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## The FY2023 Statewide Average Single-Family Tax Bill

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### Important Dates & Information

#### FY2024 Budget Issues and Other Related Matters

The Division of Local Services (DLS) Bureau of Accounts (BOA) has issued and posted Bulletin (BUL) 2023-2. This Bulletin addresses several topics that cities, towns, regional school and other districts should consider for FY2024 budgeting and other related matters.

#### [BUL-2023-2: FY2024 Budget Issues and Other Related Matters](#)

To view the bulletin, [click here](#). To access additional IGRs and Bulletins, please visit this [webpage](#).

#### Proposed FY2024 State-Owned Land Valuation under MGL C. 58 § 13-17

The Division of Local Services has posted on its website proposed FY2024 state-owned land values based on the fair cash value of certain state owned lands (SOL) pursuant to [MGL Ch. 58, §§ 13-17](#). These lands are reimbursed for loss of local tax revenue on the Cherry Sheet's State-Owned Land line.

For decades, the Division of Local Services (DLS) through our *City & Town* publication has presented a calculation and analysis of the average single-family tax bill in Massachusetts. This article marks the second year of an improved approach that we believe will more accurately examine the subject. Our improved approach includes communities that have adopted a [residential exemption](#) or senior means-tested exemption representing many of the Commonwealth's largest population centers such as Boston, Brookline, Cambridge, Somerville and Waltham. These communities account for over 20% of the state's total population and their inclusion in the following article results in a comprehensive analysis.

The methodology DLS uses presumes Massachusetts is one local governmental entity for which a tax bill would be determined. It does not represent the mean or median of actual single-family property tax bills. We calculate the state average single-family tax bill by multiplying each local average bill by each local parcel count then dividing that product by the total state parcel count.

Analysis of data for this article focuses on single-family properties classified as property type code 101 and does not include condominiums, multi-family homes or apartment buildings. For the 344 FY2023 reporting communities as of February 7, 2023, single-family values statewide represent 63.4% of all residential assessed values and 52.3% of statewide assessed values in all property

Click [here](#) to display the proposed municipal state-owned land values and their share of the total state-owned land. In addition, please see the DLS [Frequently Asked Questions](#) about this [program](#).

The Bureau of Local Assessment (BLA) is notified of acquisitions, deletions and agency transfers by the Department of Capital Asset Management & Maintenance (DCAMM). In preparation for the FY2024 final numbers, if your community has newly reported and outstanding acquisitions from calendar year 2021 and 2022, you will be notified by mid-February by BLA for processing in the Gateway system by March 1, 2023. It is imperative you respond to any request for information within fifteen (15) days to have the additional acreage included in your FY 2024 valuation issued on June 1, 2024.

### Final 2022 Equalized Valuations (EQVs)

On January 25, 2023 the Bureau of Local Assessment issued the final 2022 Equalized Valuations (EQVs), representing the full and fair cash value of all taxable property for each municipality as of January 1, 2022 to the DLS Gateway website at <https://dls.gateway.dor.state.ma.us/gateway/Login> by clicking on LA19 Equalized Valuation Report.

These EQVs will be used as a basis of comparison among the 351 municipalities within the Commonwealth for certain state and local purposes. Specifically, EQV is used in the allocation of aid to public libraries, in the calculation of Chapter 70 funding, and in the reimbursement rate of school construction projects. Certain Cherry Sheet charges also use EQV: County Tax, Boston Metropolitan Transit District, Mosquito Control Projects and Air Pollution Control Districts. In addition, EQV is used in calculating a community's debt limit (M.G.L. c.44, § 10).

Questions regarding this report should be directed to James J. Paquette at [paquettej@dor.state.ma.us](mailto:paquettej@dor.state.ma.us).

### DLS Seeks Municipal Tax Counsel – Two Openings

The Division of Local Services is seeking two experienced attorneys to join its dedicated municipal finance legal team. The attorneys who fill these positions serve as a legal resource for personnel within the Department of Revenue and

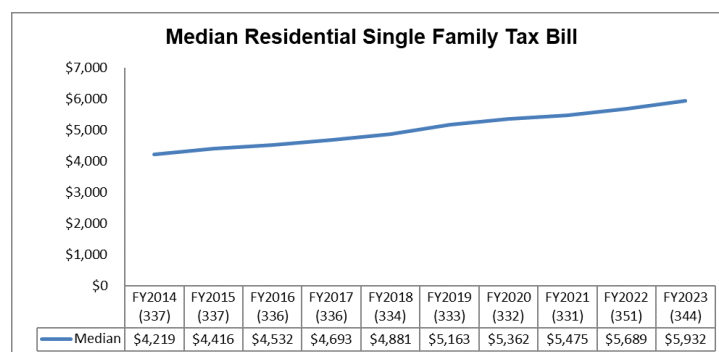
classes. Based on review of statewide data for FY2023, the average value of a single-family home is \$600,011 and the average single-family tax bill is \$7,059. For comparison, the FY2022 average single-family tax bill was \$6,719.

To review historical data, related to the average single-family property tax bill, click [here](#). Please click [here](#) to view an interactive map, which will provide a geographical view of the average single family tax bills.

### Single-Family Residential Property Tax Bill: Community Averages

For our analysis, we calculate a community's average single-family tax bill as follows. Single-family assessed values are divided by number of single-family parcels to determine an average single-family value. The average value is multiplied the residential tax rate as certified by the Bureau of Accounts for the fiscal year.

The following graph presents the median or midpoint of community averages for the number of communities shown in parenthesis included in the 10-year period from FY2014 to FY2023.



### The Median of Community Averages By County

The following chart shows the median of the FY2023 average single-family tax bills by county compared to the state median of \$5,932.

other state agencies on the legal and policy issues that arise in the course of the local tax and finance oversight responsibilities of the Division. The attorneys draft advisory notices, opinions, guidelines and other publications that interpret municipal tax and finance laws and explain agency positions, policies and practices to local officials; draft and review legislation; conduct training programs and presentations for local officials; respond to formal and informal inquiries from state and local officials about municipal tax and finance law; and perform other duties as assigned. The position requires minimal travel throughout Massachusetts and conforms to the hybrid work policies of the Department of Revenue.

The preferred candidates will have experience or background in municipal finance or state or local government. The preferred candidates will also be familiar with the requirements of legal practice in the public sector, have strong interpersonal skills and be able to work in a fast-paced environment. To learn more about this exciting public service opportunity, please [click here](#).

### **BULLETIN 2023-1: Summary of 2022 Municipal Finance Law Changes**

The DLS Municipal Finance Law Bureau has issued a new Bulletin. To keep local officials informed of legislative developments, DLS periodically publishes a Bulletin summarizing new laws that affect municipal budgets and local tax assessment, administration and collection. Each issue contains a cumulative summary of session laws enacted to that time and indicates whether the Division has issued any further implementation guidelines. This edition of the LEGISLATIVE BULLETIN includes any legislative changes affecting municipal finance found in Chapters 1 - 448 of the Acts of 2022.

[BUL-2023-1 – Summary of 2022 Municipal Finance Law Changes](#)

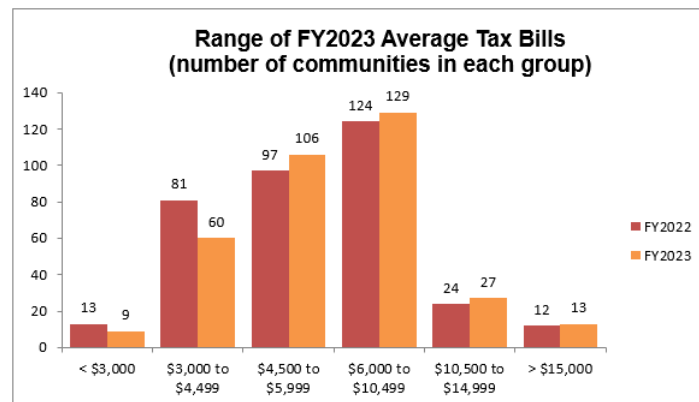
To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

### **Additional Opioid Settlement Dollars Available to Cities and Towns Attorney General's Office**

The Attorney General's Office has reached opioid settlements with Teva, Allergan, Walgreens, Walmart and CVS. On February 9, 2023, Rubris, the National Opioid

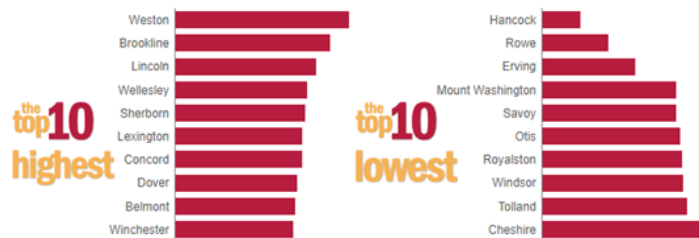
Median by County Compared to State Median					
County	Median	% Difference	County	Median	% Difference
Barnstable	\$5,354	-10%	Hampshire	\$5,014	-15%
Berkshire	\$4,056	-32%	Middlesex	\$8,530	44%
Bristol	\$5,289	-11%	<b>Nantucket</b>	\$7,682	30%
Dukes	\$6,457	9%	Norfolk	\$8,217	39%
Essex	\$8,460	43%	Plymouth	\$6,821	15%
Franklin	\$4,643	-22%	Suffolk	\$5,327	-10%
Hampden	\$4,549	-23%	Worcester	\$5,433	-8%

The following graph displays the range of FY2023 average tax bills across the Commonwealth for 344 reporting communities.



The following graph presents the ten highest and ten lowest FY2023 average single-family property tax bills.

### **Cities/Towns with the Highest and Lowest Average Single-Family Tax Bill**



### **The Statewide Trend in Current and Constant Dollars**

The following chart displays the FY2023 state average single-family tax bill and FY2023 median of municipal tax bills in current dollars in relation to constant dollars adjusted for inflation. Current dollars for both have outpaced the rate of inflation over the time shown.

Settlement Implementation Administrator, emailed municipalities a package of information and materials. Municipalities must complete and return participation forms for each of the settlements on or before April 18, 2023 to receive abatement funds from these settlements. A municipality must fill out these forms even if it has already agreed to participate in settlements with Johnson & Johnson and Cardinal, AmerisourceBergen and McKesson.

Additional information about the settlements is available on the [AG's website](#) (including [estimated settlement payments](#) to participating municipalities and [answers to frequently asked questions](#)), or by emailing the Attorney General's Office at [MAOpioidSettlements@mass.gov](mailto:MAOpioidSettlements@mass.gov).

### State and Local Cybersecurity Grant Program Municipal Cybersecurity Assessment Massachusetts Cybersecurity Planning Committee

The Commonwealth of Massachusetts has secured more than \$15 million in federal grant funds to strengthen cybersecurity across state and local governments. To that end, the Massachusetts Cybersecurity Planning Committee, with assistance from the Office of Municipal and School Technology (OMST), is conducting a municipal cybersecurity assessment to gather baseline data to help inform the Commonwealth's use of the \$3.1 million in expected federal funds through the State and Local Cybersecurity Grant Program (SLCGP) that will be made available in the Fall of 2023. OMST sent the assessment to municipal leaders across the Commonwealth this week. The deadline for responses is Tuesday, February 28, 2023. For the purposes of privacy, the survey is anonymous.

The Massachusetts Cybersecurity Planning Committee has been established as a joint grant program planning committee by the Executive Office of Technology Services and Security (EOTSS), the Executive Office of Public Safety and Security, and the MassCyberCenter at the Massachusetts Technology Collaborative. The Office of Grants and Research (OGR) will serve as the State Administrative Agency (SAA) for the grant program.

Additional information about the SLCGP is available on [OGR's website](#) and the [cyber grants page of](#)

	State Total				Median of Community Averages			
	Current Dollars	Constant Dollars	\$ Variance	% Variance	Current Dollars	Constant Dollars	\$ Variance	% Variance
FY2014	\$4,993	\$4,719	\$274	5%	\$4,219	\$4,001	\$218	5%
FY2015	\$5,187	\$4,747	\$440	8%	\$4,416	\$4,025	\$391	9%
FY2016	\$5,391	\$4,819	\$572	11%	\$4,532	\$4,085	\$447	10%
FY2017	\$5,587	\$4,939	\$648	12%	\$4,693	\$4,188	\$505	11%
FY2018	\$5,792	\$5,102	\$690	12%	\$4,881	\$4,326	\$555	11%
FY2019	\$5,993	\$5,199	\$794	13%	\$5,163	\$4,408	\$755	15%
FY2020	\$6,177	\$5,256	\$921	15%	\$5,362	\$4,456	\$906	17%
FY2021	\$6,372	\$5,430	\$942	15%	\$5,475	\$4,603	\$872	16%
FY2022	\$6,719	\$5,816	\$903	13%	\$5,689	\$4,931	\$758	13%
FY2023	\$7,059	\$6,229	\$830	12%	\$5,932	\$5,281	\$651	11%

Constant dollars for both State Total and Median of Community Averages are calculated beginning at the same point for FY2010 and applying the average yearly increase from the CPI for all Urban Consumers - Boston. FY2015 is +0.6%, FY2016 is +1.5%, FY2017 is +2.5%, FY2018 is +3.3%, FY2019 is +1.9%, FY2020 is 1.1%, FY2021 is 3.3%, FY2022 is 7.1%, FY2023 is 7.1%.

Source: CPI for all Urban Consumers – Boston and includes a 7.1% estimated inflation factor for FY2023

We continually strive to bring relevant and useful content to *City & Town* readers. Please email us with questions, comments and suggestions for future topics at [city&town@dor.state.ma.us](mailto:city&town@dor.state.ma.us).

## Data Highlight: Average Single-Family Tax Bill

### Data Analytics and Resources Bureau

This edition of *City & Town* highlighted the average single-family tax bill. Most of the analysis and data driven tables and charts were gleaned from data submitted through the DLS Gateway application and available on the DLS website. Calculating the average single-family tax-bill requires data submitted on the LA-4, which can be found under [“Reports relating to Property Tax Data, Proposition 2½ and Other Statistics”](#) on our website. This page also hosts data relating to tax levies, tax rates, new growth and much more.

DLS has recently expanded our average single-family tax bill analysis to include communities that grant a residential exemption and a senior means tested exemption. If you're interested in learning why a community might consider the residential exemption, view our the [YouTube](#) video available in the [Municipal Finance Training and Resource Center](#). If your community is considering adopting the residential exemption, view our interactive [calculator](#) the potential impact on tax bills.

Questions about Municipal Databank information or to request assistance can be directed to [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

## 2023 Housing Choice Communities Designation Application Now Open Department of Housing and Economic Development

The Department of Housing and Community Development is pleased to announce the opening of the 2023 Housing Choice Communities Designation application. The Housing Choice Initiative rewards municipalities that have produced certain rates or amounts of new housing units in the last five years and that adopted best practices related to housing production that will sustain a 21st century workforce and increase access to opportunity for Massachusetts residents. Communities that achieve the Housing Choice Community designation have exclusive access to apply for the [Housing Choice Grant Program](#) and receive bonus points or other considerations to [other participating Housing Choice programs](#).

Applications will be accepted until March 3, 2023 at 5:00pm. Details, application, and related materials can be found at <https://www.mass.gov/how-to/housing-choice-designation-application>.

## Community One Stop for Growth FY24 Expression of Interest Now Open Executive Office of Housing and Economic Development

The Executive Office of Housing and Economic Development is pleased to announce the opening of the FY24 Round of the Community One Stop for Growth with the launch of the Expression of Interest period.

The Expression of Interest (EOI) is an optional, but highly recommended, form that allows applicants to briefly describe their prospective project ideas to receive written feedback from EOHD and partner agencies prior to completing a Full Application(s).

The EOI period is open through March 17, 2023. Each organization may submit one (1) EOI form for the FY24 Round. Prospective applicants will be able to seek feedback on up to two project ideas.

For more information on the Expression of Interest and the FY24 Round of the One Stop, please visit [www.mass.gov/onestop](http://www.mass.gov/onestop).

# Highly Recommended: Professional Development

## Financial Management Resource Bureau

*The DLS [Financial Management Resource Bureau](#) (formerly the Technical Assistance Bureau) has offered financial management advice to municipalities across the state for over 30 years. To share this guidance more broadly, we thought it would be helpful to highlight some of our more useful, timely, or interesting recommendations for the benefit of City & Town readers.*

As municipal government continues to modernize, it is important for local officials to actively encourage professional development for all municipal employees. Community leaders should budget annually for employee development to cover expenses such as travel, education and training costs, conference registrations, and professional organization dues. Through use of professional organizations and development of internal trainings, cities and towns can support employee education and skill development.

## Professional Organizations

Participation in professional organizations offers an opportunity for town employees to interact with their peers, to exchange information and experiences, and to learn of innovations in their respective fields. Attending formal training and refresher courses provides useful information and opportunities to learn about practices in other municipalities. Additionally, many organizations offer professional certification programs. These certifications elevate the professional standing of municipal staff and can thereby enhance public confidence in the personnel themselves and in local government generally. The following is a brief list of organizations for municipal professionals:

*Massachusetts Municipal Association ([MMA](#))*

*Massachusetts Association of Assessing Officers ([MAAO](#))*

*Massachusetts Collectors and Treasurers Association ([MCTA](#))*

*Massachusetts Municipal Auditors and Accountants Association*



## MBI Municipal Digital Equity Planning Program is Live

The Massachusetts Broadband Institute (MBI) is accepting applications for the [Municipal Digital Equity Planning Program](#)!

The ability to engage in digital equity planning activities will be a critical step for municipal leaders and staff to build a broad understanding of how internet access, or lack thereof, affects residents of their community, and to develop actionable solutions to bridge the digital divide.

Specifically, the Municipal Digital Equity Planning activities will support municipalities in:

- Decision-making and investments related to services and infrastructure that will increase access, adoption, and usage of the internet for the populations most impacted by the COVID-19 pandemic.
- Preparing to submit grant proposals to existing or forthcoming state or federal opportunities related to solving the digital divide.

Municipalities participating in this program will receive expert advisement from a network of prequalified consultants identified by the MBI.

[Click here to find full program details, eligibility requirements, and apply!](#) For questions or additional information, please reach out via email at [eichen@masstech.org](mailto:eichen@masstech.org).

## Latest Issue of *Buy the Way* Now Available

Don't miss [Issue #19 of \*Buy the Way\*](#), the official magazine of the Operational Services Division (OSD).

[Click here](#) to get news and updates from OSD.

## Pandemic Flexibility Provisions Extended

On July 16th, 2022, Ch. 107 of the Acts of 2022 was signed into law, extending certain pandemic-related policy measures. This bill authorized the continuation of remote meetings and public access under the Open Meeting Law and other remote meeting provisions (including for Massachusetts nonprofit corporations and Massachusetts public companies) until March 31,

[\(MMAAA\)](#)

*Massachusetts Town Clerk Association* [\(MTCA\)](#)

## Internal Trainings

To begin, we suggest that management, in collaboration with department leaders, compile an inventory of departmental tasks and objectives, along with the skillset and knowledge required for their successful performance. They should then meet with employees individually to discuss their current knowledge level and identify areas of improvement and existing skill gaps. From this process will emerge a clearer picture of training needs, a roadmap for scheduling training, and a career ladder that employees can refer to for continuing educational development. Departments should also emphasize cross-training so to support operational continuity during high volume workdays, employee absences, and staff turnover. This is especially important in critical areas like payroll processing and interdepartmental reconciliations.

Whether it's training new employees or supporting skill enhancement for seasoned public servants, local leaders should develop a proactive and systematic approach to internal employee trainings. By investing time, energy and funds into trainings, communities can improve customer service, enhance efficiency of internal operations, and provide for cross-training and succession planning within departments.

In addition to professional development trainings specific to certain roles, subjects and functions provided through the associations, DLS hosts comprehensive informational resources, guidance and tutorials. We recommend bookmarking both on our [YouTube page](#) and our [Municipal Finance Training and Resource Center](#) to learn more. We also encourage local officials to familiarize themselves with our [visualization tools and data](#) in order to learn more about municipal finances in your community and across the Commonwealth.

2023. [Click here to view the law.](#)

For additional related information and resources, please see the [DLS COVID-19 Resources and Guidance for Municipal Officials page](#).

## DLS Links:

[COVID-19 Resources and Guidance for Municipal Officials](#)

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

[Informational Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Tools and Financial Calculators](#)



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