 | | 100 | | |
| ORLEANS | | | | 2 | 2 | | | 23 | 23 | 8 | 19 | | 52 | | |
| OTIS | | | | | | | | 19 | 19 | | 3 | 2 | 24 | | |
| OXFORD | | | | 55 | 55 | | | 74 | 74 | | 42 | | 171 | | |
| PALMER | | | | 61 | 61 | | | 93 | 93 | 2 | 80 | 21 | 257 | | |
| PAXTON | | | | 4 | 4 | | | 16 | 16 | | 15 | | 35 | | |
| PEABODY | | | | 119 | 119 | | | 124 | 124 | 8 | 457 | | 708 | | |
| PELHAM | | 1 | | | 1 | | | 10 | 10 | 1 | 13 | | 25 | | |
| PEMBROKE | | | | 67 | 67 | | | 53 | 53 | 9 | 112 | 10 | 251 | | |
| PEPPERELL | | | | 11 | 11 | | | 24 | 24 | 1 | 44 | | 80 | | |
| PERU | | | 3 | | 3 | | | 1 | 1 | | * | | 4 | | |
| PETERSHAM | | | | 5 | 5 | | | 5 | 5 | | 10 | | 20 | | |
| PHILLIPSTON | | | | | | | | | | | * | 2 | 2 | | |
| PITTSFIELD | | | | 164 | 164 | | | 164 | 164 | | 158 | | 486 | | |
| PLAINFIELD | | 1 | | | 1 | | 1 | | 1 | | * | | 2 | | |
| PLAINVILLE | | | | 4 | 4 | | | 14 | 14 | | 61 | | 79 | | |
| PLYMOUTH | | | | 40 | 40 | | | 128 | 128 | 6 | 339 | | 513 | | |
| PLYMPTON | | | | 6 | 6 | | | 12 | 12 | | 26 | | 44 | | |
| PRINCETON | | | | 8 | 8 | | | 12 | 12 | | 14 | 6 | 40 | | |
| PROVINCETOWN | | | | 8 | 8 | | | 22 | 22 | 6 | 25 | 21 | 82 | | |
| QUINCY | | | | 267 | 267 | | | 232 | 232 | 51 | 936 | | 1,486 | | |
| RANDOLPH | | | | | | | | 163 | 163 | 13 | 233 | | 409 | | |
| RAYNHAM | | | | 21 | 21 | | | 43 | 43 | | 82 | 5 | 151 | | |
| READING | | | | 58 | 58 | | | 46 | 46 | 4 | 422 | | 530 | | |
| REHOBOTH | | | | 25 | 25 | | | 82 | 82 | | 32 | | 139 | | |
| REVERE | | | | 284 | 284 | | | 220 | 220 | 1 | 341 | 50 | 896 | | |
| RICHMOND | | | | | | | | 7 | 7 | | 3 | | 10 | | |
| ROCHESTER | | | | 9 | 9 | | | 23 | 23 | | 18 | | 50 | | |
| ROCKLAND | | | | 3 | 3 | | | 39 | 39 | 5 | 169 | | 216 | | |
| ROCKPORT | | | | | | | | 13 | 13 | 5 | 84 | 4 | 106 | | |
| ROWE | | | | | | | | | | | * | | | | |
| ROWLEY | | | | 9 | 9 | | | 12 | 12 | 2 | 39 | 9 | 71 | | |
| ROYALSTON | | 4 | | | 4 | | | 16 | 16 | | 3 | | 23 | | |
| RUSSELL | | | | | | | | | | | 3 | | 3 | | |
| RUTLAND | | | | 4 | 4 | | | 12 | 12 | 1 | 14 | | 31 | | |
| SALEM | | | | 170 | 170 | | | 88 | 88 | 17 | 399 | | 674 | | |

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Appendix 1

## Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SALISBURY | | | | 16 | 16 | | | 39 | 39 | 3 | 49 | | 107 | YES | YES |
| SANDISFIELD | | | | | | | | 6 | 6 | | 3 | | 9 | | |
| SANDWICH | | | | 3 | 3 | | | 24 | 24 | 3 | 173 | 10 | 213 | | |
| SAUGUS | | | | 71 | 71 | | | 85 | 85 | | 243 | | 399 | | |
| SAVOY | 8 | | | | 8 | 18 | | | 18 | | | | 26 | | |
| SCITUATE | | | | 26 | 26 | | | 28 | 28 | | 253 | | 307 | | |
| SEEKONK | | | | 27 | 27 | | | 66 | 66 | | 119 | | 212 | | |
| SHARON | | | | 9 | 9 | | | 41 | 41 | 13 | 224 | 50 | 337 | | |
| SHEFFIELD | | 4 | | | 4 | | | 17 | 17 | | 17 | | 38 | | |
| SHELBURNE | | | | | | | 1 | | 1 | | 26 | | 27 | | |
| SHERBORN | | | | 1 | 1 | | | 3 | 3 | | 28 | | 32 | | |
| SHIRLEY | | | | 22 | 22 | | | 29 | 29 | | 17 | | 68 | | |
| SHREWSBURY | | | | 29 | 29 | | | 134 | 134 | 3 | 184 | 8 | 358 | | |
| SHUTESBURY | | | | 4 | 4 | | | 2 | 2 | | 5 | | 11 | | |
| SOMERSET | | | | 112 | 112 | | | 295 | 295 | 1 | 71 | | 479 | | |
| SOMERVILLE | | | | 299 | 299 | | | 163 | 163 | | 306 | 3 | 771 | | |
| SOUTH HADLEY | | | | 57 | 57 | | | 53 | 53 | | 175 | | 285 | | |
| SOUTHAMPTON | | | | 12 | 12 | | | 32 | 32 | | 17 | | 61 | | |
| SOUTHBOROUGH | | | | 5 | 5 | | | 36 | 36 | 2 | 100 | 25 | 168 | | |
| SOUTHBRIDGE | | | | 37 | 37 | 6 | | | 6 | | 22 | | 65 | | |
| SOUTHWICK | | | | 47 | 47 | | | 36 | 36 | | 26 | | 109 | | |
| SPENCER | | | | 30 | 30 | | | 79 | 79 | | 10 | | 119 | | |
| SPRINGFIELD | | | 557 | | 557 | | 265 | | 265 | 3 | 525 | | 1,350 | | |
| STERLING | | | | 10 | 10 | 8 | | | 8 | | 35 | 9 | 62 | YES | YES |
| STOCKBRIDGE | | | | 8 | 8 | | | 8 | 8 | | 5 | | 21 | | |
| STONEHAM | | | | 39 | 39 | | | 193 | 193 | 11 | 429 | | 672 | | |
| STOUGHTON | | | | 82 | 82 | | | 62 | 62 | 3 | 221 | 47 | 415 | | |
| STOW | | | | 3 | 3 | | | 17 | 17 | 1 | 94 | 6 | 121 | | |
| STURBRIDGE | | | | 7 | 7 | | | 22 | 22 | | 36 | 7 | 72 | YES | YES |
| SUDBURY | | | | 24 | 24 | | | 11 | 11 | 26 | 171 | 35 | 267 | | |
| SUNDERLAND | | | | | | | | 4 | 4 | | 17 | | 21 | | |
| SUTTON | | | | 19 | 19 | | | 26 | 26 | 2 | 27 | 18 | 92 | | |
| SWAMPSCOTT | | | | 33 | 33 | | | 26 | 26 | 13 | 184 | 30 | 286 | | |
| SWANSEA | | 16 | | | 16 | | | 139 | 139 | 4 | 57 | | 216 | | |
| TAUNTON | | | | | | | 223 | | 223 | | 86 | | 309 | | |
| TEMPLETON | | | | 37 | 37 | | | 118 | 118 | | 11 | | 166 | | |
| TEWKSBURY | | | | 133 | 133 | | | 129 | 129 | | 209 | | 471 | | |
| TISBURY | | | | 2 | 2 | | | 24 | 24 | 3 | 14 | | 43 | | |
| TOLLAND | | | | | | | | | | | * | | | | |
| TOPSFIELD | | | | 1 | 1 | | | 8 | 8 | | 86 | | 95 | | |
| TOWNSEND | | | | 9 | 9 | | | 26 | 26 | | 33 | | 68 | | |
| TRURO | | | | 2 | 2 | | | 16 | 16 | | 15 | 10 | 43 | YES | YES |
| TYNGSBOROUGH | | | | 18 | 18 | | | 31 | 31 | 5 | 77 | | 131 | | |

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Appendix 1

## Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TYRINGHAM | | | | | | | | 1 | 1 | | | | 1 | | |
| UPTON | | | | | | 26 | | | 26 | | 29 | | 55 | | |
| UXBRIDGE | | | | 28 | 28 | | | 58 | 58 | 2 | 65 | | 153 | YES | YES |
| WAKEFIELD | | | | 59 | 59 | | | 67 | 67 | 7 | 359 | | 492 | | |
| WALES | | 1 | | | 1 | | 6 | | 6 | | * | | 7 | | |
| WALPOLE | | | | 16 | 16 | | | 69 | 69 | 5 | 368 | 14 | 472 | | |
| WALTHAM | | | | 179 | 179 | | 76 | | 76 | 19 | 345 | | 619 | | |
| WARE | | | 55 | | 55 | | | 33 | 33 | | 32 | | 120 | | |
| WAREHAM | | | | 98 | 98 | | | 109 | 109 | 2 | 89 | | 298 | | |
| WARREN | | 6 | | | 6 | | | 31 | 31 | | 18 | | 55 | | |
| WARWICK | | | | | | | 4 | | 4 | | * | | 4 | | |
| WASHINGTON | | | | | | | | | | | * | | | | |
| WATERTOWN | | | | 93 | 93 | | | 37 | 37 | 11 | 328 | 10 | 479 | | |
| WAYLAND | | | | 11 | 11 | | | 35 | 35 | | 161 | 40 | 247 | | |
| WEBSTER | | | | 58 | 58 | | | 139 | 139 | | 44 | | 241 | | |
| WELLESLEY | | | | | | | | 46 | 46 | 45 | 86 | 7 | 184 | | YES |
| WELLFLEET | | | | 5 | 5 | | | 13 | 13 | 1 | 16 | | 35 | | |
| WENDELL | | | | | | | | 4 | 4 | | * | | 4 | | |
| WENHAM | | | | | | | | 16 | 16 | 9 | 37 | 6 | 68 | | |
| WEST BOYLSTON | | | | 20 | 20 | | | 42 | 42 | | 65 | 8 | 135 | | |
| WEST BRIDGEWATER | | | | 36 | 36 | | | 40 | 40 | 12 | 55 | | 143 | | |
| WEST BROOKFIELD | | | | | | | 27 | | 27 | | 11 | | 38 | | |
| WEST NEWBURY | | | | 8 | 8 | | | 6 | 6 | 3 | 33 | | 50 | | |
| WEST SPRINGFIELD | | | | 153 | 153 | | | 146 | 146 | | 166 | | 465 | | |
| WEST STOCKBRIDGE | | | | | | | | | | | 5 | | 5 | | |
| WEST TISBURY | | | | 3 | 3 | | | 5 | 5 | | 5 | 3 | 16 | | |
| WESTBOROUGH | | | | 7 | 7 | | | 46 | 46 | 4 | 160 | 18 | 235 | | |
| WESTFIELD | | | | 123 | 123 | | | 146 | 146 | | 144 | | 413 | | |
| WESTFORD | | | | 70 | 70 | | | 48 | 48 | 7 | 213 | 24 | 362 | | |
| WESTHAMPTON | | | | | | | | | | | 14 | | 14 | | |
| WESTMINSTER | | | | 14 | 14 | | 30 | | 30 | | 18 | 5 | 67 | | |
| WESTON | | | | | | | | 12 | 12 | 14 | 21 | 6 | 53 | | |
| WESTPORT | | | | 45 | 45 | | | 111 | 111 | | 31 | | 187 | | |
| WESTWOOD | | | | | | | | 21 | 21 | 2 | 202 | 25 | 250 | | |
| WEYMOUTH | | | | 208 | 208 | | | 104 | 104 | 31 | 514 | | 857 | | |
| WHATELY | | | | 4 | 4 | | | 6 | 6 | | 9 | | 19 | | |
| WHITMAN | | | | 45 | 45 | | | 54 | 54 | 3 | 159 | | 261 | | |
| WILBRAHAM | | | | 18 | 18 | | | 32 | 32 | | 141 | 7 | 198 | | |
| WILLIAMSBURG | | | | | | | | 27 | 27 | | 32 | 2 | 61 | | |
| WILLIAMSTOWN | | | | 55 | 55 | 2 | | | 2 | | 35 | | 92 | | |
| WILMINGTON | | | | 122 | 122 | | | 145 | 145 | | 179 | 20 | 466 | | |
| WINCHENDON | | | | 39 | 39 | | | 48 | 48 | | 16 | | 103 | | |
| WINCHESTER | | | | 18 | 18 | | | 44 | 44 | 30 | 202 | | 294 | | |

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Appendix 1

# Type and Number of Exemptions, Deferrals, and Credits by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total | cl. 17E Adopted | cl. 41D Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WINDSOR | | | | | | 1 | | | 1 | | | | 1 | | |
| WINTHROP | | | 7 | | 7 | 5 | | | 5 | 6 | 139 | | 157 | | |
| WOBURN | | | | 279 | 279 | | | 231 | 231 | 14 | 254 | | 778 | | |
| WORCESTER | | | | 368 | 368 | | | 650 | 650 | 4 | 588 | | 1,610 | | |
| WORTHINGTON | | | | | | | | 1 | 1 | | 10 | | 11 | | |
| WRENTHAM | | | | 9 | 9 | | | 23 | 23 | | 64 | | 96 | | |
| YARMOUTH | | | 54 | | 54 | | | 123 | 123 | 6 | 201 | 21 | 405 | | |
| Total | 11 | 169 | 1,401 | 13,719 | 15,300 | 91 | 1,028 | 19,694 | 20,813 | 1,139 | 38,697 | 2,443 | 78,397 | | |
| **Statistics** | | | | | | | | | | | | | | | |
| Number of Cities and Towns | 3 | 16 | 12 | 240 | 271 | 11 | 19 | 301 | 330 | 146 | 338 | 129 | 343 | 18 | 20 |
| Minimum | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 1 | 1 | | |
| Median | 2 | 4 | 27 | 23 | 20 | 6 | 11 | 37 | 33 | 5 | 65 | 14 | 135 | | |
| Maximum | 8 | 47 | 607 | 1,697 | 1,697 | 26 | 283 | 1,230 | 1,230 | 82 | 1,003 | 116 | 3,937 | | |
| Average | 4 | 11 | 117 | 57 | 56 | 8 | 54 | 65 | 63 | 8 | 120 | 19 | 229 | | |

Notes:

Data Source-The Massachusetts Department of Revenue as of November 2004 Except Work Off Data

(1). Data Based on Tax Year 2003 Preliminary Totals as of October 2004. * Denotes Municipalities Reporting less than 3 Filers, and Amounts Are Included in Totals. Data for the Non-Municipal Classifications of " Unknown" and "Out of State" Are Not Presented.

(2). Communities Accepting G. L. c. 59, s. 5K, But Had Yet To Implement the Program, Are Not Included. Data Source-Division of Local Mandates Municipal Survey.

Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ABINGTON | $ | $ | $ | $ 17,885 | $ 17,885 | $ | $ | $ 60,165 | $ 60,165 | $ | $ 120,095 | $ 7,150 | $ 205,295 |
| ACTON | | | | 4,958 | 4,958 | | | 30,000 | 30,000 | 25,776 | 160,999 | 7,641 | 229,374 |
| ACUSHNET | | | | 4,725 | 4,725 | | | 40,000 | 40,000 | | 26,774 | | 71,499 |
| ADAMS | | | 9,625 | | 9,625 | | | 38,435 | 38,435 | | 11,718 | | 59,778 |
| AGAWAM | | | | 15,750 | 15,750 | | | 23,000 | 23,000 | | 65,927 | | 104,677 |
| ALFORD | | | | | | | | | | | | | |
| AMESBURY | | | | 18,077 | 18,077 | | | 45,485 | 45,485 | 30,638 | 125,026 | | 219,226 |
| AMHERST | | | | 4,376 | 4,376 | | | 32,391 | 32,391 | 9,411 | 77,398 | 5,760 | 129,336 |
| ANDOVER | | | | 8,575 | 8,575 | | | 49,000 | 49,000 | 20,434 | 186,631 | 58,000 | 322,640 |
| ARLINGTON | | | | 10,500 | 10,500 | | | 77,400 | 77,400 | | 502,983 | 5,700 | 596,583 |
| ASHBURNHAM | | | | 2,100 | 2,100 | | | 20,250 | 20,250 | | 9,453 | | 31,803 |
| ASHBY | | | | 2,270 | 2,270 | | | 5,000 | 5,000 | | 7,187 | | 14,457 |
| ASHFIELD | | | | | | | | 4,500 | 4,500 | | 9,239 | | 13,739 |
| ASHLAND | | | | 3,135 | 3,135 | | | 11,000 | 11,000 | 4,804 | 110,913 | | 129,852 |
| ATHOL | | 8,225 | | | 8,225 | | | 36,260 | 36,260 | 1,410 | 7,692 | | 53,587 |
| ATTLEBORO | | | | | | | | 55,500 | 55,500 | 4,858 | 77,733 | 16,735 | 154,826 |
| AUBURN | | | | 14,070 | 14,070 | | | 48,200 | 48,200 | | 26,669 | | 88,939 |
| AVON | | | | 4,025 | 4,025 | | | 19,500 | 19,500 | | 15,934 | | 39,459 |
| AYER | | | | 3,204 | 3,204 | | | 11,000 | 11,000 | | 12,559 | 12,000 | 38,763 |
| BARNSTABLE | | | | | | | | 163,893 | 163,893 | 30,335 | 156,787 | | 351,015 |
| BARRE | | | | 2,100 | 2,100 | | | 10,893 | 10,893 | | 6,125 | | 19,118 |
| BECKET | | | | 1,381 | 1,381 | | | 12,445 | 12,445 | | * | 4,498 | 18,324 |
| BEDFORD | | | | 3,675 | 3,675 | | | 8,250 | 8,250 | 25,512 | 129,561 | 9,750 | 176,748 |
| BELCHERTOWN | | | | 1,925 | 1,925 | | | 31,875 | 31,875 | | 22,762 | | 56,562 |
| BELLINGHAM | | | | 4,375 | 4,375 | | | 60,500 | 60,500 | | 38,350 | 4,375 | 107,600 |
| BELMONT | | | | 3,834 | 3,834 | | | 64,641 | 64,641 | 117,554 | 129,328 | | 315,358 |
| BERKLEY | | | 2,231 | | 2,231 | 2,875 | | 20,231 | 23,106 | | 2,626 | | 27,963 |
| BERLIN | | | | | | | | 12,750 | 12,750 | | 10,359 | | 23,109 |
| BERNARDSTON | | | | | | | | 8,000 | 8,000 | | 8,748 | | 16,748 |
| BEVERLY | | | | 8,400 | 8,400 | | | 28,000 | 28,000 | 30,700 | 255,552 | | 322,652 |
| BILLERICA | | | | 17,920 | 17,920 | | | 136,800 | 136,800 | | 130,960 | 8,500 | 294,180 |
| BLACKSTONE | | | | 3,500 | 3,500 | | | 19,750 | 19,750 | | 15,994 | | 39,244 |
| BLANDFORD | | | | | | | | | | | 6,316 | | 6,316 |
| BOLTON | | | | | | | | | | | 17,943 | 3,000 | 20,943 |
| BOSTON | | | | 683,564 | 683,564 | | | 894,419 | 894,419 | 26,671 | 571,795 | | 2,176,449 |
| BOURNE | | | | 6,650 | 6,650 | | | 47,825 | 47,825 | 218 | 47,138 | 7,549 | 109,380 |
| BOXBOROUGH | | | | 700 | 700 | | | 1,000 | 1,000 | | 15,334 | 5,266 | 22,300 |
| BOXFORD | | | | | | | | | | | 23,823 | 9,000 | 32,823 |
| BOYLSTON | | 125 | | | 125 | | | 3,000 | 3,000 | | 22,684 | | 25,809 |
| BRAINTREE | | | | 22,575 | 22,575 | | | 75,000 | 75,000 | 16,118 | 225,190 | | 338,883 |
| BREWSTER | | | | 945 | 945 | | | 63,000 | 63,000 | 4,657 | 37,421 | 392 | 106,415 |
| BRIDGEWATER | | | | 6,475 | 6,475 | | | 35,000 | 35,000 | 16,697 | 78,113 | 1,647 | 137,932 |
| BRIMFIELD | | | | 700 | 700 | | | 3,000 | 3,000 | | 3,223 | | 6,923 |
| BROCKTON | | | | 54,075 | 54,075 | | | 122,300 | 122,300 | 9,361 | 234,191 | | 419,927 |
| BROOKFIELD | | | 700 | | 700 | | 1,500 | | 1,500 | | 9,873 | | 12,073 |
| BROOKLINE | | | | 7,566 | 7,566 | | | 2,709 | 2,709 | | 152,557 | | 162,832 |
| BUCKLAND | | 175 | | | 175 | | | 4,000 | 4,000 | | 2,576 | | 6,751 |

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Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BURLINGTON | $ | $ | $ | $ 14,175 | $ 14,175 | $ | $ | $ 19,000 | $ 19,000 | $ 11,173 | $ 102,365 | $ 24,000 | $ 170,713 |
| CAMBRIDGE | | | | 44,865 | 44,865 | | | 88,717 | 88,717 | | 84,582 | | 218,164 |
| CANTON | | | | 15,250 | 15,250 | | | 87,500 | 87,500 | | 99,662 | 37,000 | 239,412 |
| CARLISLE | | | | | | | | 8,500 | 8,500 | 18,761 | 21,928 | 9,000 | 58,189 |
| CARVER | | | | 4,200 | 4,200 | | | 19,750 | 19,750 | | 33,398 | | 57,348 |
| CHARLEMONT | | | 525 | | 525 | | | 4,000 | 4,000 | | 5,670 | | 10,195 |
| CHARLTON | | | | 10,775 | 10,775 | | | 12,500 | 12,500 | | 6,693 | 12,500 | 42,468 |
| CHATHAM | | | | | | | | 24,000 | 24,000 | 7,315 | 10,922 | | 42,237 |
| CHELMSFORD | | | | 11,725 | 11,725 | | | 34,000 | 34,000 | 31,516 | 389,575 | | 466,816 |
| CHELSEA | | | 7,525 | | 7,525 | | | 34,100 | 34,100 | | 32,015 | | 73,640 |
| CHESHIRE | | | | | | | | 14,466 | 14,466 | | 1,626 | | 16,092 |
| CHESTER | | | | | | | | 11,000 | 11,000 | | 3,375 | | 14,375 |
| CHESTERFIELD | | | 350 | | 350 | | | 2,500 | 2,500 | | 2,763 | | 5,613 |
| CHICOPEE | | | 106,225 | | 106,225 | | 141,500 | | 141,500 | 7,719 | 120,502 | | 375,946 |
| CHILMARK | | | | | | | | 6,000 | 6,000 | | | | 6,000 |
| CLARKSBURG | | 1,925 | | | 1,925 | | | 21,353 | 21,353 | | * | 3,000 | 26,278 |
| CLINTON | | | | 5,775 | 5,775 | | | 26,500 | 26,500 | | 37,034 | 15,000 | 84,309 |
| COHASSET | | | | 4,900 | 4,900 | | | 13,000 | 13,000 | 84,625 | 54,991 | | 157,516 |
| COLRAIN | | | | | | | | | | | 8,442 | | 8,442 |
| CONCORD | | | | 1,925 | 1,925 | | | 13,167 | 13,167 | 40,898 | 99,742 | | 155,732 |
| CONWAY | | | | 925 | 925 | | | 7,500 | 7,500 | | 4,911 | | 13,336 |
| CUMMINGTON | | | | | | | | | | | 1,940 | | 1,940 |
| DALTON | | | | 1,750 | 1,750 | | | 15,500 | 15,500 | | 18,679 | | 35,929 |
| DANVERS | | | | 11,187 | 11,187 | | | 44,673 | 44,673 | 32,157 | 238,199 | | 326,216 |
| DARTMOUTH | | | | | | | | 101,500 | 101,500 | | 71,089 | 15,000 | 187,589 |
| DEDHAM | | | | 1,750 | 1,750 | | | 43,500 | 43,500 | 30,089 | 178,682 | 22,000 | 276,021 |
| DEERFIELD | | | | 1,400 | 1,400 | | | 14,500 | 14,500 | | 15,204 | | 31,104 |
| DENNIS | | | | | | | | 25,423 | 25,423 | 1,068 | 18,600 | | 45,091 |
| DIGHTON | | 7,512 | | | 7,512 | | | 23,750 | 23,750 | | 18,528 | | 49,790 |
| DOUGLAS | | | | 1,400 | 1,400 | | | 8,500 | 8,500 | | 11,650 | 999 | 22,549 |
| DOVER | | | | 819 | 819 | | | 3,475 | 3,475 | 18,224 | 6,447 | 3,996 | 32,961 |
| DRACUT | | | | 33,047 | 33,047 | | | 120,500 | 120,500 | 1,415 | 123,740 | 11,000 | 289,702 |
| DUDLEY | | | | 2,800 | 2,800 | | | 59,000 | 59,000 | | 4,373 | | 66,173 |
| DUNSTABLE | 363 | | | | 363 | | | 2,072 | 2,072 | | 13,532 | | 15,966 |
| DUXBURY | | | | 2,668 | 2,668 | | | 5,500 | 5,500 | 32,580 | 88,247 | | 128,995 |
| EAST BRIDGEWATER | | | | 12,863 | 12,863 | | | 69,500 | 69,500 | 8,694 | 44,249 | | 135,306 |
| EAST BROOKFIELD | | | | 875 | 875 | | | 11,000 | 11,000 | | 3,102 | | 14,977 |
| EAST LONGMEADOW | | | | 2,668 | 2,668 | | | 29,500 | 29,500 | 3,488 | 111,395 | | 147,051 |
| EASTHAM | | | | | | | | 10,000 | 10,000 | | 12,049 | | 22,049 |
| EASTHAMPTON | | | | 11,550 | 11,550 | | | 63,500 | 63,500 | 1,558 | 27,495 | | 104,103 |
| EASTON | | | | 5,425 | 5,425 | | | 26,000 | 26,000 | | 91,646 | 4,138 | 127,209 |
| EDGARTOWN | | | | | | | | 12,000 | 12,000 | | * | | 12,000 |
| EGREMONT | | | | | | | | | | | 1,422 | 979 | 2,401 |
| ERVING | | | | 1,400 | 1,400 | | | 12,271 | 12,271 | | * | | 13,671 |
| ESSEX | | | | | | | 5,000 | | 5,000 | | 18,010 | | 23,010 |
| EVERETT | | | | 13,300 | 13,300 | | | 135,500 | 135,500 | 4,457 | 76,422 | | 229,679 |
| FAIRHAVEN | | | | 10,325 | 10,325 | | | 59,000 | 59,000 | | 41,315 | | 110,640 |

Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FALL RIVER | $ | $ | $ | $ 60,025 | $ 60,025 | $ | $ | $ 217,436 | $ 217,436 | $ 844 | $ 42,383 | $ | $ 320,688 |
| FALMOUTH | | | | 15,225 | 15,225 | | | 59,000 | 59,000 | 33,955 | 82,307 | | 190,487 |
| FITCHBURG | | | | 7,875 | 7,875 | | | 44,000 | 44,000 | | 77,933 | | 129,808 |
| FLORIDA | | 700 | | | 700 | | 10,066 | | 10,066 | | | | 10,766 |
| FOXBOROUGH | | | | 14,645 | 14,645 | | | 41,872 | 41,872 | | 65,964 | 7,500 | 129,981 |
| FRAMINGHAM | | | | 8,925 | 8,925 | | | 19,000 | 19,000 | 49,324 | 511,091 | 10,000 | 598,340 |
| FRANKLIN | | | | 10,017 | 10,017 | | | 32,000 | 32,000 | 8,619 | 86,159 | 37,260 | 174,055 |
| FREETOWN | | | | 2,625 | 2,625 | | | 32,000 | 32,000 | 1,908 | 13,365 | 12,750 | 62,648 |
| GARDNER | | | | 12,775 | 12,775 | | | 41,000 | 41,000 | | 23,815 | | 77,590 |
| AQUINNAH | | | | | | 3,500 | | | 3,500 | | | | 3,500 |
| GEORGETOWN | | | | | | | | 6,500 | 6,500 | 4,730 | 22,793 | 5,000 | 39,023 |
| GILL | | | | 175 | 175 | | | 5,500 | 5,500 | | 1,407 | | 7,082 |
| GLOUCESTER | | | | 24,325 | 24,325 | | | 87,575 | 87,575 | | 124,761 | | 236,661 |
| GOSHEN | | | | | | | | 1,250 | 1,250 | 3,578 | | 355 | 5,183 |
| GOSNOLD | | | | | | | | | | | | | |
| GRAFTON | | | | 8,400 | 8,400 | | | 22,000 | 22,000 | 3,553 | 35,005 | 1,237 | 70,195 |
| GRANBY | | | | 2,730 | 2,730 | | | 24,000 | 24,000 | | 17,974 | | 44,704 |
| GRANVILLE | | | | | | | | 9,750 | 9,750 | | 3,745 | | 13,495 |
| GREAT BARRINGTON | | | | | | | | 25,125 | 25,125 | | 46,785 | 1,500 | 73,410 |
| GREENFIELD | | | | 8,400 | 8,400 | | | 47,500 | 47,500 | | 119,443 | | 175,343 |
| GROTON | | | | 2,450 | 2,450 | | | 24,000 | 24,000 | 20,257 | 37,821 | 20,000 | 104,528 |
| GROVELAND | | | | 3,675 | 3,675 | | 5,500 | | 5,500 | 2,191 | 20,122 | | 31,488 |
| HADLEY | | | | | | 6,000 | | | 6,000 | | 20,657 | | 26,657 |
| HALIFAX | | | | 3,781 | 3,781 | | | 24,000 | 24,000 | 10,504 | 26,409 | | 64,695 |
| HAMILTON | | | | 544 | 544 | | | 24,000 | 24,000 | 15,785 | 70,633 | 5,250 | 116,212 |
| HAMPDEN | | | | | | | | 5,250 | 5,250 | | 30,000 | | 35,250 |
| HANCOCK | | | | | | | | | | | | | |
| HANOVER | | | | 3,850 | 3,850 | | | 13,750 | 13,750 | 26,988 | 112,152 | | 156,740 |
| HANSON | | | | 7,536 | 7,536 | | | 21,000 | 21,000 | 27,222 | 47,095 | | 102,853 |
| HARDWICK | | | | 1,575 | 1,575 | | | 15,100 | 15,100 | | 3,320 | 350 | 20,345 |
| HARVARD | | | | 378 | 378 | | | 5,000 | 5,000 | | 14,727 | 7,500 | 27,605 |
| HARWICH | | | | 3,150 | 3,150 | | | 31,200 | 31,200 | 22,548 | 40,551 | | 97,449 |
| HATFIELD | | | | 1,225 | 1,225 | | | 8,500 | 8,500 | 2,489 | 12,340 | | 24,554 |
| HAVERHILL | | | | 28,001 | 28,001 | | | 55,500 | 55,500 | 6,755 | 160,140 | | 250,396 |
| HAWLEY | | | | | | | 2,500 | | 2,500 | | | | 2,500 |
| HEATH | | | | | | | | 4,500 | 4,500 | | 2,430 | | 6,930 |
| HINGHAM | | | | 6,510 | 6,510 | | | 16,000 | 16,000 | 110,884 | 151,493 | 9,500 | 294,387 |
| HINSDALE | | | | 700 | 700 | | | 7,000 | 7,000 | | 1,166 | | 8,866 |
| HOLBROOK | | | | 13,300 | 13,300 | | | 38,500 | 38,500 | 14,467 | 105,078 | | 171,345 |
| HOLDEN | | | | 3,675 | 3,675 | | | 14,000 | 14,000 | | 62,892 | | 80,567 |
| HOLLAND | | | | | | | | 3,750 | 3,750 | | 9,655 | 2,878 | 16,283 |
| HOLLISTON | | | | 2,940 | 2,940 | | | 10,800 | 10,800 | | 102,659 | 1,847 | 118,246 |
| HOLYOKE | | | | 19,250 | 19,250 | | | 29,000 | 29,000 | 1,711 | 57,934 | 10,000 | 117,895 |
| HOPEDALE | | | | 1,400 | 1,400 | | | 22,000 | 22,000 | | 31,141 | 13,500 | 68,041 |
| HOPKINTON | | | | 1,891 | 1,891 | | | 52,000 | 52,000 | 2,821 | 65,034 | 36,750 | 158,495 |
| HUBBARDSTON | | 1,388 | | | 1,388 | | 5,500 | | 5,500 | | * | | 6,888 |
| HUDSON | | | | 4,725 | 4,725 | | | 36,000 | 36,000 | | 44,915 | 2,500 | 88,140 |

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Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HULL | $ | $ | $ | $ 6,090 | $ 6,090 | $ | $ | $ 76,000 | $ 76,000 | $ 16,971 | $ 83,703 | $ 10,500 | $ 193,264 |
| HUNTINGTON | | | | | | | | 7,000 | 7,000 | | 2,777 | | 9,777 |
| IPSWICH | | | | 2,450 | 2,450 | | | 10,000 | 10,000 | 2,655 | 83,860 | 3,375 | 102,340 |
| KINGSTON | | | | 6,147 | 6,147 | | | 25,000 | 25,000 | 6,994 | 51,170 | 5,100 | 94,410 |
| LAKEVILLE | | | | 3,489 | 3,489 | | | 89,000 | 89,000 | 2,333 | 11,899 | | 106,721 |
| LANCASTER | | | | 1,225 | 1,225 | | | 45,000 | 45,000 | | 16,661 | 1,385 | 64,271 |
| LANESBOROUGH | | | | 2,100 | 2,100 | | | 7,000 | 7,000 | | 4,140 | 3,889 | 17,129 |
| LAWRENCE | | | | 20,125 | 20,125 | | | 83,000 | 83,000 | | 53,337 | | 156,462 |
| LEE | | | | 2,800 | 2,800 | | | 53,500 | 53,500 | | 22,642 | 7,500 | 86,442 |
| LEICESTER | | | | 4,200 | 4,200 | | | 20,500 | 20,500 | 2,940 | 12,439 | | 40,079 |
| LENOX | | | | | | | | 12,000 | 12,000 | | 24,952 | | 36,952 |
| LEOMINSTER | | | | 25,848 | 25,848 | | | 101,875 | 101,875 | | 73,923 | 5,000 | 206,646 |
| LEVERETT | | | | 700 | 700 | | | 4,500 | 4,500 | | 4,927 | 192 | 10,319 |
| LEXINGTON | | | | 3,325 | 3,325 | | | 17,000 | 17,000 | 80,459 | 245,045 | 11,271 | 357,100 |
| LEYDEN | | | | | | 500 | | | 500 | | 4,050 | | 4,550 |
| LINCOLN | | | | 222 | 222 | | | 4,000 | 4,000 | 8,091 | 8,555 | 9,000 | 29,868 |
| LITTLETON | | | | 3,150 | 3,150 | | | 5,900 | 5,900 | 3,697 | 25,728 | 20,000 | 58,475 |
| LONGMEADOW | | | | | | | | 32,468 | 32,468 | | 126,781 | 5,000 | 164,249 |
| LOWELL | | | | 56,002 | 56,002 | | | 147,750 | 147,750 | | 171,915 | | 375,667 |
| LUDLOW | | | | | | | | 28,000 | 28,000 | | 63,973 | 20,000 | 111,973 |
| LUNENBURG | | | | 7,296 | 7,296 | | | 20,000 | 20,000 | | 40,618 | 3,263 | 71,177 |
| LYNN | | | | 36,925 | 36,925 | | | 128,000 | 128,000 | 63,251 | 282,434 | | 510,610 |
| LYNNFIELD | | | | 2,380 | 2,380 | | | 11,500 | 11,500 | 21,427 | 122,629 | 10,500 | 168,436 |
| MALDEN | | | | 38,675 | 38,675 | | | 68,250 | 68,250 | | 217,442 | 50,000 | 374,367 |
| MANCHESTER | | | | 175 | 175 | | | 4,000 | 4,000 | 6,188 | 27,251 | | 37,614 |
| MANSFIELD | | | | 11,200 | 11,200 | | | 86,000 | 86,000 | 5,672 | 61,527 | | 164,399 |
| MARBLEHEAD | | | | 1,594 | 1,594 | | | 24,500 | 24,500 | 45,603 | 110,140 | 9,690 | 191,526 |
| MARION | | | | 1,050 | 1,050 | | | 16,667 | 16,667 | | 20,701 | | 38,418 |
| MARLBOROUGH | | | | 20,076 | 20,076 | | | 38,009 | 38,009 | 2,700 | 129,273 | | 190,058 |
| MARSHFIELD | | | | 9,450 | 9,450 | | | 23,500 | 23,500 | 8,694 | 152,434 | | 194,078 |
| MASHPEE | | | | 3,325 | 3,325 | | | 11,000 | 11,000 | 6,041 | 49,513 | 9,289 | 79,168 |
| MATTAPOISETT | | | | | | | | 13,000 | 13,000 | 3,040 | 44,676 | 22,500 | 83,216 |
| MAYNARD | | | | 1,112 | 1,112 | | | 22,000 | 22,000 | | 121,117 | 1,500 | 145,729 |
| MEDFIELD | | | | 1,050 | 1,050 | | | 13,000 | 13,000 | 8,838 | 89,409 | 20,000 | 132,297 |
| MEDFORD | | | | 60,900 | 60,900 | | | 97,475 | 97,475 | 33,359 | 417,395 | 11,560 | 620,689 |
| MEDWAY | | | | 3,150 | 3,150 | | | 56,833 | 56,833 | 20,175 | 67,014 | 52,500 | 199,672 |
| MELROSE | | | | 5,425 | 5,425 | | | 74,900 | 74,900 | 18,793 | 271,238 | 2,500 | 372,856 |
| MENDON | | | | 188 | 188 | | | 24,000 | 24,000 | | 14,085 | 4,500 | 42,773 |
| MERRIMAC | | 175 | | | 175 | | | 10,000 | 10,000 | | 19,300 | | 29,475 |
| METHUEN | | | | 46,441 | 46,441 | | | 109,500 | 109,500 | 2,074 | 122,692 | 7,500 | 288,206 |
| MIDDLEBOROUGH | | | | 15,575 | 15,575 | | | 84,500 | 84,500 | | 43,198 | | 143,273 |
| MIDDLEFIELD | | | | | | | | 1,000 | 1,000 | | 2,044 | | 3,044 |
| MIDDLETON | | | | 175 | 175 | | | 11,000 | 11,000 | 1,539 | 35,011 | 13,068 | 60,793 |
| MILFORD | | | | | | | | 48,000 | 48,000 | | 112,553 | | 160,553 |
| MILLBURY | | | | 11,238 | 11,238 | | | 35,000 | 35,000 | | 49,955 | | 96,193 |
| MILLIS | | | | 2,275 | 2,275 | | | 5,000 | 5,000 | | 52,995 | 1,000 | 61,270 |
| MILLVILLE | | | | 945 | 945 | | | 15,000 | 15,000 | | 7,056 | | 23,001 |

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Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MILTON | $ | $ | $ | $ 7,723 | $ 7,723 | $ | $ | $ 38,000 | $ 38,000 | $ 37,343 | $ 206,468 | $ | $ 289,534 |
| MONROE | | | | | | | 500 | | 500 | | | | 500 |
| MONSON | | | | | | | | 10,500 | 10,500 | | 16,295 | | 26,795 |
| MONTAGUE | | | | | | | | 10,000 | 10,000 | | 62,822 | | 72,822 |
| MONTEREY | | | | | | | | | | | 1,740 | | 1,740 |
| MONTGOMERY | | | | | | | 1,000 | | 1,000 | | 1,369 | | 2,369 |
| MOUNT WASHINGTON | | | | | | | | | | | * | | |
| NAHANT | | | | 4,214 | 4,214 | | | 9,000 | 9,000 | 8,070 | 26,673 | 2,500 | 50,458 |
| NANTUCKET | | | | | | | | 1,000 | 1,000 | | 5,043 | | 6,043 |
| NATICK | | | | 21,180 | 21,180 | | | 31,138 | 31,138 | 33,909 | 254,229 | 15,000 | 355,456 |
| NEEDHAM | | | | 5,320 | 5,320 | | | 8,373 | 8,373 | 91,593 | 193,415 | 7,500 | 306,202 |
| NEW ASHFORD | | | | | | | | | | | | | |
| NEW BEDFORD | | | | 115,612 | 115,612 | | | 359,776 | 359,776 | | 186,936 | | 662,324 |
| NEW BRAINTREE | | | | 175 | 175 | | | 500 | 500 | | 4,014 | | 4,689 |
| NEW MARLBOROUGH | | | | | | | | | | | 1,602 | | 1,602 |
| NEW SALEM | 500 | | | | 500 | | | | | | * | | 500 |
| NEWBURY | | | | 1,400 | 1,400 | | | 5,500 | 5,500 | 8,547 | 34,767 | | 50,214 |
| NEWBURYPORT | | | | 6,517 | 6,517 | | | 18,500 | 18,500 | | 160,776 | | 185,793 |
| NEWTON | | | | 23,100 | 23,100 | | | 46,000 | 46,000 | 380,698 | 420,577 | 20,625 | 891,000 |
| NORFOLK | | | | 1,575 | 1,575 | | | 4,750 | 4,750 | 8,880 | 35,182 | 4,000 | 54,387 |
| NORTH ADAMS | | | | 14,700 | 14,700 | | | 55,500 | 55,500 | | 899 | | 71,099 |
| NORTH ANDOVER | | | | 5,575 | 5,575 | | | 32,000 | 32,000 | 10,299 | 168,857 | 4,500 | 221,231 |
| NORTH ATTLEBOROUGH | | | | 6,650 | 6,650 | | | 46,480 | 46,480 | | 37,190 | 5,000 | 95,320 |
| NORTH BROOKFIELD | | | | 2,800 | 2,800 | | | 11,500 | 11,500 | | 7,367 | | 21,667 |
| NORTH READING | | | | 3,415 | 3,415 | | | 15,000 | 15,000 | 3,425 | 86,884 | 25,500 | 134,223 |
| NORTHAMPTON | | | | 24,500 | 24,500 | | | 80,000 | 80,000 | 13,882 | 125,072 | | 243,454 |
| NORTHBOROUGH | | | | 1,400 | 1,400 | | | 83,000 | 83,000 | 4,453 | 91,621 | 7,500 | 187,974 |
| NORTHBRIDGE | | | | 6,475 | 6,475 | | | 16,500 | 16,500 | | 13,517 | | 36,492 |
| NORTHFIELD | | | | 2,590 | 2,590 | | | 8,000 | 8,000 | | 6,616 | | 17,206 |
| NORTON | | | | 4,608 | 4,608 | | | 14,500 | 14,500 | 8,405 | 43,666 | 7,500 | 78,679 |
| NORWELL | | | | 4,550 | 4,550 | | | 25,000 | 25,000 | | 81,089 | 17,250 | 127,889 |
| NORWOOD | | | | | | | | 26,500 | 26,500 | | 190,917 | 10,000 | 227,417 |
| OAK BLUFFS | | | | 6,147 | 6,147 | | | 30,000 | 30,000 | 13,778 | 9,336 | 5,000 | 64,261 |
| OAKHAM | | | | | | | | 4,000 | 4,000 | | 2,890 | | 6,890 |
| ORANGE | | 5,425 | | | 5,425 | | 23,500 | | 23,500 | | 13,729 | | 42,654 |
| ORLEANS | | | | 350 | 350 | | | 11,368 | 11,368 | 20,699 | 10,326 | | 42,743 |
| OTIS | | | | | | | | 9,294 | 9,294 | | 1,661 | 1,001 | 11,956 |
| OXFORD | | | | 9,625 | 9,625 | | | 37,000 | 37,000 | | 19,505 | | 66,130 |
| PALMER | | | | 13,562 | 13,562 | | | 46,500 | 46,500 | 3,857 | 45,348 | 5,107 | 114,374 |
| PAXTON | | | | 700 | 700 | | | 12,000 | 12,000 | | 7,661 | | 20,361 |
| PEABODY | | | | 20,825 | 20,825 | | | 62,000 | 62,000 | 14,179 | 259,794 | | 356,798 |
| PELHAM | | 175 | | | 175 | | | 5,000 | 5,000 | 1,894 | 9,199 | | 16,268 |
| PEMBROKE | | | | 13,604 | 13,604 | | | 31,800 | 31,800 | 22,135 | 64,536 | 5,000 | 137,076 |
| PEPPERELL | | | | 1,925 | 1,925 | | | 12,000 | 12,000 | 2,553 | 24,233 | | 40,711 |
| PERU | | | 525 | | 525 | | | 500 | 500 | | * | | 1,025 |
| PETERSHAM | | | | 875 | 875 | | | 2,500 | 2,500 | | 6,574 | | 9,949 |
| PHILLIPSTON | | | | | | | | | | | * | 1,500 | 1,500 |

Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PITTSFIELD | $ | $ | $ | $ 28,175 | $ 28,175 | $ | $ | $ 80,250 | $ 80,250 | $ | $ 86,216 | $ | $ 194,641 |
| PLAINFIELD | | 175 | | | 175 | | 500 | | 500 | | * | | 675 |
| PLAINVILLE | | | | 700 | 700 | | | 14,000 | 14,000 | | 37,468 | | 52,168 |
| PLYMOUTH | | | | 7,000 | 7,000 | | | 64,000 | 64,000 | 17,340 | 203,478 | | 291,818 |
| PLYMPTON | | | | 1,366 | 1,366 | | | 12,000 | 12,000 | | 18,084 | | 31,450 |
| PRINCETON | | | | 1,400 | 1,400 | | | 6,000 | 6,000 | | 10,318 | 1,370 | 19,088 |
| PROVINCETOWN | | | | 1,622 | 1,622 | | | 11,000 | 11,000 | 17,748 | 15,010 | 10,500 | 55,880 |
| QUINCY | | | | 52,158 | 52,158 | | | 114,410 | 114,410 | 161,652 | 594,573 | | 922,793 |
| RANDOLPH | | | | | | | | 81,250 | 81,250 | 28,058 | 128,407 | | 237,715 |
| RAYNHAM | | | | 3,675 | 3,675 | | | 21,500 | 21,500 | | 49,566 | 1,826 | 76,567 |
| READING | | | | 10,150 | 10,150 | | | 23,000 | 23,000 | 16,044 | 286,892 | | 336,086 |
| REHOBOTH | | | | 4,288 | 4,288 | | | 40,250 | 40,250 | | 15,902 | | 60,440 |
| REVERE | | | | 58,302 | 58,302 | | | 110,000 | 110,000 | 3,603 | 207,143 | 25,000 | 404,048 |
| RICHMOND | | | | | | | | 3,500 | 3,500 | | 1,186 | | 4,686 |
| ROCHESTER | | | | 1,631 | 1,631 | | | 16,922 | 16,922 | | 9,905 | | 28,458 |
| ROCKLAND | | | | 525 | 525 | | | 19,500 | 19,500 | 12,403 | 107,678 | | 140,106 |
| ROCKPORT | | | | | | | | 6,250 | 6,250 | 13,246 | 52,900 | 1,810 | 74,206 |
| ROWE | | | | | | | | | | | * | | |
| ROWLEY | | | | 1,917 | 1,917 | | | 6,000 | 6,000 | 6,830 | 24,019 | 4,500 | 43,266 |
| ROYALSTON | | 700 | | | 700 | | | 8,100 | 8,100 | | 1,922 | | 10,722 |
| RUSSELL | | | | | | | | | | | 1,852 | | 1,852 |
| RUTLAND | | | | 700 | 700 | | | 6,000 | 6,000 | 1,108 | 6,214 | | 14,022 |
| SALEM | | | | 72,590 | 72,590 | | | 77,228 | 77,228 | 44,697 | 255,508 | | 450,023 |
| SALISBURY | | | | 2,800 | 2,800 | | | 17,500 | 17,500 | 20,961 | 30,339 | | 71,600 |
| SANDISFIELD | | | | | | | | 3,000 | 3,000 | | 1,060 | | 4,060 |
| SANDWICH | | | | 525 | 525 | | | 12,000 | 12,000 | 6,092 | 105,781 | 5,000 | 129,398 |
| SAUGUS | | | | 16,163 | 16,163 | | | 42,500 | 42,500 | | 136,708 | | 195,371 |
| SAVOY | 1,400 | | | | 1,400 | 9,000 | | | 9,000 | | | | 10,400 |
| SCITUATE | | | | 4,555 | 4,555 | | | 14,000 | 14,000 | | 167,538 | | 186,093 |
| SEEKONK | | | | 4,725 | 4,725 | | | 33,000 | 33,000 | | 73,161 | | 110,886 |
| SHARON | | | | 2,975 | 2,975 | | | 31,026 | 31,026 | 52,678 | 161,897 | 29,693 | 278,269 |
| SHEFFIELD | | 700 | | | 700 | | | 8,250 | 8,250 | | 11,046 | | 19,996 |
| SHELBURNE | | | | | | | 500 | | 500 | | 15,091 | | 15,591 |
| SHERBORN | | | | 378 | 378 | | | 6,000 | 6,000 | | 20,807 | | 27,185 |
| SHIRLEY | | | | 7,538 | 7,538 | | | 26,957 | 26,957 | | 9,429 | | 43,924 |
| SHREWSBURY | | | | 5,075 | 5,075 | | | 133,136 | 133,136 | 3,401 | 102,226 | 5,000 | 248,838 |
| SHUTESBURY | | | | 700 | 700 | | | 1,000 | 1,000 | | 2,988 | | 4,688 |
| SOMERSET | | | | 24,500 | 24,500 | | | 183,743 | 183,743 | 1,112 | 31,655 | | 241,010 |
| SOMERVILLE | | | | 102,133 | 102,133 | | | 125,058 | 125,058 | | 195,216 | 2,150 | 424,557 |
| SOUTH HADLEY | | | | 9,975 | 9,975 | | | 26,500 | 26,500 | | 97,406 | | 133,881 |
| SOUTHAMPTON | | | | 2,100 | 2,100 | | | 16,000 | 16,000 | | 10,349 | | 28,449 |
| SOUTHBOROUGH | | | | 905 | 905 | | | 35,750 | 35,750 | 4,167 | 64,044 | 18,750 | 123,616 |
| SOUTHBRIDGE | | | | 6,475 | 6,475 | 3,000 | | | 3,000 | | 11,644 | | 21,119 |
| SOUTHWICK | | | | 10,701 | 10,701 | | | 18,000 | 18,000 | | 13,886 | | 42,587 |
| SPENCER | | | | 5,250 | 5,250 | | | 39,500 | 39,500 | | 4,990 | | 49,740 |
| SPRINGFIELD | | | 97,475 | | 97,475 | | 132,500 | | 132,500 | 7,754 | 283,697 | | 521,426 |
| STERLING | | | | 2,224 | 2,224 | 4,000 | | | 4,000 | | 19,613 | 3,000 | 28,837 |

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Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| STOCKBRIDGE | $ | $ | $ | $ 1,821 | $ 1,821 | $ | $ | $ 4,000 | $ 4,000 | $ | $ 3,499 | $ | $ 9,320 |
| STONEHAM | | | | 7,734 | 7,734 | | | 193,000 | 193,000 | 25,125 | 273,595 | | 499,454 |
| STOUGHTON | | | | 14,350 | 14,350 | | | 31,000 | 31,000 | 5,103 | 131,096 | 35,000 | 216,549 |
| STOW | | | | 525 | 525 | | | 17,000 | 17,000 | 2,991 | 66,499 | 4,500 | 91,515 |
| STURBRIDGE | | | | 1,225 | 1,225 | | | 11,000 | 11,000 | | 24,448 | 3,272 | 39,945 |
| SUDBURY | | | | 5,336 | 5,336 | | | 5,500 | 5,500 | 121,529 | 126,889 | 15,672 | 274,926 |
| SUNDERLAND | | | | | | | | 2,000 | 2,000 | | 10,405 | | 12,405 |
| SUTTON | | | | 3,325 | 3,325 | | | 13,052 | 13,052 | 3,431 | 15,675 | 10,668 | 46,151 |
| SWAMPSCOTT | | | | 5,775 | 5,775 | | | 13,000 | 13,000 | 46,974 | 124,609 | 22,500 | 212,858 |
| SWANSEA | | 2,800 | | | 2,800 | | | 69,250 | 69,250 | 6,515 | 30,604 | | 109,169 |
| TAUNTON | | | | | | | 111,500 | | 111,500 | | 45,544 | | 157,044 |
| TEMPLETON | | | | 7,797 | 7,797 | | | 59,000 | 59,000 | | 6,319 | | 73,116 |
| TEWKSBURY | | | | 22,725 | 22,725 | | | 64,500 | 64,500 | | 118,589 | | 205,814 |
| TISBURY | | | | 350 | 350 | | | 18,831 | 18,831 | 6,040 | 7,797 | | 33,019 |
| TOLLAND | | | | | | | | | | | * | | |
| TOPSFIELD | | | | 420 | 420 | | | 10,137 | 10,137 | | 64,926 | | 75,483 |
| TOWNSEND | | | | 2,070 | 2,070 | | | 13,000 | 13,000 | | 19,662 | | 34,732 |
| TRURO | | | | 363 | 363 | | | 16,000 | 16,000 | | 7,894 | 7,500 | 31,757 |
| TYNGSBOROUGH | | | | 3,150 | 3,150 | | | 15,500 | 15,500 | 11,440 | 47,023 | | 77,113 |
| TYRINGHAM | | | | | | | | 500 | 500 | | | | 500 |
| UPTON | | | | | | 13,000 | | | 13,000 | | 19,571 | | 32,571 |
| UXBRIDGE | | | | 5,277 | 5,277 | | | 28,812 | 28,812 | 4,489 | 37,688 | | 76,265 |
| WAKEFIELD | | | | 10,325 | 10,325 | | | 33,500 | 33,500 | 14,841 | 224,037 | | 282,703 |
| WALES | | 175 | | | 175 | | 3,000 | | 3,000 | | * | | 3,175 |
| WALPOLE | | | | 4,200 | 4,200 | | | 69,000 | 69,000 | 14,856 | 231,849 | 7,000 | 326,905 |
| WALTHAM | | | | 40,749 | 40,749 | | 37,905 | | 37,905 | 42,976 | 196,995 | | 318,626 |
| WARE | | | 9,625 | | 9,625 | | | 16,250 | 16,250 | | 14,693 | | 40,568 |
| WAREHAM | | | | 17,150 | 17,150 | | | 54,500 | 54,500 | 2,234 | 52,726 | | 126,610 |
| WARREN | | 1,232 | | | 1,232 | | | 15,500 | 15,500 | | 10,118 | | 26,850 |
| WARWICK | | | | | | | 2,000 | | 2,000 | | * | | 2,000 |
| WASHINGTON | | | | | | | | | | | * | | |
| WATERTOWN | | | | 32,550 | 32,550 | | | 37,000 | 37,000 | 26,116 | 208,141 | 7,500 | 311,307 |
| WAYLAND | | | | 3,500 | 3,500 | | | 29,714 | 29,714 | | 113,558 | 20,000 | 166,772 |
| WEBSTER | | | | 10,150 | 10,150 | | | 69,500 | 69,500 | | 27,639 | | 107,289 |
| WELLESLEY | | | | | | | | 34,500 | 34,500 | 206,850 | 63,169 | 4,057 | 308,576 |
| WELLFLEET | | | | 875 | 875 | | | 6,500 | 6,500 | 1,028 | 7,565 | | 15,968 |
| WENDELL | | | | | | | | 1,906 | 1,906 | | * | | 1,906 |
| WENHAM | | | | | | | | 16,000 | 16,000 | 30,537 | 23,643 | 2,865 | 73,045 |
| WEST BOYLSTON | | | | 4,460 | 4,460 | | | 21,000 | 21,000 | | 37,666 | 6,000 | 69,126 |
| WEST BRIDGEWATER | | | | 7,416 | 7,416 | | | 24,625 | 24,625 | 28,580 | 33,876 | | 94,497 |
| WEST BROOKFIELD | | | | | | | 13,500 | | 13,500 | | 5,993 | | 19,493 |
| WEST NEWBURY | | | | 1,400 | 1,400 | | | 3,000 | 3,000 | 8,491 | 22,435 | | 35,326 |
| WEST SPRINGFIELD | | | | 26,775 | 26,775 | | | 73,000 | 73,000 | | 88,058 | | 187,833 |
| WEST STOCKBRIDGE | | | | | | | | | | | 2,082 | | 2,082 |
| WEST TISBURY | | | | 525 | 525 | | | 5,000 | 5,000 | | 2,691 | 2,250 | 10,466 |
| WESTBOROUGH | | | | 2,450 | 2,450 | | | 61,640 | 61,640 | 7,651 | 106,063 | 13,500 | 191,304 |
| WESTFIELD | | | | 21,350 | 21,350 | | | 72,500 | 72,500 | | 73,692 | | 167,542 |

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Appendix 2

## Total Amount of Property Tax Relief by City and Town
## 2004

| Municipality | cl. 17 | cl. 17C | cl. 17C1/2 | cl.17D | Total cls. 17s | cl. 41 | cl. 41B | cl. 41C | Total cls. 41s | cl. 41A Deferral | Circuit Breaker (1) | Work Off (2) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WESTFORD | $ | $ | $ | $ 29,851 | $ 29,851 | $ | $ | $ 48,000 | $ 48,000 | $ 20,162 | $ 139,333 | $ 17,490 | $ 254,836 |
| WESTHAMPTON | | | | | | | | | | | 6,753 | | 6,753 |
| WESTMINSTER | | | | 2,570 | 2,570 | | 15,735 | | 15,735 | | 10,465 | 2,500 | 31,270 |
| WESTON | | | | | | | | 12,000 | 12,000 | 89,970 | 15,469 | 3,514 | 120,953 |
| WESTPORT | | | | 7,875 | 7,875 | | | 55,485 | 55,485 | | 14,307 | | 77,667 |
| WESTWOOD | | | | | | | | 21,000 | 21,000 | 6,787 | 140,990 | 12,500 | 181,277 |
| WEYMOUTH | | | | 36,400 | 36,400 | | | 52,000 | 52,000 | 66,930 | 296,827 | | 452,157 |
| WHATELY | | | | 700 | 700 | | | 2,750 | 2,750 | | 4,882 | | 8,332 |
| WHITMAN | | | | 7,788 | 7,788 | | | 27,000 | 27,000 | 8,124 | 109,305 | | 152,217 |
| WILBRAHAM | | | | 3,150 | 3,150 | | | 16,000 | 16,000 | | 85,048 | 5,250 | 109,448 |
| WILLIAMSBURG | | | | | | | | 13,500 | 13,500 | | 19,984 | 830 | 34,314 |
| WILLIAMSTOWN | | | | 9,450 | 9,450 | 1,000 | | | 1,000 | | 20,562 | | 31,012 |
| WILMINGTON | | | | 21,350 | 21,350 | | | 72,500 | 72,500 | | 105,101 | 10,000 | 208,951 |
| WINCHENDON | | | | 6,825 | 6,825 | | | 24,000 | 24,000 | | 7,351 | | 38,176 |
| WINCHESTER | | | | 3,420 | 3,420 | | | 44,000 | 44,000 | 91,962 | 146,528 | | 285,910 |
| WINDSOR | | | | | | 500 | | | 500 | | | | 500 |
| WINTHROP | | | 1,225 | | 1,225 | 2,500 | | | 2,500 | 14,976 | 91,088 | | 109,789 |
| WOBURN | | | | 48,825 | 48,825 | | | 115,500 | 115,500 | 30,489 | 140,708 | | 335,522 |
| WORCESTER | | | | 128,800 | 128,800 | | | 649,720 | 649,720 | | 329,313 | | 1,107,833 |
| WORTHINGTON | | | | | | | | 500 | 500 | | 7,397 | | 7,897 |
| WRENTHAM | | | | 1,575 | 1,575 | | | 11,500 | 11,500 | | 37,844 | | 50,919 |
| YARMOUTH | | | 9,450 | | 9,450 | | | 61,500 | 61,500 | 21,548 | 119,610 | 10,500 | 222,608 |
| Total | $ 2,263 | $ 31,608 | $ 245,481 | $ 3,241,227 | $ 3,520,579 | $ 45,875 | $ 513,706 | $ 11,949,297 | $ 12,508,878 | $ 3,529,799 | $ 23,764,299 | $ 1,310,784 | $ 44,634,339 |
| **Statistics** | | | | | | | | | | | | | |
| Number of Cities and Towns | 3 | 16 | 12 | 240 | 271 | 11 | 19 | 301 | 330 | 145 | 338 | 129 | 343 |
| Minimum | $ 363 | $ 125 | $ 350 | $ 175 | $ 125 | $ 500 | $ 500 | $ 500 | $ 500 | $ 218 | $ 899 | $ 192 | $ 500 |
| Median | $ 500 | $ 700 | $ 4,878 | $ 4,553 | $ 4,200 | $ 3,000 | $ 5,500 | $ 22,000 | $ 19,875 | $ 11,173 | $ 37,306 | $ 7,500 | $ 72,822 |
| Maximum | $ 1,400 | $ 8,225 | $ 106,225 | $ 683,564 | $ 683,564 | $ 13,000 | $ 141,500 | $ 894,419 | $ 894,419 | $ 380,698 | $ 594,573 | $ 58,000 | $ 2,176,449 |
| Average | $ 754 | $ 1,975 | $ 20,457 | $ 13,505 | $ 12,991 | $ 4,170 | $ 27,037 | $ 39,699 | $ 37,906 | $ 24,343 | $ 73,761 | $ 10,161 | $ 130,091 |

Notes:

Data Source-The Massachusetts Department of Revenue as of November 2004 Except Work Off Data

(1). Data Based on Tax Year 2003 Preliminary Totals as of October 2004. * Denotes Municipalities Reporting less than 3 Filers, and Amounts Are Included in Totals. Data for the Non-Municipal Classifications of " Unknown" and "Out of State" Is Not Presented.

(2). Communities Accepting G. L. c. 59, s. 5K, But Had Yet To Implement the Program, Are Not Included. Data Source-Division of Local Mandates Municipal Survey.

Appendix 3

# Elements of New Clause 41C Acceptance by City and Town
## 2004

| Municipality | Eligibility Age | Exemption Amount | Allowable Income (Single) | Allowable Income (Married) | Allowable Assets (Single) | Allowable Assets (Married) | 4 Family Estate Exclusion | Date Adopted |
|---|---|---|---|---|---|---|---|---|
| ACTON | 65 | $ | $ 20,000 | $ 30,000 | $ 40,000 | $ 55,000 | | 4/7/2003 |
| AMHERST | 65 | 600 | 20,000 | 30,000 | 40,000 | 55,000 | | 10/30/2002 |
| ASHBURNHAM | | 750 | | | | | | 5/3/2003 |
| AVON | | | 15,000 | 20,000 | 30,000 | 35,000 | | 5/6/2003 |
| AYER | 65 | | | | | | | 5/12/2003 |
| BARNSTABLE | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/20/2003 |
| BEDFORD | | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/24/2003 |
| BELCHERTOWN | | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/12/2003 |
| BELLINGHAM | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/28/2003 |
| BELMONT | | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/8/2003 |
| BERLIN | 65 | 750 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 5/5/2003 |
| BILLERICA | 65 | 600 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/6/2003 |
| BOLTON | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 5/5/2003 |
| BOSTON | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 12/9/2002 |
| BOURNE | | | 20,000 | 30,000 | | | | 5/17/2004 |
| BOXBOROUGH | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/10/2004 |
| BREWSTER | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 11/18/2002 |
| CARLISLE | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/5/2003 |
| CARVER | | | 20,000 | 30,000 | 40,000 | 55,000 | | 6/16/2003 |
| CHATHAM | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 5/12/2003 |
| CHELSEA | | 550 | 14,300 | 16,500 | | | | 10/20/2003 |
| CHESTER | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 11/18/2002 |
| CHILMARK | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 4/28/2003 |
| COHASSET | | | 18,000 | 23,000 | 33,000 | 35,000 | | 3/27/2004 |
| CONCORD | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/29/2003 |
| CONWAY | | 750 | 18,000 | 25,000 | 35,000 | 50,000 | | 4/14/2003 |
| DANVERS | 65 | | 20,000 | 30,000 | | | | 5/19/2003 |
| DEERFIELD | | | 20,000 | 30,000 | | | | 4/30/2003 |
| DOUGLAS | | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/19/2003 |
| DOVER | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/5/2003 |
| DUXBURY | | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/13/2004 |
| EAST BRIDGEWATER | | | 20,000 | 30,000 | 30,000 | 40,000 | | 5/12/2003 |
| EASTHAM | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 5/3/2004 |
| EASTON | | | 18,000 | 25,000 | 35,000 | 45,000 | | 6/16/2003 |

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Appendix 3

# Elements of New Clause 41C Acceptance by City and Town 2004

| Municipality | Eligibility Age | Exemption Amount | Allowable Income (Single) | Allowable Income (Married) | Allowable Assets (Single) | Allowable Assets (Married) | 4 Family Estate Exclusion | Date Adopted |
|---|---|---|---|---|---|---|---|---|
| EDGARTOWN | 65 | $ 1,000 | $ 20,000 | $ 30,000 | $ 40,000 | $ 55,000 | | 4/8/2003 |
| ERVING | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 11/2/2002 |
| EVERETT | 65 | | 20,000 | 30,000 | 40,000 | 56,000 | | 10/21/2002 |
| FALL RIVER | 65 | | | | | | | 6/10/2003 |
| FREETOWN | | | 20,000 | 30,000 | | | | 5/5/2003 |
| GEORGETOWN | | | 20,000 | 30,000 | | | | 6/2/2003 |
| GRANBY | | 750 | 16,000 | 20,000 | | | | 6/3/2003 |
| GRANVILLE | 65 | 750 | 18,000 | 25,000 | 40,000 | 55,000 | | 5/12/2003 |
| GREAT BARRINGTON | 65 | 750 | 20,000 | 30,000 | | | | 5/12/2003 |
| GROTON | | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/28/2003 |
| GROVELAND | | | 15,000 | 20,000 | 40,000 | 55,000 | | 4/26/2004 |
| HALIFAX | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/12/2003 |
| HAMILTON | | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/5/2003 |
| HAMPDEN | | | 15,000 | 20,000 | 30,000 | 35,000 | | 4/26/2004 |
| HANSON | | | 17,050 | 20,852 | 30,250 | 32,410 | | 5/7/2002 |
| HARVARD | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/29/2003 |
| HARWICH | | 1,000 | | | | | | 5/3/2004 |
| HOPKINTON | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 10/21/2002 |
| HULL | 65 | 1,000 | 20,716 | 31,074 | 41,432 | 56,969 | | 5/5/2003 |
| HUNTINGTON | | | 20,000 | 30,000 | 40,000 | 55,000 | | 6/16/2003 |
| LAKEVILLE | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 6/30/2003 |
| LANCASTER | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 5/5/2003 |
| LEE | | | 18,000 | 25,000 | 40,000 | 55,000 | | 5/8/2003 |
| LEXINGTON | 65 | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/5/2004 |
| LINCOLN | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/29/2003 |
| LUNENBURG | | 600 | 17,000 | 22,500 | | | | 5/1/2004 |
| LYNNFIELD | 65 | 600 | 19,733 | 22,000 | 36,732 | 39,000 | | 4/26/2004 |
| MANCHESTER | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 4/7/2003 |
| MARBLEHEAD | | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/5/2003 |
| MAYNARD | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 10/28/2002 |
| MEDFIELD | | | 20,000 | 30,000 | 40,000 | 55,000 | | 6/2/2003 |
| MEDWAY | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/15/2002 |
| MELROSE | 65 | 700 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 12/3/2003 |
| MENDON | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 12/10/2002 |

Appendix 3

# Elements of New Clause 41C Acceptance by City and Town 2004

| Municipality | Eligibility Age | Exemption Amount | Allowable Income (Single) | Allowable Income (Married) | Allowable Assets (Single) | Allowable Assets (Married) | 4 Family Estate Exclusion | Date Adopted |
|---|---|---|---|---|---|---|---|---|
| MILFORD | | $ 750 | $ 20,000 | $ 30,000 | $ 30,000 | $ 35,000 | | 5/19/2003 |
| MILLBURY | | 1,000 | 20,000 | 30,000 | 35,000 | 40,000 | | 8/10/2004 |
| MILLVILLE | 65 | 750 | 15,000 | 17,000 | | | | 5/13/2002 |
| NAHANT | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 4/24/2004 |
| NANTUCKET | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 4/15/2003 |
| NEWTON | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 3/1/2004 |
| NORTH READING | 65 | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/7/2003 |
| NORTHFIELD | 65 | | | | | | | 5/5/2003 |
| NORWELL | | 1,000 | | | | | | 11/18/2002 |
| OAK BLUFFS | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 4/8/2003 |
| ORLEANS | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 10/27/2003 |
| PAXTON | 65 | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 6/24/2003 |
| PEABODY | 65 | | | | | | | 4/8/2004 |
| PEMBROKE | | 600 | | | | | | 4/24/2003 |
| PEPPERELL | | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 11/3/2003 |
| PERU | | | 17,666 | 25,000 | | | | 6/5/2004 |
| PLYMPTON | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/14/2003 |
| PRINCETON | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/13/2003 |
| PROVINCETOWN | | | 20,000 | 30,000 | 40,000 | 55,000 | | 4/7/2003 |
| RICHMOND | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 12/11/2002 |
| ROCHESTER | | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 6/9/2003 |
| ROCKLAND | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/10/2004 |
| SHARON | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/12/2003 |
| SHEFFIELD | 65 | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/3/2004 |
| SHERBORN | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/29/2003 |
| SHREWSBURY | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/21/2003 |
| SOMERVILLE | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 11/26/2002 |
| SOUTH HADLEY | | 600 | 15,600 | 18,000 | 33,600 | 36,000 | | 5/8/2004 |
| STOW | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/19/2003 |
| SUDBURY | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/14/2004 |
| SUTTON | | 750 | | | | | | 5/12/2003 |
| TISBURY | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/25/2003 |
| TOPSFIELD | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/6/2003 |
| TOWNSEND | | | 20,000 | 30,000 | 40,000 | 55,000 | | 11/12/2002 |

Appendix 3

# Elements of New Clause 41C Acceptance by City and Town 2004

| Municipality | Eligibility Age | Exemption Amount | Allowable Income (Single) | Allowable Income (Married) | Allowable Assets (Single) | Allowable Assets (Married) | 4 Family Estate Exclusion | Date Adopted |
|---|---|---|---|---|---|---|---|---|
| TRURO | 65 | $ 1,000 | $ 20,000 | $ 30,000 | $ 40,000 | $ 55,000 | | 4/30/2003 |
| WALPOLE | | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 10/21/2002 |
| WATERTOWN | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 11/25/2003 |
| WAYLAND | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/7/2003 |
| WELLESLEY | 65 | 750 | 20,000 | 30,000 | 40,000 | 55,000 | | 3/24/2003 |
| WELLFLEET | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/28/2004 |
| WENHAM | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 5/3/2003 |
| WEST BRIDGEWATER | | 625 | 15,000 | 20,000 | 32,000 | 45,000 | | 6/7/2004 |
| WEST SPRINGFIELD | 65 | 750 | 20,000 | 30,000 | 40,000 | 55,000 | 4 Units | 8/2/2004 |
| WEST TISBURY | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/8/2003 |
| WESTON | 65 | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 11/25/2002 |
| WESTWOOD | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 5/3/2003 |
| WILLIAMSBURG | | 750 | 18,000 | 25,000 | 35,000 | 50,000 | | 5/3/2004 |
| WINCHESTER | 65 | 1,000 | 20,000 | 30,000 | | | | 11/4/2002 |
| WOBURN | | 1,000 | 20,000 | 30,000 | 40,000 | 55,000 | | 4/6/2004 |
| WRENTHAM | | | 18,000 | 20,000 | | | | 4/28/2003 |
| YARMOUTH | 65 | | 20,000 | 30,000 | 40,000 | 55,000 | | 4/14/2004 |
| Total Municipal Acceptance=119 | | | | | | | | |
| Number of Cities and Towns | 74 | 76 | 110 | 110 | 97 | 97 | 12 | 119 |
| Minimum | 65 | $ 550 | $ 14,300 | $ 16,500 | $ 30,000 | $ 32,410 | | |
| Maximum | 65 | $ 1,000 | $ 20,716 | $ 31,074 | $ 41,432 | $ 56,969 | | |
| Median | 65 | $ 1,000 | $ 20,000 | $ 30,000 | $ 40,000 | $ 55,000 | | |
| Average | 65 | $ 885 | $ 19,446 | $ 28,554 | $ 39,041 | $ 52,994 | | |
| Mode | 65 | $ 1,000 | $ 20,000 | $ 30,000 | $ 40,000 | $ 55,000 | | |
| Accepting Upper Limit Count | | 46 | 91 | 91 | 84 | 84 | | |

Data Source: The Massachusetts Department of Revenue as of November 2004 Except Boston Exempton and Asset Limits (City of Boston).

Appendix 4

# Amounts of Different Tax Exemptions by City and Town
## 2004

| Municipality | Clause 17s Exemption Amount | Clause 41s Exemption Amount |
|---|---|---|
| ABINGTON | $ 245 | $ 692 |
| ACTON | 381 | 1,000 |
| ACUSHNET | 175 | 500 |
| ADAMS | 175 | 499 |
| AGAWAM | 175 | 500 |
| AMESBURY | 341 | 858 |
| AMHERST | 337 | 771 |
| ANDOVER | 343 | 1,000 |
| ARLINGTON | 210 | 600 |
| ASHBURNHAM | 175 | 750 |
| ASHBY | 227 | 500 |
| ASHFIELD | | 500 |
| ASHLAND | 209 | 500 |
| ATHOL | 175 | 497 |
| ATTLEBORO | | 500 |
| AUBURN | 207 | 581 |
| AVON | 175 | 500 |
| AYER | 188 | 500 |
| BARNSTABLE | | 970 |
| BARRE | 175 | 495 |
| BECKET | 173 | 498 |
| BEDFORD | 263 | 750 |
| BELCHERTOWN | 175 | 741 |
| BELLINGHAM | 175 | 500 |
| BELMONT | 349 | 1,267 |
| BERKLEY | 203 | 608 |
| BERLIN | | 750 |
| BERNARDSTON | | 500 |
| BEVERLY | 175 | 500 |
| BILLERICA | 280 | 800 |
| BLACKSTONE | 175 | 494 |
| BOSTON | 403 | 727 |
| BOURNE | 175 | 1,018 |
| BOXBOROUGH | 350 | 1,000 |
| BOYLSTON | 125 | 500 |
| BRAINTREE | 175 | 500 |
| BREWSTER | 189 | 1,000 |
| BRIDGEWATER | 175 | 500 |
| BRIMFIELD | 175 | 429 |
| BROCKTON | 175 | 495 |
| BROOKFIELD | 175 | 500 |
| BROOKLINE | 688 | 677 |
| BUCKLAND | 175 | 500 |
| BURLINGTON | 171 | 475 |
| CAMBRIDGE | 377 | 608 |
| CANTON | 250 | 700 |
| CARLISLE | | 850 |
| CARVER | 175 | 494 |
| CHARLEMONT | 175 | 500 |
| CHARLTON | 359 | 500 |

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Appendix 4

## Amounts of Different Tax Exemptions by City and Town
## 2004

| Municipality | Clause 17s Exemption Amount | Clause 41s Exemption Amount |
|---|---|---|
| CHATHAM | $ | $ 1,000 |
| CHELMSFORD | 175 | 500 |
| CHELSEA | 175 | 550 |
| CHESHIRE | | 482 |
| CHESTER | | 500 |
| CHESTERFIELD | 175 | 500 |
| CHICOPEE | 175 | 500 |
| CHILMARK | | 1,000 |
| CLARKSBURG | 175 | 497 |
| CLINTON | 175 | 500 |
| COHASSET | 350 | 1,000 |
| CONCORD | 175 | 470 |
| CONWAY | 463 | 750 |
| DALTON | 175 | 500 |
| DANVERS | 302 | 770 |
| DARTMOUTH | | 498 |
| DEDHAM | 175 | 500 |
| DEERFIELD | 175 | 500 |
| DENNIS | | 498 |
| DIGHTON | 228 | 495 |
| DOUGLAS | 175 | 500 |
| DOVER | 410 | 869 |
| DRACUT | 205 | 500 |
| DUDLEY | 175 | 500 |
| DUNSTABLE | 181 | 518 |
| DUXBURY | 205 | 500 |
| EAST BRIDGEWATER | 263 | 747 |
| EAST BROOKFIELD | 175 | 500 |
| EAST LONGMEADOW | 222 | 500 |
| EASTHAM | | 500 |
| EASTHAMPTON | 175 | 500 |
| EASTON | 175 | 500 |
| EDGARTOWN | | 1,000 |
| ERVING | 175 | 584 |
| ESSEX | | 500 |
| EVERETT | 175 | 498 |
| FAIRHAVEN | 175 | 500 |
| FALL RIVER | 174 | 500 |
| FALMOUTH | 175 | 500 |
| FITCHBURG | 175 | 500 |
| FLORIDA | 175 | 458 |
| FOXBOROUGH | 318 | 775 |
| FRAMINGHAM | 175 | 500 |
| FRANKLIN | 228 | 478 |
| FREETOWN | 164 | 500 |
| GARDNER | 175 | 500 |
| AQUINNAH | | 500 |
| GEORGETOWN | | 500 |
| GILL | 175 | 500 |
| GLOUCESTER | 175 | 492 |

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Appendix 4

## Amounts of Different Tax Exemptions by City and Town
## 2004

| Municipality | Clause 17s Exemption Amount | Clause 41s Exemption Amount |
|---|---|---|
| GOSHEN | $ | $ 417 |
| GRAFTON | 175 | 500 |
| GRANBY | 195 | 750 |
| GRANVILLE | | 750 |
| GREAT BARRINGTON | | 739 |
| GREENFIELD | 175 | 500 |
| GROTON | 350 | 1,000 |
| GROVELAND | 175 | 500 |
| HADLEY | | 500 |
| HALIFAX | 189 | 500 |
| HAMILTON | 181 | 1,000 |
| HAMPDEN | | 750 |
| HANOVER | 175 | 474 |
| HANSON | 198 | 500 |
| HARDWICK | 175 | 472 |
| HARVARD | 189 | 1,000 |
| HARWICH | 175 | 600 |
| HATFIELD | 175 | 500 |
| HAVERHILL | 228 | 500 |
| HAWLEY | | 500 |
| HEATH | | 500 |
| HINGHAM | 210 | 500 |
| HINSDALE | 175 | 500 |
| HOLBROOK | 175 | 500 |
| HOLDEN | 175 | 500 |
| HOLLAND | | 469 |
| HOLLISTON | 210 | 600 |
| HOLYOKE | 175 | 500 |
| HOPEDALE | 175 | 500 |
| HOPKINTON | 189 | 1,000 |
| HUBBARDSTON | 198 | 500 |
| HUDSON | 175 | 500 |
| HULL | 210 | 1,000 |
| HUNTINGTON | | 500 |
| IPSWICH | 175 | 500 |
| KINGSTON | 228 | 500 |
| LAKEVILLE | 205 | 1,000 |
| LANCASTER | 175 | 1,000 |
| LANESBOROUGH | 175 | 500 |
| LAWRENCE | 175 | 500 |
| LEE | 175 | 500 |
| LEICESTER | 175 | 500 |
| LENOX | | 500 |
| LEOMINSTER | 275 | 614 |
| LEVERETT | 175 | 500 |
| LEXINGTON | 175 | 500 |
| LEYDEN | | 500 |
| LINCOLN | 222 | 1,000 |
| LITTLETON | 210 | 590 |
| LONGMEADOW | | 2,706 |

Appendix 4

## Amounts of Different Tax Exemptions by City and Town
## 2004

| Municipality | Clause 17s Exemption Amount | Clause 41s Exemption Amount |
|---|---|---|
| LOWELL | $ 228 | $ 499 |
| LUDLOW | | 500 |
| LUNENBURG | 228 | 500 |
| LYNN | 175 | 500 |
| LYNNFIELD | 198 | 500 |
| MALDEN | 175 | 495 |
| MANCHESTER | 175 | 500 |
| MANSFIELD | 350 | 1,000 |
| MARBLEHEAD | 228 | 500 |
| MARION | 175 | 490 |
| MARLBOROUGH | 324 | 679 |
| MARSHFIELD | 175 | 500 |
| MASHPEE | 175 | 500 |
| MATTAPOISETT | | 500 |
| MAYNARD | 222 | 512 |
| MEDFIELD | 350 | 1,000 |
| MEDFORD | 175 | 495 |
| MEDWAY | 175 | 980 |
| MELROSE | 175 | 700 |
| MENDON | 188 | 1,000 |
| MERRIMAC | 175 | 500 |
| METHUEN | 228 | 500 |
| MIDDLEBOROUGH | 175 | 500 |
| MIDDLEFIELD | | 500 |
| MIDDLETON | 175 | 500 |
| MILFORD | | 500 |
| MILLBURY | 187 | 500 |
| MILLIS | 175 | 500 |
| MILLVILLE | 189 | 714 |
| MILTON | 184 | 500 |
| MONROE | | 500 |
| MONSON | | 477 |
| MONTAGUE | | 500 |
| MONTGOMERY | | 500 |
| NAHANT | 211 | 500 |
| NANTUCKET | | 1,000 |
| NATICK | 206 | 588 |
| NEEDHAM | 242 | 598 |
| NEW BEDFORD | 222 | 499 |
| NEW BRAINTREE | 175 | 500 |
| NEW SALEM | 500 | |
| NEWBURY | 175 | 500 |
| NEWBURYPORT | 172 | 500 |
| NEWTON | 175 | 500 |
| NORFOLK | 175 | 475 |
| NORTH ADAMS | 175 | 470 |
| NORTH ANDOVER | 180 | 451 |
| NORTH ATTLEBOROUGI | 350 | 989 |
| NORTH BROOKFIELD | 175 | 500 |
| NORTH READING | 228 | 750 |

Appendix 4

## Amounts of Different Tax Exemptions by City and Town
## 2004

| Municipality | Clause 17s Exemption Amount | Clause 41s Exemption Amount |
|---|---|---|
| NORTHAMPTON | $ 175 | $ 500 |
| NORTHBOROUGH | 175 | 1,000 |
| NORTHBRIDGE | 170 | 500 |
| NORTHFIELD | 216 | 500 |
| NORTON | 171 | 500 |
| NORWELL | 175 | 1,000 |
| NORWOOD | | 500 |
| OAK BLUFFS | 228 | 1,000 |
| OAKHAM | | 500 |
| ORANGE | 175 | 500 |
| ORLEANS | 175 | 494 |
| OTIS | | 489 |
| OXFORD | 175 | 500 |
| PALMER | 222 | 500 |
| PAXTON | 175 | 750 |
| PEABODY | 175 | 500 |
| PELHAM | 175 | 500 |
| PEMBROKE | 203 | 600 |
| PEPPERELL | 175 | 500 |
| PERU | 175 | 500 |
| PETERSHAM | 175 | 500 |
| PITTSFIELD | 172 | 489 |
| PLAINFIELD | 175 | 500 |
| PLAINVILLE | 175 | 1,000 |
| PLYMOUTH | 175 | 500 |
| PLYMPTON | 228 | 1,000 |
| PRINCETON | 175 | 500 |
| PROVINCETOWN | 203 | 500 |
| QUINCY | 195 | 493 |
| RANDOLPH | | 498 |
| RAYNHAM | 175 | 500 |
| READING | 175 | 500 |
| REHOBOTH | 172 | 491 |
| REVERE | 205 | 500 |
| RICHMOND | | 500 |
| ROCHESTER | 181 | 736 |
| ROCKLAND | 175 | 500 |
| ROCKPORT | | 481 |
| ROWLEY | 213 | 500 |
| ROYALSTON | 175 | 506 |
| RUTLAND | 175 | 500 |
| SALEM | 427 | 878 |
| SALISBURY | 175 | 449 |
| SANDISFIELD | | 500 |
| SANDWICH | 175 | 500 |
| SAUGUS | 228 | 500 |
| SAVOY | 175 | 500 |
| SCITUATE | 175 | 500 |
| SEEKONK | 175 | 500 |
| SHARON | 331 | 757 |

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Appendix 4

## Amounts of Different Tax Exemptions by City and Town
## 2004

| Municipality | Clause 17s Exemption Amount | Clause 41s Exemption Amount |
|---|---|---|
| SHEFFIELD | $ 175 | $ 485 |
| SHELBURNE | | 500 |
| SHERBORN | 378 | 2,000 |
| SHIRLEY | 343 | 930 |
| SHREWSBURY | 175 | 994 |
| SHUTESBURY | 175 | 500 |
| SOMERSET | 219 | 623 |
| SOMERVILLE | 342 | 767 |
| SOUTH HADLEY | 175 | 500 |
| SOUTHAMPTON | 175 | 500 |
| SOUTHBOROUGH | 181 | 993 |
| SOUTHBRIDGE | 175 | 500 |
| SOUTHWICK | 228 | 500 |
| SPENCER | 175 | 500 |
| SPRINGFIELD | 175 | 500 |
| STERLING | 222 | 500 |
| STOCKBRIDGE | 228 | 500 |
| STONEHAM | 198 | 1,000 |
| STOUGHTON | 175 | 500 |
| STOW | 175 | 1,000 |
| STURBRIDGE | 175 | 500 |
| SUDBURY | 222 | 500 |
| SUNDERLAND | | 500 |
| SUTTON | 175 | 502 |
| SWAMPSCOTT | 175 | 500 |
| SWANSEA | 175 | 498 |
| TAUNTON | | 500 |
| TEMPLETON | 211 | 500 |
| TEWKSBURY | 171 | 500 |
| TISBURY | 175 | 785 |
| TOPSFIELD | 420 | 1,267 |
| TOWNSEND | 230 | 500 |
| TRURO | 181 | 1,000 |
| TYNGSBOROUGH | 175 | 500 |
| TYRINGHAM | | 500 |
| UPTON | | 500 |
| UXBRIDGE | 188 | 497 |
| WAKEFIELD | 175 | 500 |
| WALES | 175 | 500 |
| WALPOLE | 263 | 1,000 |
| WALTHAM | 228 | 499 |
| WARE | 175 | 492 |
| WAREHAM | 175 | 500 |
| WARREN | 205 | 500 |
| WARWICK | | 500 |
| WATERTOWN | 350 | 1,000 |
| WAYLAND | 318 | 849 |
| WEBSTER | 175 | 500 |
| WELLESLEY | | 750 |
| WELLFLEET | 175 | 500 |

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Appendix 4

## Amounts of Different Tax Exemptions by City and Town
## 2004

| Municipality | Clause 17s Exemption Amount | Clause 41s Exemption Amount |
|---|---|---|
| WENDELL | $ | $ 477 |
| WENHAM | | 1,000 |
| WEST BOYLSTON | 223 | 500 |
| WEST BRIDGEWATER | 206 | 616 |
| WEST BROOKFIELD | | 500 |
| WEST NEWBURY | 175 | 500 |
| WEST SPRINGFIELD | 175 | 500 |
| WEST TISBURY | 175 | 1,000 |
| WESTBOROUGH | 350 | 1,340 |
| WESTFIELD | 174 | 497 |
| WESTFORD | 426 | 1,000 |
| WESTMINSTER | 184 | 525 |
| WESTON | | 1,000 |
| WESTPORT | 175 | 500 |
| WESTWOOD | | 1,000 |
| WEYMOUTH | 175 | 500 |
| WHATELY | 175 | 458 |
| WHITMAN | 173 | 500 |
| WILBRAHAM | 175 | 500 |
| WILLIAMSBURG | | 500 |
| WILLIAMSTOWN | 172 | 500 |
| WILMINGTON | 175 | 500 |
| WINCHENDON | 175 | 500 |
| WINCHESTER | 190 | 1,000 |
| WINDSOR | | 500 |
| WINTHROP | 175 | 500 |
| WOBURN | 175 | 500 |
| WORCESTER | 350 | 1,000 |
| WORTHINGTON | | 500 |
| WRENTHAM | 175 | 500 |
| YARMOUTH | 175 | 500 |

Notes: Twenty Communities Do not Appear in this Appendix. Nine had not Filed Complete Reports to the Department of Revenue as of the Close of Our Database; Eleven Granted No Exemptions in 2004.

Appendix 5

## Amount of Exemptions Granted and State Reimbursements By City and Town in 2004 Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D

| Municipality | Total Exemption Cost | Total Reimbursement | Excess and (Deficiency) | Percent Reimbursement |
|---|---|---|---|---|
| ABINGTON | $ 78,050 | $ 44,549 | $ (33,501) | 57.08% |
| ACTON | 34,958 | 14,285 | (20,673) | 40.86% |
| ACUSHNET | 44,725 | 34,510 | (10,215) | 77.16% |
| ADAMS | 48,060 | 23,029 | (25,031) | 47.92% |
| AGAWAM | 38,750 | 28,342 | (10,408) | 73.14% |
| AMESBURY | 63,562 | 32,906 | (30,656) | 51.77% |
| AMHERST | 36,767 | 17,759 | (19,008) | 48.30% |
| ANDOVER | 57,575 | 11,673 | (45,902) | 20.27% |
| ARLINGTON | 87,900 | 76,483 | (11,417) | 87.01% |
| ASHBURNHAM | 22,350 | 10,440 | (11,910) | 46.71% |
| ASHBY | 7,270 | 5,370 | (1,900) | 73.87% |
| ASHFIELD | 4,500 | 3,018 | (1,482) | 67.07% |
| ASHLAND | 14,135 | 11,219 | (2,916) | 79.37% |
| ATHOL | 44,485 | 39,646 | (4,839) | 89.12% |
| ATTLEBORO | 55,500 | 55,722 | 222 | 100.40% |
| AUBURN | 62,270 | 47,791 | (14,479) | 76.75% |
| AVON | 23,525 | 19,753 | (3,772) | 83.97% |
| AYER | 14,204 | 13,970 | (234) | 98.35% |
| BARNSTABLE | 163,893 | 84,838 | (79,055) | 51.76% |
| BARRE | 12,993 | 12,269 | (724) | 94.43% |
| BECKET | 13,826 | 7,550 | (6,276) | 54.61% |
| BEDFORD | 11,925 | 7,154 | (4,771) | 59.99% |
| BELCHERTOWN | 33,800 | 18,436 | (15,364) | 54.54% |
| BELLINGHAM | 64,875 | 30,417 | (34,458) | 46.89% |
| BELMONT | 68,475 | 32,077 | (36,398) | 46.84% |
| BERKLEY | 25,337 | 10,926 | (14,411) | 43.12% |
| BERLIN | 12,750 | 8,534 | (4,216) | 66.93% |
| BERNARDSTON | 8,000 | 8,032 | 32 | 100.40% |
| BEVERLY | 36,400 | 43,512 | 7,112 | 119.54% |
| BILLERICA | 154,720 | 60,119 | (94,601) | 38.86% |
| BLACKSTONE | 23,250 | 18,205 | (5,045) | 78.30% |
| BOSTON | 1,577,982 | 881,610 | (696,372) | 55.87% |
| BOURNE | 54,475 | 21,269 | (33,206) | 39.04% |
| BOXBOROUGH | 1,700 | 502 | (1,198) | 29.53% |
| BOYLSTON | 3,125 | 3,187 | 62 | 101.98% |
| BRAINTREE | 97,575 | 76,350 | (21,225) | 78.25% |
| BREWSTER | 63,945 | 17,896 | (46,049) | 27.99% |
| BRIDGEWATER | 41,475 | 31,015 | (10,460) | 74.78% |
| BRIMFIELD | 3,700 | 4,538 | 838 | 122.65% |
| BROCKTON | 176,375 | 144,644 | (31,731) | 82.01% |
| BROOKFIELD | 2,200 | 1,681 | (519) | 76.41% |
| BROOKLINE | 10,275 | 3,472 | (6,803) | 33.79% |
| BUCKLAND | 4,175 | 4,191 | 16 | 100.38% |
| BURLINGTON | 33,175 | 29,705 | (3,470) | 89.54% |
| CAMBRIDGE | 133,582 | 106,160 | (27,422) | 79.47% |
| CANTON | 102,750 | 62,750 | (40,000) | 61.07% |
| CARLISLE | 8,500 | 5,020 | (3,480) | 59.06% |
| CARVER | 23,950 | 19,580 | (4,370) | 81.75% |
| CHARLEMONT | 4,525 | 4,191 | (334) | 92.62% |
| CHARLTON | 23,275 | 13,744 | (9,531) | 59.05% |
| CHATHAM | 24,000 | 3,548 | (20,452) | 14.78% |
| CHELMSFORD | 45,725 | 34,136 | (11,589) | 74.66% |

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Appendix 5

## Amount of Exemptions Granted and State Reimbursements By City and Town in 2004 Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D

| Municipality | Total Exemption Cost | Total Reimbursement | Excess and (Deficiency) | Percent Reimbursement |
|---|---|---|---|---|
| CHELSEA | $ 41,625 | $ 42,872 | $ 1,247 | 103.00% |
| CHESHIRE | 14,466 | 4,560 | (9,906) | 31.52% |
| CHESTER | 11,000 | 7,044 | (3,956) | 64.04% |
| CHESTERFIELD | 2,850 | 1,510 | (1,340) | 52.98% |
| CHICOPEE | 247,725 | 240,843 | (6,882) | 97.22% |
| CHILMARK | 6,000 | 512 | (5,488) | 8.53% |
| CLARKSBURG | 23,278 | 17,914 | (5,364) | 76.96% |
| CLINTON | 32,275 | 53,006 | 20,731 | 164.23% |
| COHASSET | 17,900 | 7,926 | (9,974) | 44.28% |
| CONCORD | 15,092 | 14,956 | (136) | 99.10% |
| CONWAY | 8,425 | 5,370 | (3,055) | 63.74% |
| DALTON | 17,250 | 16,262 | (988) | 94.27% |
| DANVERS | 55,861 | 34,716 | (21,145) | 62.15% |
| DARTMOUTH | 101,500 | 102,408 | 908 | 100.89% |
| DEDHAM | 45,250 | 50,324 | 5,074 | 111.21% |
| DEERFIELD | 15,900 | 14,733 | (1,167) | 92.66% |
| DENNIS | 25,423 | 25,602 | 179 | 100.70% |
| DIGHTON | 31,262 | 28,306 | (2,956) | 90.54% |
| DOUGLAS | 9,900 | 9,759 | (141) | 98.58% |
| DOVER | 4,294 | 2,008 | (2,286) | 46.76% |
| DRACUT | 153,547 | 163,282 | 9,735 | 106.34% |
| DUDLEY | 61,800 | 61,161 | (639) | 98.97% |
| DUNSTABLE | 2,434 | 858 | (1,576) | 35.25% |
| DUXBURY | 8,168 | 6,222 | (1,946) | 76.17% |
| EAST BRIDGEWATER | 82,363 | 36,561 | (45,802) | 44.39% |
| EAST BROOKFIELD | 11,875 | 9,219 | (2,656) | 77.63% |
| EAST LONGMEADOW | 32,168 | 30,143 | (2,025) | 93.71% |
| EASTHAM | 10,000 | 9,040 | (960) | 90.40% |
| EASTHAMPTON | 75,050 | 66,379 | (8,671) | 88.45% |
| EASTON | 31,425 | 27,679 | (3,746) | 88.08% |
| EDGARTOWN | 12,000 | 6,024 | (5,976) | 50.20% |
| ERVING | 13,671 | 5,892 | (7,779) | 43.10% |
| ESSEX | 5,000 | 5,020 | 20 | 100.40% |
| EVERETT | 148,800 | 167,903 | 19,103 | 112.84% |
| FAIRHAVEN | 69,325 | 60,286 | (9,039) | 86.96% |
| FALL RIVER | 277,461 | 277,760 | 299 | 100.11% |
| FALMOUTH | 74,225 | 59,586 | (14,639) | 80.28% |
| FITCHBURG | 51,875 | 49,776 | (2,099) | 95.95% |
| FLORIDA | 10,766 | 3,917 | (6,849) | 36.38% |
| FOXBOROUGH | 56,517 | 23,383 | (33,134) | 41.37% |
| FRAMINGHAM | 27,925 | 33,776 | 5,851 | 120.95% |
| FRANKLIN | 42,017 | 14,984 | (27,033) | 35.66% |
| FREETOWN | 34,625 | 24,803 | (9,822) | 71.63% |
| GARDNER | 53,775 | 46,589 | (7,186) | 86.64% |
| AQUINNAH | 3,500 | 3,500 | - | 100.00% |
| GEORGETOWN | 6,500 | 6,526 | 26 | 100.40% |
| GILL | 5,675 | 6,047 | 372 | 106.56% |
| GLOUCESTER | 111,900 | 101,004 | (10,896) | 90.26% |
| GOSHEN | 1,250 | 1,506 | 256 | 120.48% |
| GRAFTON | 30,400 | 22,263 | (8,137) | 73.23% |
| GRANBY | 26,730 | 16,239 | (10,491) | 60.75% |
| GRANVILLE | 9,750 | 5,026 | (4,724) | 51.55% |

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Appendix 5

## Amount of Exemptions Granted and State Reimbursements By City and Town in 2004 Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D

| Municipality | Total Exemption Cost | Total Reimbursement | Excess and (Deficiency) | Percent Reimbursement |
|---|---|---|---|---|
| GREAT BARRINGTON | $ 25,125 | $ 17,068 | $ (8,057) | 67.93% |
| GREENFIELD | 55,900 | 49,965 | (5,935) | 89.38% |
| GROTON | 26,450 | 12,748 | (13,702) | 48.20% |
| GROVELAND | 9,175 | 6,746 | (2,429) | 73.53% |
| HADLEY | 6,000 | 6,000 | - | 100.00% |
| HALIFAX | 27,781 | 12,771 | (15,010) | 45.97% |
| HAMILTON | 24,544 | 12,223 | (12,321) | 49.80% |
| HAMPDEN | 5,250 | 3,514 | (1,736) | 66.93% |
| HANOVER | 17,600 | 14,583 | (3,017) | 82.86% |
| HANSON | 28,536 | 24,759 | (3,777) | 86.76% |
| HARDWICK | 16,675 | 7,789 | (8,886) | 46.71% |
| HARVARD | 5,378 | 2,950 | (2,428) | 54.85% |
| HARWICH | 34,350 | 26,279 | (8,071) | 76.50% |
| HATFIELD | 9,725 | 8,534 | (1,191) | 87.75% |
| HAVERHILL | 83,501 | 74,818 | (8,683) | 89.60% |
| HAWLEY | 2,500 | 510 | (1,990) | 20.40% |
| HEATH | 4,500 | 4,518 | 18 | 100.40% |
| HINGHAM | 22,510 | 21,839 | (671) | 97.02% |
| HINSDALE | 7,700 | 7,203 | (497) | 93.55% |
| HOLBROOK | 51,800 | 47,404 | (4,396) | 91.51% |
| HOLDEN | 17,675 | 15,106 | (2,569) | 85.47% |
| HOLLAND | 3,750 | 4,016 | 266 | 107.09% |
| HOLLISTON | 13,740 | 9,211 | (4,529) | 67.04% |
| HOLYOKE | 48,250 | 39,218 | (9,032) | 81.28% |
| HOPEDALE | 23,400 | 23,313 | (87) | 99.63% |
| HOPKINTON | 53,891 | 19,654 | (34,237) | 36.47% |
| HUBBARDSTON | 6,888 | 7,797 | 909 | 113.19% |
| HUDSON | 40,725 | 40,869 | 144 | 100.35% |
| HULL | 82,090 | 42,177 | (39,913) | 51.38% |
| HUNTINGTON | 7,000 | 7,028 | 28 | 100.40% |
| IPSWICH | 12,450 | 14,415 | 1,965 | 115.78% |
| KINGSTON | 31,147 | 25,450 | (5,697) | 81.71% |
| LAKEVILLE | 92,489 | 37,403 | (55,086) | 40.44% |
| LANCASTER | 46,225 | 20,990 | (25,235) | 45.41% |
| LANESBOROUGH | 9,100 | 7,203 | (1,897) | 79.15% |
| LAWRENCE | 103,125 | 121,273 | 18,148 | 117.60% |
| LEE | 56,300 | 49,414 | (6,886) | 87.77% |
| LEICESTER | 24,700 | 20,582 | (4,118) | 83.33% |
| LENOX | 12,000 | 12,048 | 48 | 100.40% |
| LEOMINSTER | 127,723 | 75,932 | (51,791) | 59.45% |
| LEVERETT | 5,200 | 4,018 | (1,182) | 77.27% |
| LEXINGTON | 20,325 | 21,484 | 1,159 | 105.70% |
| LEYDEN | 500 | 502 | 2 | 100.40% |
| LINCOLN | 4,222 | 1,508 | (2,714) | 35.71% |
| LITTLETON | 9,050 | 5,895 | (3,155) | 65.14% |
| LONGMEADOW | 32,468 | 6,024 | (26,444) | 18.55% |
| LOWELL | 203,752 | 220,592 | 16,840 | 108.27% |
| LUDLOW | 28,000 | 28,112 | 112 | 100.40% |
| LUNENBURG | 27,296 | 21,830 | (5,466) | 79.98% |
| LYNN | 164,925 | 173,776 | 8,851 | 105.37% |
| LYNNFIELD | 13,880 | 11,246 | (2,634) | 81.02% |
| MALDEN | 106,925 | 154,396 | 47,471 | 144.40% |

Appendix 5

## Amount of Exemptions Granted and State Reimbursements By City and Town in 2004 Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D

| Municipality | Total Exemption Cost | Total Reimbursement | Excess and (Deficiency) | Percent Reimbursement |
|---|---|---|---|---|
| MANCHESTER | $ 4,175 | $ 5,600 | $ 1,425 | 134.13% |
| MANSFIELD | 97,200 | 49,860 | (47,340) | 51.30% |
| MARBLEHEAD | 26,094 | 25,998 | (96) | 99.63% |
| MARION | 17,717 | 18,575 | 858 | 104.84% |
| MARLBOROUGH | 58,085 | 47,642 | (10,443) | 82.02% |
| MARSHFIELD | 32,950 | 24,644 | (8,306) | 74.79% |
| MASHPEE | 14,325 | 3,729 | (10,596) | 26.03% |
| MATTAPOISETT | 13,000 | 9,052 | (3,948) | 69.63% |
| MAYNARD | 23,112 | 25,186 | 2,074 | 108.98% |
| MEDFIELD | 14,050 | 7,926 | (6,124) | 56.41% |
| MEDFORD | 158,375 | 99,244 | (59,131) | 62.66% |
| MEDWAY | 59,983 | 19,366 | (40,617) | 32.29% |
| MELROSE | 80,325 | 48,864 | (31,461) | 60.83% |
| MENDON | 24,188 | 9,223 | (14,965) | 38.13% |
| MERRIMAC | 10,175 | 3,215 | (6,960) | 31.60% |
| METHUEN | 155,941 | 160,921 | 4,980 | 103.19% |
| MIDDLEBOROUGH | 100,075 | 81,103 | (18,972) | 81.04% |
| MIDDLEFIELD | 1,000 | 1,000 | - | 100.00% |
| MIDDLETON | 11,175 | 11,394 | 219 | 101.96% |
| MILFORD | 48,000 | 48,192 | 192 | 100.40% |
| MILLBURY | 46,238 | 35,140 | (11,098) | 76.00% |
| MILLIS | 7,275 | 6,070 | (1,205) | 83.44% |
| MILLVILLE | 15,945 | 10,942 | (5,003) | 68.62% |
| MILTON | 45,723 | 77,068 | 31,345 | 168.56% |
| MONROE | 500 | 502 | 2 | 100.40% |
| MONSON | 10,500 | 11,044 | 544 | 105.18% |
| MONTAGUE | 10,000 | 10,040 | 40 | 100.40% |
| MONTGOMERY | 1,000 | 1,004 | 4 | 100.40% |
| NAHANT | 13,214 | 11,556 | (1,658) | 87.45% |
| NANTUCKET | 1,000 | 2 | (998) | 0.20% |
| NATICK | 52,317 | 39,736 | (12,581) | 75.95% |
| NEEDHAM | 13,693 | 8,253 | (5,440) | 60.27% |
| NEW BEDFORD | 475,388 | 435,844 | (39,544) | 91.68% |
| NEW BRAINTREE | 675 | 502 | (173) | 74.37% |
| NEW SALEM | 500 | 175 | (325) | 35.00% |
| NEWBURY | 6,900 | 5,697 | (1,203) | 82.57% |
| NEWBURYPORT | 25,017 | 24,580 | (437) | 98.25% |
| NEWTON | 69,100 | 96,098 | 26,998 | 139.07% |
| NORFOLK | 6,325 | 6,245 | (80) | 98.74% |
| NORTH ADAMS | 70,200 | 63,086 | (7,114) | 89.87% |
| NORTH ANDOVER | 37,575 | 49,854 | 12,279 | 132.68% |
| NORTH ATTLEBOROUGH | 53,130 | 23,269 | (29,861) | 43.80% |
| NORTH BROOKFIELD | 14,300 | 10,471 | (3,829) | 73.22% |
| NORTH READING | 18,415 | 10,915 | (7,500) | 59.27% |
| NORTHAMPTON | 104,500 | 81,020 | (23,480) | 77.53% |
| NORTHBOROUGH | 84,400 | 13,016 | (71,384) | 15.42% |
| NORTHBRIDGE | 22,975 | 19,191 | (3,784) | 83.53% |
| NORTHFIELD | 10,590 | 8,732 | (1,858) | 82.45% |
| NORTON | 19,108 | 15,258 | (3,850) | 79.85% |
| NORWELL | 29,550 | 13,600 | (15,950) | 46.02% |
| NORWOOD | 26,500 | 26,606 | 106 | 100.40% |
| OAK BLUFFS | 36,147 | 15,235 | (20,912) | 42.15% |

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Appendix 5

## Amount of Exemptions Granted and State Reimbursements By City and Town in 2004 Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D

| Municipality | Total Exemption Cost | Total Reimbursement | Excess and (Deficiency) | Percent Reimbursement |
|---|---|---|---|---|
| OAKHAM | $ 4,000 | $ 2,516 | $ (1,484) | 62.90% |
| ORANGE | 28,925 | 25,169 | (3,756) | 87.01% |
| ORLEANS | 11,718 | 7,396 | (4,322) | 63.12% |
| OTIS | 9,294 | 5,038 | (4,256) | 54.21% |
| OXFORD | 46,625 | 39,773 | (6,852) | 85.30% |
| PALMER | 60,062 | 45,086 | (14,976) | 75.07% |
| PAXTON | 12,700 | 7,707 | (4,993) | 60.69% |
| PEABODY | 82,825 | 76,073 | (6,752) | 91.85% |
| PELHAM | 5,175 | 3,695 | (1,480) | 71.40% |
| PEMBROKE | 45,404 | 26,781 | (18,623) | 58.98% |
| PEPPERELL | 13,925 | 12,748 | (1,177) | 91.55% |
| PERU | 1,025 | 502 | (523) | 48.98% |
| PETERSHAM | 3,375 | 3,035 | (340) | 89.93% |
| PITTSFIELD | 108,425 | 86,703 | (21,722) | 79.97% |
| PLAINFIELD | 675 | 852 | 177 | 126.22% |
| PLAINVILLE | 14,700 | 6,528 | (8,172) | 44.41% |
| PLYMOUTH | 71,000 | 64,781 | (6,219) | 91.24% |
| PLYMPTON | 13,366 | 5,699 | (7,667) | 42.64% |
| PRINCETON | 7,400 | 4,699 | (2,701) | 63.50% |
| PROVINCETOWN | 12,622 | 18,689 | 6,067 | 148.07% |
| QUINCY | 166,568 | 238,092 | 71,524 | 142.94% |
| RANDOLPH | 81,250 | 81,826 | 576 | 100.71% |
| RAYNHAM | 25,175 | 25,436 | 261 | 101.04% |
| READING | 33,150 | 24,142 | (9,008) | 72.83% |
| REHOBOTH | 44,538 | 29,839 | (14,699) | 67.00% |
| REVERE | 168,302 | 161,886 | (6,416) | 96.19% |
| RICHMOND | 3,500 | 1,014 | (2,486) | 28.97% |
| ROCHESTER | 18,553 | 12,946 | (5,607) | 69.78% |
| ROCKLAND | 20,025 | 19,578 | (447) | 97.77% |
| ROCKPORT | 6,250 | 6,526 | 276 | 104.42% |
| ROWLEY | 7,917 | 6,899 | (1,018) | 87.14% |
| ROYALSTON | 8,800 | 8,382 | (418) | 95.25% |
| RUTLAND | 6,700 | 6,724 | 24 | 100.36% |
| SALEM | 149,818 | 74,624 | (75,194) | 49.81% |
| SALISBURY | 20,300 | 20,453 | 153 | 100.75% |
| SANDISFIELD | 3,000 | 3,012 | 12 | 100.40% |
| SANDWICH | 12,525 | 12,573 | 48 | 100.38% |
| SAUGUS | 58,663 | 48,970 | (9,693) | 83.48% |
| SAVOY | 10,400 | 10,400 | - | 100.00% |
| SCITUATE | 18,555 | 21,466 | 2,911 | 115.69% |
| SEEKONK | 37,725 | 34,882 | (2,843) | 92.46% |
| SHARON | 34,001 | 8,282 | (25,719) | 24.36% |
| SHEFFIELD | 8,950 | 8,059 | (891) | 90.04% |
| SHELBURNE | 500 | 502 | 2 | 100.40% |
| SHERBORN | 6,378 | 1,506 | (4,872) | 23.61% |
| SHIRLEY | 34,495 | 15,758 | (18,737) | 45.68% |
| SHREWSBURY | 138,211 | 23,118 | (115,093) | 16.73% |
| SHUTESBURY | 1,700 | 1,354 | (346) | 79.65% |
| SOMERSET | 208,243 | 89,371 | (118,872) | 42.92% |
| SOMERVILLE | 227,191 | 276,396 | 49,205 | 121.66% |
| SOUTH HADLEY | 36,475 | 27,131 | (9,344) | 74.38% |
| SOUTHAMPTON | 18,100 | 15,264 | (2,836) | 84.33% |

Appendix 5

## Amount of Exemptions Granted and State Reimbursements By City and Town in 2004 Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D

| Municipality | Total Exemption Cost | Total Reimbursement | Excess and (Deficiency) | Percent Reimbursement |
|---|---|---|---|---|
| SOUTHBOROUGH | $ 36,655 | $ 15,247 | $ (21,408) | 41.60% |
| SOUTHBRIDGE | 9,475 | 3,175 | (6,300) | 33.51% |
| SOUTHWICK | 28,701 | 19,122 | (9,579) | 66.62% |
| SPENCER | 44,750 | 41,433 | (3,317) | 92.59% |
| SPRINGFIELD | 229,975 | 231,905 | 1,930 | 100.84% |
| STERLING | 6,224 | 4,700 | (1,524) | 75.51% |
| STOCKBRIDGE | 5,821 | 4,366 | (1,455) | 75.00% |
| STONEHAM | 200,734 | 97,061 | (103,673) | 48.35% |
| STOUGHTON | 45,350 | 43,549 | (1,801) | 96.03% |
| STOW | 17,525 | 8,534 | (8,991) | 48.70% |
| STURBRIDGE | 12,225 | 11,219 | (1,006) | 91.77% |
| SUDBURY | 10,836 | 6,572 | (4,264) | 60.65% |
| SUNDERLAND | 2,000 | 2,008 | 8 | 100.40% |
| SUTTON | 16,377 | 15,852 | (525) | 96.79% |
| SWAMPSCOTT | 18,775 | 17,427 | (1,348) | 92.82% |
| SWANSEA | 72,050 | 70,653 | (1,397) | 98.06% |
| TAUNTON | 111,500 | 111,946 | 446 | 100.40% |
| TEMPLETON | 66,797 | 49,311 | (17,486) | 73.82% |
| TEWKSBURY | 87,225 | 50,108 | (37,117) | 57.45% |
| TISBURY | 19,181 | 12,212 | (6,969) | 63.67% |
| TOPSFIELD | 10,557 | 3,191 | (7,366) | 30.23% |
| TOWNSEND | 15,070 | 13,752 | (1,318) | 91.25% |
| TRURO | 16,363 | 3,532 | (12,831) | 21.59% |
| TYNGSBOROUGH | 18,650 | 17,662 | (988) | 94.70% |
| TYRINGHAM | 500 | 502 | 2 | 100.40% |
| UPTON | 13,000 | 10,052 | (2,948) | 77.32% |
| UXBRIDGE | 34,088 | 37,999 | 3,911 | 111.47% |
| WAKEFIELD | 43,825 | 60,866 | 17,041 | 138.88% |
| WALES | 3,175 | 3,362 | 187 | 105.89% |
| WALPOLE | 73,200 | 41,638 | (31,562) | 56.88% |
| WALTHAM | 78,654 | 46,727 | (31,927) | 59.41% |
| WARE | 25,875 | 17,966 | (7,909) | 69.43% |
| WAREHAM | 71,650 | 56,610 | (15,040) | 79.01% |
| WARREN | 16,732 | 16,262 | (470) | 97.19% |
| WARWICK | 2,000 | 2,008 | 8 | 100.40% |
| WATERTOWN | 69,550 | 73,230 | 3,680 | 105.29% |
| WAYLAND | 33,214 | 11,445 | (21,769) | 34.46% |
| WEBSTER | 79,650 | 85,624 | 5,974 | 107.50% |
| WELLESLEY | 34,500 | 11,092 | (23,408) | 32.15% |
| WELLFLEET | 7,375 | 5,376 | (1,999) | 72.89% |
| WENDELL | 1,906 | 2,008 | 102 | 105.34% |
| WENHAM | 16,000 | 4,032 | (11,968) | 25.20% |
| WEST BOYLSTON | 25,460 | 21,334 | (4,126) | 83.79% |
| WEST BRIDGEWATER | 32,041 | 20,955 | (11,086) | 65.40% |
| WEST BROOKFIELD | 13,500 | 5,554 | (7,946) | 41.14% |
| WEST NEWBURY | 4,400 | 3,187 | (1,213) | 72.43% |
| WEST SPRINGFIELD | 99,775 | 89,742 | (10,033) | 89.94% |
| WEST TISBURY | 5,525 | 2,185 | (3,340) | 39.55% |
| WESTBOROUGH | 64,090 | 24,842 | (39,248) | 38.76% |
| WESTFIELD | 93,850 | 84,142 | (9,708) | 89.66% |
| WESTFORD | 77,851 | 24,709 | (53,142) | 31.74% |
| WESTMINSTER | 18,305 | 15,935 | (2,370) | 87.05% |

Appendix 5

## Amount of Exemptions Granted and State Reimbursements By City and Town in 2004 Clauses 17, 17C, 17C1/2, 17D, 17E, 41, 41B, 41C, New 41C, and 41D

| Municipality | Total Exemption Cost | Total Reimbursement | Excess and (Deficiency) | Percent Reimbursement |
|---|---|---|---|---|
| WESTON | $ 12,000 | $ 5,524 | $ (6,476) | 46.03% |
| WESTPORT | 63,360 | 56,247 | (7,113) | 88.77% |
| WESTWOOD | 21,000 | 10,542 | (10,458) | 50.20% |
| WEYMOUTH | 88,400 | 78,283 | (10,117) | 88.56% |
| WHATELY | 3,450 | 2,687 | (763) | 77.88% |
| WHITMAN | 34,788 | 27,283 | (7,505) | 78.43% |
| WILBRAHAM | 19,150 | 16,239 | (2,911) | 84.80% |
| WILLIAMSBURG | 13,500 | 13,054 | (446) | 96.70% |
| WILLIAMSTOWN | 10,450 | 1,939 | (8,511) | 18.56% |
| WILMINGTON | 93,850 | 81,890 | (11,960) | 87.26% |
| WINCHENDON | 30,825 | 18,771 | (12,054) | 60.90% |
| WINCHESTER | 47,420 | 24,538 | (22,882) | 51.75% |
| WINDSOR | 500 | 500 | - | 100.00% |
| WINTHROP | 3,725 | 14,225 | 10,500 | 381.88% |
| WOBURN | 164,325 | 118,762 | (45,563) | 72.27% |
| WORCESTER | 778,520 | 429,504 | (349,016) | 55.17% |
| WORTHINGTON | 500 | 502 | 2 | 100.40% |
| WRENTHAM | 13,075 | 11,721 | (1,354) | 89.64% |
| YARMOUTH | 70,950 | 63,146 | (7,804) | 89.00% |
| Total | $ 16,029,457 | $ 12,140,055 | $ (3,889,402) | |
| Number of Cities and Towns | 331 | 331 | 331 | 331 |
| Minimum | $ 500 | $ 2 | $ (696,372) | 0.20% |
| Maximum | $ 1,577,982 | $ 881,610 | $ 71,524 | 381.88% |
| Median | $ 23,950 | $ 16,239 | $ (3,777) | 79.97% |
| Mode | $ 500 | $ 502 | $ - | 100.40% |
| Average | $ 48,427 | $ 36,677 | $ (11,750) | 77.50% |

Notes: Twenty Communities Do not Appear in this Appendix. Nine had not Filed Complete Reports to the Department of Revenue as of the Close of Our Database; Eleven Granted No Exemptions in 2004.