

The Commonwealth of Massachusetts

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DIVISION OF LOCAL MANDATES

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A Review of Property Tax Exemptions for the Elderly G. L. c. 59, s. 5 clause 41

December 1998

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December 10, 1998

His Excellency Argeo Paul Cellucci, Governor The Honorable Thomas F. Birmingham, President of the Senate The Honorable Thomas M. Finneran, Speaker of the House of Representatives The Honorable Warren E. Tolman, Senate Chair, Joint Committee on Taxation The Honorable Peter J. Larkin, House Chair, Joint Committee on Taxation Honorable Members of the General Court:

I respectfully submit this review of the local financial impact of a state law providing property tax exemptions for elderly homeowners. Our report is issued under the State Auditor's authority to review any law having a significant financial impact on cities and towns.

In the course of this review of G. L. c. 59, s. 5 clause 41, we found that many cities and towns have taken the lead in providing additional property tax relief for persons age 70 and over without reimbursement from the state. Unchanged for many years, the benefit originally provided under state law has been severely eroded by the effects of inflation and rising property taxes. The \$500 reimbursable exemption, once providing for abatement of a significant proportion of property taxes due, now reduces the average tax bill of qualifying elderly residents by only 21%. In addition, each year fewer elderly residents qualify for the exemption under financial eligibility limits that have not changed since 1986.

In this report, I recommend raising the exemption and its eligibility criteria with full state funding of the additional cost, consistent with the Local Mandate Law. I will appreciate your consideration of these recommendations, and look forward to working with you on this important issue.

Sincerely, EPH DeNUCC Auditor of the Commonwealth

AJD:pd

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A Review of Property Tax Exemptions for the Elderly

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Summary, Findings, and Recommendations

This report presents the results of a study by the Office of the State Auditor, Division of Local Mandates, evaluating the financial impact of property tax exemptions 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.

Through this study, we have found that state reimbursements to communities for this important tax break for income-eligible elderly homeowners have been capped at \$500 per exemption for the past 20 years. As a result, 26 municipalities have determined that they need to provide a voluntary, unreimbursed exemption to supplement the \$500 reimbursable exemption authorized by state law. Also, 117 municipalities provide almost 2,400 exemptions without any state reimbursement because the state's reimbursement responsibility is capped by statute. The combined impact on cities and towns is \$2.2 million.

In researching the municipal financial impact, we found that these cities and towns were motivated to forego reimbursement and provide additional, locally financed exemptions out of concern that the relative value of the state's elderly property tax exemption has been substantially diminished by the effects of inflation and rising property tax bills. The \$500 maximum reimbursable exemption provided under state law has not been increased in 20 years. As a result, the exemption now provides for abatement of only 21% of the average residential property tax bill for qualifying elderly residents. In FY 1982, the same \$500 exemption would reduce the tax bill of qualifying elderly residents by almost one-half.

Further, we found that fewer elderly residents can qualify for the exemption, and that this number is declining each year. This is due to income and asset eligibility limitations that remain at levels set in 1986. Cities and towns are not authorized by state law to increase or to waive these financial limitations. Two hundred eighty-eight cities and towns (82%) have voluntarily accepted the highest eligibility thresholds allowed by state law.

Our research indicates that both the eligibility criteria for this exemption and other personal exemptions provided under G. L. c. 59, s. 5 are seriously in need of an update. Without Legislative attention to this issue, elderly residents and others covered by c. 59, s. 5 are denied the same level of benefits that were provided to an earlier generation.

Therefore, we recommend that the Legislature increase the amount of the property tax exemption for elders to account for inflation, and that state reimbursement to municipalities be increased accordingly, as required by the Local Mandate Law, G. L. c. 29, s. 27C. We also recommend an increase in the out-of-date financial eligibility criteria for elderly exemptions. We realize that implementation of these recommendations will require a substantial increase in state reimbursements. However, as shown in this report, the state appropriation for this important purpose has not increased since FY 1987, and an

is overdue according to our analysis. We also recommend repeal of the provision capping the number of exemptions subject to state reimbursement.

This report includes an overview of the legislative history of the property tax exemption for senior citizens as provided by G. L. Chapter 59, section 5, Clause 41 and its local option successors, clauses 41B, and 41C. It also provides an analysis showing the impact of inflation on this exemption and its eligibility thresholds. Also included are appendices that provide for statistical review and comparison of exemptions granted in each city and town, and a review of the financial impact of unreimbursed exemptions on cities and towns.

"Clause 41" Findings

- The amount of the exemption from property taxes was last increased in 1978, from \$350 to \$500.
- The \$500 property tax break for seniors, representing nearly half (48%) of the average tax bill in 1982, amounts to about one-fifth of the average tax bill (21%) in 1998.
- In recognition of the inadequacy of the \$500 exemption, 26 municipalities have voted to accept a state law authorizing greater exemptions, with no state reimbursement for the higher amount. These cities and towns collectively provide \$1 million per year in voluntary exemptions.
- 117 cities and towns provide almost 2,400 exemptions without any reimbursement, due to a statutory cap on the state's funding responsibility. The financial impact of the cap is \$1.2 million.
- Based on inflation over the period, an exemption of \$1,800 would be required in 1998 to provide elderly homeowners property tax relief equivalent to the \$350 exemption allowed by the original law passed in 1964.
- To keep pace with inflation, the income cap for eligibility would need to be \$20,500 for an individual, compared to the \$13,000 allowed by existing law that was last amended in 1986. The asset or "whole estate" limit to eligibility would need similar adjustment.

Recommendations

In light of these findings, we recommend that the Legislature amend applicable law to: 1) increase the value of the elderly property tax exemption; 2) increase the income and estate eligibility caps; and 3) increase state reimbursements to cities and towns; and 4) repeal the cap on state reimbursements.

Acknowledgment

We would like to thank the Massachusetts Department of Revenue, Division of Local Services, for their technical assistance and the data which they provided to us. Also, we would like to thank municipal assessors for their contributions to this report.

Legislative History

Massachusetts law first provided for exemptions from property taxes for individuals age 70 and over in fiscal year 1964, through G. L. Chapter 59, Section 5, clause 41, as added by St. 1963, c. 808. The "clause 41 exemption" forgave up to \$350 of actual taxes due for elderly individuals with incomes of less than \$4,000, and for married couples with combined incomes of less than \$5,000. The law imposes residency requirements, and sets limits on the net worth of qualifying seniors. In 1970, the Legislature increased the respective income limits to \$6,000 and \$7,000. See St. 1970, c. 456. Effective for fiscal year 1978, the clause 41 exemption was increased to reduce the tax bills of eligible seniors by up to \$500, and the amount remains the same today. See St. 1977, c. 967.

In 1982, the Legislature added clause 41B to Section 5 of Chapter 59, making the \$500 exemption available to more seniors in cities and towns that voted to accept the new provisions. St. 1982, c. 653, s. 5. Clause 41B exemptions are available to persons age 70 and over whose income does not exceed \$10,000 (\$12,000 if married), and whose whole estate does not exceed \$20,000 (\$23,000 if married), not including the value of their domicile. The clause 41 exemption, with its lower income and estate limits, does not apply in communities that vote to allow the broader eligibility limits of clause 41B.

In 1986, clause 41C was added to section 5 of Chapter 59, further increasing the income and whole estate limits to eligibility for the \$500 exemption for elderly property taxpayers – subject to a local vote of acceptance in each community. See St. 1986, c. 73, s. 3. The clause 41C income limit is \$13,000 (\$15,000 if married); the whole estate limit is \$28,000 (\$30,000 if married) not including the value of the domicile. A local vote to accept the higher eligibility limits of clause 41C automatically voids applicability of the lower limits of clause 41 or 41B. Also, both Clauses 41B and 41C contain a provision that freezes the number of exemptions eligible for state reimbursement at pre-local acceptance levels. (See Financial Impact Section below.)

Two hundred and eight-eight cities and towns have accepted clause 41C. Clause 41B is still in effect in 38 municipalities. The remaining 25 municipalities offer only the clause 41 exemption. The Department of Revenue's Division of Local Services administers the state reimbursement program for all G. L. c. 59 exemptions.

Municipal Financial Impact

There are two areas of municipal financial impact discussed below:

- The statutory cap on the number of exemptions eligible for reimbursement had an impact of \$1.19 million in FY 1998, affecting 117 municipalities.
- Twenty-six cities and towns provide optional payments above \$500 through acceptance of St. 1986, c. 74, s. 4. These unreimbursed local exemptions amount to more than \$1 million.
- The total financial impact of these unreimbursed exemption costs is approximately \$2.2 million in FY 1998.

State Reimbursement Cap

Clause 41 created an exemption entitlement for qualifying residents over age seventy, and established an expectation that cities and towns would be reinbursed dollar for dollar. All but 25 small municipalities have accepted either Clause 41B or 41C. As a result of that acceptance not all exemptions are reimbursed by the state. Municipalities must grant the \$500 exemption to eligible applicants regardless of whether state reimbursement will be provided.

As noted in the Legislative History section, both Clause 41B and 41C provide that once a community adopts either of these local option statutes their reimbursement is capped. The reimbursement cap freezes the state's reimbursement responsibilities at the number of exemptions the municipality reported under Clause 41 in the year prior to accepting either Clause 41B or 41C.

The cap affects 117 municipalities. These cites and towns granted of 2,374 exemptions in FY 1998 without reimbursement from the state. The total financial impact of these unreimbursed exemptions is \$1.19 million. See Appendix I.

Typically, large cities have not been adversely affected by the reimbursement cap. For example, Boston is well below its cap on the number of reimbursable exemptions. Boston granted 4,656 exemptions during the last year of their participation in Clause 41. In FY 1998, only 1,295 exemptions are granted under Clause 41C. Therefore, Boston receives \$500 in state reimbursement for all Clause 41C exemptions.

Many towns and smaller cities accepted one of the optional Clauses prior to periods of significant population growth. As a result, many of their exemptions exceed the cap and are provided without any financial participation by the state. (A two-dollar processing fee is, however, provided for unreimbursed exemptions over the cap). For the Town of Shrewsbury, for example, 68 of its 113 exemptions are above the cap and therefore \$34,000 is not reimbursable.

Over time, the cap established upon local acceptance of Clause 41B or 41C has created inequities that are attributable to demographic factors such as suburban growth, which are

generally beyond the control of local government. Because cf these inequities, we recommend repeal of the reimbursement cap provision.

Acceptance of the Supplemental Exemption: St. 1986, c. 73, s. 4

In 1986, the Legislature provided that with an additional local acceptance vote, any city or town could choose to increase the dollar value of all G. L. c. 59. s. 5 personal exemptions by up to 100%. See St. 1986, c. 73, s. 4. All exemptions must be increased by the same percentage and notification of the Commissioner of Revenue is required. In the case of "clause 41 exemptions", cities and towns are authorized to increase the exemption up to a total of \$1,000. However, the state does not reimburse cities and towns for exemption amounts that are above the \$500 level provided in G. L. c. 59, s. 5, clause 41. *See Appendix II.*

Twenty-six municipalities have accepted this option to provide an exemption that exceeds the \$500 provided by clause 41, 41B, and 41C. According to municipal assessors we consulted, these additional, unreimbursed, local exemptions were accepted at the local level in recognition of the inadequacy of the exemption provided under the state's elderly exemption provisions. Local assessors also informed us that out-of-date financial eligibility criteria in current state law prevent them from approving exemptions for elderly residents who are clearly in need of relief from local property taxes.

These 26 municipalities (shown below and in Appendix II) voluntarily provide approximately \$1 million without reimbursement. On average, this amounts to \$211 per exemption more than other cities and towns offer to eligible senior citizens. These cities and towns are not reimbursed for the additional amounts. Nine of these towns are also over their reimbursement cap. Adoption of our recommendation to increase the \$500 exemption, with full state reimbursement provided to cities and towns, while also easing the eligibility requirements would provide needed assistance to elderly residents and eliminate a \$1million impact on these municipalities.



State Reimbursements for Elderly Exemptions

DLM tracked the state appropriation for elderly exemption reimbursements to cities and towns from FY 1978 to FY 1999. The 1978 appropriation for state budget line item 1233-2310 was \$6 million per year. In FY 1979, the appropriation increased from \$6 million to \$10 million in anticipation of higher reimbursements to cities and towns. These higher reimbursements were due to an increase in the exemption amount from \$350 to \$500. Subsequent to the 1986 enactment of clause 41C, which raised the eligibility thresholds for the elderly exemption, the annual appropriation increased again from \$10 million per year to \$15 million in FY 1987. The appropriation for reimbursements to cities and towns remained at \$15 million until FY 1995.

However, as shown in *Figure 1*, the appropriation has declined steadily from \$15 million in FY 1995 to \$13 million for FY 1999, a decrease of 13% over the period. This decrease in reimbursements to cities and towns reflects the fact that fewer exemptions are being granted. In FY 1995, 28,621 exemptions were granted. The number of exemptions granted in FY 1998 fell to 26,677 - a decrease of 1,944 exemptions. (FY 1999 exemption data is not available.) The data indicates that each year, on average, 650 fewer elderly residents qualify for the exemption, because their income and/or assets exceed the thresholds that were last raised in 1986. As a result, these elderly residents are being denied an exemption for which they would have qualified had the eligibility criteria been increased to keep pace with inflation.

Figure 1

Elderly Abatements Clause 41, 41B and 41C Appropriations: Line Item 1233 - 2310

Elderly	1995	1996	1997	1998	1999	1995 to 1999
Abatements	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	% Change
Totals	\$15,000,000	\$14,050,000	\$13,600,000	\$13,400,000	\$13,000,000	-13.33%

Appendix III shows data for each city and town concerning the number of exemptions granted over the FY 1995-1998 period, and the amount of reimbursement over the period FY 1995-1999.

Appendix IV presents data for FY 1998 with cities and towns ranked based on population. This appendix shows the number of exemptions granted per 1,000 residents for each city and town. It also includes a "Wealth Status" designation which was derived from the Chapter 70 Education Reform Act formula. This Appendix provides a method of comparing the relative frequency of clause 41 exemptions among cities and towns with similar populations and economic characteristics.

Appendix V provides per capita statistics for three groups of municipalities categorized by "wealth status". Wealth status was derived from the income and property value components of the Chapter 70 education state aid formula.

Appendix XI describes the functions of the State Auditor's Division of Local Mandates.

Effect of Inflation on the Value of the Clause 41 Exemption

The \$500 clause 41 elderly exemption has not been increased since 1978. During these 20 years, the average property tax bill has more than doubled. *Figure 2* demonstrates the diminishing value of the \$500 exemption as a proportion of the average residential single family tax bill for fiscal year 1982, 1990, and 1998. We used 1982 as a starting point because it is the earliest comparable data available. Since 1982, the statewide average single family residential tax bill has increased from about \$1,000 to approximately \$2,300 in 1998.

Figure 2



\$500 Exemption as A Percentage of Average Tax Bill*

* Single Family Residential Source: Department of Revenue

In 1982, the \$500 clause 41 exemption represents an abatement of almost one-half of the average property tax bill of \$1,033. By 1990, the exemption represents 34% of the \$1450 average property tax bill for single family housing. In FY 1998, the average statewide tax bill is approximately \$2,300 and the \$500 exemption provides an abatement of only 21% of property taxes to eligible elderly residents.

The clause 41 exemption was originally set at \$350 in FY 1964. The Legislature increased the exemption to \$500 in 1978 and it remains at this level today. *Figure 3* compares the actual exemption amounts to the amounts that would be required to keep pace with inflation over the period. The years shown are those in which the Legislature made significant amendments to the elderly exemption.

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This analysis shows that an exemption of \$1,800 would be necessary in FY 1998 to provide elderly residents eligible for clause 41 exemptions a tax break equal to the \$350 exemption established in 1964. This analysis indicates that the original exemption granted in 1964 would have abated almost 80% of elderly homeowner tax bills. However, reliable data from the 1960's is not readily available.

Figure 3



Abatement Amount Actual vs. Adjusted for Inflation

Source: S. Morgan Friedman Inflation Calculator

Effect of Inflation on Financial Eligibility Ceilings

The amount of the property tax exemption has not increased since 1978, when the income eligibility ceiling for a single taxpayer was also increased from \$4,000 to \$6,000, though an amendment to G. L. c. 59, s. 5 clause 41. The Legislature increased the allowable ceiling to \$10,000 in 1983 by adding clause 41B to G. L. c. 59, s.5 and to \$13,000 in 1986 by adding clause 41C. Both of these clauses are subject to local acceptance. *Figure 4* shows that these adjustments to the income ceiling kept up with inflation reasonably well until income eligibility adjustments stopped after FY 1986. Inflation continued to track upward from 1986 to 1998 while the clause 41C income ceiling remained at \$13,000 for a single applicant. Our inflation index calls for adjustment of the income eligibility ceiling to \$20,500.

Figure 4



Income Eligibility Ceiling Actual vs. Adjusted for Inflation

• *Actual amounts represent exemption for single applicant. Income eligibility ceilings are

- higher for married applicants.
- ** Source: S. Morgan Friedman Inflation Calculator

These figures are for a single person applying for the exemption. The income ceiling is higher for a married couple. G. L. c. 59, s. 5 clause 41, 41B, and 41C provide that certain payments received under Social Security and other pension plans are not included in determining income eligibility.

This report does not specifically address the impact of inflation on the asset or "whole estate" limitation for elderly exemption eligibility. This limit, like the income limit, has not been adjusted since 1986 and should also be increased to account for inflation.

Conclusion

During the course of researching this issue, we found widespread support for legislative attention to this particular exemption, and other personal exemptions provided under G. L. Chapter 59, Section 5. Legislation has been proposed and it appears that many legislators and local assessors support an increase in the \$500 exemption and its income eligibility standards.

State law also offers an alternative to the \$500 exemption for eligible residents that is not in widespread use despite the fact that it would provide greater immediate financial benefits to fixed-income senior citizens. Originally enacted in 1974, Clause 41A of G. L. c. 59 s. 5 allows income-eligible seniors *over age 65* to annually enter into a tax deferral and recovery agreement with the local Board of Assessors. Under such an agreement, all property tax payments can be deferred until the property is sold or transferred. Payment of taxes assessed under the agreements, plus interest, becomes the responsibility generally of the heirs to the property

However, local assessors inform us that the tax deferral agreement is a "tough sell". Even though the deferral of taxes would provide a significant increase in disposable income for eligible senior citizens, this approach is only rarely chosen because today's seniors are not favorably inclined to imposing this financial responsibility on their heirs. As a result, there were only 1,204 Clause 41A agreements in effect statewide in FY 1998, whereas, there were 26,764 \$500 exemptions granted under Clauses 41, 41B, and 41C.

For this reason, we also recommend that the legislature review the tax deferral statute as well as the tax exemption sections of Clause 41.

Elderly Property Tax Exemptions Under G.L. 59§ 5, Clauses 41, 41B and 41C *Municipalities Over CAP* FY98 (FY98 data -- FY99 reimbursement)

Municipality	Elderly	Iderly Reimb. # of # of exemptions Over - CAP (\$) State		Optional Municipal	Total Exemption			
	Clause	CAP	exemptions	over CAP	Not reimbursed	Reimb. (\$)	Payment (S)	Amount (\$)
ABINGTON	41C	96	144	48	\$24,000	\$48,000	\$28,800	\$100,800
ACTON	41C	26	32	6	3,000	13,000		16,000
ACUSHNET	41C	68	98	30	15,000	34,000		49,000
ADAMS	41C	44	98	54	27,000	22,000		48,704
AMHERST	41C	35	37	2	1,000	17,500	13,633	32,133
ANDOVER	41C	45	65	20	10,000	22,500	17,557	50.057
AUBURN	41C		148	9	4,500	69,500		74.000
BARNSTABLE	41C	217	245	28	14,000	108,500		122 500
BECKET	41B	15	32	17	8,500	7,500		14 976
BELLINGHAM	41C	60	72	12	6,000	30.000		36,000
BELMONT	41C	53	67	14	7,000	26,500		33 250
BERKLEY	41C	21	29	8	4,000	10,500	2 3 1 0	16 810
BILLERICA	41C	57	102	45	22,500	28,500		51,000
BLACKSTONE	41C	31	55	24	12,000	15,500		27,000
BLANDFORD	41C	5	7	2	1,000	2.500		3 500
BOURNE	41C	42	68	- 26	13,000	21.000		34 000
BRAINTREE	41C	187	243	56	28,000	93,500		121 500
BREWSTER	41C		35	1	500	17.000		17 500
BRIDGEWATER	41C	60	91	31	15,500	30,000		45 500
CARVER	41C	39	73	34	17,000	19,500		36 500
CHARLTON	41C	41	46	5	2,500	20,500		22 943
CHATHAM	41C	7		6	3,000	3,500		6 500
CHELMSFORD	41C		104	23	11,500	40,500		52 000
CHELSEA	41C	41	98	- 57	28,500	20,500		49,000
CHESHIRE	41C	9	32	23	11,500	4,500		14 982
CHESTERFIELD	41B	- 3		2	1.000	1.500		2 ;00
CLARKSBURG	41C		41	6	3,000	17,500	380	2,500
DALTON	41C	36	37	1	500	18,000		18 500
DARTMOUTH	41C	265	287	22	11.000	132,500		137 401
DEDHAM	41C	94	108	14	7.000	47,000		54,000
DENNIS	41C	60	81	21	10,500	30,000		40 440
DOUGLAS	41C	25	26	1	500	12,500		13,000
DUDLEY	41C	131	155	24	12.000	65,500		77 /63
EAST BRIDGEWATER	41C	71	106	35	17.500	35,500		53 000
EASTHAM	41C	18	30	12	6,000	9,000	-	15,000

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Elderly Property Tax Exemptions Under G.L. 59§ 5, Clauses 41, 41B and 41C *Municipalities Over CAP* FY98 (FY98 data -- FY99 reimbursement)

Municipality	Elderly	Reimb.	# of	# of exemptions	Over - CAP (\$)	State	Optional Municipal	Total Exemption
	Clause	САР	exemptions	over CAP	Not reimbursed	Reimb. (\$)	Payment (\$)	Amount (\$)
ERVING	41C		14	3	1,500	5,500	-	7,000
FALL RIVER	41C	455	529	- 74	37,000	227,500		264,500
FALMOUTH	41C	126	153	27	13,500	63,000		76,500
FLORIDA	41B	- 7	21	14	7,000	3,500		9,559
FOXBOROUGH	- 41C	42	66	24	12,000	21,000	-	32,250
FRANKLIN	41C	29	70	41	20,500	14,500	-	34,750
FREETOWN		49	50	1	500	24,500		25,000
GLOUCESTER	41C	- 190	290	- 100	50,000	95,000		145,000
GRAFTON	41C	51	65	14	7,000	25,500		32,500
GREENFIELD	41C	126	146	20	10,000	63,000		73,000
HALIFAX	41C	25	33	8	4,000	12,500	-	16,500
HARDWICK	41C	13	- 44	31	15,500	6,500	-	21,443
HAWLEY	41B	1	3	2	1,000	500	_	1,500
HOPKINTON	41C	———————————————————————————————————————	47	10	5,000	18,500	-	23,500
LEE	41C	97	101	4	2,000	48,500		50,500
LEOMINSTER	41C	126	188	62	31,000	63,000		. 94,000
LEVERETT	41C	8	9	1	500	4,000	-	4,500
LEXINGTON	- 41C		64	5	2,500	29,500	~	32,000
LINCOLN	41C	3	6	3	1,500	1,500		3,000
LOWELL	41C	473	476	3	1,500	236,500		236,750
LYNNFIELD	41C	21	24	3	1,500	10,500		12,000
MANSFIELD	41C	96	105	9	4,500	48,000	26,250	78,750
MARLBOROUGH	41C	101	102	1	500	50,500		50,986
MASHPEE	41C	- 7	42	35	17,500	3,500		21,000
MATTAPOISETT	41C		45	27	13,500	9,000		22,500
MEDFORD	41C	210	337	127	63,500	105,000		167,050
MERRIMAC	41C	6	19	13	6,500	3,000	··	9,500
MIDDLEBOROUGH	41C	151	189	38	19,000	75,500	-	94,500
MILLBURY	41C	94	115	21	10,500	47,000		57,250
MILLVILLE	41C	19	24	5	2,500	9,500	-	12,000
NEW MARLBORO	41B	15	18	3	1,500	7,500	-	8,819
NORTH ATTLEBORO	41C	46	58	12	6,000	23,000	-	29,000
NORTH BROOKFIELD	41C	17	26	9	4,500	8,500		13,000
NORTHBOROUGH	41C	25	73	48	24,000	12,500	-	36,500
NORTHBRIDGE	41C	37	55	18	9,000	18,500	-	27,459

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Elderly Property Tax Exemptions Under G.L. 59§ 5, Clauses 41, 41B and 41C *Municipalities Over CAP*

FY98 (FY98 data -- FY99 reimbursement)

Municipality	Elderly	Reimb.	# of	# of exemptions	Over - CAP(\$)	State	Optional Municipal	Total Exemption
	Clause	CAP	exemptions	over CAP	Not reimbursed	Reimb. (\$)	Payment (\$)	Amount (\$)
OAKHAM	41C	5	7	2	1,000	2,500	-	3,500
ORLEANS	41C	14	28	14	7,000	7,000	-	14,000
OTIS	41C	10	18	8	4,000	5,000	-	8,871
OXFORD	41C	78	131	53	26,500	39,000	-	65,500
PALMER	41C	87	131	44	22,000	43,500		65,250
PELHAM	41C	7	10	3 .	1,500	3,500	-	5,000
PEMBROKE	41C	61	70	9	4,500	30,500	-	35,000
PERU	41C	2	3	1	500	1,000	· · ·	1,500
PETERSHAM	41B	7	8	1	500	3,500		4,000
RANDOLPH	41C	180	234	54	27,000	90,000	-	117,000
REHOBOTH	41C	59	70	11	5,500	29,500		35,000
RICHMOND	41C	2	4	2	1,000	1,000	-	2,000
ROCKPORT	41C	21	22	1	500	10,500	-	10,600
ROWLEY	41C	12	15	3	1,500	6,000	-	7,500
ROYALSTON	41C	18	22	4	2,000	9,000		10,718
RUSSELL	41C	4	10	6	3,000	2,000		. 5,000
RUTLAND	41C	18	22	4	2,000	9,000	=	10,792
SHARON	41C	15	29	14	7,000	7,500	8,628	23,128
SHERBORN	41C	4	- 5	1	500	2,000		2,500
SHREWSBURY	41C	45	113	68	34,000	22,500	-	56,476
SOMERSET	41C	176	324	148	74,000	88,000	34,245	196,245
SOUTH HADLEY	41C	79	- 85	6	3,000	39,500		42,500
SOUTHWICK	41C	61	- 76	15	7,500	30,500		38,000
SPENCER	- 41C -	78	85	- 7	3,500	39,000		42,459
STURBRIDGE	41B		23	1-	500	11,000		11,500
TEMPLETON	- 41C -	95	127	32	16,000	47,500	_	63,120
TEWKSBURY	41C	92	144	52	26,000	46,000		72,000
TOPSFIELD	41C	6	8	2	1,000	3,000		4,000
TOWNSEND	41C	27	38	11	5,500	13,500		19,000
TRURO	41C	7	9	2	1,000	3,500	-	4,500
TYRINGHAM	41C	1	4	3	1,500	500	81 -	1,816
UXBRIDGE	41C	52	79	27	13,500	26,000	-	39,250
WARE	41C	60	85	25	12,500	30,000	-	42,487
WAREHAM	41C	169	177	8	4,000	84,500	-	88,223
WARREN	41C	31	50	19	9,500	15,500	-	25,000

Elderly Property Tax Exemptions Under G.L. 59§ 5, Clauses 41, 41B and 41C *Municipalities Over CAP* FY98 (FY98 data -- FY99 reimbursement)

Municipality	Elderly	Reimb.	# of	# of exemptions	Over - CAP(\$)	State	Optional Municipal	Total Exemption
	Clause	САР	exemptions	over CAP	Not reimbursed	Reimb. (\$)	Payment (\$)	Amount (\$)
WATERTOWN	41C	91	112	21	10,500	45,500	19,600	75,600
WAYLAND	41C	21	- 36	- 15	7,500	10,500	18,000	36,000
WELLFLEET	41C	10	17	7	3,500	5,000		8,500
WENHAM	41C	8	- 12	4	2,000	4,000		6,000
WEST BOYLSTON	41C		- 58	19	9,500	19,500		28,417
WEST BRIDGEWATER	41C	51	57	6	3,000	25,500		28,500
WEST BROOKFIELD	41B	- 11	30	19	9,500	5,500	-	14,986
WEYMOUTH	41C	171	195	24	12,000	85,500		97,500
WHATELY	41C	5	- 8	3	1,500	2,500		4,000
WHITMAN	41C	66	85	19	9,500	33,000		42,500
WINCHENDON	41C	37	62	25	12,500	18,500		31,000
WOBURN	41C	290	306	16	8,000	145,000		153,000
Count		117	117	117	117	117	117	117
Min		1	3	- 1	500	500	-	1,500
Max		473	529	148	74,000	236,500	34,245	264,500
Average		63	83	20	10,145	31,568	1,448	43,008
Total		7,387	9,761	2,374	1,187,000	3,693,500	169,413	5,031,953

Source: Mass. Department of Revenue, Division of Local Services

Data Analysis of FY 1998 Data Municipalities Providing Additional Unreimbursed Exemptions through acceptance of St. 1986, c. 73, s.4 as amended by St. 1988, c.126

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	6 Column 7 Column 8		Column 9
							2	Optional Payment /
Municipality	Reimbursement.	Total # of	# of exemptions	State Reimb.	Unreimbursed	Optional	Total Exemption	Total
	CAP	exemptions	over CAP	w/o Processing Fee	(# over CAP * \$500)	Municipal Payment	Amount (\$)	# of exemptions
			Col. 3 - Col. 2	Col. 2 * \$500	Col. 4 • \$500	Col.8 -	Col.5 + Col.6+	Col.7 / Col.3
A 8.1.5						(Col.5 + Col.6)	Col.7	
Abington	96	144	48	\$48,000	\$24,000	\$28,800.00	\$100,800.00	\$200
Amesbury	145	87	· · ·	43,500	<u> </u>	25,495.70	68,995.70	293
Amherst	35	37	2	17,500	1,000	13,632.67	32,132.67	368
Andover	45	65	20	22,500	10,000	17,557.08	50,057.08	270
Berkley	21	29	8	10,500	4,000	2,310,33	16,810 33	80
Boston	4,656	1,295	-	647,500		273,220.55	920,720.55	211
Brookline	38	12	· ·	6,000	-	2,978,83	8,978.83	248
Cambridge	396	95		47,500		23,195.01	70,695.01	244
Carlisle	19	9	-	4,500	-	4,500.00	9,000.00	500
Concord	53	23	-	11,500	-	-	11,500.00	-
Dover	5	1	-	500			500.00	
Holliston	77	19	-	9,500		1,900.00	11,400.00	100
Littleton	25	19	-	9,500	-	1,648 58	11,148.58	87
Mansfield	96	105	9	48,000	4,500	26,250.00	78,750.00	250
Needham	94	44	-	22,000	-	3,641.00	25,641.00	83
Salem	388	139	-	69,500	-	45,322.56	114,822.56	326
Sharon	15	29	14	7,500	7,000	8,628 48	23,128.48	298
Shirley	36	32	-	16,000	-	11,656.85	27,656.85	364
Shutesbury	8	5	-	2,500	-	1,266.32	3,766.32	253
Somerset	176	324	148	88,000	74,000	34,245.40	196,245 40	106
Somerville	644	198	-	99,000	-	(2,750.00)	96,250.00	-
Sudbury	30	22	-	11,000	30	-	11,000.00	-
Watertown	91	112	21	45,500	10,500	19,600.00	75,600.00	175
Wayland	21	36	15	10,500	7,500	18,000.00	36,000.00	500
Westford	100	54	-	27,000	1	7.898.71	34.898.71	146
Worcester	1,480	916	-	458,000	-	443,716.70	901,716,70	484
Count	26	26	26	26	26	26	26	26
Minimum	5	1	•	500	-	(2,750)	500	80
Maximum	4,656	1,295	148	647,500	74,000	443,717	920,721	500
Average	338	148	11	68,577	5,481	38,951	113,008	215
i otai	8,790	3,851	285	a 1,783,000	a 142,500	5 1,012,715	5 2,938,215	5,587

Notes:

Clauses 41B and 41C are local options which expand eligibility criteria of Clause 41.

If a community adopts a local option, the reimbursement is capped.

The reimbursement cap is the number of exemptions the community reported in the last year it granted

exemptions under Clause 41. There is no reimbursement for any exemptions over the cap.

The processing fee reimbursement of \$2 per exemption has been excluded from data in certain instances.

Clauses 41, 41B and 41C granted in any year are reimbursed in the following fiscal year. Source: Mass. Department of Revenue, Division of Local Services

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G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995 Exemptions Elderly (\$)	1996 Exemptions Elderly (\$)	1997 Exemptions Elderly (S)	1998 Exemptions Elderly (\$)	1999 Exemptions Elderly (S)	1995 vs. 1999 % Change	1995 # of Exemptions	1996 # of Exemptions	1997 # of Exemptions	1998 # of Exemptions	1995 vs. 1998 % Change
Abington	\$48,264	\$48,276	\$47,647	\$48,234	\$48,316	0.11%	97	97	95	96	-1.04%
Acton	13,060	13,060	12,894	13,042	13,068	0.06%	26	26	- 26	26	0.00%
Acushnet	34,206	34,218	-33,752	34,154	- 34,204	-0.01%	68	- 68	- 68	68	0.00%
Adams	23,500	24,000	21,701	22,187	22,214	-5.47%	47	48	43	44	-6.82%
Agawam	65,762	56,726	62,886	61,660	55,722	-15 27%	132	113	= = 126	123	-7.32%
Alford	1,004	1,004	990	1,003			2	2	2	- 2	0.00%
Amesbury	53,714	56,726	56,449	54,641	49,196	-8.41%	107	113	113	109	1.83%
Amherst	17,622	17,606	17,378	17,577	17,594	-0.16%	35	35	35	35	0.00%
Andover	22,598	22,634	22,300	22,596	22,630	0.14%	45	45	45	45	0.00%
Arlington	90,862	78,814	82,693	83,717	81,324	-10.50%	182	158	165	167	-8.98%
Ashburnham	15,060	14,558	13,865		14,056	-6 67%	- 30	29	28	= 31	3.23%
Ashby	13,056	10,542	7,923	7,018	12,048	-7.72%	26	= 21	16	14	-85 71%
Ashfield	2,008	2,008	1,981	- 1,504	1,506	-25 00%	4	4	4	3	-33.33%
Ashland	17,074	17,080	16,840	17,050	15,562	-8.86%	34	34	34	34	0.00%
Athol	44,684	41,666	43,575	43,112	39,156	-12.37%	89	83	87	86	-3.49%
Attleboro	92,882	92,910	91,632	92,772	92,880	0.00%	186	186	183	186	0.00%
Auburn	69,842	69,840	68,878	69,706	69,798	-0.06%	140	140	138	139	-0.72%
Avon	20,592	20,596	20,304	20,555	19,578	-4 92%	= 41	41	41	41	0.00%
Ayer	11,546	12,048	11,389	9,525	12,048	4.35%	23	24	23	19	-21-05%
Barnstable	108,980	108,980	107,477	108,837	108,938	-0 04%	218	218	215	218	0.00%
Barre	19,076	19,578	18,321	18,548	16,566	-13.16%	38	39	- 37	37	-2.70%
Becket	7,540	7,538	7,447	7,537	7,556	0.21%	15	15	15	15	0.00%
Bedford	10,542	11,546	9,408	8,522	9,036	-14.29%	21	23	19	17	-23 53%
Beichertown	16,566	15,562	13,865	15,039	14,056	-15.15%	33	31	28	- 30	-10.00%
Bellingham	30,150	30,154	29,771	30,112	30,172	0.07%	60	60	60	60	0.00%
Belmont	26,676	26,674	26,295	26,605	26,638	-0.14%	53	53	53	53	0.00%
Berkley	10,560	10,562	10,424	10,541	10,554	-0.06%	21	21	21	21	0.00%
Berlin	8,032	8,534	6,437	6,517	6,024	-25 00%	16	17	13	13	-23.08%
Bernardston	8,038	8,036	7,933	8,029	8,040	0.02%	16	= = 16	16	16	0.00%
Beverly	72,288	67,268	58,925	43,613	54,216	-25.00%	145	135	118	87	-66.67%
Billerica	35,500	34,500	28,112	28,690	28,720	-19.10%	71	69	56	57	-24.56%
Blackstone	15,616	15,622	15,405	15,588	15,602	-0 09%	31	31	31	31	0.00%
Blandford	2,008	2,514	2,478	2,508	2,512	25 10%	4	5	5	5	20.00%
Bolton	3,012	3,514	3,466	3,509	3,012	0.00%	6	7	7	7	14.29%
Boston	971,370	909,122	898,732	788,539	728,904	-24.96%	1,943	1,818	1,797	1,577	-23.21%
Bourne	21,120	21,128	20,846	21,122	21,140	0.09%	42	42	42	42	0.00%

G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995	1996	1997	1998	1999	1995 vs. 1999	1995	1996	1997	1998	1995 vs. 1998
	- Exemptions	Exemptions	Exemptions	Exemptions	Exemptions	% Change	# of	# of	# of	# of	% Change
	Elderly (\$)	Elderly (S)	Elderly (\$)	Elderly (\$)	Elderly (S)		Exemptions	Exemptions	Exemptions	Exemptions	
				-							
Boxborough	1,500	1,500	1,486	501	502	-66.53%	- 3	3	3	1	-200.00%
Boxford	2,510	2,510	1,486	2,506	2,510	0.00%	5	- 5	3	5	0.00%
Boylston	10,542	11,546	10,894	11,532	11,044	4.76%	21	23	22	23	. 8.70%
Braintree	94,008	93,976	92,709	93,868	93,950	-0.06%	188	188	185	188	0.00%
Brewster	17,096	17,092	16,852	17,056	17,068	-0.16%	34	34	34	= 34	0.00%
Bridgewater	30,176	30,176	29,767	30,136	30,172	-0.01%	60	60	60	60	0.00%
Brimfield	6,526	8,534	7,428	6,016	6,526	0.00%		17	15	12	-8.33%
Brockton	191,764	176,202	173,309	170,441	170,680	-10.99%	384	352	347	341	-12.61%
Brookfield	5,020	5,020	4,457	5,013	3,514	-30.00%	10	10	9	10	0.00%
Brookline	8,534	9,538	9,408	6,517	6,526	-23.53%	17	19	19	13	-30.77%
Buckland	6,526	5,020	5,942	5,514	5,522	-15.38%	13	10	12		-18.18%
Burlington	42,168	41,666	43,575	45,117	43,674	3.57%	84	83	87	90	6.67%
Cambridge	74,296	77,810	66,353	59,153	51,706	-30.41%	149	156	133	118	-26.27%
Canton	68,774	65,762	68,828	73,189	65,762	-4.38%	138	132	138	146	5.48%
Carlisle	6,024	7,028	7,923	5,514	4,518	-25.00%	. 12	14	16	11	-9.09%
Carver	19,640	19,626	19,363	19,613	19,648	0.04%			39	39	0.00%
Charlemont	2,510	2,510	2,971	2,506	3,012	20.00%	5	5	6	- 5	0.00%
Charlton	20,596	20,602	20,326	20,563	20,586	-0.05%	41	41	41	41	0.00%
Chatham	3,500	2,500	2,959	3,495	3,500	0.00%	- 7	5	6	= 7	0.00%
Chelmsford	40,740	40,738	40,168	40,669	40,724	-0.04%	81	81	80	81	0.00%
Chelsea	20,706	20,712	20,418	20,681	20,712	0.03%	41	41	41	41	0.00%
Cheshire	4,560	4,560	4,500	4,552	4,558	-0.04%	9	9	9	9	0.00%
Chester	5,522	5,522	6,936	7,024	5,522	0.00%	11	-11	14	14	21.43%
Chesterfield	1,506	1,506	1,491	1,512	1,510	0.27%	3	3	3	3	0.00%
Chicopee	257,024	257,024	259,469	261,176	242,968	-5.47%	514	514	519	522	1.53%
Chilmark	2,500	2,000	1,973	-			5	- 4	4	-	
Clarksburg	17,596	17,594	17,359	17,563	17,588	-0.05%	35	- 35	- 35	= = 35	-0.19%
Clinton	51,862	51,822	51,115	51,741	51,748	-0.22%	104	104	102	103	-0.23%
Cohasset	6,024	7,028	6,932	6,016	7,530	25.00%	12	= = 14	= = 14	12	-0.13%
Colrain	10,040	9,036	10,399	8,522	9,538	-5.00%	20	18	21	- 17	-17.81%
Concord	17,068	16,566	16,341	16,543	15,060	-11.76%	34	33	33	33	-3.17%
Conway	4,518	3,012	3,466	4,010	4,016	-11.11%	9	6	7	8	-12.67%
Cummington	1,004	1,004	495	501	502	-50.00%	2	2	1	1	-100.40%
Dalton	18,096	18,104	17,850	18,059	18,076	-0.11%	36	36	36	36	-0.20%
Danvers	40,662	41,164	38,623	33,587	36,144	-11.11%	81	82	77	67	-21.06%
Dartmouth	133,156	133,134	131,320	132,916	133,094	-0.05%	266	266	263	266	-0.18%

APPENDIX III G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995 Exemptions Elderly (\$)	1996 Exemptions Elderly (\$)	1997 Exemptions Elderly (\$)	1998 Exemptions Elderly (S)	1999 Exemptions Elderly (S)	1995 vs. 1999 % Change	1995 # of Exemptions	1996 # of Exemptions	1997 # of Exemptions	1998 # of Exemptions	1995 vs. 1998 % Change
Dedham	47,268	47,288	46,623	47,206	47,238	-0.06%	95	95	93	94	-0,13%
Deerfield	15,078	15,092	14,887	15,059	15,074	-0.03%	30	30	30	30	-0.13%
Dennis	30,146	30,148	29,750	30,126	30,174	0.09%	60	60	60	60	-0.07%
Dighton	23,000	25,602	26,244	26,067	27,610	20.04%	46	51	52	52	11.77%
Douglas	12,550	11,546	10,399	9,525	10,542	-16.00%	25	23	21	19	-31.76%
Dover	2,008	1,506	495	1,003	502	-75.00%	4	3	1	2	-100.20%
Dracut	190,860	190,830	188,223	190,547	190,784	-0.04%	382	382	376	381	-0.16%
Dudley	65,790	65,786	64,893	65,712	65,816	0.04%	132	= 132	130	131	-0.12%
Dunstable	1,000	1,000	493				2	2	1		
Duxbury	11,574	11,584	11,403	11,532	11,044	-4.58%	23	23	23	23	-0.36%
East Bridgewater	35,708	35,720	35,224	35,668	35,708	0.00%	71	71	70	71	-0.11%
East Brookfield	8,032	7,530	8,913	7,519	8,534	6.25%	16	. 15	18	15	-6.82%
East Longmeadow	43,172	40,662	39,614	42,610	37,148	-13.95%	86	81	79	85	-1.32%
Eastham	9,074	9,062	8,945	9,051	9,064	-0.11%	18	18	18	18	-0.25%
Easthampton	50,702	76,304	71,304	63,665	62,248	22.77%	101	153	143	127	20.36%
Easton	27,108	26,104	28,720	28,073	24,598	-9.26%	54	52	57	56	3.44%
Edgartown	6,024	5,522	4,952	6,016	4,518	-25.00%	12	11	10	12	-0.13%
Egremont	١,500	500	493	499	500	-66.67%	3	1	1	= 1	-200.60%
Erving	5,540	5,540	5,457	5,524	5,528	-0.22%	11	11	11		-0.29%
Essex	5,522	3,012	4,457	4,010	3,514	-36.36%	11	6	9	8	-37.71%
Everett	131,524	124,998	116,365	106,776	94,376	-28.24%	263	250	233	214	-23.18%
Fairhaven	111,444	115,460	109,928	103,769	96,384	-13.51%	223	231	220	208	-7.40%
Fall River	228,420	228,434	225,339	228,176	228,488	0.03%	457	457	451	456	-0.11%
Falmouth	63,292	63,284	62,421	63,193	63,298	0.01%	127	127	125	126	-0.16%
Fitchburg	73,810	73,806	72,806	72,187	71,786	-2.74%	148	148	146	144	-2.25%
Florida	3,530	3,536	3,488	3,531	3,544	0.40%	7	7	7	7	0.03%
Foxborough	21,124	21,132	20,854	21,114	21,144	0.09%	42	42	42	42	-0.05%
Framingham	67,770	58,734	52,983	55,644	54,216	-20.00%	136	117	106		-21.79%
Franklin	14,604	14,616	14,423	14,612	14,620	0.11%	29	29	29	29	0.05%
Freetown	24,624	24,628	24,283	24,574	23,594	-4.18%	49	49	49	49	-0.20%
Gardner	63,252	61,244	62,391	62,662	61,244	-3.17%	127	122	125	125	-0.94%
Gay Head	3,000	2,500	2,959	2,497	2,500	-16.67%	6	5	6	5	-20.14%
Georgetown	11,044	11,044	9,408	8,522	9,036	-18.18%	22	22	19	17	-29.59%
Gill	5,522	5,522	6,437	6,016	6,526	18.18%	11	11	13	12	8.21%
Gloucester	95,764	95,650	94,321	95,504	95,566	-0.21%	192	191	189	191	-0.27%
Goshen	3,514	2,008	2,476	3,008	2,510	-28.57%	7	4	5	6	-16.82%

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APPENDIX III G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995	1996	1997	1998	1999	1995 vs. 1999	1995	1996	1997	1998	1995 vs. 1998
1.1	Exemptions	Exemptions	Exemptions	Exemptions	Exemptions	% Change	# of	# of	# of	# of	% Change
	Elderly (\$)	Elderly (S)	Elderly (S)	Elderly (\$)	Elderly (S)		Exemptions	Exemplions	Exemptions	Exemptions	-
1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.		199 - Tillio									
Gosnold											
Grafton	25,630	25,636	25,307	25,614	25,640	0.04%	51	51	51	51	-0.06%
Granby	16,064	14,558	11,389	11,029	10,040	-37.50%	32	29	23	22	-45.65%
Granville	4,518	4,016	3,466	4,512	4,016	-11.11%	9	8	7	9	-0.13%
Great Barrington	19,596	19,594	19,321	19,571	19,596	0.00%	39	39	39	39	-0.13%
Greenfield	63,286	63,276	62,401	63,201	63,290	0.01%	127	127	125	126	-0.13%
Groton	16,064	14,558	13,370	12,031	13,052	-18.75%	32	29	27	24	-33.52%
Groveland	10,058	10,048	9,903	9,525	8,534	-15.15%	20	20	20	19	-5.60%
Hadley	8,032	8,000	7,891	7,989	7,500	-6.62%	16	16	16	16	-0.54%
Halifax	12,580	12,580	12,415	12,554	12,570	-0.08%	25	25	25	25	-0.21%
Hamilton	13,570	13,566	13,383	11,029	12,048	-11.22%	27	27	27	22	-23.04%
Hampden	7,530	7,028	4,952	4,512	4,016	-46.67%	15	14	10	9	-66.89%
Hancock	3,000	1,000	2,959	2,996	4,500	50.00%	6	2	6	6	-0.13%
Hanover	13,052	14,058	13,873	14,040	13,554	3.85%	26	28	28	28	7.04%
Hanson	24,096	27,108	26,739	30,078	30,120	25.00%	48	54	53	60	19.89%
Hardwick	6,562	6,574	6,496	6,573	6,590	0.43%	13	13	13	13	0.17%
Harvard	2,510	2,510	1,981	1,504	1,004	-60.00%	5	5	4	3	-66.89%
Harwich	41,194	41,206	40,633	41,122	41,164	-0.07%	82	82	81	82	-0.18%
Hatfield	20,000	22,500	19,825	20,064	20,090	0.45%	40	45	40	40	0.32%
Haverhill	121,986	127,508	123,297	120,311	110,942	-9.05%	244	255	247	241	-1.39%
Hawley	502	502	495	501	504	0.40%	1	1	1	1	-0.20%
Heath	3,012	3,514	3,466	4,010	4,016	33.33%	6	7	7	8	24.89%
Hingham	26,104	26,104	26,739	31,582	29,618	13.46%	52	52	53	63	17.35%
Hinsdale	10,040	10,542	8,913	7,519	7,530	-25.00%	20	21	18	15	-33.53%
Holbrook	47,194	47,190	44,070	43,613	43,172	-8.52%	94	94	88	87	-8.21%
Holden	30,120	25,100	22,283	20,553	19,076	-36.67%	60	50	45	41	-46.55%
Holland	8,534	7,530	7,428	7,519	7,028	-17.65%	17	15	15	15	-13.50%
Holliston	22,590	21,084	18,321	16,042	12,048	-46.67%	45	42	37	32	-40.82%
Holyoke	70,782	71,284	61,401	57,148	47,188	-33.33%	142	143	123	114	-23.86%
Hopedale	22,596	22,604	22,290	22,562	21,084	-6.69%	45	45	45	45	-0.15%
Hopkinton	18,584	18,592	18,345	18,570	18,600	0.09%	37	37	37	37	-0.08%
Hubbardston	7,530	6,024	6,932	6,517	5,522	-26.67%	15	12	14	13	-15.54%
Hudson	87,348	59,738	54,964	52,636	51,204	-41.38%	175	119	110	105	-65.95%
Hull	36,144	33,634	34,167	29,577	26,104	-27.78%	6 72	67	68	59	-22.20%
Huntington	4,518	4,518	3,961	6,517	7,028	55.56%	9	9	8	13	30.67%
Inswich	16,064	16,566	17,335	17,545	17,068	6.25%	6 32	33	35	35	8.44%

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G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995	1996	1997	1998	1999	1995 vs. 1999	1995	1996	1997	1998	1995 vs. 1998
	Exemptions	Exemptions	Exemptions	Exemptions	Exemptions	% Change	# of •	# of	# of	# of	% Change
	Elderly (\$)	Elderly (\$)	Elderly (\$)	Elderly (\$)	Elderly (S)		Exemptions	Exemptions	Exemptions	Exemptions	
				2022			L 12				
Kingston	34,136	35,642	30,205	35,592	31,626	-7.35%	68	- 71	60	71	4.09%
Lakeville	32,636	32,640	32,198	32,792	28,112	-13.86%	65	65	64	66	0.48%
Lancaster	19,596	19,588	19,314	19,555	17,068	-12.90%	39	39	39		-0.21%
Lanesborough	17,576	17,068	15,350	12,031	10,542	-40.02%	35	34	31	24	-46.09%
Lawrence	167,892	167,766	165,523	167,467	160,640	-4.32%	336	336	331	335	-0.25%
Lee	46,184	48,698	48,043	48,644	48,706	5.46%	92	97	96	97	5.06%
Leicester	18,072	23,594	27,729	- 28,586	26,104	44.44%	- 36	47	55	57	
Lenox	20,500	11,500		16,042	= 15,562	-24.09%	41	23		32	-27.79%
Leominster	63,450	63,460	62,598	63,375	63,408	-0.07%	127	- 127	125	127	-0.12%
Leverett	4,020	4,020	3,967	4,016	4,022	0.05%		8	- 8	- 8	-0.10%
Lexington	29,678	29,670	29,258	29,610	29,646	-0.11%	59	59	59	59	-0.23%
Leyden	2,510	3,014	2,975	3,010	3,012	20.00%	5	6	- 6	6	16.61%
Lincoln	1,506	1,508	990	1,003	502	-66.67%	3	3	2	2	-50.15%
Littleton	10,542	9,036	8,913	9,023	9,036	-14.29%	21	18	18	18	-16.83%
Longmeadow	13,554	12,048	10,399	9,525	10,040	-25.93%	27	24 `	21	19	-42.30%
Lowell	237,566	237,606	234,422	237,277	237,492	-0.03%	475	475		475	-0.12%
Ludiow	34,136	38,152	36,642	43,613	43,172	26.47%	68	- 76	- 73	87	21.73%
Lunenburg	33,634	29,116	31,196	33,587	31,626	-5.97%	67	58	- 62	67	-0.14%
Lynn	317,264	320,778	286,703	261,176	242,968	-23.42%	635	- 642	573	522	-21.48%
Lynnfield	10,582	10,582	10,420	10,537	10,554	-0.26%	21	21	21	21	-0.43%
Malden	87,850	102,482	101,082	102,309	99,396	13.14%	176	205	202	205	14.13%
Manchester	3,514	4,016	3,961	3,509	2,510	-28 57%	7	- 8	8	7	-0.14%
Mansfield	48,198	48,224	38,623	48,150	48,216	0.04%	96	96	77	96	-0.10%
Marblehead	22,088	23,594	22,778	- 23,060	20,582	-6.82%	= 44	47	- 46	46	4.22%
Marion	25,500	24,500	22,687	21,969	20,000	-21.57%	51	49	45	44	-16.07%
Mariborough	50,786	50,782	50,071	50,679	50,726	-0.12%	102	102	- 100	101	-0.21%
Marshfield	69,778	63,754	63,382	60,156	52,208	-25.18%	140	128	127	120	-16.00%
Mashpee	3,606	3,596	3,543	3,579	3,588	-0.50%	- 7	7	- 7	7	-0.75%
Mattapoisett	9,058	9,080	8,966	9,073	9,086	0.31%	18	18	18	18	
Maynard	29,116	28,112	22,778	18,047	13,554	-53.45%	58	56	46	36	-61.33%
Medfield	11,044	10,040	5,942	8,021	6,024	-45.45%	22	20	12	16	-37.69%
Medford	105,922	105,952	104,481	105,670	105,690	-0.22%	212	212	209	211	-0.24%
Medway	15,562	16,064	17,331	15,039	15,562	0.00%	31	32	35	30	-3.48%
Melrose	43,172	45,682	45,094	45,644	45,686	5.82%	86	91	90	91	5.42%
Mendon	6,526	9,038	8,913	9,025	8,032	23.08%	13	18	18	18	27.69%
Merrimac	5,000	5,500	2,959	3,026	3,034	-39.32%	10	11	6	6	-65.23%

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Municipality		1996	1997	1998	1999	1995 vs. 1999	1995	1996	1997	1998	1995 vs. 1998
	Exemptions	Exemptions	Exemptions	Exemptions	Exemptions	% Change	# of	# of	# of	# of	% Change
	Elderly (\$)	Elderly (S)	Elderly (\$)	Elderly (\$)	Eiderly (\$)		Exemptions	Exemptions	Exemptions	Exemptions	
									_		
Methuen	194,820	194,828	192,155	186,984	178,210	-8.53%	390	390	384	374	-4.19%
Middleborough	75,944	75,956		75,748	75,866	-0.10%	152	- 152	- 150	= 151	-0.26%
Middlefield	1,500	1,500	986	999		-66.67%	3	- 3	2	2	-50.15%
Middleton	12,552	11,546	12,379	12,532	8,032	-36.01%	25	23	25	25	-0.16%
Milford	71,800	71,812	70,827	71,691	- 70,280	-2.12%	144	= = 144	142	143	-0.15%
Millbury	47,252	47,230	46,593	47,178	47,236	-0.03%	95	94	93	94	-0.16%
Millis	8,534	9,538	12,379	11,530	10,542	23.53%	= 17	-19	- 25	23	25.98%
Millville	9,546	9,548	9,414	9,533	9,546	0.00%	19		19	19	-0.14%
Milton	66,264	61,746		57,649	47,690	-28.03%	133	- 123	112	115	~14.94%
Monroe											-
Monson	22,088	19,578	14,855	20,052	20,582	-6.82%	44	39	30	40	-10.15%
Montague	20,582	15,562	14,360	13,535	13,052	-36.59%	41	31	29	27	-52.07%
Monterey	502	502	990	1,003	1,004	100.00%	1	1	2	2	49.95%
Montgomery	2,008	1,004	990	1,003	1,004	-50.00%	- 4	2	2	2	-100.20%
Mount Washington					-					=	
Nahant	15,072	15,074	14,865	14,036	15,060	-0.08%	30			- 28	-7.38%
Nantucket	6,000	6,000	4,932	3,994	4,500	-25.00%	- 12	- 12	10		-50.23%
Natick	80,830	79,316	72,295	70,182	58,734	-27.34%	162	159	145	140	-15.17%
Needham	24,598	27,108	26,244	27,070	24,598	0.00%	49	54	52	54	9.13%
New Ashford											
New Bedford	536,220	527,602	505,072	507,813	495,474	-7.60%	1,072	1,055	1,010	1,016	-5.59%
New Braintree	1,506	1,506	1,487	1,506	1,508	0.13%	3	3	3	3	0.00%
New Marlborough	6,526	7,028	7,433		7,536	15.48%	13	- 14	15	15	13.25%
New Salem	2,500	1,500	1,480	1,498	500	-80.00%	5	3	3	3	-66.89%
Newbury .	13,052	13,052	13,370	- 15,039	11,044	15.38%	26	26	27	30	13.21%
Newburyport	84,838	85,340	83,684	86,724	85,842	1.18%	170	_171	167	173	2.17%
Newton	126,504	114,958	107,452	107,779	80,822	-36.11%	253	230	215	216	-17.37%
Norfolk	9,036	10,040		4,512	4,016	-55.56%	18	20	11	_ 9	-100.27%
North Adams	103,412	99,396	91,606	91,737	81,826	-20.87%	207	199	183	183	-12.73%
North Andover	43,674	42,670	45,060	43,112	39,658	-9.20%	87	85	- 90	86	-1.30%
North Attleboro	23,146	23,140	22,815	23,096	23,120	-0.11%	. 46	46	46	46	-0.22%
North Brookfield	8,542	8,556	8,436	8,532	8,556	0.16%	17	17	17	17	-0.12%
North Reading	16,588	16,576	16,350	16,555	16,566	-0.13%	33	33	33	33	-0.20%
Northampton	115,490	115,468	113,903	113,293	113,954	-1.33%	231	231	228	227	-1.94%
Northborough	12,594	12,612	12,462	12,616	12,642	0.38%	25	25	25	25	0.17%
Northbridge	18,652	18,646	18,388	18,582	18,602	-0.27%	37	37	37	37	-0.38%

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Municipality	1995	1996	1997	1998	1999	1995 vs. 1999	1995	1996	1997	1998	1995 vs. 1998
	Exemptions	Exemptions	Exemptions	Exemptions	Exemptions	% Change	# of	# of	# of	# of	% Change
	Elderly (\$)		Exemptions	Exemptions	Exemptions	Exemptions					
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Northfield	13,052	11,044	7,428	7,519	8,534	-34.62%	26	22	15	15	-73.59%
Norton	29,116	33,634	27,729	28,073	26,104	-10.34%	58	67	55	56	-3.72%
Norwell	15,580	15,564	15,350	15,542	15,564	-0.10%	31	31	31	31	-0.24%
Norwood	50,208	50,208	49,531	49,127	48,192	-4.02%	100	100	99	98	-2.20%
Oak Bluffs	23,092	23,092	23,768	21,054	19,076	-17.39%	46	46	48	42	-9.68%
Oakham	2,518	2,518	2,482	2,514	2,518	0.00%	5	5	5	5	-0.16%
Orange	43,172	39,156	34,662	35,592	31,124	-27.91%	86	78	69	71	-21.30%
Orleans	7,074	7,076	6,968	7,050	7,058	-0.23%	14	: 14	14	14	-0.34%
Otis	5,020	5,024	4,958	5,023	5,028	0.16%	10	10	10	10	0.06%
Oxford	39,254	39,264	38,736	39,187	39,252	-0.01%	79	79	77	78	-0.17%
Palmer	43,714	43,742	43,151	43,693	43,758	0.10%	87	87	86	87	-0.05%
Paxton	7,540	7,542	7,433	7,525	7,532	-0.11%	15	15	15	15	-0.20%
Peabody	111,946	103,412	92,101	80,709	82,830	-26.01%	224	207	184	161	-38.70%
Pelham	3,522	3,516	3,468	3,513	3,518	-0.11%	7	7	7	7	-0.26%
Pembroke	30,710	30,692	30,284	30,631	30,652	-0.19%	61	61	61	61	-0.26%
Peppereil	14,056	13,554	11,884	11,530	13,554	-3.57%	28	27	24	23	-21.91%
Peru	1,500	1,000	990	1,007	1,008	-32.80%	3	2	2	2	-48.96%
Petersham	2,510	2,510	3,466	2,506	3,514	40.00%	5	5	7	5	-0.16%
Phillipston	3,012	1,506	1,981	2,506	3,514	16.67%	6	3	4	5	-20.19%
Pittsfield	115,962	104,918	100,024	92,740	81,324	-29.87%	232	210	200	185	-25.04%
Plainfield	502	1,004	990	1,504	1,506	200.00%	1	2	2	3	66.62%
Plainville	9,538	5,522	7,428	8,021	8,032	-15.79%	19	11	15	16	-18.91%
Plymouth	89,370	89,372	85,169	89,245	76,304	-14.62%	179	179	170	178	-0.14%
Plympton	5,528	5,532	5,457	5,518	5,522	-0.11%	11	11	. 11	ΪΠ.	-0.18%
Princeton	4,520	4,520	3,466	4,512	4,016	-11.15%	9	9	7	9	-0.18%
Provincetown	24,126	24,132	23,778	24,072	24,100	-0.11%	48	48	48	48	-0.22%
Quincy	265,558	264,554	262,935	263,681	264,052	-0.57%	531	529	526	527	-0.71%
Randolph	90,502	90,526	89,310	90,419	90,464	-0.04%	181	181	179	181	-0.09%
Raynham	24,598	22,590	21,787	22,057	23,092	-6.12%	49	45	44	. 44	-11.52%
Reading	56,726	53,714	51,993	49,127	48,192	-15.04%	113	107	104	98	-15.47%
Rehoboth	29,666	29,642	29,239	29,595	29,636	-0.10%	59	59	58	59	-0.24%
Revere	288,148	275,598	256,993	262,680	242,466	-15.85%	576	551	514	525	-9.70%
Richmond	1,008	1,008	1,002	1,011	1,014	0.60%	2	2	2	2	0.30%
Rochester	13,058	13,058	12,880	13,040	13,058	0.00%	26	26	26	26	-0.14%
Rockland	47,690	41,164	44,565	43,112	41,164	-13.68%	95	82	89	86	-10.62%
Rockport	12,000	10,000	10,357	10,531	10,546	-12.12%	24	20	21	21	-13.95%

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G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995 Exemptions Elderiv (S)	1996 Exemptions Fiderly (S)	1997 Exemptions Eideriv (S)	1998 Exemptions Elderly (S)	1999 Exemptions Elderly (\$)	1995 vs. 1999 % Change	1995 # of Exemptions	1996 # of Exemptions	1997 # of Exemptions	1998 # of Exemptions	1995 vs. 1998 % Change
	Linerity (3)	Lineriy (b)									
Rowe										-	-
Rowley	6.034	6,034	5,954	6,028	6,036	0.03%	12	12	12	12	-0.10%
Rovelston	8.032	7,530	8,418	9,025	9,040	12.55%	16	15	17	18	11.00%
Russell	2.014	2,010	1,973	2,009	2,014	0.00%	4	4	- 4	4	-0.25%
Rutland	8.032	9,052	8,921	9,033	9,042	12.57%	16	18	18	18	11.08%
Salem	94,376	90,862	87,645	85,221	77,810	-17.55%	189	182	175	170	-10.74%
Salishury	16,064	17,570	17,331	17,044	18,574	15 63%	32	35	35	34	5.75%
Sandisfield	2,008	3,514	3,466	· 3,008	4,016	100.00%	4	7	7	6	33.24%
Sandwich	17,068	17,068	16,836	17,044	17,068	0.00%	34	34	34	34	-0.14%
Sangus	85,340	69,276	66,353	64,166	59,738	-30.00%	171	139	133	128	-33.00%
Savoy	7,000	7,500	7,891	8,987	10,000	42.86%	14	15	16	18	22.11%
Scituate	39,156	35,140	36,147	24,062	25,602	-34.62%	78	70	72	48	-62.73%
Seekonk	55,220	46,184	44,565	45,117	37,650	-31.82%	110	92	89	90	-22 39%
Sharon	7,560	7,560	7,455	7,551	7,560	0.00%	15	15	15	15	-0.12%
Sheffield	7,500	7,500	6,905	7,519	4,016	-46 45%	15	15	14	15	0.25%
Shelburne	-4,518	5,020	2,971	3,008	4,016	-11.11%	9	10	6	6	-50 20%
Sherborn	2,016	2,016	1,987	2,009	2,012	-0.20%	tii 4	4	4	4	-0.35%
Shirley	13,052	13,052	15,350	17,545	16,064	23.08%	26	26	31	35	25.61%
Shrewsbury	22,782	22,754	22,427	22,700	22,746	-0.16%	46	46	45	45	-0.36%
Shutesbury	3,514	3,514	2,971	3,509	3,514	0.00%	7	7	6	7	-0.14%
Somerset	88,656	88,650	87,434	88,508	88,650	-0.01%	177	177	175	177	-0.17%
Somerville	165,158	143,572	141,618	119,810	106,926	-35.26%	330	287	283	240	-37.85%
South Hadley	39,702	39,712	39,172	39,634	39,686	-0.04%	79	79	78	79	-0.17%
Southampton	14,056	13,052	7,428	9,525	14,562	3 60%	28	26	15	19	-47.57%
Southborough	13,052	11,546	14,857	15,045	14,558	11.54%	26	23	30	30	13.25%
Southbridge	6,000	6,000	6,412	4,494	3,500	-41.67%	12	12	13	9	-33.51%
Southwick	30,622	29,116	30,211	30,595	30,654	0.10%	61	58	60	61	-0.09%
Spencer	39,182	39,172	38,639	39,129	39,184	0.01%	78	78	77	78	-0.14%
Springfield	292,666	277,606	247,584	239,620	221,382	-24.36%	585	555	495	479	-22.14%
Sterling	2,000	2,000	2,466	1,498	2,000	0.00%	4	4	5	3	-33.51%
Stockbridge	3,012	3,012	2,971	3,509	4,016	33.33%	6	6	6	7	14:16%
Stoneham	111,946	119,476	118,345	118,306	115,460	3.14%	224	239	237	237	5.38%
Stoughton	72,790	73,292	71,799	64,667	57,228	-21.38%	146	147	144	129	-12 56%
Stow		4,518	4,457	3,008	3,012			9	9	6	100.00%
Sturbridge	11,076	11,070	10,908	11,041	11,054	-0.20%	22	22	22	22	-0.32%
Sudhury	13.052	11,546	10,399	10,026	10,542	-19.23%	26	23	21	20	-30.18%

G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995	1996	1997	1998	1999	1995 vs. 1999	1995	1996	1997	1998	1995 vs. 1998
	Exemptions	Exemptions	Exemptions	Exemptions	Exemptions	% Change	# of	# of	# of	# of	% Change
	Elderly (\$)	Elderly (\$)	Elderly (\$)	Elderly (\$)	Elderly (S)		Exemptions	Exemptions	Exemptions	Exemptions	
÷					-						
Sunderland	4,000	3,500	2,959	2,996	2,500	-37.50%	8	7	6	6	-33.51%
Sutton	16,584	16,582	16,356	16,557	15,562	-6.16%	33	33	33	33	-0.16%
Swampscott	29,120	29,118	27,729	25,566	23,092	-20.70%	58	58	55	51	-13.90%
Swansea	77,872	77,866	76,799	77,727	77,826	-0.06%	156	156	154	155	-0.19%
Taunton	116,502	116,518	114,909	110,787	114,456	-1.76%	233	233	230	222	-5.16%
Templeton	38,654	42,670	47,059	47,643	47,724	23.46%	77	85	94	95	18.87%
Tewksbury	46,286	46,270	45,658	46,221	46,302	0.03%	93	93	91	92	-0.14%
Tisbury	15,060	13,554	13,865	12,031	12,048	-20.00%	30	27	28	24	-25.18%
Tolland	500	500					1	1	-		
Topsfield	3,020	3,020	2,983	3,014	3,020	0.00%	6	6	6	6	-0.20%
Townsend	13,576	13,576	13,379	13,551	13,576	0.00%	27	27	27	27	-0.18%
Truro	3,528	3,530	3,474	3,517	3,518	-0.28%	7	7	7	7	-0.31%
Tyngsborough	16,576	16,578	16,341	16,543	14,558	-12.17%	33	- 33	33	33	-0.20%
Tyringham	506	506	501	507	506	0.00%	1		1	1	0.20%
Upton	14,500	14,500	11,344	10,485	11,000	-24.14%	29	29	23	21	-38.29%
Uxbridge	26,130	26,154	25,818	26,131	26,164	0.13%	52	52	52	52	0.00%
Wakefield	94,376	95,380	86,159	80,208	77,810	-17.55%	189	191	172	. 160	-17.66%
Wales	5,522	4,518	4,952	4,512	6,024	9.09%	= 11	9	10	9	-22.38%
Walpole	35,642	32,128	31,196	31,582	35,140	-1.41%	71	64	62	63	-12.86%
Waltham	43,674	43,674	51,498	47,122	42,670	-2.30%	87	87	103	94	7.32%
Ware	30,218	30,228	29,817	30,154	30,194	-0.08%	60	60	60	60	-0.21%
Wareham	84,902	84,898	83,751	84,799	84,888	-0.02%	170	170	168	170	-0.12%
Warren	15,598	15,602	15,390	15,578	15,600	0.01%	31	31	31	31	-0.13%
Warwick	4,518	3,514	3,961	3,008	3,012	-33.33%	9	7	8	6	-50.20%
Washington	1,508	1,508	1,487	1,003	1,004	-33.42%	3	3	3	2	-50.35%
Watertown	45,862	45,810	45,163	45,708	45,774	-0.19%	92	92	90	91	-0.34%
Wayland	10,558	10,560	10,424	10,547	10,578	0.19%	21	21	21	21	-0.10%
Webster	133,078	132,528	127,258	121,314	113,452	-14.75%	- 266	265	255	243	-9.70%
Wellesley	20,582	18,072	14,360	10,527	12,550	-39.02%	41	36	- 29	21	-95.52%
Wellfleet	5,042	5,054	4,973	5,027	5,032	-0.20%	10	10	10	10	-0.30%
Wendell	2,510	2,510	1,486	2,005	2,008	-20.00%	5	5	3	4	-25.19%
Wenham	4,034	4,032	3,977	4,026	4,020	-0.35%	8	8	8	8	-0.20%
West Boylston	19,626	19,616	19,363	19,583	19,610	-0.08%	39	39	39	39	-0.22%
West Bridgewater	25,100	25,610	25,269	25,594	25,628	2.10%	50	51	51	51	1.93%
West Brookfield	5,534	5,544	5,474	5,548	5,558	0.43%	11	- 11	11	11	0.25%
West Newbury	7,530	5,522	5,447	5,013	5,020	-33.33%	15	11	11	10	-50.21%

G.L. 59,s.5, Clause 41 State Reimbursements, FY 1995 - FY 1999 and Number of Exemptions Granted, FY 1995 - FY 1998

Municipality	1995 Exemptions Eiderly (\$)	1996 Exemptions Elderly (S)	1997 Exemptions Elderly (\$)	1998 Exemptions Elderly (S)	1999 Exemptions Elderly (\$)	1995 vs. 1999 % Change	1995 # of Exemptions	1996 # of Exemptions	1997 # of Exemptions	1998 # of Exemptions	1995 vs. 1998 % Change
West Springfield	109,938	111,444	103,985	104,771	100,902	-8.22%	220	223	208	210	-4.93%
West Stockbridge	5,522	4,016	3,466	3,008	2,510	-54.55%	11	8	7	6	-83 58%
West Tisbury	1,004	1,004	990	1,003	502	-50.00%	2	2	2	2	-0_10%
Westborough	17,068	17,068	16,836	14,538	18,574	8 82%	34	34	34	29	-17.40%
Westfield	110,942	112,448	112,427	113,796	109,938	-0 90%	222	225	225	228	2.51%
Westford	28,614	22,590	23,768	26,569	28,112	-1.75%	57	45	48	53	-7.78%
Westhampton	4,020	4,020	3,969	4,010	4,018	-0.05%	8	8	8	- 8	-0.25%
Westminster	15,562	13,052	12,379	13,535	11,546	-25.81%	31	26	25	27	-14_98%
Weston	5,522	5,020	4,952	5,520	5,522	0.00%	= = 11	10	= 10	11	-0.04%
Westport	73,300	73,306	72,307	73,201	73,302	0.00%	147	147	145	146	-0,14%
Westwood	7,028	9,036	8,418	7,018	7,028	0.00%	14	18	17	14	-0.14%
Weymouth	85,890	85,950	84,739	85,802	85,912	0.03%	172	172	169	172	-0.10%
Whately	2,514	2,518	2,482	2,512	2,516	0.08%	5	5	5	5	-0.08%
Whitman	33,148	33,170	32,730	33,136	33,182	0.10%	66	66	65	66	-0.04%
Wilbraham	25,608	25,100	22,283	20,052	19,578	-23 55%	51	50	45	40	-27.71%
Williamsburg	12,048	12,048	12,874	13,036	12,550	4 17%	24	24	26	26	7_58%
Williamstown	11,500	11,000	9,864	7,490	6,000	-47.83%	23	22	20	15	-53.54%
Wilmington	89,858	78,814	72,295	81,711	74,798	-16 76%	180	158	145	163	-9.97%
Winchendon	18,624	18,632	18,382	18,600	18,632	0.04%	37	37	37	37	-0.13%
Winchester	23,092	17,068	15,845	19,551	20,080	-13.04%	46	34	32	39	-18.11%
Windsor	500	1,000		999	1,000	100.00%	1	2		2	49.95%
Winthrop	8,500	8,500	6,905	4,993	4,500	-47.06%	17	17	= 14	10	-70.24%
Woburn	145,786	145,704	143,830	145,656	143,572	-1.52%	292	291	288	291	-0.09%
Worcester	512,040	480,916	457,536	472,722	496,980	-2.94%	1,024	962	915	945	-8.32%
Worthington	3,012	2,510	2,971	2,005	2,008	-33.33%	6	5	6	4	-50.22%
Wrentham	14,056	12,550	12,379	15,039	12,048	-14 29%	28	25	25	30	6 54%
Yarmouth	102,412	101,404	94,082	92,740	86,344	-15 69%	205	203	188	185	-10.43%
Count	345	346	344	343	342	341	346	346	346	346	343
Min	500	500	493	499	500	-80.00%	0	1	0	0	-200.60%
Max	971,370	909,122	898,732	788,539	728,904	200.00%	1,943	1,818	1,797	1,577	100.00%
Avg.	41,657	40,581	39,535	39,067	37,886	-6.99%	83	81	79	77	-6.32%
Totals	\$14,371,802	\$14,040,954	\$13,600,000	\$13,400,000	\$12,956,990	-9.84%	28,724	28,056	27,231	26,764	-7.25%

Shading indicates municipalities that provide an additional unreimbursed exemption through acceptance of St. 1986, c.73, s.4, as amended by St. 1988, c.126. These amounts are not included in APPENDIX I.

Fiscal 1998 Elderly Exemption Data - Comparative Analysis (Ranked by Population)

Municipality	1998 Wealth Status (from c.70 School Aid Formula)	Population	1998 # of Exemptions	1998 Elderly Exemption Reimbursement	Exemptions per 1,000 Residents	Rank based on Exemptions per thous.	Rank based on # of Exemptions	Rank based on Population	cl. 41	Accepting cl. 41B	Accepting cl. 41C
Boston	Average	574,283	1,458	\$788,539	3	260	1	1			1
Worcester	Below Average	169,759	994	472,722	6	117	2	2			1
Springfield	Below Average	156,983	443	239,620	3	235	10	3		1	
Lowell	Below Average	103,439	475	237,277	5	152	8	4			1
New Bedford	Below Average	99,922	991	507,813	10	23	3	5			1
Cambridge	Above Average	95,802	103	59,153	1	316	69	6		Real Providence	1
Brockton	Below Average	92,788	341	170,441	4	202	13	7			1
Fall River	Below Average	92,703	457	228,176	5	139	9	8			1
Quincy	Average	84,985	528	263,681	6	95	4	9			1
Newton	Above Average	82,585	162	107,779	3	268	43	10			1
Lynn	Below Average	81,245	486	261,176	6	89	6	11			1
Somerville	Below Average	76,210	214	119,810	3	231	24	12			1
Lawrence	Below Average	70,207	321	167,467	5	143	14	13			1
Framingham -	Above Average	64,989	108	55,644	2	302	66	14			1
Waltham	Above Average	57,878	85	47,122	2	305	90	15		1	
Medford	Average	57,407	211	105,670	4	201	25	16			
Chicopee	Below Average	56,632	486	261,176	9	38	5	17		1	
Brookline	Above Average	54,718	13	6,517	0.2	, 342	254	18			1
Weymouth	Average	54,063	172	85,802	3	228	36	19			1
Malden	Below Average	53,884	199	102,309	4	192	27	20			1
Haverhill	Below Average	51,418	222	120,311	5	147	21	21			1
Taunton	Below Average	49,832	229	110,787	4	165	18	22		1	
Pittsfield	Below Average	48,622	163	92,740	4	191	42	23		1	
Peabody	Average	47,039	166	80,709	3	211	39	24			1
Plymouth	Below Average	45,608	153	89,245	4	187	47	25		1	1
Arlington	Above Average	44,630	163	83,717	4	196	41	26			1
Holyoke	Below Average	43,704	94	57,148	3	267	82	27			1
Revere	Below Average	42,786	485	262,680	12	14	7	28			1
Fitchburg	Below Average	41,194	144	72,187	4	207	51	29		1	
Barnstable	Above Average	40,949	218	108,837	5	122	23	30			1
Methuen	Below Average	39,990	356	186,984	9	34	12	31			1
Attleboro	Below Average	38,383	186	92,772	5	141	32	32		120	1
Westfield	Average	38,372	220	113,796	6	103	22	33		1	1
Beverly	Average	38,195	108	43,613	2	282	65	34			1
Leominster	Below Average	38,145	127	63,375	3	220	56	35			1
Salem	Below Average	38.091	156	85.221	4	162	45	36		1	1

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Fiscal 1998 Elderly Exemption Data - Comparative Analysis

	1000	Donul-4tr-	1000	(Kanke	Exemptions	Dank based	Rank based	Pank based on	ol 41	Acconting	Accenting
Municipality	Wealth Status (from c.70 School Aid Formula)	ropulation	# of Exemptions	Elderly Exemption Reimbursement	per 1,000 Residents	on Exemptions per thous.	on # of Exemptions	Population	ci. 41	cl. 41B	cl. 41C
Billerica	Below Average	37,609	57	28,690	2	307	119	37			1
Woburn	Above Average	35,943	287	145,656	8	49	15	38			1
Everett	Below Average	35,701	189	106,776	6	102	30	39	_		I
Amherst	Below Average	35,228	35	17,577	1	328	164	40		Col. Constant	1
Braintree	Above Average	33,836	188	93,868	6	118	31	41			1
Watertown	Above Average	33,284	92	45,708	3	259	84	42			1
Chelmsford	Average	32,383	81	40,669	3	274	93	43			1
Marlborough	Average	31,813	101	50,679	3	227	71	44			1
Natick	Above Average	30,510	117	70,182	5	151	62	45			1
Randolph	Below Average	30,093	181	90,419	6	100	33	46			i
Northampton	Below Average	29,289	228	113,293		62	19	47			1
Andover	Above Average	29,151	45	22,596	2	306	139	48			1
Lexington	Above Average	28,974	59	29,610	2	289	116	49			1
Gloucester	Average	28,716	191	95,504	7	84	29	50			1
Chelsea	Below Average	28,710	41	20,681	1	310	144	51	_		1
Norwood	Above Average	28,700	96	49,127	3	212	76	52		1	
Melrose	Average	28,150	91	45,644	3	223	85	53			1
Falmouth	Above Average	27,960	127	63,193	5	154	57	54			1
Needbam	Above Average	27,557	49	27,070	2	290	132	55			1
West Springfield	Below Average	27,537	202	104,771	8	66	26	56			. 1
Agawam	Below Average	27,323	111	61,660	5	155	64	57	-		1
Tewksbury	Average	27,266	93	46,221	3	214	83	58			1
Dartmouth	Average	27,244	266	132,916	10	27	16	59			1
Stoughton	Below Average	26,777	114	64,667	5	142	63	60			1
Wellesley	Above Average	26,615	25	10,527	1	334	199	61			1
Milton	Above Average	25,725	95	57,649	4	161	79	62			1
Dracut	Below Average	25,594	382	190,547	15	8	11	63			1
Saugus	Above Average	25,549	119	64,166	5	133	61	64			1
Milford	Below Average	25,355	141	71,691	6	113	52	65			1
North Attleboro	Above Average	25,038	46	23,096	2	297	135	66			1
Wakefield	Above Average	24,825	156	80,208	6	87	46	67			1
Belmont	Above Average	24,720	53	26,605	2	286	123	68			1
Franklin	Below Average	24,211	29	14,612	1	.318	183	69		=	1
Danvers	Above Average	24.174	72	33,587	3	254	101	70			1
Shrewsbury	Average	24,146	45	22,700	2	295	138	71	,		1
Dedham	Above Average	23,782	94	47,206	4	182	80	72			1

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Fiscal 1998 Elderly Exemption Data - Comparative Analysis

B.f	1008	Population	1998	1998	Exemptions	Rank based	Rank based	Rank based on	cl. 41	Accepting	Accepting
municipanty	Wealth Status	. opulation	# of	Elderly	per 1,000	on Exemptions	on # of	Population		cl. 41B	cl. 41C
	(from c.70 School		Exemptions	Exemption	Residents	per thous.	Exemptions			-	
	Aid Formula)			Reimbursement			07	72			1
Burlington	Above Average	23,302	87	45,117	4	188	8/	73			
North Andover	Below Average	22,792	79	43,112	4_	194	93	74			1
Reading	Average	22,539	96	49,127	4	168	17	75			1
Stoneham	Above Average	22,203	231	118,306		19	17	70			1
Marshfield	Average	21,531	104	60,156	6	116	6/	79			1
Bridgewater	Below Average	21,249	60	30,136	3	247	114	/8	-		
Yarmouth	Above Average	21,174	173	92,740	9	43	35	/9			1
Easton	Below Average	20,308	49	28,073	3	256	131	80		-	1
Winchester	Above Average	20,267	40	19,551	2	292	149	81			1
Walpole	Average	= 20,212	70	31,582	3	233	103	82			1
Gardner	Below Average	20,125	122	62,662	6	93	60	83			1
Marblehead	Above Average	19,971	41	23,060	2	281	146	84			1
Hingham	Above Average	19,821	59	31,582	3	226	118	85			1
Wareham	Below Average	19,232	170	84,799	9	42	38	80	-		1
Ludlow	Below Average	18,820	86	43,613	5	149	89	8/	1		1
Greenfield	Below Average	18,666	127	63,201	7		58	88	<u> </u>		
Canton	Above Average	18,530	132	73,189	8	57	55	89		1	
Winthrop	Below Average	18,127	9	4,993	1	335	2/6	90		1	
Acton	Above Average	18,072	26	13,042			193	91			1
Middleborough	Below Average	17,867	152	75,748	8	43	48	92		1	
Southbridge	Below Average	17,816	7	4,494	1	336	300	93			1
Somerset	Average	17,655	177	88,508	10	25	34	94			1
Wilmington	Average	17,651	150	81,711	9	30	49	95			1
Hudson	Below Average	17,233	102	52,636	6	97	/ //	96	Circuit Marca		1
Concord	Above Average	17,076	30	16,543	2	291	181	9/			1
North Adams	Below Average	16,797	164	91,737	11	18	40	98		-	
Scituate	Above Average	16,786	51	24,062	3	24	5 130	99		_	1
South Hadley	Below Average	16,685	79	39,634	5	14	5 92	1 100			
Mansfield	Below Average	16,568	96	48,150	6	10	7 7:	5 101			
Westford	Above Average	16,392	56	26,569	3	224	4 12	1 102			1
Newburyport	Below Average	16,317	172	86,724	11	20	0 3	7 103			
Webster	Below Average	16,196	227	121,314	15		7 20	104			
Fairhaven	Below Average	16,132	193	103,769	13	1:	2 2	8 105	<u>'</u>		+
Rockland	Below Average	16,123	82	43,112	5	12	1 92	2 106	2		
Bourne	Average	16,064	42	21,122	3	26	5 14	2 107	<u></u>		
Easthampton	Below Average	15,537	124	63,665	5 8	4	7 5	9 108	3		I

Fiscal 1998 Elderly Exemption Data - Comparative Analysis (Ranked by Population)

Municipality	1998 Wealth Status (from c.70 School Aid Formula)	Population	1998 # of Exemptions	1998 Elderly Exemption Reimbursement	Exemptions per 1,000 Residents	Rank based on Exemptions per thous.	Rank based on # of Exemptions	Rank based on Population	cl. 41	Accepting cl. 41B	Accepting cl. 41C
Sharon	Above Average	15,517	15	7,551	1	330	241	109		1. 19 3. 21	1
Sandwich	Below Average	15,489	34	17,044	2	285	169	110			
Longmeadow	Above Average	15,467	20	9,525	1	317	222	111			1
Swansea	Below Average	15,411	156	77,727	10	24	44	112		1	
Foxborough	Below Average	15,006	42	21,114	3	251	141	113			1
Auburn	Below Average	15,005	140	69,706	9	35	53	114			1
Amesbury	Below Average	14,997	98	54,641	7	72	72	115	and the second s		1
Holden	Below Average	14,628	38	20,553	3	252	156	116			1
Pembroke	Below Average	-14,544	61	30,631	4	174	110	117			1
Sudbury	Above Average	14,358	21	10,026	1	311	220	118			1
Norton	Below Average	14,265	52	28,073	4	184	127	119		1	1
Bellingham	Below Average		60	30,112	4	171	113	120			1
Westborough	Below Average	14,133	37	14,538	2	288	162	121			1
Duxbury	Above Average	13,895	22	11,532	2		210	122			l
Dennis	Above Average	13,864	60	30,126	4	169	112	123			I
Westport	Above Average	13,852	147	73,201	11	21	50	124			1
Abington	Below Average	13,817	97	48,234	7	77	74	125	MIL SECUL		1
Swampscott	Above Average	13,650	46	25,566	4	197	137	126			1
Northbridge	Below Average	13,371	37	18,582	3	253	159	127			1
East Longmeadow	Above Average	13,367	74	42,610	6	91	100	128			1
Whitman ———	Below Average	13,240	66	33,136	5	135	105	129		=	=
Clinton	Below Average	13,222	103	51,741		61	68	130	_	_	1
Seekonk	Average	13,046	75	45,117	7	78	99	131			1
Grafton	Below Average	13,035	51	25,614	4	185	128	132			1
Bedford	Above Average	12,996	18	8,522	1	314	230	133			1
Holliston	Below Average	12,926	24	16,042	2	276	204	134			1
Wilbraham	Average	12,635	39	20,052	3	229	155	135			1
Oxford	Below Average	12,588	79	39,187	6	94	96	136			1
Westwood	Above Average	12,557	14	7,018	1	323	251	137			I
Harvard	Average	12,329	2	1,504	0.2	341	328	138			1
Millbury	Below Average	12,228	94	47,178	8	63	81	139			1
Ashland	Above Average	12,066	31	17,050	3	249	176	140			1
Palmer	Below Average	12,054	88	43,693	7	73	86	141		1	1
North Reading	Average	12,002	33	16,555	3	257	171	142			1
Northborough	Below Average	11,929	25	12,616	2	287	197	143			1
Hanover	Average	11,912	27	14,040	2	279	190	144		1	1

Fiscal 1998 Elderly Exemption Data - Comparative Analysis

Municipality	1998	Population	1998	1998	Exemptions	Rank based	Rank based	Rank based on	cl. 41	Accepting	Accepting
	Wealth Status		# of	Elderly	per 1,000	on Exemptions	on # of	Population		cl. 41B	cl. 41 C
	(from c.70 School	· · · ·	Exemptions	Exemption	Residents	per thous.	Exemptions		× .		
	Aid Formula)	·		Reimbursement							
Wayland	Above Average	11,874	21	10,547	2	299	213	145			1
Ipswich	Above Average	11,873	34	17,545	3	241	167	146			1
Spencer	Below Average	11,645	78	39,129	7	82	97	147			1
Athol	Below Average	11,451	78	43,112	8	68	98	148		1	
Lynnfield	Above Average	11,274	21	10,537	2	296	215	149			1
East Bridgewater	Below Average	11,104	71	35,668	6	90	102	150			1
Holbrook	Below Average	11,041	86	43,613	8	56	88	151			1
Carver	Below Average	10,590	39	19,613	4	200	151	152			1
Belchertown	Below Average	10,579	28	15,039	3	246	188	153			1
Medfield	Above Average	10,531	12	8,021	2	308	258	154			1
Hull	Below Average	10,466	52	29,577	6	114	125	155			1
Uxbridge	Below Average	10,415	52	26,131	5	134	124	156			1
Maynard	Average	10,325	27	18,047	3	209	191	157			1
Harwich	Above Average	10,275	82	41,122	. 8	52	91	158			1
Weston	Above Average	10,200	11	5,520	1	324	267	159			1
Leicester	Below Average	10,191	52	28,586	6	115	126	160			1
Pepperell	Below Average	10,098	27	11,530	2	283	192	161			1
Medway	Below Average	9,931	31	15,039	3	238	178	162			1
Raynham	Below Average	9,867	46	22,057	4	164	136	163			
Ware	Below Average	9,808	60	30,154	6	96	111	164			1
Acushnet	Below Average	9,554	68	34,154	7	75	104	165			1
Dudley	Below Average	9,540	132	65,712	14	10	54	166			1
Adams	Below Average	9,433	44	22,187	5	146	140	167			I
Norwell	Above Average	9,279	31	15,542	3	217	175	168			I
Norfolk	Below Average	9,270	8	4,512	1	329	284	169			1
Hopkinton	Above Average	9,191	37	18,570	4	178	160	170	-		1
Lunenburg	Below Average	9,117	63	33,587	7	70	107	171			1
Kingston	Below Average	9,045	63	35,592	8	59	106	172			1
Hanson	Below Average	9,028	60	30,078	7	83	115	173			1
Wrentham	Below Average	9,006	24	15,039	3	219	206	174			1
Winchendon	Below Average	8,805	37	18,600	4	173	158	175			1
Rehoboth	Below Average	8,656	59	29,595	7	80	117	176			1
Tyngsborough	Below Average	8,642	29	16,543	4	190	186	177			1
Charlton	Below Average	8,629	41	20,563	5	144	145	178			1
Freetown	Below Average	8,522	47	24,574	6	108	134	179			1
Townsend	Below Average	8,496	27	13,551	3	225	189	180			1

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Fiscal 1998 Elderly Exemption Data - Comparative Analysis

Municipality	1998	Population	1998	1998	Exemptions	Rank based	Rank based	Rank based on	_cl. 41	Accepting	Accepting
	Wealth Status		# of	Elderly	per 1,000	on Exemptions	on # of	Population		_cl. 41B	cl. 41C_
	(from c.70 School		Exemptions	Exemption	Residents	per thous.	Exemptions				
	Aid Formula)			Reimbursement							
Brewster	Above Average	8,440	34	17,056	4	177	166	181			1
Montague	Below Average	8,316	26	13,535	3	222	196	182			1
Williamstown	Below Average	8,220	12	7,490	2	298	260	183	1	_	
Blackstone	Below Average	8,210	31	15,588	4	193	173	184			1
Sturbridge	Below Average	8,100	22	11,041	3	261	208	185		1	
Groton	Average	8,043	26	12,031	3	239	195	186			1
Mashpee	Above Average	7,884	7	3,579	1	332	290	187			1
Lakeville	Below Average	7,785	56	32,792	8	46	120	188			1
Monson	Below Average	7,776	41	20,052	5	127	147	189			1
Great Barrington	Below Average	7,725	39	19,571	5	131	153	190			1
Southwick	Below Average	7,667	61	30,595	8	53	109	191			1
Lincoln	Above Average	7,666	1	1,003	0.3	340	338	192			1
Millis	Average	7,613	21	11,530	3	237	219	193			1
Rockport	Above Average	7,482	21	10,531	3	250	216	194			1
Orange	Below Average	7,312	62	35,592	10	28	108	195		1	
Hamilton	Above Average	7,280	24	11,029	3	236	203	196			1
Dalton	Below Average	7,155	36	18,059	5	132	163	197		· · · ·	1
Cohasset	Above Average	7,150	15	6,016	2	303	245	198		1	
Littleton	Above Average	7,051	18	9,023	3	271	232	199	all within	Deletom/	1
Salisbury	Below Average	6,882	37	17,044	5	137	161	200			. 1
Ayer	Below Average	6,871	24	9,525	3	255	202	201			1
Plainville	Below Average	6,871	16	8,021	2	280	240	202			1
Sutton	Below Average	6,824	31	16,557	5	140	179	203		1	
Lancaster	Below Average	6,661	34	19,555	6	105	168	204			1
Southborough	Below Average	6,628	29	15,045	5	153	185	205			1
West Boylston	Above Average	6,611	39	19,583	6	104	152	206			1
Chatham	Above Average	6,579	7	3,495	1	325	299	207			1
Halifax	Below Average	6,526	25	12,554	4	189	198	208			1
Sterling	Below Average	6,481	4	1,498	0.5	337	321	209	1		
Templeton	Below Average	6,438	95	47,643	15	9	78	210			<u> </u>
West Bridgewater	Below Average	6,389	51	25,594	8	51	129	211			1
Georgetown	Below Average	6,384	18	8,522	3	263	231	212			1
Boxford	Above Average	6,266	5	2,506	1	333	311	213			1
Westminster .	Below Average	6,191	23	13,535	4	167	207	214		1	
Shirley	Below Average	6,118	32	17,545	6	110	172	215			1
Nantucket	Above Average	6,012	9	3,994	1	312	275	216	1		

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Fiscal 1998 Elderly Exemption Data - Comparative Analysis (Ranked by Population)

Municipality	1998	Population	1998	1998	Exemptions	Rank based	Rank based	Rank based on	cl. 41	Accepting	Accepting
	Wealth Status (from c.70 School Aid Formula)	- 2	# of Exemptions	Elderly Exemption Reimbursement	per 1,000 Residents	on Exemptions per thous.	on # of Exemptions	Population		cl. 41B	cl. 41C
Mattapoisett	Above Average	5,850	18	9,073	3	234	226	217			- 1
Lee	Below Average	5,849	97	48,644	17	4	73	218			1
Orleans	Above Average	5,838	14	7,050	2	278	248	219			. 1
Topsfield	Above Average	5,754	6	3,014	1	326	302	220			1
Hopedale	Below Average	5,666	42	22,562	8	54	143	221			1
Dighton	Below Average	5,631	55	26,067	9	37	122	222			1
Newbury	Above Average	5,623	22	15,039	5	120	211	223			1
Granby	Below Average	5,565	20	11,029	4	183	221	224			1
Douglas	Below Average	5,438	21	9,525	4	208	217	225			1
Stow	Above Average	5,328	6	3,008	1	322	306	226			1
Ashburnham	Below Average	5,310	28	15,540	6	106	187	227			1
Manchester	Above Average	5,286	5	3,509	1	313	313	228			1
Groveland	Below Average	5,214	17	9,525	4	205	235	229		1	
Dover	Above Average	5,172	1	1,003	0.4	338	337	230			1
Merrimac	Below Average	5,166	6	3,026	· 1	321	301	231			1
Lenox	Above Average	5,069	31	16,042	6	92	177	232	_		1
Deerfield	Average	5,018	30	15,059	6	101	180	233			1
Rutland	Below Average	4,936	18	9,033	4	203	228	234			1
Middleton	Above Average	4,921	16	12,532	5	130	239	235			1
Barre	Below Average	4,712	33	18,548	8	58	170	236			. 1
Hampden	Below Average	4,709		4,512	2	293	282	237		1	
North Brookfield	Below Average	4,708	17	8,532	4	206	233	238			I
Upton	Above Average	4,677	22	10,485	4	160	212	239	1		_
Avon	Above Average	4,558	39	20,555	9	41	154	240			1
Marion	Above Average	4,496	40	21,969	10	26	150	241	1		
Southampton	Above Average	4,478	29	9,525	4	170	184	242.			1
Eastham	Below Average	4,462	18	9,051	4	175	227	243			1
Rowley	Below Average	4,462	12	6,028	3	262	256	244			1
Warren	Below Average	4,437	31	15,578	7	76	174	245			Ī
Carlisle	Above Average	4,356	9	5,514	3	272	272	246			1
Berkley	Below Average	4,237	- 21	10,541	5	136	214	247			1
Hadley	Above Average	4,231	15	7,989	4	195	247	248	1		
Wenham	Above Average	4,212	8	4,026	2	294	278	249	• • •		1
Paxton	Below Average	4,047	15	7,525	4	199	244	250			1
Mendon	Below Average	4,010	16	9,025	5	157	238	251			1
Sherborn	Above Average	3,989	4	2,009	1	327	318	252		1	1

Fiscal 1998 Elderly Exemption Data - Comparative Analysis

Municipality	1998	Population	1998	1998	Exemptions	Rank based	Rank based	Rank based on	cl. 4I	Accepting	Accepting
	Wealth Status		# of	Elderly	per 1,000	on Exemptions	on#of	Population		cl. 41B	cl. 41C
	(from c.70 School		Exemptions	Exemption	Residents	per thous.	Exemptions				
	Aid Formula)			Reimbursement			M		_		
Rochester	Below Average	3,921	26	13,040	7	85	194	253			1
Boylston	Above Average	3,831	22	11,532	6	99	209	254			1
Nahant	Above Average	3,828	30	14,036	7	71	182	255			1
Provincetown	Above Average	3,561	48	24,072	14	11	133	256		-	I
West Brookfield	Average	3,532	11	5,548	3	232	261	257		I	
Cheshire	Below Average	3,479	9	4,552	3	266	271	258			I
West Newbury	Below Average	3,421	10	5,013	3	242	270	259			1
Sunderland	Below Average	- 3,399	5	2,996	2	300	316	260			1
Boxborough	Above Average	3,362	1	501	0.30	339	335	261			1
Essex	Above Average	3,260	- 7	4,010	2	277	295	262		1	
Princeton	Average	3,189	8	4,512	3	248	285	263			1
Hatfield	Above Average		40	20,064	13	13	148	264	-		1
Bolton	Above Average	3,134	6	3,509	2	284	303	265	and a star		1
Tisbury	Above Average	3,120	24	12,031		64	205	266			1
Edgartown	Above Average	3,062	9	6,016	4	186	273	267			1
Lanesborough	Average	3,032	21	12,031		55	218	268			1
Brimfield	Below Average	3,001	13	6,016	4	181	253	269			1
Brookfield	Below Average	2,968	7	5,013	3	215	294	270		1	
Sheffield	Average	2,910	8	7,519	5	125	287	271			· ·
Northfield	Average	2,838	17	7,519	5	123	236	272			1
Oak Bluffs	Above Average	2,804	38	21,054	15	6	157	273			1
Hubbardston	Below Average	2,797	11	6,517	5	148	265	274		1	
Ashby	Below Average	2,717	24	7,018	5	126	201	275			1
Williamsburg	Below Average	2,515	25	13,036	10	22	200	276			1
Wellfleet	Above Average	2,493	10	5,027	4	179	268	277		_	1
Stockbridge	Above Average	2,408	8	3,509	3	243	289	278			1
Hardwick	Below Average	2,385	= 13	6,573	6	119	252	279			1
Plympton	Below Average	2,384	11	5,518	5	150	266	280			1
Berlin	Above Average	2,293	12	6,517	6	112	257	281			1
Millville	Below Average	2,236	19	9,533	9	44	224	282			. 1
Holland	Below Average	2,185	14	7,519	7	79	249	283		1	
Bernardston	Below Average	2,048	16	8,029	8	60	237	284			1
East Brookfield	Below Average	2,033	17	7,519	7	69	234	285			1
Shelburne	Below Average	2,012	8	3,008	3	240	288	286		1	
Huntington	Below Average	1,987	14	6,517	7	86	250	287			1
Hinsdale	Below Average	1,959	15	7,519	8	65	246	288			1

Fiscal 1998 Elderly Exemption Data - Comparative Analysis (Ranked by Population)

Municipality	1998	Population	1998	1998	Exemptions	Rank based	Rank based	Rank based on	cl. 41	Accepting	Accepting
	Wealth Status		# of	Elderly	per 1,000	on Exemptions	on # of	Population		cl. 41B	cl. 41C
	(from c.70 School		Exemptions	Exemption	Residents	per thous.	Exemptions				
	Aid Formula)			Reimbursement			14 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -				
Buckland	Below Average	1,928	11	5,514	6	111	263	289		1	
Leverett	Below Average	1,785	8	4,016	4	158	277	290			1
Colrain	Below Average	1,757	19	8,522	10	29	225	291			1
Clarksburg	Below Average	1,745	35	17,563	20	3	165	292			1
Ashfield	Below Average	1,737	3	1,504	2	301	324	293			1
West Tisbury	Below Average	1,704	1	1,003	1	320	339	294			1
Richmond	Above Average	1,677	2	1,011	1	319	326	295			1
Conway	Below Average	1,625	8	4,010	5	138	280	296			1
Russell	Below Average	1,594	4	2,009	3	273	317	297			_1
Gill	Below Average	1,583	13	6,016	8	67	255	298			1
Truro	Above Average	1,573	7	3,517	4	163	293	299			1
Wales	Below Average	1,566	12	4,512	6	109	259	300		-1	
Shutesbury	Below Average	1,561	7	3,509	4	159	298	301	and a sta		1
Becket	Average	1,555	15	7,537	10	30	242	302		1	
Oakham	Below Average	1,503	5	2,514	3	218	308	303			1
Phillipston	Below Average	1,485	7	2,506	3	216	297	304		1	
West Stockbridge	Average	1,483	5	3,008	4	176	314	305		1	
Granville	Below Average	1,403	8	4,512	6	88	281	306			1
Whately	Average	1,375	5	2,512	4	204	309	307			1
Pelham	Below Average	1,373	7	3,513	5	128	292	308			1
Erving	Below Average	1,372	11	5,524	8	50	262	309		-	1
Westhampton	Above Average	1,327	8	4,010	6	98	279	310	_		1
Chester	Below Average	1,280	11	7,024	11	17	264	311		1	
Charlemont	Below Average	1,249	6	2,506	4	180	304	312		1	-
New Marlborough	Average	1,240	15	7,523	12	15	243	313		1	
Blandford	Below Average	1,187	5	2,508	4	172	310	314			1
Worthington	Below Average	1,156	4	2,005	3	210	320	315			1
Royalston	Below Average	1,147	18	9,025	16	5	229	316			1
Petersham	Average	1,131	7	2,506	4	166	296	317		1	
Otis	Above Average	1,073	10	5,023	9	33	269	318			1
Chesterfield	Below Average	1,048	3	1,512	3	244	322	319		1	
Egremont	Above Average	1,036	1	499	1	331	340	320	1		
Wendell	Below Average	890	4	2,005	5	156	319	321			1
New Braintree	Below Average	881	3	1,506	3	213	323	322			1
Goshen	Below Average	830	5	3,008	7	74	312	323	,		1
Monterey	Above Average	805	2	1,003	2	275	329	324			1

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Fiscal 1998 Elderly Exemption Data - Comparative Analysis

Municipality	1998	Population	1998	1998	Exemptions	Rank based	Rank based	Rank based on	cl. 41	Accepting	Accepting
	Wealth Status	1 FL	# of	Elderly	per 1,000	on Exemptions	on # of	Population		cl. 41B	cl. 41C
	(from c.70 School		Exemptions	Exemption	Residents	per thous.	Exemptions				
	Aid Formula)			Reimbursement							
New Salem	Above Average	802	1	1,498	4	198	342	325	1		
Cummington	Below Average	785	1	501	1	315	336	326			I
Peru	Below Average	779	2	1,007	3	270	327	327			1
Windsor	Below Average	770	2	999	3	269	332	328	1		
Montgomery	Below Average	759	2	1,003	3	264	330	329		1	
Florida	Below Average	742	7	3,531	10	32	291	330		1	
Warwick	Below Average	740	6	3,008		48	307	331	_	1	
Heath	Below Average	716	8	4,010	11	16	283	332			1
Sandisfield	Above Average	667	8	3,008	9	40	286	333			1
Leyden	Below Average	662	6	3,010	9	39	305	334		1	
Savoy	Below Average	634	20	8,987	28	< 1	223	335	1		
Hancock	Above Average	628	9	2,996	10	31	274	336	1		_
Washington	Below Average	615	2	1,003	3	221	331	337	1		
Plainfield	Below Average	571	3	1,504	5	124	325	338		1	
Middlefield	Below Average	392	1	999	5	129	341	339	1		-
Tyringham	Above Average	369	1	507	3	258	333	340			1
Hawley	Below Average	317	1	501	3	230	334	341		1	
Gay Head	Above Average	201	5	2,497	25	2	315	342	1		_
Alford	Above Average	121	None						1		
Chilmark	Above Average		None						1	_	
Dunstable	Average		None						1		
Gosnold	Above Average		None						1		
Monroe	Above Average	1.00	None	× 2 II					1		
Mount Washington	Above Average		None						1		
New Ashford	Above Average		None						1		
Rowe	Above Average		None			_			1		
Tolland	Above Average		None	1.04					1		

Shading indicates municipalities that provide an additional unreimbursed exemption through acceptance of St. 1986, c.73, s.4, as amended by St. 1988, c.126. These amounts are not incl.

	,	State Wide Totals		
	Above Average	Average	Below Average	
# of Municipalities	106	39	197	342
Population	1,580,331	1,324,922	3,109,973	6,015,226
Avg. Population	22,208	33,972	15,787	17,588
Min. ExemptionS / 1,000	0.20	0.24	0.5	0.20
Max. ExemptionS / 1,000	25	12	28	28
Avg. ExemptionS / 1,000	4	5	6	5
Median Exemptions / 1,000	3	3	5	4
Total Exemptions	4,998	4,767	16,149	25,914

EXEMPTION DATA OF "WEALTH STATUS" GROUPS

* Derived from the C. 70 Education Reform Act Aid Formula.

APPENDIX VI DIVISION OF LOCAL MANDATES

The Division of Local Mandates (DLM) was established by Proposition 2 ¹/₂ to determine the financial impact on cities and towns of proposed or existing state laws and regulations. Chapter 29, Section 27C, MGLs, generally provides that any post-1980 law or regulation imposing service or cost obligations on cities, towns, regional school districts, or educational collaboratives shall be effective only if locally accepted or fully funded by the Commonwealth. Any protected party aggrieved by such a law or regulation may petition Superior Court to be exempted from compliance until the necessary state funding is provided. DLM's determination of the cost imposed may be offered as prima facie evidence of the state funding necessary to sustain the mandate.

DLM maintains a Legislative Review Program to analyze pending legislation on mandate-related issues. To ensure that the local cost impact of legislation is considered by the General Court, DLM reviews thousands of bills, prepares preliminary costs studies from individual legislators, legislative committees, municipalities, and governmental associations.

Chapter 126 of the Acts of 1984 expanded DLM's powers of review by authorizing DLM to examine any state law or regulation that has a significant local cost impact, regardless of whether it satisfies the more technical standards for a mandate determination. Chapter 126 reviews include cost-benefit analyses and recommendations to the General Court.

Through these functions, DLM works to ensure that state policy is sensitive to local fiscal realities so that cities and towns can maintain autonomy in setting municipal budget priorities.