



A. JOSEPH DENUCCI
AUDITOR

The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH
DIVISION OF LOCAL MANDATES

10 WEST STREET, 6TH FLOOR
BOSTON, MASSACHUSETTS 02111

TEL: 617-727-0980
1-800-462-COST
FAX: 617-727-0984

Payments in Lieu of Taxes (PILOT) For State Owned Land Chapter 58 of the Massachusetts General Laws

**A Report to the FY 2002
Budget Conference Committee**

June 2001



The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

STATE HOUSE, BOSTON 02133

A. JOSEPH DENUCCI
AUDITOR

TEL. (617) 727-2075

June 27, 2001

The Honorable Mark C. Montigny, Chairman
Senate Committee on Ways & Means
State House, Room 212
Boston, Massachusetts 02133

RE: Line item 0611-5510: Payments in Lieu of Taxes for State Owned Land

Dear Mr. Chairman:

I respectfully submit for consideration by the Conference Committee a review of the local fiscal impact of insufficient distributions to Massachusetts municipalities for Payments In Lieu Of Taxes for state-owned land (PILOT). These payments are made to compensate 285 cities and towns for the presence of certain tax-exempt state property in accordance with G. L. c. 58, ss. 13-17. This review was conducted in accordance with G. L. c. 11, s. 6B, which authorizes the Office of the State Auditor, Division of Local Mandates (DLM) to determine the financial effect of state laws impacting the cities and towns of Massachusetts.

Underfunding of the PILOT account began in FY 1989 during the state's financial crisis, and continues today despite the General Court's effort to gradually restore funding to the level provided by the c. 58 formula. The target amount for full funding prior to last year's revaluation by the Department of Revenue had been \$21 million. However, due to an overall increase in the value of relevant state property, \$30.8 million would be necessary to fully fund this statutory obligation for FY 2002.

I am recommending full funding of the PILOT account at this \$30.8 million level, thereby providing much needed assistance to host communities. An alternative approach, which you may want to consider because of other funding priorities in the current budget, would be to establish a schedule to achieve full funding over time. However, if this approach is adopted, I recommend that \$21 million should be considered as the minimum level of funding for FY 2002. Cities and towns have planned their budgets based on

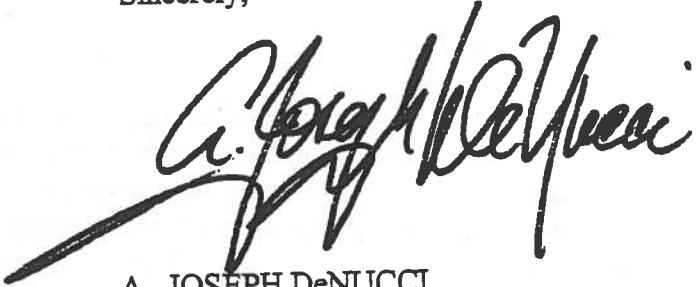
The Honorable Mark C. Montigny
Page Two

Preliminary Cherry Sheet Notifications indicating that the FY 2002 appropriation for PILOT would be \$21 million. This level also achieves the goal set in the FY 1997 budget. Further, it is important to note that even with a \$21 million appropriation, 122 cities and towns will still receive lower PILOT reimbursements in FY 2002 due to the revaluation of c. 58 property.

Attached are the findings from our review, and a comparative analysis of Cherry Sheet and property valuation data. This analysis documents the impact on the 285 individual municipalities currently receiving PILOT reimbursement. Also, please find enclosed DLM's 1994 report; A Review of The Municipal Financial Effect of The PILOT Program on Massachusetts Cities and Towns.

I look forward to continue working with you on this and other issues that affect the quality of state and local government, and the services the Commonwealth provides to its citizens.

Sincerely,



A. JOSEPH DeNUCCI
Auditor of the Commonwealth

AJD: pd

Attachments

DIVISION OF LOCAL MANDATES

FINANCIAL IMPACT OF PILOT APPROPRIATION ON CITIES AND TOWNS

Valuation of G. L. c. 58 State-Owned Land

Payments in lieu of taxes for state owned land (PILOT) have been provided to host municipalities since 1910. Under G. L. c. 58, ss. 13-17, the PILOT amount due each of 285 municipalities is calculated by applying an equalized (statewide) property tax rate to the fair cash value of the land only, as determined by the Department of Revenue (DOR). The value of buildings and other improvements is statutorily excluded from DOR's assessment of c. 58 state property. The valuations are based on an appraisal conducted every five years by DOR. Municipalities aggrieved by DOR's determination of value may ask the Appellate Tax Board to determine the value. The c. 58 formula is shown below.

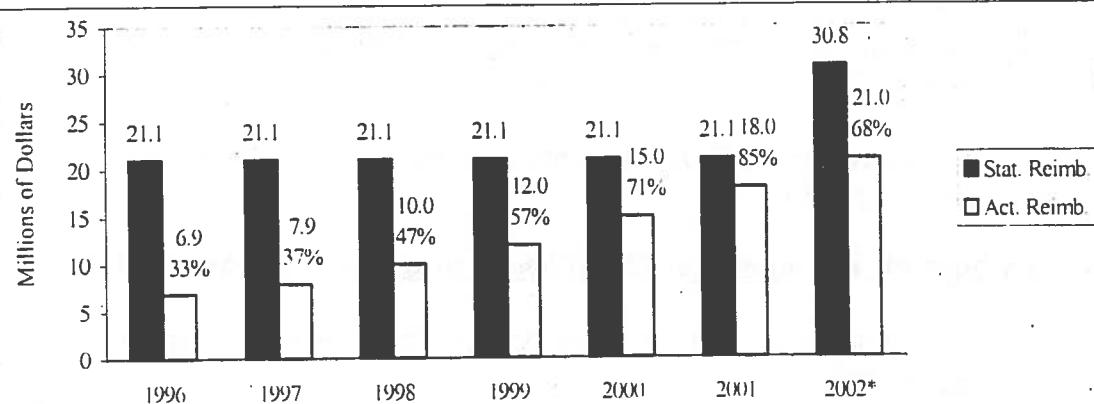
c. 58 Pilot Formula

	<u>Valuation</u>	<u>Statewide Tax Rate</u>	<u>PILOT Amount</u>
FY 2001	\$1.26 Billion	x \$16.73 per \$1,000	= \$20.9 Million
FY 2002	\$1.86 Billion	x \$16.58 per \$1,000	= \$30.8 Million

Underfunding

Underfunding of the PILOT account began in FY 1989 during the state's financial crisis, and continues today despite the General Court's efforts to gradually restore funding to the level provided by the c. 58 formula. In October 1994, The Division of Local Mandates reported that during the FY 1989 – FY 1995 period, cities and towns received \$51.8 million in reimbursements rather than the \$105.5 million called for by the statutory formula. This was approximately 50% of their entitlements, on average. In 1996, the General Court established a five-year schedule to achieve full funding of \$21 million by FY 2002. (See section 178 of Chapter 43 of the Acts of 1997.) Consequently, over the period FY 1996 – 2001, cities and towns received \$69.8 million, 55% of their entitlement of \$126.5 under the statutory formula.

History of Reimbursements – Payments in Lieu of Taxes FY 1996 – FY 2002*



*House 1 & SW & M's

HW & M's = \$18 Million (not shown)

Revaluation

After five years of increases to line item 0611-5510, the FY2002 budget appropriation for PILOT was to have matched the \$21 million called for by the statutory formula. However, the Department of Revenue's revaluation of state-owned land, mandated by G.L. c. 58, s. 13, found that the statewide value of c. 58 property increased from \$1.3 billion to \$1.8 billion, while the applicable state average property tax rate remained about the same at \$16.58 per thousand. These variables of the c. 58 formula should be used for FY 2002 calculations. ($\$1.86 \text{ billion value} / \$1000 \times \$16.58 = \30.8 million). Consequently, the formula calls for annual reimbursements of \$30.8 million beginning in FY 2002, rather than the \$21 million that had been anticipated. As a result, the FY 2002 appropriations proposed for line item 0611-5510 are not sufficient to fully compensate these municipalities according to the c. 58 formula. Annual payments of approximately \$30.8 million will be applicable through FY 2006.

Municipal Impact of Proposed FY 2002 Funding Levels

This analysis compares the impact of proposed PILOT appropriations on cities and towns hosting state owned land subject to G. L. c. 58, ss. 13-17. Chapter 58 land was reassessed last year and the new values become effective in FY 2002.

Increases and decreases in property value have a direct impact on the PILOT reimbursements received by cities and towns. The PILOT amount is based on each municipality's Chapter 58 valuation relative to the value of all Chapter 58 property. For example, the value of state owned land in the Town of Plymouth was 5.2% of all Chapter 58 state owned land in FY 2001. Therefore, Plymouth received \$936,000 last year (5.2% of \$18 million). After revaluation, Plymouth land represents 3.3% of all Chapter 58 property value. Therefore, if the PILOT appropriation were to be level funded at \$18 million, Plymouth's share would fall \$336,000 to approximately \$600,000.

The attached spreadsheet shows the impact of various appropriation levels on each PILOT city and town. Please find below the summary financial impact of differing PILOT appropriations for FY 2002.

Impact of level funding PILOT at \$18 million as proposed by the FY 2002 House Budget

- 131 municipalities would share gains totaling \$3.9 million. The average increase is \$29,737.
- 154 would receive lower PILOT payments, also equal to 3.9 million. The average loss is \$25,286.

Impact of FY 2002 PILOT funding at \$21 million as proposed by the Senate Budget.

- 163 municipalities would share gains \$5.7 million with an average increase of \$35,226.
- 122 municipalities would share losses totaling \$2.74 million. The average loss is \$22,462.

Impact of fully funding PILOT according to the Chapter 58 formula for FY 2002 - \$31 million.

- 237 municipalities would share gains totaling \$13.7 million. The average gain would be \$58,096.
- 48 municipalities would collectively lose \$767,342 for an average loss of \$15,986.

FY 2002 Municipal PILOT Receipt Increases (Top 20)				
Increase	PILOT	FY2001	Preliminary	Change
Rank	Municipalities	PILOT Payment @ \$18 million	FY 2002 PILOT @ \$21 million	
1	Edgartown	\$ 298,358	\$ 636,960	\$ 338,602
2	Sunderland	26,834	331,609	304,775
3	Framingham	405,232	682,067	276,835
4	North Andover	140,769	379,164	238,395
5	Wendell	67,089	272,125	205,036
6	Hopkinton	113,626	271,862	158,236
7	Princeton	69,200	218,903	149,703
8	Carlisle	114,782	259,857	145,075
9	Brewster	176,701	318,823	142,122
10	Wrentham	308,667	450,545	141,878
11	Lowell	238,202	377,126	138,924
12	Andover	106,873	234,157	127,284
13	Upton	68,737	184,941	116,204
14	Westminster	90,683	204,273	113,590
15	Franklin	59,158	161,937	102,779
16	Newburyport	36,257	137,707	101,450
17	Lancaster	93,559	190,734	97,175
18	Mattapoisett	29,094	123,420	94,326
19	Boxford	42,031	129,664	87,633
20	Concord	410,605	489,045	78,440

FY 2002 Municipal PILOT Receipt (Decreases) (Top 20)				
Increase	PILOT	FY2001	Preliminary	Change
Rank	Municipalities	PILOT Payment @ \$18 million	FY 2002 PILOT @ \$21 million	
1	Sandwich	\$ 789,905	\$ 549,159	\$ (240,746)
2	Plymouth	936,645	700,266	(236,379)
3	Westport	303,485	89,807	(213,678)
4	Bourne	834,962	634,365	(200,597)
5	Waltham	413,784	222,802	(190,982)
6	Salisbury	214,252	81,867	(132,385)
7	Mashpee	342,324	211,029	(131,295)
8	Taunton	324,858	235,504	(89,354)
9	Montague	155,617	66,278	(89,339)
10	West Tisbury	356,285	275,962	(80,323)
11	Hadley	143,606	68,666	(74,940)
12	Washington	102,622	36,451	(66,171)
13	Great Barrington	111,850	52,061	(59,789)
14	Bridgewater	375,865	319,156	(56,709)
15	Amherst	284,192	232,350	(51,842)
16	Peru	74,990	33,874	(41,116)
17	Harwich	61,651	32,166	(29,485)
18	Hancock	58,877	30,711	(28,166)
19	Northborough	117,859	89,879	(27,980)
20	Lee	55,735	28,278	(27,457)

Table of Spreadsheets

- FY 2002 Payment in Lieu of Taxes (PILOT) Municipal Receipt Distribution Analysis at \$18,000,000, \$21,000,000, and \$31,000,000 Total Funding Levels
- Comparison of FY 2001 PILOT Reimbursements to Preliminary FY 2002 PILOT Receipts.
- Municipalities with PILOT Decreases FY 2002.
- Municipalities with PILOT Increases FY 2002.
- Comparison of Assessed Values 1995 – 2001 State Owned Land.
All 281 PILOT Municipalities
- Comparison of Assessed Values 1995 – 2001 State Owned Land.
Municipalities with a *Decrease* in Assessed Value
- Comparison of Assessed Values 1995 – 2001 State Owned Land.
Municipalities with an *Increase* in Assessed Value

Comparison of FY 2001 Cherry Sheet to Preliminary FY 2002 Cherry Sheet Amounts
G.L. c.58 PILOT State Owned Land : 0611-5510

Shaded Area shows municipalities with decreased PILOT Reimbursements (122 Municipalities in Total)

PILOT Municipalities	FY 2001 PILOT	Preliminary FY 2002 PILOT	Change	Per Cent Change
Abington	\$ 44,638	\$ 92,522	\$ 47,884	107.3%
Acton	91,082	90,710	(372)	-0.4%
Acushnet	100	101	1	1.0%
Adams	50,045	33,865	(16,180)	-32.3%
Agawam	33,970	40,986	7,016	20.7%
Amherst	284,192	232,350	(51,842)	-18.2%
Andover	106,873	234,157	127,284	119.1%
Aquinnah	2,200	1,354	(846)	-38.5%
Ashburnham	31,641	42,091	10,450	33.0%
Ashby	36,340	25,733	(10,607)	-29.2%
Ashfield	4,335	2,614	(1,721)	-39.7%
Ashland	53,786	77,243	23,457	43.6%
Athol	25,476	20,855	(4,621)	-18.1%
Ayer	2,336	3,336	1,000	42.8%
Barnstable	89,229	126,904	37,675	42.2%
Barre	32,312	71,142	38,830	120.2%
Becket	45,012	30,113	(14,899)	-33.1%
Bedford	392,827	434,413	41,586	10.6%
Belchertown	76,718	107,939	31,221	40.7%
Berkley	9,354	14,704	5,350	57.2%
Bernardston	5,992	4,863	(1,129)	-18.8%
Billerica	108,253	92,080	(16,173)	-14.9%
Blackstone	13,596	15,299	1,703	12.5%
Blandford	13,371	11,527	(1,844)	-13.8%
Bolton	8,244	33,735	25,491	309.2%
Boston	369,912	447,692	77,780	21.0%
Bourne	834,962	634,365	(200,597)	-24.0%
Boxborough	2,524	1,498	(1,026)	-40.6%
Boxford	42,031	129,664	87,633	208.5%
Brewster	176,701	318,823	142,122	80.4%
Bridgewater	375,865	319,156	(56,709)	-15.1%
Brimfield	48,521	36,143	(12,378)	-25.5%
Brockton	243	199	(44)	-18.1%
Brookfield	24,521	41,464	16,943	69.1%
Buckland	2,999	1,457	(1,542)	-51.4%
Canton	54,499	37,251	(17,248)	-31.6%
Carlisle	114,782	259,857	145,075	126.4%
Carver	125,293	100,001	(25,292)	-20.2%
Charlemont	6,966	4,754	(2,212)	-31.8%
Charlton	7,653	7,688	35	0.5%
Chelmsford	10,642	17,770	7,128	67.0%
Chelsea	73,903	86,890	12,987	17.6%
Cheshire	39,710	40,250	540	1.4%
Chester	17,605	10,232	(7,373)	-41.9%
Chesterfield	19,615	21,686	2,071	10.6%
Clarksburg	33,237	16,442	(16,795)	-50.5%
Clinton	1,862	5,801	3,939	211.5%
Colrain	24,013	22,829	(1,184)	-4.9%
Concord	410,605	489,045	78,440	19.1%
Conway	34,490	16,455	(18,035)	-52.3%
Cummington	13,458	7,053	(6,405)	-47.6%
Dalton	28,505	17,558	(10,947)	-38.4%

Comparison of FY 2001 Cherry Sheet to Preliminary FY 2002 Cherry Sheet Amounts

G.L. c.58 PILOT State Owned Land : 0611-5510

Shaded Area shows municipalities with decreased PILOT Reimbursements (122 Municipalities in Total)

PILOT Municipalities	FY 2001 PILOT	Preliminary FY 2002 PILOT	Change	Per Cent Change
Danvers	154,799	137,152	(17,647)	-11.4%
Dartmouth	161,603	157,033	(4,570)	-2.8%
Deerfield	38,896	31,295	(7,601)	-19.5%
Dennis	1,884	3,384	1,500	79.6%
Douglas	64,750	132,340	67,590	104.4%
Dover	17,077	23,385	6,308	36.9%
Dracut	17,146	52,282	35,136	204.9%
Dunstable	838	1,093	255	30.4%
Duxbury	17,744	27,787	10,043	56.6%
East Bridgewater	79	71	(8)	-10.1%
East Brookfield	2,558	2,223	(335)	-13.1%
Eastham	3,068	5,021	1,953	63.7%
Easthampton	444	1,680	1,236	278.4%
Easton	42,190	88,091	45,901	108.8%
Edgartown	298,358	636,960	338,602	113.5%
Egremont	35,162	29,651	(5,511)	-15.7%
Erving	14,037	10,816	(3,221)	-22.9%
Essex	665	1,219	554	83.3%
Fairhaven	59,502	42,998	(16,504)	-27.7%
Fall River	107,497	85,852	(21,645)	-20.1%
Falmouth	235,868	209,085	(26,783)	-11.4%
Fitchburg	31,187	31,735	548	1.8%
Florida	28,848	48,485	19,637	68.1%
Foxborough	72,393	137,241	64,848	89.6%
Framingham	405,232	682,067	276,835	68.3%
Franklin	59,158	161,937	102,779	173.7%
Freetown	94,079	126,521	32,442	34.5%
Gardner	36,073	52,061	15,988	44.3%
Georgetown	39,406	114,472	75,066	190.5%
Gill	1,445	1,184	(261)	-18.1%
Gloucester	31,134	23,686	(7,448)	-23.9%
Goshen	25,408	10,852	(14,556)	-57.3%
Gosnold	16,023	15,354	(669)	-4.2%
Grafton	4,293	1,342	(2,951)	-68.7%
Granby	25,707	23,950	(1,757)	-6.8%
Granville	25,084	32,976	7,892	31.5%
Great Barrington	111,850	52,061	(59,789)	-53.5%
Greenfield	2,986	13,412	10,426	349.2%
Groton	24,859	79,534	54,675	219.9%
Groveland	27,993	63,186	35,193	125.7%
Hadley	143,606	68,666	(74,940)	-52.2%
Halifax	9,635	25,326	15,691	162.9%
Hamilton	38,930	88,110	49,180	126.3%
Hancock	58,877	30,711	(28,166)	-47.8%
Hanover	2,425	4,774	2,349	96.9%
Hanson	161	195	34	21.1%
Hardwick	34,061	26,982	(7,079)	-20.8%
Harvard	1,845	3,276	1,431	77.6%
Harwich	61,651	32,166	(29,485)	-47.8%
Hatfield	1,999	1,044	(955)	-47.8%
Haverhill	416	722	306	73.6%
Hawley	28,462	17,234	(11,228)	-39.4%
Heath	6,594	3,845	(2,749)	-41.7%

Comparison of FY 2001 Cherry Sheet to Preliminary FY 2002 Cherry Sheet Amounts
G.L. c.58 PILOT State Owned Land : 0611-5510

Shaded Area shows municipalities with decreased PILOT Reimbursements (122 Municipalities in Total)

PILOT Municipalities	FY 2001 PILOT	Preliminary FY 2002 PILOT	Change	Per Cent Change
Hingham	34,145	23,328	(10,817)	-31.7%
Hinsdale	20,862	21,983	1,121	5.4%
Holden	23,112	69,799	46,687	202.0%
Holland	5,644	3,746	(1,898)	-33.6%
Holliston	799	1,410	611	76.5%
Holyoke	19,437	30,129	10,692	55.0%
Hopedale	62	1,354	1,292	2083.9%
Hopkinton	113,626	271,862	158,236	139.3%
Hubbardston	26,051	80,296	54,245	208.2%
Hudson	12,760	26,156	13,396	105.0%
Hull	14,859	15,710	851	5.7%
Huntington	16,384	20,685	4,301	26.3%
Ipswich	361,910	363,139	1,229	0.3%
Kingston	18,752	51,726	32,974	175.8%
Lakeville	11,319	12,128	809	7.1%
Lancaster	93,559	190,734	97,175	103.9%
Lanesborough	32,249	33,489	1,240	3.8%
Lawrence	1,789	1,905	116	6.5%
Lee	55,735	28,278	(27,457)	-49.3%
Leicester	9,503	6,802	(2,701)	-28.4%
Lenox	15,380	11,068	(4,312)	-28.0%
Leominster	60,486	65,582	5,096	8.4%
Leverett	4,376	18,427	14,051	321.1%
Leyden	845	1,967	1,122	132.8%
Lincoln	312,365	331,615	19,250	6.2%
Littleton	86	171	85	98.8%
Lowell	238,202	377,126	138,924	58.3%
Ludlow	38,021	16,602	(21,419)	-56.3%
Lunenburg	10,932	39,458	28,526	260.9%
Lynn	556	555	(1)	-0.2%
Lynnfield	38,514	82,804	44,290	115.0%
Marion	4,196	6,605	2,409	57.4%
Marlborough	85,957	86,906	949	1.1%
Marshfield	1,589	5,242	3,653	229.9%
Mashpee	342,324	211,029	(131,295)	-38.4%
Mattapoisett	29,094	123,420	94,326	324.2%
Medfield	157,150	174,975	17,825	11.3%
Mendon	3,761	9,180	5,419	144.1%
Merrimac	1,673	2,619	946	56.5%
Middleborough	57,441	130,525	73,084	127.2%
Middlefield	38,566	37,451	(1,115)	-2.9%
Middleton	8,511	13,223	4,712	55.4%
Millbury	1,176	3,152	1,976	168.0%
Millville	10,788	2,182	(8,606)	-79.8%
Monroe	10,235	5,351	(4,884)	-47.7%
Monson	57,073	45,060	(12,013)	-21.0%
Montague	155,617	66,278	(89,339)	-57.4%
Monterey	50,001	56,346	6,345	12.7%
Montgomery	1,845	1,331	(514)	-27.9%
Mount Washington	58,050	74,124	16,074	27.7%
Nahant	344	333	(11)	-3.2%
Nantucket	77,506	136,295	58,789	75.9%
Natick	124,531	139,822	15,291	12.3%

Comparison of FY 2001 Cherry Sheet to Preliminary FY 2002 Cherry Sheet Amounts

G.L. c.58 PILOT State Owned Land : 0611-5510

Shaded Area shows municipalities with decreased PILOT Reimbursements (122 Municipalities in Total)

PILOT Municipalities	FY 2001 PILOT	Preliminary FY 2002 PILOT	Change	Per Cent Change
New Ashford	31,224	16,082	(15,142)	-48.5%
New Bedford	17,778	16,063	(1,715)	-9.6%
New Braintree	52,890	42,835	(10,055)	-19.0%
New Marlborough	31,829	34,352	2,523	7.9%
New Salem	8,915	5,653	(3,262)	-36.6%
Newbury	82,289	123,902	41,613	50.6%
Newburyport	36,257	137,707	101,450	279.8%
Norfolk	113,820	183,960	70,140	61.6%
North Adams	45,173	32,996	(12,177)	-27.0%
North Andover	140,769	379,164	238,395	169.4%
North Brookfield	3,404	6,265	2,861	84.0%
North Reading	16,378	69,675	53,297	325.4%
Northampton	34,057	91,274	57,217	168.0%
Northborough	117,859	89,879	(27,980)	-23.7%
Northbridge	33,985	36,972	2,987	8.8%
Northfield	39,716	32,323	(7,393)	-18.6%
Norton	12,398	40,003	27,605	222.7%
Norwell	900	1,805	905	100.6%
Oak Bluffs	13,160	14,885	1,725	13.1%
Oakham	36,973	47,839	10,866	29.4%
Orange	21,553	16,374	(5,179)	-24.0%
Orleans	1,045	2,205	1,160	111.0%
Otis	86,862	72,272	(14,590)	-16.8%
Oxford	6,666	7,556	890	13.4%
Palmer	22,502	17,405	(5,097)	-22.7%
Paxton	72,751	111,460	38,709	53.2%
Peabody	4,742	6,627	1,885	39.8%
Pelham	23,552	33,408	9,856	41.8%
Pepperell	34,402	18,712	(15,690)	-45.6%
Peru	74,990	33,874	(41,116)	-54.8%
Petersham	17,396	55,718	38,322	220.3%
Phillipston	29,574	32,121	2,547	8.6%
Pittsfield	45,608	18,434	(27,174)	-59.6%
Plainfield	17,378	16,660	(718)	-4.1%
Plainville	8,139	17,602	9,463	116.3%
Plymouth	936,645	700,266	(236,379)	-25.2%
Princeton	69,200	218,903	149,703	216.3%
Provincetown	40,134	96,017	55,883	139.2%
Quincy	22,498	22,003	(495)	-2.2%
Raynham	11,724	23,225	11,501	98.1%
Reading	43,911	70,789	26,878	61.2%
Rehoboth	9,088	14,681	5,593	61.5%
Richmond	2,336	2,114	(222)	-9.5%
Rochester	10,013	33,676	23,663	236.3%
Rockport	27,330	49,102	21,772	79.7%
Rowe	3,525	2,993	(532)	-15.1%
Rowley	41,856	89,610	47,754	114.1%
Royalston	70,208	64,060	(6,148)	-8.8%
Russell	5,245	3,376	(1,869)	-35.6%
Rutland	25,062	48,512	23,450	93.6%
Salem	19,901	41,778	21,877	109.9%
Salisbury	214,252	81,867	(132,385)	-61.8%
Sandisfield	43,808	43,334	(474)	-1.1%

Comparison of FY 2001 Cherry Sheet to Preliminary FY 2002 Cherry Sheet Amounts

G.L. c.58 PILOT State Owned Land : 0611-5510

Shaded Area shows municipalities with decreased PILOT Reimbursements (122 Municipalities in Total)

PILOT Municipalities	FY 2001 PILOT	Preliminary FY 2002 PILOT	Change	Per Cent Change
Sandwich	789,905	549,159	(240,746)	-30.5%
Saugus	2,141	2,199	58	2.7%
Savoy	61,405	132,232	70,827	115.3%
Scituate	159	113	(46)	-28.9%
Sharon	99,842	128,903	29,061	29.1%
Sheffield	34,706	31,947	(2,759)	-7.9%
Shelburne	2,686	1,629	(1,057)	-39.4%
Sherborn	3,110	9,527	6,417	206.3%
Shirley	53,166	49,032	(4,134)	-7.8%
Shrewsbury	163,750	206,487	42,737	26.1%
Shutesbury	13,563	20,217	6,654	49.1%
Somerset	212	62	(150)	-70.8%
South Hadley	20,636	10,156	(10,480)	-50.8%
Southampton	3,452	4,154	702	20.3%
Southborough	1,191	1,522	331	27.8%
Southbridge	2,703	1,705	(998)	-36.9%
Southwick	1,751	3,133	1,382	78.9%
Spencer	33,327	38,672	5,345	16.0%
Springfield	36,683	17,879	(18,804)	-51.3%
Sterling	7,494	3,970	(3,524)	-47.0%
Stockbridge	8,994	6,833	(2,161)	-24.0%
Stow	2,638	6,595	3,957	150.0%
Sturbridge	64,292	64,068	(224)	-0.3%
Sudbury	20,110	66,064	45,954	228.5%
Sunderland	26,834	331,609	304,775	1135.8%
Sutton	52,332	78,462	26,130	49.9%
Swampscott	941	1,297	356	37.8%
Taunton	324,858	235,504	(89,354)	-27.5%
Templeton	68,685	106,630	37,945	55.2%
Tewksbury	183,606	191,023	7,417	4.0%
Tisbury	1,680	5,196	3,516	209.3%
Tolland	45,226	34,688	(10,538)	-23.3%
Topsfield	42,813	102,419	59,606	139.2%
Townsend	164,386	199,214	34,828	21.2%
Truro	563	564	1	0.2%
Tyngsborough	12,992	9,618	(3,374)	-26.0%
Tyringham	10,313	3,969	(6,344)	-61.5%
Upton	68,737	184,941	116,204	169.1%
Uxbridge	26,179	34,275	8,096	30.9%
Wakefield	19,433	66,961	47,528	244.6%
Wales	32,870	28,966	(3,904)	-11.9%
Walpole	58,904	65,771	6,867	11.7%
Waltham	413,784	222,802	(190,982)	-46.2%
Ware	16,856	11,819	(5,037)	-29.9%
Wareham	11,523	4,184	(7,339)	-63.7%
Warren	2,503	2,673	170	6.8%
Warwick	107,111	93,571	(13,540)	-12.6%
Washington	102,622	36,451	(66,171)	-64.5%
Wayland	26,995	43,255	16,260	60.2%
Webster	4,062	4,397	335	8.2%
Wellfleet	2,255	3,643	1,388	61.6%
Wendell	67,089	272,125	205,036	305.6%
Wenham	1,848	1,692	(156)	-8.4%

Comparison of FY 2001 Cherry Sheet to Preliminary FY 2002 Cherry Sheet Amounts

G.L. c.58 PILOT State Owned Land : 0611-5510

Shaded Area shows municipalities with decreased PILOT Reimbursements (122 Municipalities in Total)

PILOT Municipalities	FY 2001 PILOT	Preliminary FY 2002 PILOT	Change	Per Cent Change
West Bridgewater	22,943	47,249	24,306	105.9%
West Brookfield	13,323	13,173	(150)	-1.1%
West Newbury	5,958	8,508	2,550	42.8%
West Stockbridge	6,579	5,127	(1,452)	-22.1%
West Tisbury	356,285	275,962	(80,323)	-22.5%
Westborough	67,944	92,493	24,549	36.1%
Westfield	81,723	78,997	(2,726)	-3.3%
Westford	737	144	(593)	-80.5%
Westminster	90,683	204,273	113,590	125.3%
Westport	303,485	89,807	(213,678)	-70.4%
Weymouth	66,248	58,719	(7,529)	-11.4%
Whately	2,673	4,135	1,462	54.7%
Wilbraham	6,708	1,618	(5,090)	-75.9%
Williamsburg	2,331	799	(1,532)	-65.7%
Williamstown	65,561	61,120	(4,441)	-6.8%
Winchendon	38,968	52,169	13,201	33.9%
Windsor	53,747	40,718	(13,029)	-24.2%
Worcester	160,919	162,168	1,249	0.8%
Worthington	28,948	26,950	(1,998)	-6.9%
Wrentham	308,667	450,545	141,878	46.0%
Yarmouth	1,714	2,314	600	35.0%

State Totals	\$ 17,998,502	\$ 21,000,000	\$ 3,001,498	17%
--------------	---------------	---------------	--------------	-----

Statistics:

Count		285	285	285	285
Minimum	\$ 62	\$ 62	\$ (240,746)		-80.5%
Maximum	\$ 936,645	\$ 700,266	\$ 338,602		2083.9%
Average	\$ 63,153	\$ 73,684	\$ 10,532		49.3%
Median	\$ 27,330	\$ 32,121	\$ 851		8.6%
Standard Deviation	\$ 116,135	\$ 116,507	\$ 59,539		162.4%
Coefficient of Variation		183.9%	158.1%	565.3%	329.2%

PILOT Decreases FY 2002

PILOT Municipalities	FY2001 PILOT Payment	Preliminary FY 2002 PILOT	Change	Per Cent Change
Sandwich	\$ 789,905	\$ 549,159	\$ (240,746)	-30.5%
Plymouth	936,645	700,266	(236,379)	-25.2%
Westport	303,485	89,807	(213,678)	-70.4%
Bourne	834,962	634,365	(200,597)	-24.0%
Waltham	413,784	222,802	(190,982)	-46.2%
Salisbury	214,252	81,867	(132,385)	-61.8%
Mashpee	342,324	211,029	(131,295)	-38.4%
Taunton	324,858	235,504	(89,354)	-27.5%
Montague	155,617	66,278	(89,339)	-57.4%
West Tisbury	356,285	275,962	(80,323)	-22.5%
Hadley	143,606	68,666	(74,940)	-52.2%
Washington	102,622	36,451	(66,171)	-64.5%
Great Barrington	111,850	52,061	(59,789)	-53.5%
Bridgewater	375,865	319,156	(56,709)	-15.1%
Amherst	284,192	232,350	(51,842)	-18.2%
Peru	74,990	33,874	(41,116)	-54.8%
Harwich	61,651	32,166	(29,485)	-47.8%
Hancock	58,877	30,711	(28,166)	-47.8%
Northborough	117,859	89,879	(27,980)	-23.7%
Lee	55,735	28,278	(27,457)	-49.3%
Pittsfield	45,608	18,434	(27,174)	-59.6%
Falmouth	235,868	209,085	(26,783)	-11.4%
Carver	125,293	100,001	(25,292)	-20.2%
Fall River	107,497	85,852	(21,645)	-20.1%
Ludlow	38,021	16,602	(21,419)	-56.3%
Springfield	36,683	17,879	(18,804)	-51.3%
Conway	34,490	16,455	(18,035)	-52.3%
Danvers	154,799	137,152	(17,647)	-11.4%
Canton	54,499	37,251	(17,248)	-31.6%
Clarksburg	33,237	16,442	(16,795)	-50.5%
Fairhaven	59,502	42,998	(16,504)	-27.7%
Adams	50,045	33,865	(16,180)	-32.3%
Billerica	108,253	92,080	(16,173)	-14.9%
Pepperell	34,402	18,712	(15,690)	-45.6%
New Ashford	31,224	16,082	(15,142)	-48.5%
Becket	45,012	30,113	(14,899)	-33.1%
Otis	86,862	72,272	(14,590)	-16.8%
Goshen	25,408	10,852	(14,556)	-57.3%
Warwick	107,111	93,571	(13,540)	-12.6%
Windsor	53,747	40,718	(13,029)	-24.2%
Brimfield	48,521	36,143	(12,378)	-25.5%
North Adams	45,173	32,996	(12,177)	-27.0%
Monson	57,073	45,060	(12,013)	-21.0%
Hawley	28,462	17,234	(11,228)	-39.4%
Dalton	28,505	17,558	(10,947)	-38.4%
Hingham	34,145	23,328	(10,817)	-31.7%

PILOT Municipalities	FY2001 PILOT Payment	Preliminary FY 2002 PILOT	Change	Per Cent Change
Ashby	36,340	25,733	(10,607)	-29.2%
Tolland	45,226	34,688	(10,538)	-23.3%
South Hadley	20,636	10,156	(10,480)	-50.8%
New Braintree	52,890	42,835	(10,055)	-19.0%
Millville	10,788	2,182	(8,606)	-79.8%
Deerfield	38,896	31,295	(7,601)	-19.5%
Weymouth	66,248	58,719	(7,529)	-11.4%
Gloucester	31,134	23,686	(7,448)	-23.9%
Northfield	39,716	32,323	(7,393)	-18.6%
Chester	17,605	10,232	(7,373)	-41.9%
Wareham	11,523	4,184	(7,339)	-63.7%
Hardwick	34,061	26,982	(7,079)	-20.8%
Cummington	13,458	7,053	(6,405)	-47.6%
Tyningham	10,313	3,969	(6,344)	-61.5%
Royalston	70,208	64,060	(6,148)	-8.8%
Egremont	35,162	29,651	(5,511)	-15.7%
Orange	21,553	16,374	(5,179)	-24.0%
Palmer	22,502	17,405	(5,097)	-22.7%
Wilbraham	6,708	1,618	(5,090)	-75.9%
Ware	16,856	11,819	(5,037)	-29.9%
Monroe	10,235	5,351	(4,884)	-47.7%
Athol	25,476	20,855	(4,621)	-18.1%
Dartmouth	161,603	157,033	(4,570)	-2.8%
Williamstown	65,561	61,120	(4,441)	-6.8%
Lenox	15,380	11,068	(4,312)	-28.0%
Shirley	53,166	49,032	(4,134)	-7.8%
Wales	32,870	28,966	(3,904)	-11.9%
Sterling	7,494	1,970	(3,524)	-47.0%
Tyngsborough	12,992	9,618	(3,374)	-26.0%
New Salem	8,915	5,653	(3,262)	-36.6%
Erving	14,037	10,816	(3,221)	-22.9%
Grafton	4,293	1,342	(2,951)	-68.7%
Sheffield	34,706	31,947	(2,759)	-7.9%
Heath	6,594	3,845	(2,749)	-41.7%
Westfield	81,723	78,997	(2,726)	-3.3%
Leicester	9,503	6,802	(2,701)	-28.4%
Charlemont	6,966	4,754	(2,212)	-31.8%
Stockbridge	8,994	6,833	(2,161)	-24.0%
Worthington	28,948	26,950	(1,998)	-6.9%
Holland	5,644	3,746	(1,898)	-33.6%
Russell	5,245	3,376	(1,869)	-35.6%
Blandford	13,371	11,527	(1,844)	-13.8%
Granby	25,707	23,950	(1,757)	-6.8%
Ashfield	4,335	2,614	(1,721)	-39.7%
New Bedford	17,778	16,063	(1,715)	-9.6%
Buckland	2,999	1,457	(1,542)	-51.4%
Williamsburg	2,331	799	(1,532)	-65.7%
West Stockbridge	6,579	5,127	(1,452)	-22.1%
Colrain	24,013	22,829	(1,184)	-4.9%

PILOT Municipalities	FY2001 PILOT Payment	Preliminary FY 2002 PILOT	Change	Per Cent Change
Bernardston	5,992	4,863	(1,129)	-18.8%
Middlefield	38,566	37,451	(1,115)	-2.9%
Shelburne	2,686	1,629	(1,057)	-39.4%
Boxborough	2,524	1,498	(1,026)	-40.6%
Southbridge	2,703	1,705	(998)	-36.9%
Hatfield	1,999	1,044	(955)	-47.8%
Aquinnah	2,200	1,354	(846)	-38.5%
Plainfield	17,378	16,660	(718)	-4.1%
Gosnold	16,023	15,354	(669)	-4.2%
Westford	737	144	(593)	-80.5%
Rowe	3,525	2,993	(532)	-15.1%
Montgomery	1,845	1,331	(514)	-27.9%
Quincy	22,498	22,003	(495)	-2.2%
Sandisfield	43,808	43,334	(474)	-1.1%
Acton	91,082	90,710	(372)	-0.4%
East Brookfield	2,558	2,223	(335)	-13.1%
Gill	1,445	1,184	(261)	-18.1%
Sturbridge	64,292	64,068	(224)	-0.3%
Richmond	2,336	2,114	(222)	-9.5%
Weanham	1,848	1,692	(156)	-8.4%
Somerset	212	62	(150)	-70.8%
West Brookfield	13,323	13,173	(150)	-1.1%
Scituate	159	113	(46)	-28.9%
Brockton	243	199	(44)	-18.1%
Nahant	344	333	(11)	-3.2%
East Bridgewater	79	71	(8)	-10.1%
Lynn	556	555	(1)	-0.2%
Total	\$ 9,409,046	\$ 6,668,630	\$ (2,740,416)	-29.1%

Statistics:

Count	122	122	122	122
Minimum	\$ 79	\$ 62	\$ (240,746)	-80.5%
Maximum	\$ 936,645	\$ 700,266	\$ (1)	-0.2%
Average	\$ 77,123	\$ 54,661	\$ (22,462)	-30.1%
Median	\$ 32,047	\$ 19,784	\$ (5,830)	-26.5%
Standard Deviation	\$ 149,089	\$ 108,791	\$ 46,631	20.0%
Coefficient of Variation	193.3%	199.0%	-207.6%	-66.3%

PILOT Increases FY 2002

PILOT Municipalities	FY2001 PILOT Payment	Preliminary FY 2002 PILOT	Change	Per Cent Change
Edgartown	\$ 298,358	\$ 636,960	\$ 338,602	113.5%
Sunderland	26,834	331,609	304,775	1135.8%
Framingham	405,232	682,067	276,835	68.3%
North Andover	140,769	379,164	238,395	169.4%
Wendell	67,089	272,125	205,036	305.6%
Hopkinton	113,626	271,862	158,236	139.3%
Princeton	69,200	218,903	149,703	216.3%
Carlisle	114,782	259,857	145,075	126.4%
Brewster	176,701	318,823	142,122	80.4%
Wrentham	308,667	450,545	141,878	46.0%
Lowell	238,202	377,126	138,924	58.3%
Andover	106,873	234,157	127,284	119.1%
Upton	68,737	184,941	116,204	169.1%
Westminster	90,683	204,273	113,590	125.3%
Franklin	59,158	161,937	102,779	173.7%
Newburyport	36,257	137,707	101,450	279.8%
Lancaster	93,559	190,734	97,175	103.9%
Mattapoisett	29,094	123,420	94,326	324.2%
Boxford	42,031	129,664	87,633	208.5%
Concord	410,605	489,045	78,440	19.1%
Boston	369,912	447,692	77,780	21.0%
Georgetown	39,406	114,472	75,066	190.5%
Middleborough	57,441	130,525	73,084	127.2%
Savoy	61,405	132,232	70,827	115.3%
Norfolk	113,820	183,960	70,140	61.6%
Douglas	64,750	132,340	67,590	104.4%
Foxborough	72,393	137,241	64,848	89.6%
Topsfield	42,813	102,419	59,606	139.2%
Nantucket	77,506	136,295	58,789	75.9%
Northampton	34,057	91,274	57,217	168.0%
Provincetown	40,134	96,017	55,883	139.2%
Groton	24,859	79,534	54,675	219.9%
Hubbardston	26,051	80,296	54,245	208.2%
North Reading	16,378	69,675	53,297	325.4%
Hamilton	38,930	88,110	49,180	126.3%
Abington	44,638	92,522	47,884	107.3%
Rowley	41,856	89,610	47,754	114.1%
Wakefield	19,433	66,961	47,528	244.6%
Holden	23,112	69,799	46,687	202.0%
Sudbury	20,110	66,064	45,954	228.5%
Easton	42,190	88,091	45,901	108.8%
Lynnfield	38,514	82,804	44,290	115.0%
Shrewsbury	163,750	206,487	42,737	26.1%
Newbury	82,289	123,902	41,613	50.6%
Bedford	392,827	434,413	41,586	10.6%
Barre	32,312	71,142	38,830	120.2%

PILOT Municipalities	FY2001 PILOT Payment	Preliminary FY 2002 PILOT	Change	Per Cent Change
Paxton	72,751	111,460	38,709	53.2%
Petersham	17,396	55,718	38,322	220.3%
Templeton	68,685	106,630	37,945	55.2%
Barnstable	89,229	126,904	37,675	42.2%
Groveland	27,993	63,186	35,193	125.7%
Dracut	17,146	52,282	35,136	204.9%
Townsend	164,386	199,214	34,828	21.2%
Kingston	18,752	51,726	32,974	175.8%
Freetown	94,079	126,521	32,442	34.5%
Belchertown	76,718	107,939	31,221	40.7%
Sharon	99,842	128,903	29,061	29.1%
Lunenburg	10,932	39,458	28,526	260.9%
Norton	12,398	40,003	27,605	222.7%
Reading	43,911	70,789	26,878	61.2%
Sutton	52,332	78,462	26,130	49.9%
Bolton	8,244	33,735	25,491	309.2%
Westborough	67,944	92,493	24,549	36.1%
West Bridgewater	22,943	47,249	24,306	105.9%
Rochester	10,013	33,676	23,663	236.3%
Ashland	53,786	77,243	23,457	43.6%
Rutland	25,062	48,512	23,450	93.6%
Salem	19,901	41,778	21,877	109.9%
Rockport	27,330	49,102	21,772	79.7%
Florida	28,848	48,485	19,637	68.1%
Lincoln	312,365	331,615	19,250	6.2%
Medfield	157,150	174,975	17,825	11.3%
Brookfield	24,521	41,464	16,943	69.1%
Wayland	26,995	43,255	16,260	60.2%
Mount Washington	58,050	74,124	16,074	27.7%
Gardner	36,073	52,061	15,988	44.3%
Halifax	9,635	25,326	15,691	162.9%
Natick	124,531	139,822	15,291	12.3%
Leverett	4,376	18,427	14,051	321.1%
Hudson	12,760	26,156	13,396	105.0%
Winchendon	38,968	52,169	13,201	33.9%
Chelsea	73,903	86,890	12,987	17.6%
Raynham	11,724	23,225	11,501	98.1%
Oakham	36,973	47,839	10,866	29.4%
Holyoke	19,437	30,129	10,692	55.0%
Ashburnham	31,641	42,091	10,450	33.0%
Greenfield	2,986	13,412	10,426	349.2%
Duxbury	17,744	27,787	10,043	56.6%
Pelham	23,552	33,408	9,856	41.8%
Plainville	8,139	17,602	9,463	116.3%
Uxbridge	26,179	34,275	8,096	30.9%
Granville	25,084	32,976	7,892	31.5%
Tewksbury	183,606	191,023	7,417	4.0%
Chelmsford	10,642	17,770	7,128	67.0%
Agawam	33,970	40,986	7,016	20.7%

PILOT Municipalities	FY2001 PILOT Payment	Preliminary FY 2002 PILOT	Change	Per Cent Change
Walpole	58,904	65,771	6,867	11.7%
Shutesbury	13,563	20,217	6,654	49.1%
Sherborn	3,110	9,527	6,417	206.3%
Monterey	50,001	56,346	6,345	12.7%
Dover	17,077	23,385	6,308	36.9%
Rehoboth	9,088	14,681	5,593	61.5%
Mendon	3,761	9,180	5,419	144.1%
Berkley	9,354	14,704	5,350	57.2%
Spencer	33,327	38,672	5,345	16.0%
Leominster	60,486	65,582	5,096	8.4%
Middleton	8,511	13,223	4,712	55.4%
Huntington	16,384	20,685	4,301	26.3%
Stow	2,638	6,595	3,957	150.0%
Clinton	1,862	5,801	3,939	211.5%
Marshfield	1,589	5,242	3,653	229.9%
Tisbury	1,680	5,196	3,516	209.3%
Northbridge	33,985	36,972	2,987	8.8%
North Brookfield	3,404	6,265	2,861	84.0%
West Newbury	5,958	8,508	2,550	42.8%
Phillipston	29,574	32,121	2,547	8.6%
New Marlborough	31,829	34,352	2,523	7.9%
Marion	4,196	6,605	2,409	57.4%
Hanover	2,425	4,774	2,349	96.9%
Chesterfield	19,615	21,686	2,071	10.6%
Millbury	1,176	3,152	1,976	168.0%
Eastham	3,068	5,021	1,953	63.7%
Peabody	4,742	6,627	1,885	39.8%
Oak Bluffs	13,160	14,885	1,725	13.1%
Blackstone	13,596	15,299	1,703	12.5%
Dennis	1,884	3,384	1,500	79.6%
Whately	2,673	4,135	1,462	54.7%
Harvard	1,845	3,276	1,431	77.6%
Wellfleet	2,255	3,643	1,388	61.6%
Southwick	1,751	3,133	1,382	78.9%
Hopedale	62	1,354	1,292	2083.9%
Worcester	160,919	162,168	1,249	0.8%
Lanesborough	32,249	33,489	1,240	3.8%
Easthampton	444	1,680	1,236	278.4%
Ipswich	361,910	363,139	1,229	0.3%
Orleans	1,045	2,205	1,160	111.0%
Leyden	845	1,967	1,122	132.8%
Hinsdale	20,862	21,983	1,121	5.4%
Ayer	2,336	3,336	1,000	42.8%
Marlborough	85,957	86,906	949	1.1%
Merrimac	1,673	2,619	946	56.5%
Norwell	900	1,805	905	100.6%
Oxford	6,666	7,556	890	13.4%
Hull	14,859	15,710	851	5.7%
Lakeville	11,319	12,128	809	7.1%

PILOT Municipalities	FY2001 PILOT Payment	Preliminary FY 2002 PILOT	Change	Per Cent Change
Southampton	3,452	4,154	702	20.3%
Holliston	799	1,410	611	76.5%
Yarmouth	1,714	2,314	600	35.0%
Essex	665	1,219	554	83.3%
Fitchburg	31,187	31,735	548	1.8%
Cheshire	39,710	40,250	540	1.4%
Swampscott	941	1,297	356	37.8%
Webster	4,062	4,397	335	8.2%
Southborough	1,191	1,522	331	27.8%
Haverhill	416	722	306	73.6%
Dunstable	838	1,093	255	30.4%
Warren	2,503	2,673	170	6.8%
Lawrence	1,789	1,905	116	6.5%
Littleton	86	171	85	98.8%
Saugus	2,141	2,199	58	2.7%
Charlton	7,653	7,688	35	0.5%
Hanson	161	195	34	21.1%
Acushnet	100	101	1	1.0%
Truro	563	564	1	0.2%
State Totals	\$ 8,589,456	\$ 14,331,370	\$ 5,741,914	66.8%

Statistics:

Count	163	163	163	163
Minimum	\$ 62	\$ 101	\$ 1	0.2%
Maximum	\$ 410,605	\$ 682,067	\$ 338,602	2083.9%
Average	\$ 52,696	\$ 87,923	\$ 35,226	108.8%
Median	\$ 25,084	\$ 42,091	\$ 12,987	61.6%
Standard Deviation	\$ 81,794	\$ 120,006	\$ 56,090	193.8%
Coefficient of Variation	155.2%	136.5%	159.2%	178.1%

Comparison of Assessed Values 1995 - 2001

State Owned Land

Shaded Municipalities had a **DECREASE** in Assessed Value

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Abington	\$ 8,202,900	\$ 3,179,500	\$ 5,023,400	158%
Acton	8,042,200	6,487,600	1,554,600	24%
Acushnet	8,900	7,100	1,800	25%
Adams	3,002,400	3,564,600	(562,200)	-16%
Agawam	3,633,800	2,419,600	1,214,200	50%
Amherst	20,599,900	20,243,100	356,800	2%
Andover	20,760,100	7,612,400	13,147,700	173%
Ashburnham	3,731,700	2,253,700	1,478,000	66%
Ashby	2,281,500	2,346,500	(65,000)	-3%
Ashfield	231,800	308,800	(77,000)	-25%
Ashland	6,848,300	3,831,100	3,017,200	79%
Athol	1,849,000	1,814,600	34,400	2%
Ayer	295,800	166,400	129,400	78%
Barnstable	11,251,200	6,355,600	4,895,600	77%
Barre	6,307,400	2,215,400	4,092,000	185%
Becket	2,669,800	3,206,100	(536,300)	-17%
Bedford	38,514,600	27,980,400	10,534,200	38%
Belchertown	9,569,800	10,362,100	(792,300)	-8%
Berkley	1,303,700	666,300	637,400	96%
Bernardston	431,200	396,800	34,400	9%
Billerica	8,163,700	7,710,700	453,000	6%
Blackstone	1,356,400	332,800	1,023,600	308%
Blandford	1,022,000	952,400	69,600	7%
Bolton	2,990,900	587,200	2,403,700	409%
Boston	39,691,900	26,348,200	13,343,700	51%
Bourne	56,242,100	59,459,500	(3,217,400)	-5%
Boxborough	132,800	179,800	(47,000)	-26%
Boxford	11,495,900	2,993,800	8,502,100	284%
Brewster	28,266,500	12,500,000	15,766,500	126%
Bridgewater	28,296,000	25,099,600	3,196,400	13%
Brimfield	3,204,400	3,456,100	(251,700)	-7%
Brockton	17,700	17,300	400	2%
Brookfield	3,676,200	1,248,200	2,428,000	195%
Buckland	129,200	213,600	(84,400)	-40%
Canton	3,302,600	3,881,900	(579,300)	-15%
Carlisle	23,038,600	8,126,100	14,912,500	184%
Carver	8,866,000	8,924,400	(58,400)	-1%
Charlemont	421,500	496,200	(74,700)	-15%
Charlton	681,600	545,100	136,500	25%
Chelmsford	1,575,500	758,000	817,500	108%
Chelsea	7,703,600	5,264,000	2,439,600	46%
Cheshire	3,568,500	2,354,500	1,214,000	52%
Chester	907,100	1,254,000	(346,900)	-28%
Chesterfield	1,922,600	1,108,400	814,200	73%
Clarksburg	1,457,700	2,367,400	(909,700)	-38%
Clinton	514,300	132,600	381,700	288%
Colrain	2,024,000	1,655,800	368,200	22%
Concord	43,358,200	29,246,700	14,111,500	48%
Conway	1,458,900	2,379,100	(920,200)	-39%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Cummington	625,300	780,500	(155,200)	-20%
Dalton	1,556,700	1,988,200	(431,500)	-22%
Danvers	12,159,700	11,026,100	1,133,600	10%
Dartmouth	13,922,400	10,961,900	2,960,500	27%
Deerfield	2,774,600	2,741,600	33,000	1%
Dennis	300,000	134,200	165,800	124%
Douglas	11,733,100	4,604,500	7,128,600	155%
Dover	2,073,300	1,216,400	856,900	70%
Dracut	4,635,300	1,221,300	3,414,000	280%
Dunstable	96,900	5,000	91,900	1838%
Duxbury	2,463,600	1,263,900	1,199,700	95%
East Bridgewater	6,300	5,600	700	13%
East Brookfield	197,100	182,200	14,900	8%
Eastham	445,100	218,500	226,600	104%
Easthampton	148,900	31,600	117,300	371%
Easton	7,810,000	3,005,100	4,804,900	160%
Edgartown	56,472,200	17,910,600	38,561,600	215%
Egremont	2,628,800	2,482,500	146,300	6%
Erving	958,900	840,300	118,600	14%
Essex	108,100	47,400	60,700	128%
Fairhaven	3,812,100	4,236,900	(424,800)	-10%
Fall River	7,611,500	7,656,800	(45,300)	-1%
Falmouth	18,537,200	16,734,600	1,802,600	11%
Fitchburg	2,813,600	2,221,400	592,200	27%
Florida	4,298,700	1,875,500	2,423,200	129%
Foxborough	12,167,700	5,156,400	7,011,300	136%
Framingham	60,471,300	28,864,000	31,607,300	110%
Franklin	14,357,200	4,213,700	10,143,500	241%
Freetown	11,217,200	6,561,300	4,655,900	71%
Gardner	4,615,700	2,469,900	2,145,800	87%
Georgetown	10,149,000	2,804,000	7,345,000	262%
Gill	105,000	102,900	2,100	2%
Gloucester	2,100,000	2,217,600	(117,600)	-5%
Goshen	962,100	1,740,100	(778,000)	-45%
Gosnold	1,361,300	1,141,300	220,000	19%
Grafton	119,000	305,800	(186,800)	-61%
Granby	2,123,400	1,818,600	304,800	17%
Granville	2,923,600	1,786,700	1,136,900	64%
Great Barrington	4,615,700	7,966,900	(3,351,200)	-42%
Greenfield	1,189,100	57,600	1,131,500	1964%
Groton	7,051,400	1,747,500	5,303,900	304%
Groveland	5,602,000	1,993,900	3,608,100	181%
Hadley	6,087,900	10,221,500	(4,133,600)	-40%
Halifax	2,245,400	686,300	1,559,100	227%
Hamilton	7,811,700	2,772,900	5,038,800	182%
Hancock	2,722,800	4,193,700	(1,470,900)	-35%
Hanover	423,300	172,700	250,600	145%
Hanson	17,300	11,500	5,800	50%
Hardwick	2,392,200	620,900	1,771,300	285%
Harvard	290,400	131,400	159,000	121%
Harwich	2,851,800	4,391,300	(1,539,500)	-35%
Hatfield	92,500	142,400	(49,900)	-35%
Haverhill	64,000	29,600	34,400	116%
Hawley	1,527,900	2,007,900	(480,000)	-24%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Heath	340,900	469,700	(128,800)	-27%
Hingham	2,068,200	2,432,100	(363,900)	-15%
Hinsdale	1,949,000	1,450,300	498,700	34%
Holden	6,188,300	1,646,200	4,542,100	276%
Holland	332,100	303,000	29,100	10%
Holliston	125,000	56,900	68,100	120%
Holyoke	2,671,200	1,063,400	1,607,800	151%
Hopedale	120,000	4,400	115,600	2627%
Hopkinton	24,103,000	8,093,400	16,009,600	198%
Hubbardston	7,119,000	1,760,700	5,358,300	304%
Hudson	2,319,000	908,900	1,410,100	155%
Hull	1,392,800	1,058,400	334,400	32%
Huntington	1,833,900	1,167,000	666,900	57%
Ipswich	32,195,500	25,778,200	6,417,300	25%
Kingston	4,586,000	1,335,700	3,250,300	243%
Lakeville	1,075,300	806,200	269,100	33%
Lancaster	16,910,300	6,493,600	10,416,700	160%
Lanesborough	2,969,100	2,202,000	767,100	35%
Lawrence	168,900	127,400	41,500	33%
Lee	2,507,100	3,919,700	(1,412,600)	-36%
Leicester	603,100	623,100	(20,000)	-3%
Lenox	981,300	875,900	105,400	12%
Leominster	5,814,400	4,308,300	1,506,100	35%
Leverett	1,633,700	285,000	1,348,700	473%
Leyden	174,400	60,200	114,200	190%
Lincoln	29,400,600	22,249,200	7,151,400	32%
Littleton	15,200	6,100	9,100	149%
Lowell	33,435,600	14,738,600	18,697,000	127%
Ludlow	1,471,900	2,708,200	(1,236,300)	-46%
Lunenburg	3,498,300	778,700	2,719,600	349%
Lynn	49,200	39,600	9,600	24%
Lynnfield	7,341,300	2,743,300	4,598,000	168%
Marlborough	7,705,000	6,122,600	1,582,400	26%
Marshfield	464,700	113,200	351,500	311%
Mashpee	18,709,600	22,326,800	(3,617,200)	-16%
Mattapoisett	10,942,300	21,400	10,920,900	51032%
Medfield	15,513,100	11,541,400	3,971,700	34%
Mendon	813,900	2,400	811,500	33813%
Merrimac	232,200	119,200	113,000	95%
Middleborough	11,572,200	3,371,400	8,200,800	243%
Middlefield	3,320,400	1,591,100	1,729,300	109%
Middleton	1,172,400	606,200	566,200	93%
Millbury	279,500	55,800	223,700	401%
Millville	193,500	768,400	(574,900)	-75%
Monroe	474,400	729,000	(254,600)	-35%
Monson	3,995,000	4,065,200	(70,200)	-2%
Montague	5,876,100	3,960,000	1,916,100	48%
Monterey	4,995,600	3,561,500	1,434,100	40%
Montgomery	118,000	68,300	49,700	73%
Mount Washington	6,571,700	4,134,800	2,436,900	59%
Nahant	29,500	24,500	5,000	20%
Nantucket	12,083,800	5,976,700	6,107,100	102%
Natick	12,396,500	8,870,100	3,526,400	40%
New Ashford	1,425,800	2,224,000	(798,200)	-36%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
New Bedford	1,424,100	1,266,300	157,800	12%
New Braintree	3,797,700	3,331,000	466,700	14%
New Marlborough	3,045,600	2,267,100	778,500	34%
New Salem	501,200	635,000	(133,800)	-21%
Newbury	10,985,000	5,861,300	5,123,700	87%
Newburyport	12,208,900	2,582,500	9,626,400	373%
Norfolk	16,309,700	8,414,500	7,895,200	94%
North Adams	2,925,400	3,211,100	(285,700)	-9%
North Andover	33,616,300	9,899,100	23,717,200	240%
North Brookfield	555,500	157,100	398,400	254%
North Reading	6,177,300	3,503,500	2,673,800	76%
Northampton	8,092,200	9,578,800	(1,486,600)	-16%
Northborough	7,968,600	8,394,900	(426,300)	-5%
Northbridge	3,277,900	2,420,700	857,200	35%
Northfield	2,865,700	2,621,700	244,000	9%
Norton	3,546,600	811,300	2,735,300	337%
Norwell	160,000	64,100	95,900	150%
Oak Bluffs	1,319,700	937,400	382,300	41%
Oakham	4,241,400	2,483,300	1,758,100	71%
Orange	1,451,700	1,035,400	416,300	40%
Orleans	195,500	74,400	121,100	163%
Otis	6,407,600	6,182,700	224,900	4%
Oxford	669,900	258,600	411,300	159%
Palmer	1,543,100	1,232,600	310,500	25%
Paxton	9,881,900	4,983,400	4,898,500	98%
Peabody	587,500	337,800	249,700	74%
Pelham	2,961,900	1,677,600	1,284,300	77%
Pepperell	1,659,000	2,375,100	(716,100)	-30%
Peru	3,003,200	4,893,800	(1,890,600)	-39%
Petersham	4,939,900	1,239,100	3,700,800	299%
Phillipston	2,847,800	1,990,600	857,200	43%
Pittsfield	1,634,300	2,633,400	(999,100)	-38%
Plainfield	1,477,000	1,237,800	239,200	19%
Plainville	1,560,600	579,700	980,900	169%
Plymouth	62,084,800	64,396,100	(2,311,300)	-4%
Princeton	19,407,700	4,518,700	14,889,000	329%
Provincetown	8,512,800	2,858,700	5,654,100	198%
Quincy	1,950,800	1,602,500	348,300	22%
Raynham	2,059,100	757,500	1,301,600	172%
Reading	6,276,100	3,127,700	3,148,400	101%
Rehoboth	1,301,600	647,300	654,300	101%
Richmond	187,400	68,400	119,000	174%
Rochester	2,985,700	631,400	2,354,300	373%
Rockport	4,353,300	1,946,700	2,406,600	124%
Rowe	265,300	251,100	14,200	6%
Rowley	7,944,700	2,423,800	5,520,900	228%
Royalston	5,679,500	4,915,900	763,600	16%
Russell	299,300	19,100	280,200	1467%
Rutland	4,301,000	1,735,000	2,566,000	148%
Salem	3,704,000	1,417,500	2,286,500	161%
Salisbury	7,258,200	15,186,800	(7,928,600)	-52%
Sandisfield	3,842,000	3,120,400	721,600	23%
Sandwich	48,687,900	56,256,200	(7,568,300)	-13%
Saugus	195,000	152,500	42,500	28%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Savoy	11,723,500	4,373,800	7,349,700	168%
Scituate	10,000	11,300	(1,300)	-12%
Sharon	11,428,400	7,111,600	4,316,800	61%
Sheffield	2,832,400	1,523,800	1,308,600	86%
Shelburne	144,400	191,300	(46,900)	-25%
Sherborn	844,700	221,500	623,200	281%
Shirley	4,347,100	3,442,300	904,800	26%
Shrewsbury	18,306,900	11,663,600	6,643,300	57%
Shutesbury	1,792,400	872,800	919,600	105%
Somerset	5,500	15,100	(9,600)	-64%
South Hadley	900,400	1,303,500	(403,100)	-31%
Southampton	368,300	245,900	122,400	50%
Southborough	135,000	84,800	50,200	59%
Southbridge	151,200	192,500	(41,300)	-21%
Southwick	277,800	161,700	116,100	72%
Spencer	3,428,600	2,373,800	1,054,800	44%
Springfield	1,585,100	3,612,900	(2,027,800)	-56%
Sterling	352,000	533,800	(181,800)	-34%
Stockbridge	605,800	442,700	163,100	37%
Stow	584,700	187,900	396,800	211%
Sturbridge	5,680,200	4,579,400	1,100,800	24%
Sudbury	5,857,200	1,432,400	4,424,800	309%
Sunderland	29,400,100	1,584,300	27,815,800	1756%
Sutton	6,956,400	2,917,900	4,038,500	138%
Swampscott	115,000	67,000	48,000	72%
Taunton	20,879,500	27,000,000	(6,120,500)	-23%
Templeton	9,453,700	4,868,900	4,584,800	94%
Tewksbury	16,935,900	13,531,900	3,404,000	25%
Tisbury	460,700	119,700	341,000	285%
Tolland	3,075,400	3,221,400	(146,000)	-5%
Topsfield	9,080,400	3,041,900	6,038,500	199%
Townsend	17,662,100	11,621,900	6,040,200	52%
Tyngsborough	852,700	925,400	(72,700)	-8%
Tyringham	351,900	734,600	(382,700)	-52%
Upton	16,396,700	4,896,000	11,500,700	235%
Uxbridge	3,038,800	1,668,600	1,370,200	82%
Wakefield	5,936,700	1,384,200	4,552,500	329%
Wales	2,568,100	2,341,300	226,800	10%
Walpole	5,831,200	4,195,600	1,635,600	39%
Waltham	19,753,400	29,473,100	(9,719,700)	-33%
Ware	1,047,800	963,200	84,600	9%
Wareham	370,900	712,100	(341,200)	-48%
Warren	237,000	26,700	210,300	788%
Warwick	8,295,900	7,608,500	687,400	9%
Washington	3,231,700	7,309,600	(4,077,900)	-56%
Wayland	3,835,000	1,922,800	1,912,200	99%
Webster	389,800	289,300	100,500	35%
Wellfleet	323,000	160,600	162,400	101%
Wendell	24,126,300	4,593,500	19,532,800	425%
Wenham	150,000	131,600	18,400	14%
West Bridgewater	4,189,000	1,634,200	2,554,800	156%
West Brookfield	1,167,900	949,000	218,900	23%
West Newbury	754,300	424,400	329,900	78%
West Stockbridge	454,500	102,300	352,200	344%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
West Tisbury	24,466,500	25,377,600	(911,100)	-4%
Westborough	8,200,300	4,839,500	3,360,800	69%
Westfield	7,003,800	5,636,900	1,366,900	24%
Westford	12,700	52,500	(39,800)	-76%
Westminster	18,110,600	6,168,700	11,941,900	194%
Westport	7,962,200	21,341,100	(13,378,900)	-63%
Weymouth	5,206,000	4,718,700	487,300	10%
Whately	366,600	177,500	189,100	107%
Wilbraham	143,500	1,993,000	(1,849,500)	-93%
Williamsburg	70,800	259,300	(188,500)	-73%
Williamstown	5,418,800	4,151,100	1,267,700	31%
Winchendon	4,625,300	2,694,300	1,931,000	72%
Windsor	3,610,000	3,750,300	(140,300)	-4%
Worcester	14,377,600	11,462,000	2,915,600	25%
Worthington	2,389,400	2,061,900	327,500	16%
Wrentham	39,944,900	21,636,900	18,308,000	85%

Total **\$ 1,860,876,800** **\$ 1,262,008,600** **\$ 598,868.200** 47%

Statistics:

	Count	281	281	281	281
Minimum	\$ 5,500	\$ 2,400	\$ (13,378,900)		-92.8%
Maximum	\$ 62,084,800	\$ 64,396,100	\$ 38,561,600		51032.2%
Average	\$ 6,622,337	\$ 4,491,134	\$ 2,131,204		415.0%
Median	\$ 2,865,700	\$ 1,922,800	\$ 382,300		44.4%
Standard Deviation	\$ 10,375,092	\$ 8,237,083	\$ 5,293,123		3640.5%
Coefficient of Variation		156.7%	183.4%	248.4%	877.3%

Comparison of Assessed Values 1995 - 2001

State Owned Land

Municipalities with an *INCREASE* in Assessed Value

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Edgartown	\$ 56,472,200	\$ 17,910,600	\$ 38,561,600	215%
Framingham	60,471,300	28,864,000	31,607,300	110%
Sunderland	29,400,100	1,584,300	27,815,800	1756%
North Andover	33,616,300	9,899,100	23,717,200	240%
Wendell	24,126,300	4,593,500	19,532,800	425%
Lowell	33,435,600	14,738,600	18,697,000	127%
Wrentham	39,944,900	21,636,900	18,308,000	85%
Hopkinton	24,103,000	8,093,400	16,009,600	198%
Brewster	28,266,500	12,500,000	15,766,500	126%
Carlisle	23,038,600	8,126,100	14,912,500	184%
Princeton	19,407,700	4,518,700	14,889,000	329%
Concord	43,358,200	29,246,700	14,111,500	48%
Boston	39,691,900	26,348,200	13,343,700	51%
Andover	20,760,100	7,612,400	13,147,700	173%
Westminster	18,110,600	6,168,700	11,941,900	194%
Upton	16,396,700	4,896,000	11,500,700	235%
Mattapoisett	10,942,300	21,400	10,920,900	51032%
Bedford	38,514,600	27,980,400	10,534,200	38%
Lancaster	16,910,300	6,493,600	10,416,700	160%
Franklin	14,357,200	4,213,700	10,143,500	241%
Newburyport	12,208,900	2,582,500	9,626,400	373%
Boxford	11,495,900	2,993,800	8,502,100	284%
Middleborough	11,572,200	3,371,400	8,200,800	243%
Norfolk	16,309,700	8,414,500	7,895,200	94%
Savoy	11,723,500	4,373,800	7,349,700	168%
Georgetown	10,149,000	2,804,000	7,345,000	262%
Lincoln	29,400,600	22,249,200	7,151,400	32%
Douglas	11,733,100	4,604,500	7,128,600	155%
Foxborough	12,167,700	5,156,400	7,011,300	136%
Shrewsbury	18,306,900	11,663,600	6,643,300	57%
Ipswich	32,195,500	25,778,200	6,417,300	25%
Nantucket	12,083,800	5,976,700	6,107,100	102%
Townsend	17,662,100	11,621,900	6,040,200	52%
Topsfield	9,080,400	3,041,900	6,038,500	199%
Provincetown	8,512,800	2,858,700	5,654,100	198%
Rowley	7,944,700	2,423,800	5,520,900	228%
Hubbardston	7,119,000	1,760,700	5,358,300	304%
Groton	7,051,400	1,747,500	5,303,900	304%
Newbury	10,985,000	5,861,300	5,123,700	87%
Hamilton	7,811,700	2,772,900	5,038,800	182%
Abington	8,202,900	3,179,500	5,023,400	158%
Paxton	9,881,900	4,983,400	4,898,500	98%
Barnstable	11,251,200	6,355,600	4,895,600	77%
Easton	7,810,000	3,005,100	4,804,900	160%
Freetown	11,217,200	6,561,300	4,655,900	71%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Lynnfield	7,341,300	2,743,300	4,598,000	168%
Templeton	9,453,700	4,868,900	4,584,800	94%
Wakefield	5,936,700	1,384,200	4,552,500	329%
Holden	6,188,300	1,646,200	4,542,100	276%
Sudbury	5,857,200	1,432,400	4,424,800	309%
Sharon	11,428,400	7,111,600	4,316,800	61%
Barre	6,307,400	2,215,400	4,092,000	185%
Sutton	6,956,400	2,917,900	4,038,500	138%
Medfield	15,513,100	11,541,400	3,971,700	34%
Petersham	4,939,900	1,239,100	3,700,800	299%
Groveland	5,602,000	1,993,900	3,608,100	181%
Natick	12,396,500	8,870,100	3,526,400	40%
Dracut	4,635,300	1,221,300	3,414,000	280%
Tewksbury	16,935,900	13,531,900	3,404,000	25%
Westborough	8,200,300	4,839,500	3,360,800	69%
Kingston	4,586,000	1,335,700	3,250,300	243%
Bridgewater	28,296,000	25,099,600	3,196,400	13%
Reading	6,276,100	3,127,700	3,148,400	101%
Ashland	6,848,300	3,831,100	3,017,200	79%
Dartmouth	13,922,400	10,961,900	2,960,500	27%
Worcester	14,377,600	11,462,000	2,915,600	25%
Norton	3,546,600	811,300	2,735,300	337%
Lunenburg	3,498,300	778,700	2,719,600	349%
North Reading	6,177,300	3,503,500	2,673,800	76%
Rutland	4,301,000	1,735,000	2,566,000	148%
West Bridgewater	4,189,000	1,634,200	2,554,800	156%
Chelsea	7,703,600	5,264,000	2,439,600	46%
Mount Washington	6,571,700	4,134,800	2,436,900	59%
Brookfield	3,676,200	1,248,200	2,428,000	195%
Florida	4,298,700	1,875,500	2,423,200	129%
Rockport	4,353,300	1,946,700	2,406,600	124%
Bolton	2,990,900	587,200	2,403,700	409%
Rochester	2,985,700	631,400	2,354,300	373%
Salem	3,704,000	1,417,500	2,286,500	161%
Gardner	4,615,700	2,469,900	2,145,800	87%
Winchendon	4,625,300	2,694,300	1,931,000	72%
Montague	5,876,100	3,960,000	1,916,100	48%
Wayland	3,835,000	1,922,800	1,912,200	99%
Falmouth	18,537,200	16,734,600	1,802,600	11%
Hardwick	2,392,200	620,900	1,771,300	285%
Oakham	4,241,400	2,483,300	1,758,100	71%
Middlefield	3,320,400	1,591,100	1,729,300	109%
Walpole	5,831,200	4,195,600	1,635,600	39%
Holyoke	2,671,200	1,063,400	1,607,800	151%
Marlborough	7,705,000	6,122,600	1,582,400	26%
Halifax	2,245,400	686,300	1,559,100	227%
Acton	8,042,200	6,487,600	1,554,600	24%
Leominster	5,814,400	4,308,300	1,506,100	35%
Ashburnham	3,731,700	2,253,700	1,478,000	66%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Monterey	4,995,600	3,561,500	1,434,100	40%
Hudson	2,319,000	908,900	1,410,100	155%
Uxbridge	3,038,800	1,668,600	1,370,200	82%
Westfield	7,003,800	5,636,900	1,366,900	24%
Leverett	1,633,700	285,000	1,348,700	473%
Sheffield	2,832,400	1,523,800	1,308,600	86%
Raynham	2,059,100	757,500	1,301,600	172%
Pelham	2,961,900	1,677,600	1,284,300	77%
Williamstown	5,418,800	4,151,100	1,267,700	31%
Agawam	3,633,800	2,419,600	1,214,200	50%
Cheshire	3,568,500	2,354,500	1,214,000	52%
Duxbury	2,463,600	1,263,900	1,199,700	95%
Granville	2,923,600	1,786,700	1,136,900	64%
Danvers	12,159,700	11,026,100	1,133,600	10%
Greenfield	1,189,100	57,600	1,131,500	1964%
Sturbridge	5,680,200	4,579,400	1,100,800	24%
Spencer	3,428,600	2,373,800	1,054,800	44%
Blackstone	1,356,400	332,800	1,023,600	308%
Plainville	1,560,600	579,700	980,900	169%
Shutesbury	1,792,400	872,800	919,600	105%
Shirley	4,347,100	3,442,300	904,800	26%
Northbridge	3,277,900	2,420,700	857,200	35%
Phillipston	2,847,800	1,990,600	857,200	43%
Dover	2,073,300	1,216,400	856,900	70%
Chelmsford	1,575,500	758,000	817,500	108%
Chesterfield	1,922,600	1,108,400	814,200	73%
Mendon	813,900	2,400	811,500	33813%
New Marlborough	3,045,600	2,267,100	778,500	34%
Lanesborough	2,969,100	2,202,000	767,100	35%
Royalston	5,679,500	4,915,900	763,600	16%
Sandisfield	3,842,000	3,120,400	721,600	23%
Warwick	8,295,900	7,608,500	687,400	9%
Huntington	1,833,900	1,167,000	666,900	57%
Rehoboth	1,301,600	647,300	654,300	101%
Berkley	1,303,700	666,300	637,400	96%
Sherborn	844,700	221,500	623,200	281%
Fitchburg	2,813,600	2,221,400	592,200	27%
Middleton	1,172,400	606,200	566,200	93%
Hinsdale	1,949,000	1,450,300	498,700	34%
Weymouth	5,206,000	4,718,700	487,300	10%
New Braintree	3,797,700	3,331,000	466,700	14%
Billerica	8,163,700	7,710,700	453,000	6%
Orange	1,451,700	1,035,400	416,300	40%
Oxford	669,900	258,600	411,300	159%
North Brookfield	555,500	157,100	398,400	254%
Stow	584,700	187,900	396,800	211%
Oak Bluffs	1,319,700	937,400	382,300	41%
Clinton	514,300	132,600	381,700	288%
Colrain	2,024,000	1,655,800	368,200	22%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Amherst	20,599,900	20,243,100	356,800	2%
West Stockbridge	454,500	102,300	352,200	344%
Marshfield	464,700	113,200	351,500	311%
Quincy	1,950,800	1,602,500	348,300	22%
Tisbury	460,700	119,700	341,000	285%
Hull	1,392,800	1,058,400	334,400	32%
West Newbury	754,300	424,400	329,900	78%
Worthington	2,389,400	2,061,900	327,500	16%
Palmer	1,543,100	1,232,600	310,500	25%
Granby	2,123,400	1,818,600	304,800	17%
Russell	299,300	19,100	280,200	1467%
Lakeville	1,075,300	806,200	269,100	33%
Hanover	423,300	172,700	250,600	145%
Peabody	587,500	337,800	249,700	74%
Northfield	2,865,700	2,621,700	244,000	9%
Plainfield	1,477,000	1,237,800	239,200	19%
Wales	2,568,100	2,341,300	226,800	10%
Eastham	445,100	218,500	226,600	104%
Otis	6,407,600	6,182,700	224,900	4%
Millbury	279,500	55,800	223,700	401%
Gosnold	1,361,300	1,141,300	220,000	19%
West Brookfield	1,167,900	949,000	218,900	23%
Warren	237,000	26,700	210,300	788%
Whately	366,600	177,500	189,100	107%
Dennis	300,000	134,200	165,800	124%
Stockbridge	605,800	442,700	163,100	37%
Wellfleet	323,000	160,600	162,400	101%
Harvard	290,400	131,400	159,000	121%
New Bedford	1,424,100	1,266,300	157,800	12%
Egremont	2,628,800	2,482,500	146,300	6%
Charlton	681,600	545,100	136,500	25%
Ayer	295,800	166,400	129,400	78%
Southampton	368,300	245,900	122,400	50%
Orleans	195,500	74,400	121,100	163%
Richmond	187,400	68,400	119,000	174%
Erving	958,900	840,300	118,600	14%
Easthampton	148,900	31,600	117,300	371%
Southwick	277,800	161,700	116,100	72%
Hopedale	120,000	4,400	115,600	2627%
Leyden	174,400	60,200	114,200	190%
Merrimac	232,200	119,200	113,000	95%
Lenox	981,300	875,900	105,400	12%
Webster	389,800	289,300	100,500	35%
Norwell	160,000	64,100	95,900	150%
Dunstable	96,900	5,000	91,900	1838%
Ware	1,047,800	963,200	84,600	9%
Blandford	1,022,000	952,400	69,600	7%
Holliston	125,000	56,900	68,100	120%
Essex	108,100	47,400	60,700	128%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Southborough	135,000	84,800	50,200	59%
Montgomery	118,000	68,300	49,700	73%
Swampscott	115,000	67,000	48,000	72%
Saugus	195,000	152,500	42,500	28%
Lawrence	168,900	127,400	41,500	33%
Athol	1,849,000	1,814,600	34,400	2%
Bernardston	431,200	396,800	34,400	9%
Haverhill	64,000	29,600	34,400	116%
Deerfield	2,774,600	2,741,600	33,000	1%
Holland	332,100	303,000	29,100	10%
Wenham	150,000	131,600	18,400	14%
East Brookfield	197,100	182,200	14,900	8%
Rowe	265,300	251,100	14,200	6%
Lynn	49,200	39,600	9,600	24%
Littleton	15,200	6,100	9,100	149%
Hanson	17,300	11,500	5,800	50%
Nahant	29,500	24,500	5,000	20%
Gill	105,000	102,900	2,100	2%
Acushnet	8,900	7,100	1,800	25%
East Bridgewater	6,300	5,600	700	13%
Brockton	17,700	17,300	400	2%
Total	\$ 1,468,779,800	\$ 775,921,100	\$ 692,858.700	89%

Statistics:

Count	213	213	213	213
Minimum	\$ 6,300	\$ 2,400	\$ 400	1%
Maximum	\$ 60,471,300	\$ 29,246,700	\$ 38,561,600	51032%
Average	\$ 6,895,680	\$ 3,642,822	\$ 3,252,858	557%
Median	\$ 3,277,900	\$ 1,668,600	\$ 1,136,900	85%
Standard Deviation	\$ 9,826,547	\$ 5,616,741	\$ 5,464,397	4171%
Coefficient of Variation	143%	154%	168%	749%

Comparison of Assessed Values 1995 - 2001				
State Owned Land				
Municipalities with a <i>DECREASE</i> in Assessed Value				
Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Westport	\$ 7,962,200	\$ 21,341,100	\$ (13,378,900)	-63%
Waltham	19,753,400	29,473,100	(9,719,700)	-33%
Salisbury	7,258,200	15,186,800	(7,928,600)	-52%
Sandwich	48,687,900	56,256,200	(7,568,300)	-13%
Taunton	20,879,500	27,000,000	(6,120,500)	-23%
Hadley	6,087,900	10,221,500	(4,133,600)	-40%
Washington	3,231,700	7,309,600	(4,077,900)	-56%
Mashpee	18,709,600	22,326,800	(3,617,200)	-16%
Great Barrington	4,615,700	7,966,900	(3,351,200)	-42%
Bourne	56,242,100	59,459,500	(3,217,400)	-5%
Plymouth	62,084,800	64,396,100	(2,311,300)	-4%
Springfield	1,585,100	3,612,900	(2,027,800)	-56%
Peru	3,003,200	4,893,800	(1,890,600)	-39%
Wilbraham	143,500	1,993,000	(1,849,500)	-93%
Harwich	2,851,800	4,391,300	(1,539,500)	-35%
Northampton	8,092,200	9,578,800	(1,486,600)	-16%
Hancock	2,722,800	4,193,700	(1,470,900)	-35%
Lee	2,507,100	3,919,700	(1,412,600)	-36%
Ludlow	1,471,900	2,708,200	(1,236,300)	-46%
Pittsfield	1,634,300	2,633,400	(999,100)	-38%
Conway	1,458,900	2,379,100	(920,200)	-39%
West Tisbury	24,466,500	25,377,600	(911,100)	-4%
Clarksburg	1,457,700	2,367,400	(909,700)	-38%
New Ashford	1,425,800	2,224,000	(798,200)	-36%
Belchertown	9,569,800	10,362,100	(792,300)	-8%
Goshen	962,100	1,740,100	(778,000)	-45%
Pepperell	1,659,000	2,375,100	(716,100)	-30%
Canton	3,302,600	3,881,900	(579,300)	-15%
Millville	193,500	768,400	(574,900)	-75%
Adams	3,002,400	3,564,600	(562,200)	-16%
Becket	2,669,800	3,206,100	(536,300)	-17%
Hawley	1,527,900	2,007,900	(480,000)	-24%
Dalton	1,556,700	1,988,200	(431,500)	-22%
Northborough	7,968,600	8,394,900	(426,300)	-5%
Fairhaven	3,812,100	4,236,900	(424,800)	-10%
South Hadley	900,400	1,303,500	(403,100)	-31%
Tyringham	351,900	734,600	(382,700)	-52%
Hingham	2,068,200	2,432,100	(363,900)	-15%
Chester	907,100	1,254,000	(346,900)	-28%
Wareham	370,900	712,100	(341,200)	-48%
North Adams	2,925,400	3,211,100	(285,700)	-9%
Monroe	474,400	729,000	(254,600)	-35%
Brimfield	3,204,400	3,456,100	(251,700)	-7%
Williamsburg	70,800	259,300	(188,500)	-73%
Grafton	119,000	305,800	(186,800)	-61%

Municipality	FY 2001	FY 1995	Difference	Per Cent Change
Sterling	352,000	533,800	(181,800)	-34%
Cummington	625,300	780,500	(155,200)	-20%
Tolland	3,075,400	3,221,400	(146,000)	-5%
Windsor	3,610,000	3,750,300	(140,300)	-4%
New Salem	501,200	635,000	(133,800)	-21%
Heath	340,900	469,700	(128,800)	-27%
Gloucester	2,100,000	2,217,600	(117,600)	-5%
Buckland	129,200	213,600	(84,400)	-40%
Ashfield	231,800	308,800	(77,000)	-25%
Charlemont	421,500	496,200	(74,700)	-15%
Tyngsborough	852,700	925,400	(72,700)	-8%
Monson	3,995,000	4,065,200	(70,200)	-2%
Ashby	2,281,500	2,346,500	(65,000)	-3%
Carver	8,866,000	8,924,400	(58,400)	-1%
Hatfield	92,500	142,400	(49,900)	-35%
Boxborough	132,800	179,800	(47,000)	-26%
Shelburne	144,400	191,300	(46,900)	-25%
Fall River	7,611,500	7,656,800	(45,300)	-1%
Southbridge	151,200	192,500	(41,300)	-21%
Westford	12,700	52,500	(39,800)	-76%
Leicester	603,100	623,100	(20,000)	-3%
Somerset	5,500	15,100	(9,600)	-64%
Scituate	10,000	11,300	(1,300)	-12%
Total	\$ 392,097,000	\$ 486,087,500	\$ (93,990,500)	-19%

Statistics:

Count	68	68	68	68
Minimum	\$ 5,500	\$ 11,300	\$ (13,378,900)	-93%
Maximum	\$ 62,084,800	\$ 64,396,100	\$ (1,300)	-1%
Average	\$ 5,766,132	\$ 7,148,346	\$ (1,382,213)	-29%
Median	\$ 1,646,650	\$ 2,405,600	\$ (425,550)	-26%
Standard Deviation	\$ 11,890,610	\$ 13,124,196	\$ 2,441,498	21%
Coefficient of Variation	206%	184%	-177%	-74%

FY 2002 Municipal PILOT Receipt Increases (Top 20)				
Increase Rank	PILOT Municipalities	FY2001 PILOT Payment @ \$18 million	Preliminary FY 2002 PILOT @ \$21 million	Change
1	Edgartown	\$ 298,358	\$ 636,960	\$ 338,602
2	Sunderland	26,834	331,609	304,775
3	Framingham	405,232	682,067	276,835
4	North Andover	140,769	379,164	238,395
5	Wendell	67,089	272,125	205,036
6	Hopkinton	113,626	271,862	158,236
7	Princeton	69,200	218,903	149,703
8	Carlisle	114,782	259,857	145,075
9	Brewster	176,701	318,823	142,122
10	Wrentham	308,667	450,545	141,878
11	Lowell	238,202	377,126	138,924
12	Andover	106,873	234,157	127,284
13	Upton	68,737	184,941	116,204
14	Westminster	90,683	204,273	113,590
15	Franklin	59,158	161,937	102,779
16	Newburyport	36,257	137,707	101,450
17	Lancaster	93,559	190,734	97,175
18	Mattapoisett	29,094	123,420	94,326
19	Boxford	42,031	129,664	87,633
20	Concord	410,605	489,045	78,440

FY 2002 Municipal PILOT Receipt (Decreases) (Top 20)				
Increase Rank	PILOT Municipalities	FY2001 PILOT Payment @ \$18 million	Preliminary FY 2002 PILOT @ \$21 million	Change
1	Sandwich	\$ 789,905	\$ 549,159	\$ (240,746)
2	Plymouth	936,645	700,266	(236,379)
3	Westport	303,485	89,807	(213,678)
4	Bourne	834,962	634,365	(200,597)
5	Waltham	413,784	222,802	(190,982)
6	Salisbury	214,252	81,867	(132,385)
7	Mashpee	342,324	211,029	(131,295)
8	Taunton	324,858	235,504	(89,354)
9	Montague	155,617	66,278	(89,339)
10	West Tisbury	356,285	275,962	(80,323)
11	Hadley	143,606	68,666	(74,940)
12	Washington	102,622	36,451	(66,171)
13	Great Barrington	111,850	52,061	(59,789)
14	Bridgewater	375,865	319,156	(56,709)
15	Amherst	284,192	232,350	(51,842)
16	Peru	74,990	33,874	(41,116)
17	Harwich	61,651	32,166	(29,485)
18	Hancock	58,877	30,711	(28,166)
19	Northborough	117,859	89,879	(27,980)
20	Lee	55,735	28,278	(27,457)

Source: Office of the State Auditor, Division of Local Mandates.