



Tax Classification Report

As required by Chapter 3 of the Acts of 2004

Municipal Data Management and Technical Assistance Bureau

December 2004

Report on Property Tax Classification

Introduction

As required by Chapter 3 of the Acts of 2004, the Department of Revenue (DOR) has prepared this report to the Legislature on property tax classification. Specifically, the purpose of the study is to determine methods for addressing the situation where residential and commercial, industrial and personal property (CIP) values diverge, causing abrupt shifts of the tax burden. The legislation also requires that DOR examine ways to provide temporary tax relief to various taxpayers including increasing the residential exemption for low income residents, increasing elderly exemptions, increasing the state income tax deduction for renters, extending the payment period for property taxes and any other targeted relief. Chapter 3 also asks DOR to compile extensive data from all cities and towns on the tax burden by class, delinquent taxes, in lieu of tax agreements, 121A agreements and all tax relief programs.

To assist us in the preparation of this report, DOR held four, separate hearings seeking comments from local officials, residents, business owners and other citizens. These hearings were held on April 30th, 2004 in Springfield, on May 4th in Worcester, on May 11th in Fall River and on May 18th in Boston. During these hearings, participants made oral statements and disseminated written comments to the DOR employees serving as hearing officers. The panel was chaired by Alan LeBovide, Commissioner of Revenue and staffed by Gerard D. Perry, Deputy Commissioner of the Division of Local Services and Frederick Kingsley, Bureau Chief of the Municipal Data Management and Technical Assistance Bureau. We also solicited written comments on property tax classification and tax relief from local officials and other interested parties that subscribe to our e-mail distribution network.

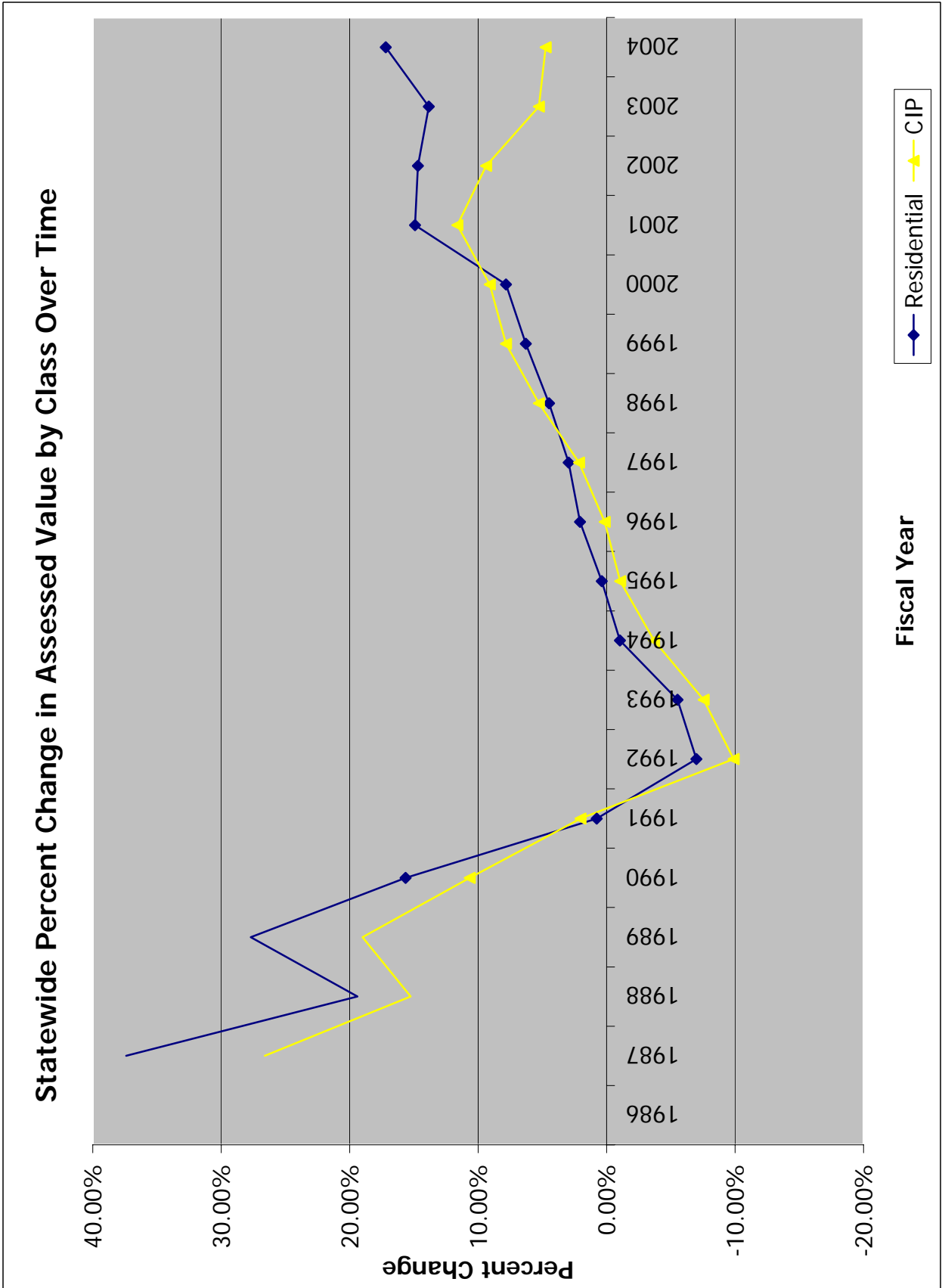
Executive Summary

In the last few years, real estate market conditions have been such that residential properties have appreciated at a far greater rate than CIP properties. For example, in FY04 residential values increased statewide by 17.2 percent while CIP values increased only 4.7 percent (See Graph 1 on next page). In many communities, these conditions have caused a significant increase in the share of the tax burden borne by the residential class.

To address this situation, the Legislature adopted Chapter 3 of the Acts of 2004 that temporarily increased the allowable shift of the tax burden to the CIP classes to 200 percent and reduced the minimum residential burden to 45 percent. These percentages refer to the amounts these classes would bear under a single tax rate. For example, CIP properties in Boston comprised 33 percent of the total assessed valuation in FY04, yet paid 66 percent of the total tax levy when the city implemented the 200 percent shift. The limits move back incrementally to the 175 percent maximum shift and the 50 percent minimum residential factor by FY08. In FY09, communities that exceeded the 175 percent limit in any year from FY04-07 are required to reduce their CIP shift to no more than 170 percent.

Chapter 3 proved to be effective in limiting residential tax increases for those that adopted it, as eight of the thirteen communities had increases in the average FY04 single-family tax bill of less than the state average increase of 6.5 percent (See Table 1 of the Appendix). Of the other communities, Boston saw the largest increase in the average bill (14.45 percent) due to decreased values in the city's large commercial class and the rapid appreciation in the residential class.

While Proposition 2½ has been effective in limiting the growth in the overall property tax burden, it does not address the manner by which that burden should be allocated among various classes of taxpayers. At the same time, reductions in state aid in recent years have also caused some municipalities to lean more heavily on the tax levy, drawing down excess taxing capacity and placing more Proposition 2½ overrides on the ballot. Statewide, excess levy capacity decreased from about \$205 million in FY01 to \$174 million in FY04. Operating overrides that permanently increase local levy limits rose statewide from \$6.5 million in FY00 to \$48.8 million in FY03 and \$40.4 million in FY04. Although these influences have been fairly modest when viewed on a statewide basis, they have affected some municipalities disproportionately.



In recent years, divergent property values by class have also caused the residential class to bear a greater percentage of the total tax levy. This is true of communities that use a single tax rate for all classes, as well as communities that are at or near their maximum shift percentage to the CIP class. Communities below the maximum shift have more flexibility to mitigate the impact to the residential class by increasing the shift to the CIP classes.

While we have serious doubts about a property tax system that allows the CIP classes to be taxed at such high rates, we recognize that classification is firmly entrenched in Massachusetts. However, we found that there is little justification for classification other than the politically expedient outcome of keeping the residential tax burden low. Clearly, authorizing ever-increasing shifts to the CIP classes is not good public policy and, at some point, raises constitutional issues. Though not the primary factor when businesses make locational decisions, higher CIP taxes also serve as an impediment to attracting and retaining business in certain communities.

During our review, we found that local assessing practices in some communities played a significant role in the abrupt tax increases facing the residential class. In fact, many communities that opted for the increased shift were scheduled for state certification in FY04 to verify that assessments reflected full and fair market value. We found that several of these communities had made little or no effort to adjust property values in the two years prior to FY04. This created a situation where three years of accumulated appreciation, in some cases as much as 50 to 60 percent, had to be recognized in one year.

Effective beginning in FY05, a new DOR reporting requirement will help alleviate abrupt shifts in the residential tax burden. Local assessors will now have to submit a report annually, prior to getting their tax rate approved, which demonstrates that assessments are at or near the statutory standard of fair market value and that there are not significant variances in assessment levels among property classes. This will eliminate the practice of not adjusting values to reflect market conditions in the interim years between triennial certifications.

In some cases, it appears that the reluctance to adjust these values annually arose as the community reached the maximum CIP shift. Failure to increase

residential values in the years between state certification became a means to delay tax increases to the residential class for as long as possible. When required to meet state certification requirements in FY04, however, these communities were confronted with significant increases in residential tax bills. This, in turn, created political pressure at the state level to increase the allowable CIP shift to 200 percent.

The new DOR requirement for interim year valuation adjustments will, we believe, be a significant factor in providing cities and towns with a more equitable approach to the allocation of the property tax burden.

In the report that follows, we examine three other methods to avoid abrupt shifts in the tax burden when values diverge. However, each has its limitations, including the possibility that amendments to the property tax system of this magnitude may be contrary to the “proportional assessment” provisions of the State Constitution.

One possibility is to limit the annual change in the percentage of the levy borne by each class. When values diverge, the amount of growth in the levy percent could be capped based on the prior year’s share (for example, no more than 110 percent of prior year’s levy share). While this method retains the flexibility of the current system, it may cause a CIP shift percentage to temporarily exceed the maximum allowed under current law. Similar to the way Proposition 2 ½ dealt with communities above the levy ceiling, this shift could be reduced gradually until in compliance with the maximum shift allowed.

A second approach is to establish separate levy limits for each class of property, thereby eliminating any shift in the burden among classes. This could be accomplished by dividing the current levy limit by the levy shares currently paid by each class. Going forward, each limit increased by 2.5 percent and new growth would be credited to the levy of the appropriate class. The downside of this approach is that it limits future tax policy flexibility by essentially locking in a particular shift. If a significant CIP taxpayer leaves town, there is no mechanism to lessen the tax burden on the remaining CIP taxpayers.

A third approach is to limit the annual growth in the assessed values. This approach is used in some other states and achieves the objective of limiting

abrupt shifts. In our view, however, it represents a huge step backward from the hard-won progress made in Massachusetts toward full and fair cash value assessments and equitable valuations both within and among property classes. This approach is also likely to run afoul with the state Constitutional standard requiring “proportional assessments” for property taxation.

While the above approaches, particularly the interim year adjustments to value, may be effective in limiting abrupt changes to the tax burden, if the long-term trend continues in the current divergent pattern, the residential class will inevitably pay more. In this context, the Legislature has asked about the various avenues to provide property tax relief to certain groups of taxpayers.

Currently, there are myriad options available to provide tax relief to various groups in Massachusetts. Generally, when these programs provide relief to one group, other local or state taxpayers must pay more. Often, the impacts are complex and cross between levels of government from local to state costs. For example, the residential exemption allows a substantial shift of the tax burden within the residential class from domiciled homeowners to apartments and vacation homes. Higher taxes on apartments means higher rents for some of the state’s poorest taxpayers with the cost borne, in part, by the state as more qualify for state tax relief through the elderly circuit breaker tax credit.

Consequently, we suggest changes to local option provisions for elderly tax relief that will allow communities to be more generous if they choose to be, but without shifting these costs to state government. The most significant policy option in this regard is to allow more flexibility in the locally granted elderly property tax exemptions (Clauses 41, 41B and 41C of MGL Ch 59, §5). This concept will allow communities with very high average residential tax bills to provide more tax relief to the elderly. We found that the outdated statutory restrictions on these exemptions have caused municipalities to grant many fewer, dropping from about 33,203 in FY92 (the earliest year for which we have data) to 20,359 in FY03.

The elderly exemption could be increased up to \$1,400 which is the amount necessary to provide the same level of relief in relation to the average single family tax bill as was provided in FY82. For example, the \$500 exemption covered about 48 percent of the average tax bill in FY82 (the earliest year we have this data for). Given that the average tax bill has increased from just over

\$1,000 in FY82 to \$2,894 in FY04, providing equivalent relief requires an exemption of about \$1,400. The eligibility criteria should also be updated based on inflation.

We also suggest amendments to the elderly property tax deferral program (Clause 41A of Ch 59, §5) to allow more elderly to qualify. Currently, this program is underutilized due to a variety of factors, including the largely emotional argument that the elderly want to maximize the assets to be passed on to their children. We don't find preserving family wealth for one's children to be a persuasive economic justification for not utilizing this deferral when a senior citizen has trouble paying a property tax bill. We suggest additional local option provisions to increase the income thresholds to the relatively generous levels allowed by the circuit breaker tax credit.

Other options such as a residential exemption for low-income homeowners, expanding the senior circuit breaker and extending the payment period for property taxes are less viable. However, we believe that the newly enacted hardship deferral (MGL Ch. 59 §5(18A)) will prove to be a useful mechanism for younger taxpayers in need of assistance.

Finally, we make important recommendations to improve the collection of income and expense data used to value commercial and industrial properties. Often local assessors have difficulty getting property owners to submit this data prior to determining valuations. We recommend that municipalities collect this information annually and that statutory penalties to taxpayers for failing to submit this data be increased to a percentage of the prior year's tax bill. The current \$50 penalty applies to all properties regardless of size or value and has proven to be an ineffective tool to ensure compliance with local assessors' requests for this information. We believe that more widespread compliance with these data requests will greatly assist local assessors in rendering accurate CIP valuations. We also suggest that consideration be given to using sale prices to value larger CIP properties that may be acquired on a speculative basis when the income approach significantly undervalues the property.

Background

Prior to the Supreme Judicial Court's (SJC's) 1974 decision in *Town of Sudbury v the Commissioner of Corporations and Taxation*, there were wide variations in local assessing practices. At issue in this case was the practice of some municipalities to assess properties at levels well below the statutory standard of full and fair cash value and the Commissioner's role in enforcing this standard. This practice, along with the lack of uniform data submitted by local assessors, resulted in serious flaws in the state's biennial calculation of the equalized property values used in many local aid formulas.

Communities that were assessing at full market value tended to have much higher equalized valuations than those assessing well below market value. This resulted "in discrimination against those cities and towns whose assessors act lawfully, in favor of those whose assessors engage in illegal practice of fractional valuation."

An earlier 1961 SJC decision in *Bettigole v the Assessors of Springfield* focused on the practice of assessing different types or classes of property within a community at different percentages of full valuation. The Constitution of the Commonwealth required taxation to be "proportional and reasonable" and prohibited "the imposition of taxes upon one class of persons or properties at a different rate from that which is applied to other classes." The SJC found that the city's explicit practice of assessing multi-family, commercial, industrial and personal property at rates substantially higher than single-family properties violated the constitutional mandate of proportional and reasonable assessments and the statutory requirement for full and fair cash values.

The SJC decision in the *Sudbury* case held that the Commissioner had both the power and the duty to direct assessors to maintain full and fair cash valuations. The effect of the *Sudbury* decision then in communities practicing disproportionate assessing of the type cited in *Bettigole* was a potential shift in the tax burden from commercial, industrial and personal property to residential properties.

In 1978, however, voters approved an amendment to the Massachusetts Constitution that averted a wholesale shift of the tax burden to residential properties. The amendment authorized the Legislature to classify real property

into as many as four classes and to tax these classes differently. In 1979, the General Court adopted legislation that provided for the use of differential rates, provided a community was certified as assessing property at full and fair cash value. Effectively then, this new law allowed communities to maintain the taxing practices found to be illegal in the *Bettigole* and *Sudbury* cases, albeit in a more transparent and above board manner.

The determination to implement differential tax rates is a local option that is made each year by the selectmen in a town or the mayor and city council in a city. After the Commissioner certifies that the municipality's values represent full and fair cash values and the property is classified according to use, local officials are permitted to determine the proportion of the tax burden to be borne by each class of property. The Commissioner of Revenue determines the allowable limits of this shift for each community on an annual basis.

Originally, the 1979 legislation provided for a minimum residential factor of 65 percent and limited the shift to the CIP class to 150 percent. These percentages refer to what each class would bear under a uniform, single tax rate. In other words, the maximum shift to CIP could be no more than 50 percent greater than the share that these classes would bear with a single tax rate. The residential class must also bear at least 65 percent of the levy it would otherwise bear with a single rate.

In July of 1988, the legislature expanded these limits for communities where the minimum residential factor resulted in the residential class bearing a greater share of the total tax levy than it did in the prior year. Alternatively, communities could qualify if the residential levy share increased to a level beyond the level in the year prior to the year the minimum residential factor was first adopted. These conditions were caused by the more rapid appreciation of residential properties relative to CIP properties during the late 1980's. Chapter 200 of the Acts of 1988 raised the maximum shift to the CIP class to 175 percent and changed the minimum residential factor to be not less than 50 percent.

Over the last few years, conditions in the real estate market have been such that residential properties are again appreciating at a greater rate than CIP properties. For communities at or near their maximum shift to the CIP class, these conditions would have resulted in an increase in the residential share of

the tax burden. To address this situation, the Legislature adopted Chapter 3 of the Acts of 2004 that temporarily increased the allowable CIP shift to 200 percent and reduced the minimum residential factor to 45 percent.

Analysis of Recent Market Conditions

Generally, communities with CIP values of at least 10 percent of total value are the ones that seriously consider shifting the tax burden. As shown in the Table 1 below, only 10 of the 148 communities with CIP values less than 10 percent shifted to the CIP class in FY04. The percentage of communities adopting a shift increases dramatically as the percentage of CIP value increases, with 76 percent of communities with CIP values greater than 30 percent electing to shift.

Table 1: CIP Value Shares and the Decision to Shift

	2004	2004	2004	
% CIP Value	CIP Shift	No Shift	Total #	Percent Communities Shifting
< 10%	10	138	148	6.76%
10% - 19.9%	45	81	126	35.71%
20% - 29.9%	29	23	52	55.77%
> 30%	19	6	25	76.00%
Total	103	248	351	

A review of statewide historical data on assessed value by class and the portion of the tax levy paid by each class offers useful perspective. As shown in Table 2 on the next page and Graph 2 that follows, CIP values as a percent of total property values declined from 25.86 percent in FY86 to 22.55 percent in FY90. However, the percentage share of the tax levy borne by the CIP classes changed very little during this period. Mathematically, the only way the CIP levy share could be stable, given the declining CIP values, was to increase the shift factor during this period. Table 2 demonstrates that this is indeed what happened, as the aggregate statewide shift to CIP increased from 130 percent to 148 percent in FY90. These market conditions provided the impetus for Chapter 200 of the

Acts of 1988, which increased the allowable CIP shift for qualifying communities to 175 percent.

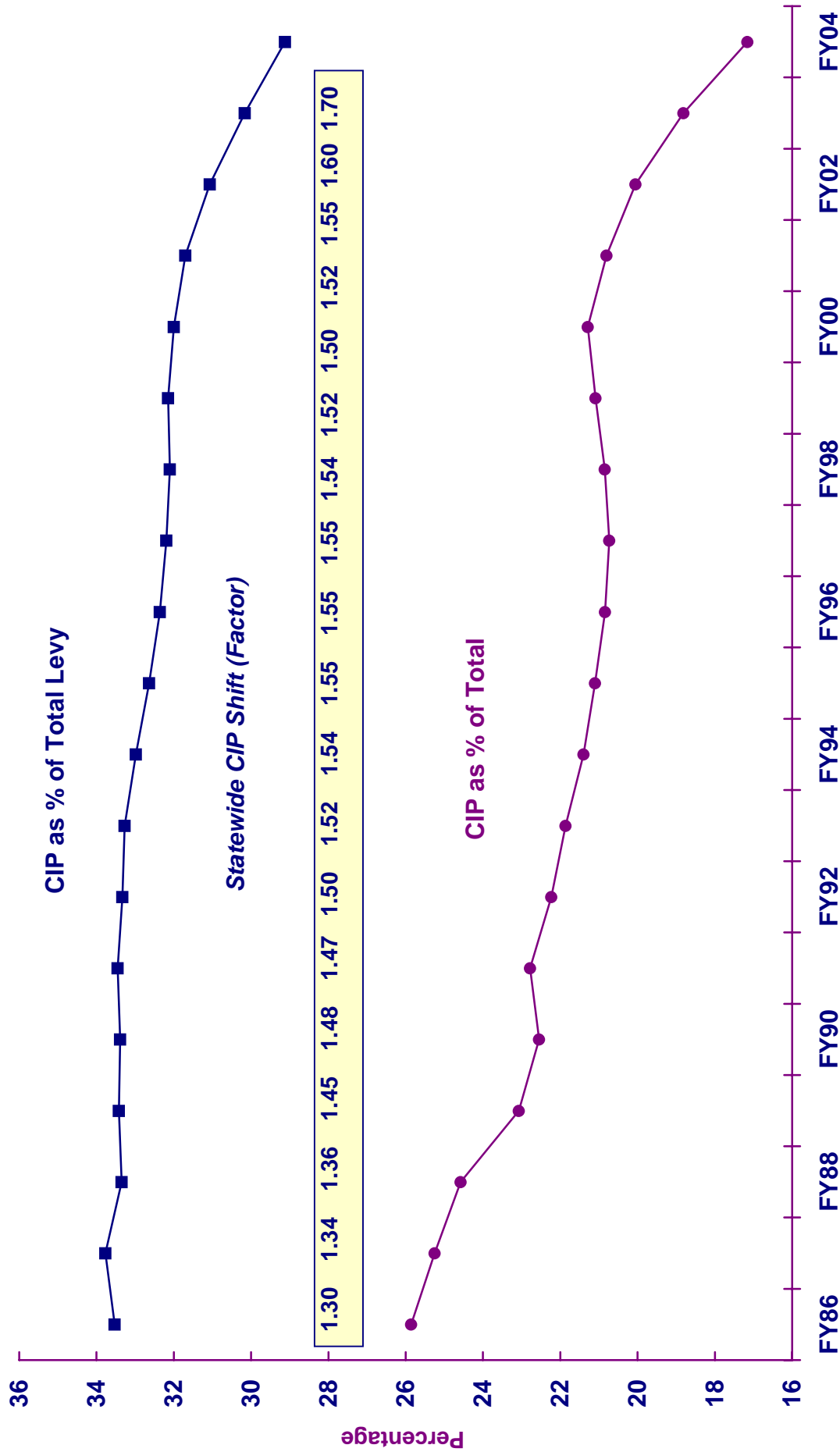
Table 2: Statewide CIP Levy and Value Shares FY86 to FY04

Fiscal Year	CIP Share of Total Levy	CIP Share of Total Value	CIP Shift Factor
FY86	33.53	25.86	1.30
FY87	33.77	25.25	1.34
FY88	33.35	24.58	1.36
FY89	33.42	23.07	1.45
FY90	33.39	22.55	1.48
FY91	33.45	22.78	1.47
FY92	33.33	22.23	1.50
FY93	33.27	21.86	1.52
FY94	32.98	21.40	1.54
FY95	32.64	21.10	1.55
FY96	32.36	20.84	1.55
FY97	32.19	20.73	1.55
FY98	32.10	20.85	1.54
FY99	32.15	21.09	1.52
FY00	32.00	21.29	1.50
FY01	31.70	20.80	1.52
FY02	31.07	20.05	1.55
FY03	30.16	18.81	1.60
FY04	29.12	17.16	1.70

During the 1990s, CIP value shares remained fairly stable moving from 22.55 percent in FY90 to 21.09 percent in FY99. The portion of the levy borne by the CIP classes was also relatively stable moving from 33.39 percent in FY90 to 32.15 percent in FY99. The statewide shift percentage during this time ranged from a low of 147 percent to a high of 155 percent.

Beginning in FY01, the CIP value share again began to decrease. However, the tax impact on the residential class was again softened by a rapid increase in the

CIP Levy and Value Shares Statewide - FY86 to FY2004



statewide shift factor from 152 percent in FY01 to 170 percent by FY04. Of course, the FY04 shift would not have been as great had Chapter 3 not been enacted.

The new limits authorized by Chapter 3 became effective in FY04 and 13 municipalities availed themselves of the new limits. Six communities went to the full 200 percent shift (Boston, Dedham, Fall River, Medford, Somerville and Wilmington). In other communities, the maximum shift was between 175 and 200 percent or the amount necessary to ensure that the residential share of the levy did not exceed the share in the prior year. Four additional communities went to their maximum allowable shift (Everett – 193%, Lynn – 195%, Saugus – 192% and Waltham – 194%). The final three shifted to an amount less than their maximum (Lexington – 180%, max 194%; Malden – 187%, max 200%; and New Bedford – 184%, max 187%).

Testimony on Tax Classification

The universal theme of the testimony from business organizations concerning property tax classification was that Chapter 3 allows for too much of the tax burden to be shifted to business. (See Table 3 below on tax dollars shifted over time and the percent shift). Most argued for a return to the 175 percent shift (or 170 percent if Chapter 3 was implemented), while some stated that classification should be eliminated or phased-out over several years. One respondent recommended that the state provide transitional state aid to wean communities off of classified tax rates.

We also heard that the decision to classify, particularly in poorer cities, is a difficult one that may affect a community's ability to compete for business development. Once a substantial shift is in place in these communities, it is very difficult politically to return to a more uniform tax rate. Several participants felt that municipalities that shift at or near the maximum are at a disadvantage in attracting and retaining business development when neighboring towns opt for a single tax rate. Testimony from the Chelsea, Fall River, Haverhill, MetroWest, New Bedford and Worcester Chambers of Commerce reiterated these concerns and the belief that there is no rationale for business to be paying so much of the property tax given the level of services received.

Table 3: Statewide Taxes and Percent Shifted to CIP Classes

Fiscal Year	Tax Dollars Shifted to CIP Classes	Aggregate Shift Percentage
FY92	\$485,144,665	150%
FY93	\$518,660,014	152%
FY94	\$542,190,162	154%
FY95	\$564,588,254	155%
FY96	\$584,382,557	155%
FY97	\$600,598,134	155%
FY98	\$618,887,144	154%
FY99	\$635,998,639	152%
FY00	\$655,896,683	150%
FY01	\$711,948,066	152%
FY02	\$760,772,320	155%
FY03	\$829,532,382	160%
FY04	\$939,722,517	170%

Interestingly, we also heard testimony from several municipal assessors that shifting the tax burden to business increases their expenses, thus reducing their net income. Other things being equal, using the income approach to value, a lower net income or return on investment ultimately lowers the assessed value of the property. This, in turn, exacerbates the problem of divergent property values among classes.

The Associated Industries of Massachusetts (AIM) notes that any attempt to fix this problem is suspect if it pits one group against another without regard to services received or the ad valorem nature of the property tax. Indeed, if the property tax system is to be revised to give certain segments of the taxpaying public permanent or temporary tax relief, then the question becomes: who will pay for it? For example, how much of the property tax burden should be borne by the CIP class versus the residential class to avoid abrupt changes? To what extent should residents with low income, elderly residents, and renters receive tax breaks? If any of these groups are to receive further tax exemptions, will the state or the municipality pay for this relief?

In many respects, these questions are subjective in nature and depend on one's point of view rather than any particular technical expertise. As an administrative

agency, we offer some suggestions as to how to mitigate abrupt shifts in the tax burden and provide tax relief to certain taxpayers, particularly the elderly.

Possible Remedies to Avoid Abrupt Shifts in the Tax Burden

The Legislature seeks an equitable and sustainable method to address the situation that occurred in FY04 when CIP and residential values diverged. Absent the increase in the allowable CIP shift contained in Chapter 3, a significant increase in residential property tax bills would have occurred in communities with classified tax rates approaching the maximum shift. Going forward, new Division of Local Services' (DLS) reporting requirements for interim year adjustments to value will likely provide some relief in this regard. However, the legislative remedies suggested below (numbers 2 - 4) may also mitigate abrupt shifts in the tax burden, though some of these options may be questionable on constitutional grounds.

In the paragraphs below, we present four options for mitigating abrupt shifts in the tax burden and offer our comments on the advantages and disadvantages of each.

1. Interim Year Adjustments to Value

Every third year the Division certifies that a community is at full and fair cash value and that assessments are equitable and consistent within and among all property classes. Beginning in FY05, however, DLS administrative regulations will require that communities submit reports detailing their annual efforts to keep assessments at full and fair cash value in non-certification years. This new reporting requirement will compel communities, that may have been lax in maintaining full market values in interim years, to achieve this statutory standard (See chart on page A-2 of the Appendix on residential adjustments by region).

For example, several communities (Dedham, Fall River, Malden, Medford and Wilmington) that availed themselves of the higher shift allowed by Chapter 3 were certified in FY04. In the two years prior to certification, these communities made little or no adjustment to residential values (See Table 4 below). For the FY04 revaluation, Fall River increased residential values by 43 percent, Malden by 68 percent and Medford by 51 percent. Had these increases been spread

more evenly over the three years, any tax increase to the residential class would have been more gradual. Though this will not stem an overall trend of divergence in values among property classes, it will spread the change in the tax burden over a three-year period rather than a one-year period.

Table 4: FY01 - FY04 Residential Revaluation and Interim Year Adjustment Percentages

Municipality	FY2001	FY2002	FY2003	FY2004
BOSTON	29.70%	6.35%	8.37%	24.86%
DEDHAM	24.33%	0.00%	0.00%	50.20%
EVERETT	0.00%	4.02%	63.83%	3.56%
FALL RIVER	3.80%	0.00%	0.00%	43.22%
LEXINGTON	9.93%	10.55%	8.40%	14.57%
LYNN	12.80%	23.72%	22.36%	19.37%
MALDEN	40.73%	0.00%	0.05%	67.61%
MEDFORD	35.28%	6.37%	0.00%	50.91%
NEW BEDFORD	3.93%	8.68%	15.66%	25.24%
SAUGUS	8.35%	15.87%	14.73%	13.88%
SOMERVILLE	22.92%	-0.11%	25.55%	18.17%
WALTHAM	13.59%	14.33%	15.82%	9.68%
WILMINGTON	28.31%	0.00%	0.00%	44.39%

The tax impact of performing interim year adjustments to property values is illustrated in the Tables 5 and 6 on the following pages. The numbers used in these tables are hypothetical, but reflect the average change in residential values of the 13 communities that implemented Chapter 3. As the numbers clearly show, when interim year adjustments are not performed and values are not adjusted until the revaluation year, the increase in the residential tax burden can be abrupt. In fact, without Chapter 3, the average residential tax bill would have increased from \$3,047 to \$3,746, an increase of \$699 or 22.9 percent. With Chapter 3, the increase was mitigated, rising from \$3,047 to \$3,512, an increase of \$465 or 15.3 percent.

Table 5

**Tax Impact of Classification without
Performing Interim Year Adjustments to Value**

	Residential	CIP	Total
2001			
Valuation	7,600,000,000	2,400,000,000	10,000,000,000
Levy	58,000,000	42,000,000	100,000,000
Valuation %	76%	24%	100%
Levy %	58%	42%	100%
CIP Shift %		175%	
Ave. Tax Bill	2,900	21,000	

	Residential	CIP	Total
2002			
Valuation	7,600,000,000	2,400,000,000	10,000,000,000
Levy	59,450,000	43,050,000	102,500,000
Valuation %	76%	24%	100%
Levy %	58%	42%	100%
CIP Shift %		175%	
Ave. Tax Bill	2,973	21,525	

	Residential	CIP	Total
2003			
Valuation	7,600,000,000	2,400,000,000	10,000,000,000
Levy	60,936,250	44,126,250	105,062,500
Valuation %	76%	24%	100%
Levy %	58%	42%	100%
CIP Shift %		175%	
Ave. Tax Bill	3,047	22,063	

	Residential	CIP	Total
2004 No Chapter 3			
Valuation	11,400,000,000	2,400,000,000	13,800,000,000
Levy	74,914,130	32,774,932	107,689,063
Valuation %	83%	17%	100%
Levy %	70%	30%	100%
CIP Shift %		175%	
Ave. Tax Bill	3,746	16,387	

	Residential	CIP	Total
2004 With Chapter 3			
Valuation	11,400,000,000	2,400,000,000	13,800,000,000
Levy	70,231,997	37,457,065	107,689,063
Valuation %	83%	17%	100%
Levy %	65%	35%	100%
CIP Shift %		200%	
Ave. Tax Bill	3,512	18,729	

Assumes:	Residential values increase 50 percent from FY01-FY04, but reflected in FY04 only. CIP shift at maximum and CIP values remain flat. Levy increases each year by 2.5 percent There are 20,000 residential parcels and 2,000 CIP parcels
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Table 6

Tax Impact of Classification with Interim Year Adjustments to Value

	Residential	CIP	Total
2001			
Valuation	7,600,000,000	2,400,000,000	10,000,000,000
Levy	58,000,000	42,000,000	100,000,000
Valuation %	76%	24%	100%
Levy %	58%	42%	100%
CIP Shift %		175%	
Ave. Tax Bill	2,900	21,000	

	Residential	CIP	Total
2002			
Valuation	8,702,000,000	2,400,000,000	11,102,000,000
Levy	63,723,203	38,776,797	102,500,000
Valuation %	78%	22%	100%
Levy %	62%	38%	100%
CIP Shift %		175%	
Ave. Tax Bill	3,186	19,388	

	Residential	CIP	Total
2003			
Valuation	9,963,790,000	2,400,000,000	12,363,790,000
Levy	69,372,594	35,689,906	105,062,500
Valuation %	81%	19%	100%
Levy %	66%	34%	100%
CIP Shift %		175%	
Ave. Tax Bill	3,469	17,845	

	Residential	CIP	Total
2004 No Chapter 3			
Valuation	11,400,000,000	2,400,000,000	13,800,000,000
Levy	74,914,130	32,774,932	107,689,063
Valuation %	83%	17%	100%
Levy %	70%	30%	100%
CIP Shift %		175%	
Ave. Tax Bill	3,746	16,387	

	Residential	CIP	Total
2004 With Chapter 3			
Valuation	11,400,000,000	2,400,000,000	13,800,000,000
Levy	71,168,424	36,520,639	107,689,063
Valuation %	83%	17%	100%
Levy %	66%	34%	100%
CIP Shift %		195%	
Ave. Tax Bill	3,558	18,260	

Assumes:	Residential values increase 50 percent from FY01-FY04, (adjusted approximately 14.5 percent each year), CIP shift at maximum and CIP values remain flat. Levy increases each year by 2.5 percent. There are 20,000 residential parcels and 2,000 CIP parcels
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When interim year adjustments to residential values were performed, the tax shift to the residential class is more gradual. Although the two scenarios end with exactly the same tax burden in FY04, the interim year adjustments tend to eliminate abrupt shifts. The table showing the impact of interim year adjustments demonstrates that the increase to residential bills is mitigated, going from \$3,469 in FY03 to \$3,746 in FY04, an increase of \$277 or 8 percent without Chapter 3. With Chapter 3, the residential increase into FY04 was only \$89 or 2.5 percent above the \$3,469 average bill in FY03.

Our conclusion is that new DOR administrative reporting requirements regarding interim year adjustments will go a long way toward smoothing abrupt shifts in the tax burden. To a degree, the significant tax increases facing some of the FY04 revaluation communities were precipitated by their reluctance to maintain full and fair cash values in FY02 and FY03. While these administrative measures will spread residential tax increases more evenly, they will not be effective in stemming the overall movement of the tax burden to the residential class if values continue in the current divergent pattern.

2. Limits on Change in Levy Share

A possible legislative solution to further smooth abrupt shifts in the tax burden is to implement a limit on year-to-year changes in residential levy shares. For example, Boston's residential levy share would have increased dramatically from 31.9 percent in FY03 to 42.2 percent in FY04 without Chapter 3. If a 10 percent limit on the change in residential levy share had been in place in FY04, Boston's residential share of the levy would have been allowed to increase only to 35.1 percent. Of course, restricting the annual increase in the residential tax burden necessitates an increase in the CIP shift factor to about 196.5 percent.

Undoubtedly, this option would put some CIP shares temporarily above the ceiling, but those above the maximum shift ceiling could be required to phase in the shift in the tax burden until at or below the limit. The benefit of this option is that it retains local tax policy flexibility by retaining the current classification framework and local discretion regarding the shift percentages. The downside is that shift percentages may be forced temporarily above the ceiling if divergent values persist.

3. Separate Levy Limits for Each Class

A second legislative approach, and one suggested during our hearings, is to calculate a separate levy limit for the residential and open space classes and another limit for the CIP classes. Dividing the current levy limit based on the most recently approved levy shares for each class would accomplish this. Going forward, the limit for each class would increase by 2.5 percent plus new growth in each class. Clearly, this approach provides stability in that it prevents abrupt shifts in the levy shares among property classes. The problem with this approach is that it locks in a particular tax shift or levy share for each class and virtually eliminates any local discretion to implement or change the CIP shift from year to year.

Another potential problem arises when a community faces substantial losses in value in the CIP classes. If a community were to lose one or more major CIP taxpayers, then the remaining businesses will be required to pick up the tax burden they had formerly paid. At some point, the situation becomes unworkable for the remaining businesses and requires that the residential class share this burden.

4. Limits on Annual Assessment Increases

A third legislative possibility, and an option used by several other states, involves limits on the annual increase in individual property valuations. For example, assessments in Florida can increase only by the lesser of the rate of inflation as measured by the Consumer Price Index or 3 percent above the prior year's assessment. When a property changes ownership, the assessed value is increased to market value, which serves as the new base moving forward. California and New York have limitations that operate in a similar manner.

Obviously, limits of this sort will eliminate substantial changes in the tax burden among property classes. However, they also create a contrived valuation system that will eventually bear little resemblance to the actual market valuation. Therefore, we believe strongly that limits on valuation change are a step in the wrong direction from the fair and transparent assessment standards that we have worked so hard to implement in Massachusetts.

A system limiting valuation increases may also be suspect in light of the Constitutional requirement for “proportional assessments.” For example, based on recent increases in residential property values in Massachusetts, some residential properties would be assessed well below market value with a 3 percent cap. Others will be assessed at or near market value if they have changed hands or appreciated at a slower rate. Under these conditions, it is difficult to assert that assessments within the residential class are proportional.

Temporary Tax Relief

Chapter 3 also requires that the DOR examine ways to provide “temporary tax relief” to residential taxpayers unable to pay tax increases resulting from shifts in the tax burden among property classes. The legislature suggests methods to provide this tax relief including increasing the residential exemption for people of limited means, allowing abatements to elderly and others who can prove that they do not have the financial resources to pay the tax increases, increasing the income tax deduction for renters, extending the period for paying property taxes and any other method for providing targeted tax relief. In the section that follows, we discuss and offer guidance on these and other possible avenues of targeted tax relief.

1. Residential exemption

The current residential exemption law (Ch 59, §5C) provides up to a 20 percent exemption to the principal residence of a taxpayer. Boston, Cambridge and Somerville may select a residential exemption percentage up to 30 percent. The exemption is calculated by applying the adopted percentage to the average value of all properties in the residential class. This exemption is granted only to the taxpayers’ principal residence and does not affect the total tax burden paid by the residential class. Rather, it shifts the burden within the residential class from domiciled to non-domiciled taxpayers (apartments, investment property and second homes). Some domiciles with high values may also pay more as the residential tax rate is higher than it would have been without the residential exemption. Eleven communities in the state currently use the residential exemption and they tend to be communities with a large number of apartment

buildings (e.g., Boston, Brookline and Chelsea) or second homes (Tisbury and Nantucket).

The residential exemption could be modified such that low-income residents received a larger percentage exemption than residents with higher incomes. As they do now, local assessors would serve as the gatekeeper for these exemptions determining principal residence and reviewing tax return data to determine eligibility. However, granting higher exemptions to low-income residents will further shift the tax burden within the residential class to higher income residents and non-domiciled taxpayers. The problem with shifting more of the residential burden to non-domiciled taxpayers is that those living in rental housing are likely to have lower incomes than those that qualify to purchase homes.

Since few communities have elected to adopt the residential exemption, we believe that prospects for providing additional relief to low income homeowners through this mechanism are limited. We think that the recently approved property tax deferral for hardship cases provides a viable alternative to non-senior taxpayers that experience temporary hardship. For senior taxpayers, we propose local option provisions to increase elderly exemptions with updated eligibility criteria to provide greater property tax relief to more seniors.

2. Elderly tax deferral

Qualifying taxpayers over 65 years of age may elect to defer payment of their property taxes (MGL Chapter 59, §5, cl 41A). These taxpayers may defer their annual property taxes until the property is either sold or transferred, or upon the demise of the taxpayer. Heirs have the first priority to the property by paying the full amount of the deferred taxes plus interest. Interest is charged at the rate of eight percent a year and increases to sixteen percent after the taxpayer dies. The total amount of the deferral, including interest, may not exceed fifty percent of the owner's proportional share of full and fair cash value.

To qualify, a taxpayer must have been domiciled in the Commonwealth for the preceding ten years, and must have owned and occupied this, or another, property as his domicile for five years. The taxpayer, including the spouse if

married, must have gross receipts not greater than \$20,000 (or up to \$40,000 at local option). When a taxpayer enters into a deferral agreement, the local assessors perfect a lien on the property with the registry of deeds to secure the municipality's interests.

Statewide this option is not widely used and provided only about \$3.5 million in total tax relief in FY04. During our hearings, many local assessors testified that the elderly are reluctant to enter into a deferral agreement because they don't want a lien on their property. Many elderly wish to pass their property on to their children and don't want to burden their children with the deferred taxes. Finally, some felt that the interest rate of 8 percent was too high given current market interest rates.

We believe that the property tax deferral program has much untapped potential that could be realized with some modifications. First, one option is to increase the income thresholds to the levels allowed in the state property tax credit for elderly (known as the "circuit breaker"). In the 2003 tax year, these limits were \$43,000 for a single taxpayer and \$64,000 for taxpayers filing jointly. These limits are then adjusted annually based on increases in the cost of living. We also believe the restrictions on the duration of Massachusetts residency should be eased at local option so that more deserving elderly can qualify.

These changes could be implemented as local option provisions by allowing communities to establish higher income criteria (either the circuit breaker limits suggested above adjusted annually for inflation or any other locally established criteria in excess of current limits), lower residency requirements and lower interest rates charged on the deferred taxes.

3. Hardship Tax Deferral

Recently approved legislation creates a new property tax deferral program specifically for hardship cases (MGL Ch. 59 §5(18A)). This deferral can be granted to any age taxpayer provided they have been domiciled in Massachusetts for the preceding ten years. Applicants are eligible for the hardship deferral if they can demonstrate a financial hardship due to a change to

active military status, unemployment, illness or other reason determined by the assessors.

Unlike the elderly deferral, the hardship deferral can be granted for a maximum period of three consecutive years. At the end of that period, the deferred taxes must be paid. The taxpayer may pay the deferred taxes, plus interest, in annual installments over a five-year period. The first payment is due two years after the last year of the deferral.

The hardship property tax deferral has the potential to assist younger taxpayers through temporary financial hardship. However, extending eligibility to younger taxpayers may be of limited effectiveness since many have substantial mortgages and current law requires the mortgage holder to agree to any deferral agreement. Mortgage holders may be unlikely to do this for taxpayers that are heavily mortgaged, as it sets up competing liens on the property. Another issue is the requirement that the taxpayer be domiciled in Massachusetts for the previous ten consecutive years. Deserving taxpayers with only eight consecutive years in Massachusetts or lifelong residents that have lived out of state for a year or two will have to be turned away under current law.

Since this deferral is so new that it has no track record, we recommend that the eligibility criteria be reexamined in a couple of years to determine if they are too restrictive.

4. Elderly exemptions

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Clauses 41, 41B and 41C of MGL Ch 59, §5, provide exemptions to persons age 70 or older who satisfy certain whole estate or asset, annual income and residency requirements. Clause 41 was an early Legislative response to the need of this category of persons for assistance with their tax obligations. As property values and income levels rose, it became more difficult for taxpayers to qualify. Consequently, the Legislature adopted alternative local option exemptions in Clauses 41B and 41C with less restrictive eligibility criteria.

Most communities now elect to provide elderly exemptions based on clause 41C. Clause 41C provides exemptions of \$500 for qualifying elderly aged 70 or older, with gross receipts (excludes social security or government pension) less than \$15,000 if married and a whole estate (domicile generally not included) of less than \$30,000. Baseline Clause 41 and local option 41B provide the same \$500 exemption, but with lower gross receipt and whole estate thresholds. Clause 41D was added in 2000 and allows for an annual inflationary adjustment to the income and whole estate criteria. By FY04, 301 of 351 or 86 percent of all communities had adopted 41C.

Another local option, effective in FY03 (Chapter 184 §51 of the Acts of 2002 amending clause 41C), allows communities to double the elderly exemption to \$1,000, lower the age criteria to 65 and increase the means test if married to gross receipts of \$30,000 and a whole estate of \$55,000. If a community opts to increase eligibility for these exemptions, it is generally a local expense. This is the case because state law caps the reimbursement based on the number of exemptions granted in the last year the community operated under the most restrictive Clause 41. Further relaxing local option eligibility criteria will provide more tax relief, but without state reimbursement the cost is borne locally.

The number of elderly qualifying for elderly exemptions has declined steadily statewide in recent years dropping from 33,203 in FY92 to 20,359 in FY03, a decrease of 39 percent. At the same time, according to United States Census Bureau data, the number of elderly age 65 and older has increased by 5 percent from 1990 to 2000. The number aged 75 and older, however, has increased by 20 percent. The number living in poverty has been relatively constant over this period. State reimbursement for all elderly exemptions granted via all the various clause 41 exemptions totaled about \$9.6 million in FY04.

We propose that communities be given more flexibility in determining both the amount of the exemption and the eligibility criteria so that more tax relief can be provided to deserving elderly at local option. As people live longer and the elderly population increases, municipalities have granted many fewer property tax exemptions for the elderly. Undoubtedly, this reflects the fact that the clause 41C eligibility criteria have not been updated for inflation since initially adopted in 1986. Inflation during the period from 1986 to the present was 86 percent as measured by the United States Department of Labor, Bureau of Labor Statistics

Consumer Price Index for Urban Consumers-Boston. This is the same inflation index applied by DOR to adjust the gross receipts and whole estate thresholds in communities adopting clause 41D.

Increasing the original clause 41C gross receipt and whole estate criteria by the 86 percent inflation rate since 1986 yields about the same result as the local option 2002 amendments to 41C (See Table 7 below).

Table 7

Eligibility Criteria for Clause 41C Elderly Exemptions

	Gross Receipts	Whole Estate
Single taxpayer		
Original Clause 41C	13,000	28,000
2002 Local option 41C	20,000	40,000
Orig. 41C increased 86%	24,180	52,080
Married taxpayers		
Original Clause 41C	15,000	30,000
2002 Local option 41C	30,000	55,000
Orig. 41C increased 86%	27,900	55,800

Therefore, this option appears to be viable alternative to communities wishing to grant more senior tax relief.

To date, about 115 communities have adopted one or more of the options allowed by the 2002 amendment. Most have experienced significant increases in the number of elderly qualifying for exemptions. Communities adopting these options tend to have above average per capita income and relatively high average tax bills.

The amount of the exemption also needs to be increased to keep pace with the growth in the average single-family tax bill. For example, the \$500 exemption covered about 48 percent of the average tax bill in FY82 (the earliest year we have this data for). Given that the average tax bill has increased from just over \$1,000 in FY82 to \$2,894 in FY04, providing equivalent relief requires that the

exemption be raised to approximately \$1,400. Other options could be added to increase the exemption amount to the \$1,400 figure or even higher if a community desired.

5. Income tax deduction for renters

The income tax deduction for renters was enacted as part of Proposition 2 ½ and was intended to ensure that renters shared in the tax savings the accrued to property owners with the passage of Proposition 2 ½. Today, divergent property values by class and the use of the residential exemption have increased the tax burden on apartments and other rental units. As explained earlier, divergent values cause all residential properties to pay more. In contrast, however, the residential exemption shifts the burden within the residential class to rental properties, second-homes and high value properties. Any tax increase on rental property is undoubtedly passed along to the renters in the form of higher rents.

The state income tax deduction for renters was last increased in 2001 when it was increased from a \$2,500 maximum deduction to a \$3,000 maximum deduction. In 2003, the \$3,000 maximum rental deduction, given the 5.3 percent state income tax rate, resulted in a reduced state income tax of \$159.

According to United States Census Bureau data from the 2000 Census, the number of owner occupied housing units in Massachusetts exceeds the number of renter occupied housing units (1,508,248 and 935,332, respectively). However, the number of occupants below the poverty level living in rental units (186,552) far exceeds the number in owner occupied housing (54,345). Therefore, renters as a group are more likely to be below the poverty level and in need of relief from property tax increases passed on through higher rents.

To the extent that the tax burden on renters is increased by local adoption of the residential exemption, we are troubled by the notion of amending state tax code to mitigate the impact of local option tax policy. However, it seems clear that the people most negatively affected by tax shifts to the residential class, and specifically to apartment buildings, are renters of all ages.

An alternative to address some of the negative tax impacts on renters is to eliminate the residential exemption altogether. However, eliminating this exemption will be very unpopular politically in communities that depend on this exemption to lower the tax bills of homeowners.

6. Extending tax payment period

Extending the payment due dates for property taxes could be a benefit to taxpayers, but it comes at a cost to municipalities. The property tax is the single largest source of municipal revenue and constitutes about 53 percent of all municipal revenues. Therefore, delaying the receipt of this local revenue will create cash flow problems and increase municipal borrowing needs. Merely delaying the obligation without lowering it provides little true benefit to the taxpayer. For these reasons, we do not recommend this option as a viable method of tax relief. If a hardship exists for a particular taxpayer, a better option is to pursue the newly established hardship deferral.

It is also possible to lower the interest charge on delinquent tax payments below the current 14 percent or 16 percent once the property is in tax title, but this too would constitute a revenue decrease for municipalities.

7. Hardship exemptions

Chapter 59, §5, cl 18 provides for exemptions up to the total value of a property of a person who by reason of “age, infirmity and poverty” is unable to contribute fully to the public charges. This exemption is not widely used (only 539 were granted statewide with \$598,749 in total taxes abated in FY04), as local assessors seem reluctant to be the arbiters of this rather nebulous standard.

8. Senior “Circuit Breaker” State Tax Credit

This state tax credit provides relief to elderly taxpayers (65 and over) with total income less than \$64,000 (married, filing jointly) and a domicile assessed at less than \$432,000. The tax credit is equal to the amount by which property taxes

and half of water and sewer charges exceed 10 percent of total income, up to a maximum credit of \$810. This credit also works for renters as 25 percent of their rent is considered to be property tax.

There are currently no whole estate or asset criteria that restrict eligibility for this credit. Elderly who own second homes can still qualify for this tax relief if they meet the relatively generous income criteria. We believe that a whole estate or asset threshold should be added to this exemption to prevent seniors that own second homes from qualifying for this exemption.

9. Small Business Tax Relief

During our hearings we heard some testimony regarding the need for tax relief for small commercial businesses. Currently, there is a small commercial exemption allowed under MGL Ch. 59, §5I. This is a local option that was enacted in 1993 and has been implemented in only five communities (Avon, Bellingham, Braintree, Somerset and Westford). To qualify, a commercial parcel must be occupied by a business with no more than 10 employees at all locations as certified by the Department of Employment and Training and have a valuation of less than one million dollars. The exemption can be up to 10 percent of the value of the qualifying parcel.

The problem with this exemption is that often the property owner leases space to the small business owner. Consequently, the tax relief accrues to the property owner and may not be passed on to the business operator. Establishing a separate small business class would be problematic for the same reason, the tax relief would be to the property owner and not to the small business itself. Another option is to provide a state tax exemption or credit directly to small business. However, small businesses in most need of this relief are those located in communities that shift the maximum amount to the CIP classes. Consequently, providing a state tax incentive to mitigate the impact of local tax policy is questionable.

Other Issues Related to Classification

Aside from the issues about relative tax burden among property classes discussed above, we heard testimony about some other important issues that merit consideration. The most significant of these were questions raised about the manner in which commercial and industrial values are rendered.

Determining Commercial and Industrial Valuations

During our hearings, we heard testimony that, in some cases, the income approach to valuing commercial and industrial properties understated value in relation to sale prices. Often, a sale price for a large commercial property will be influenced by many complex factors such as speculative interest in the property, considerations reflected in the sale price such as the purchase of a company name or business, the financing terms of the sale and other issues involving the transaction that never become public. While CIP sales provide some useful guidance to assessors, due to the unique nature of many large CIP properties, there are often few sales of similar properties. Therefore, a local assessor that relies on sales of large commercial properties as the sole indicator of value runs the risk of over valuing these properties and losing expensive abatement cases before the Appellate Tax Board (ATB).

Assessors typically analyze three approaches to value when determining Commercial/Industrial values. Although the sales and cost approaches should be reviewed as a check, the income approach is generally thought to be the most reliable and consistent appraisal method. This approach relies on the analysis of income and expense data from the business to determine value. Essentially, then, this approach focuses on income or the return on investment produced from the property. For these reasons, the income approach is the predominant appraisal method relied on by the ATB when hearing taxpayer appeals regarding assessed values.

In order to determine values using the income approach, local assessors must solicit information from businesses regarding their income and expenses (I/E). The extent of the information supplied and the rate of response vary across the

state. Many assessors struggle with a poor response rate and believe that there are not adequate sanctions in place to require businesses to comply.

We agree that the submission of income and expense data can be a potential weak link in the appraisal of CIP property. To address this, the Division plans to work with the Massachusetts Association of Assessing Officers (MAAO) to develop a standardized I/E form that can be used statewide. Currently, important information such as the start date, duration and expiration date of a lease agreement may not be collected. A cover letter sent with the forms should clearly explain the use of the data, the importance of reliable information, the legal sanctions for failure to comply and the procedures intended to ensure confidentiality of the information submitted.

Local assessors should also begin soliciting this information on an annual basis. If business owners see these forms more frequently, and see evidence that confidentiality is honored, they may be more comfortable with the process and more disposed to respond. Annual requests for this data will also be necessary to make a determination as to the need for interim adjustments to value.

Sanctions for businesses that do not comply with requests to submit I/E data also have proven to be somewhat ineffective. Two sections of state law address the issue of taxpayer compliance with assessors' requests for data. The first, MGL Ch 59, §38D, deals with assessors' requests for data prior to rendering values. The intent is to bar the taxpayer from appealing his valuation to the ATB if the requested data is not submitted, unless he was unable to comply for reasons beyond his control. The section also provides for a fifty-dollar fine to be added to the next year's tax bill.

The second, MGL Ch 59, §61A, refers to data requests made by assessors after an abatement application has been filed. Failure to comply bars the taxpayer from any statutory appeal before the ATB, unless the taxpayer's failure was for reasons beyond his control or unless he attempted to comply in good faith. Historically, it seems that the ATB has been reluctant to foreclose a taxpayer's right to appeal under §38D and will generally accept the I/E data after the fact rather than dismiss the case. The ATB has, however, been more likely to dismiss a case of a taxpayer who fails to submit information pursuant to MGL Ch

59, §61A, provided the assessors follow careful procedures in preparing a motion to dismiss the case.

We recommend that the Legislature strengthen the sanctions provided in MGL Ch 59, §38D to encourage more widespread compliance with local assessors' requests for income and expense data. For example, the fifty-dollar fine could be increased so that it is a percentage of the prior year tax bill to encourage larger businesses to pay attention to this section. The assessors' ability to render property values fairly across all property classes depends on more vigorous pursuit of data and more dependable sanctions for non-compliance.

We also suggest that, in some cases, consideration be given to using the sale price of a particular property to determine its assessed valuation. Often a significant CIP property sells for a price far greater than that supported by the income appraisal approach. The sale price may reflect speculative interest in the property and be more closely aligned with its true value.

Other Relevant Information

Chapter 3 stipulates that DOR prepare extensive data on the tax levies, levy shares and tax rates by class for all cities and towns. It also requires that DOR provide data on all property tax relief programs offered at the local level. We have included detailed discussions of each of the various means to provide property tax relief and the standards for participation in the body of the report. Detailed statistics by city and town are included in the Appendix that show the number and dollar amount of relief provided through various programs. These programs include exemptions for the elderly, surviving spouses, blind, veterans and hardship cases.

We also disseminate data on all payments in lieu of taxes. The data regarding in lieu of tax payments comes from our earlier report to the Legislature in December of 2003 entitled "A Study of Charitable and Educational Property Tax Exemptions." In this report we provide the estimated assessed value of all non-profit, charitable and educational institutions. The report contains the valuation data for these properties, as well as the dollar amount of payments in lieu of taxes and the projected tax revenue to be generated if these properties were

taxable. Data on government and religious exemptions was not collected or included in these results.

We provide additional data on urban redevelopment excise (MGL Ch 121A) as collected by the DOR and paid over to cities and towns. These excise payments are essentially in lieu of property tax payments for certain eligible properties. Typically, these agreements last for fifteen years, but can be extended to no more than forty years. Payments are made to the state and then passed on to the community the property is located in. The payments are based on five percent of the gross income for all sources in the preceding calendar year plus an amount equal to ten dollars per thousand multiplied by the fair cash value of the property. The data are presented by community and project along with the total payments collected by project. The few negative payments in the data refer to projects that have come out of 121A status and have overpaid their excise to the state.

We also collected information from municipalities regarding their most persistent delinquent property taxes by class, those in tax title status. We also asked communities to submit data on property owners over age 65 that had delinquent accounts of this nature. While many communities were not able to submit this data, the data that we were able to collect showed some trends. Generally, for the residential properties in tax title, owners were most likely to be under age 65. In fact, younger delinquents outnumbered those over age 65 by a five to one ratio, versus general population figures that show persons age 25 to 64 outnumber those 65 and over by a four to one ratio.

We found that delinquent accounts were concentrated primarily in the residential class, as there were about twelve times as many delinquent accounts in the residential class compared to the commercial and industrial classes combined. Of course, the dollar amounts owed tended to be larger in the commercial and industrial classes.

Finally, we met with representatives from the Massachusetts Association of Councils on Aging and Senior Center Directors to discuss how to improve the tax relief available to qualifying seniors and how to better market these programs to eligible seniors. We discussed the recommendations made in this report as they relate to senior tax relief and talked about developing an educational video that

could be used by local Councils on Aging to counsel seniors on the avenues available to them if they are struggling to pay their property taxes.

Appendix

Table	Page
1. Change in Average Single Family Tax Bills for Communities Adopting Chapter 3 of the Acts of 2004	A-1
2. Frequency of Adjustments to Residential Values by Region	A-2
3. FY2004 Tax Rates by Class, CIP Shift % and Amount	A-3 to A-9
4. FY2004 Assessed Values by Class and Percent of Total Value	A-10 to A-16
5. FY2004 Tax Levies by Class and Percent of Total Levy	A-17 to A-25
6. FY2004 Property Tax Exemptions Granted	A-26 to A-71
7. FY2003 Charitable and Educational Exemptions, Payments in lieu of Taxes, and Projected Taxes if Taxable	A-72 to A-81
8. FY2004 Urban Redevelopment Excise Collections by Community and Project	A-82 to A-89

**Statewide Average Single Family Tax Bills
for Communities Adopting
Chapter 3 of the Acts of 2004**

	FY2003 Shift	Max FY2004 Allowable Shift	Adopted FY2004 Shift	2003 Actual Tax Bill	2004 Actual Tax Bill	% Change Tax Bill FY 03/04
Boston	175	200	200	\$1,972	\$2,257	14.45%
Dedham	175	200	200	\$3,367	\$3,697	9.80%
Everett	175	193	193	\$1,714	\$1,855	8.23%
Fall River	175	200	200	\$1,368	\$1,482	8.33%
Lexington	170	194	180	\$5,775	\$6,428	11.31%
Lynn	175	195	195	\$2,621	\$2,618	-0.11%
Malden	175	200	187	\$2,524	\$2,624	3.96%
Medford	175	200	200	\$2,980	\$3,171	6.41%
New Bedford	175	187	184	\$2,028	\$2,113	4.19%
Saugus	175	192	192	\$2,505	\$2,595	3.59%
Somerville	175	200	200	\$3,839	\$3,674	-4.30%
Waltham	175	194	194	\$2,987	\$3,121	4.49%
Wilmington	174	200	200	\$2,982	\$3,108	4.23%

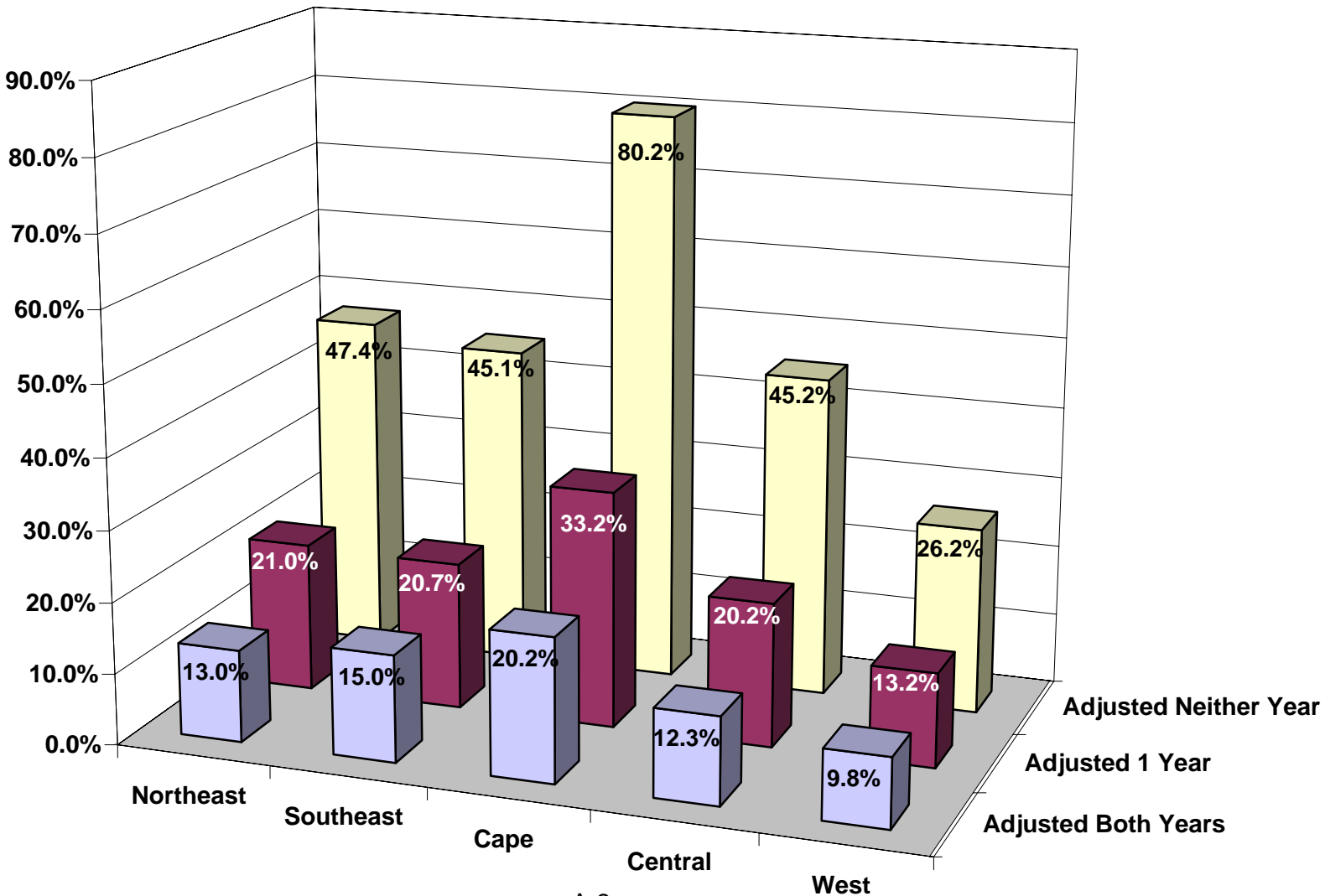
Note: Tax bill data for Boston, Somerville and Waltham was provided by the community. Because they grant a residential exemption, DLS does not collect the information necessary to calculate an average tax bill.

FY 2004 Average Residential Adjustments

Region	No Adjustments in FY02 or FY03		Adjusted 1 Year FY02 or FY03		Adjusted Both Years FY02 and FY03	
	#	Avg % Adj	#	Avg % Adj	#	Avg % Adj
Northeast	8	47.4%	14	21.0%	50	13.0%
Southeast	14	45.1%	8	20.7%	27	15.0%
Cape	3	80.2%	2	33.2%	11	20.2%
Central	14	45.2%	12	20.2%	17	12.3%
West	29	26.2%	15	13.2%	9	9.8%
Total	68	38.9%	51	19.0%	114	13.8%

Note: This data includes 136 Certification communities and 97 Non-certification communities. 117 Non-certification communities made no adjustments in FY2004 and are not included in the statistics above. One community had not submitted data for the FY2004 tax rate as of 6/18/2004.

FY2004 Average Residential Adjustment



FY2004 Tax Rates by Class, CIP Shift % and Amount

Municipality	Open		Commercial	Industrial	Personal Property	CIP Shift %	CIP Shift Amount
	Residential	Space					
ABINGTON	12.18	0.00	12.18	12.18	12.18	100.00%	0
ACTON	14.03	0.00	14.03	14.03	14.03	100.00%	0
ACUSHNET	11.76	0.00	15.11	15.11	15.11	125.01%	246,887
ADAMS	17.03	0.00	20.98	20.98	20.98	118.00%	207,454
AGAWAM	14.75	0.00	24.08	24.08	24.08	138.00%	3,866,975
ALFORD	6.65	0.00	6.65	6.65	6.65	100.00%	0
AMESBURY	15.76	0.00	15.76	15.76	15.76	100.00%	0
AMHERST	17.40	0.00	17.40	17.40	17.40	100.00%	0
ANDOVER	11.47	11.47	18.13	18.13	18.13	140.00%	7,031,852
ARLINGTON	10.64	0.00	10.64	10.64	10.64	100.00%	0
ASHBURNHAM	13.32	13.32	13.32	13.32	13.32	100.00%	0
ASHBY	13.48	0.00	13.48	13.48	13.48	100.00%	0
ASHFIELD	15.23	0.00	15.23	15.23	15.23	100.00%	0
ASHLAND	14.01	14.01	14.01	14.01	14.01	100.00%	0
ATHOL	11.04	0.00	11.04	11.04	11.04	100.00%	0
ATTLEBORO	13.34	0.00	22.36	22.36	22.36	150.00%	3,441,357
AUBURN	11.70	11.70	21.13	21.13	21.13	150.00%	2,718,419
AVON	13.06	0.00	24.55	24.55	24.44	130.98%	1,569,848
AYER	10.04	0.00	22.90	22.90	22.90	148.22%	2,502,314
BARNSTABLE	6.61	0.00	6.61	6.61	6.61	100.00%	0
BARRE	12.10	0.00	12.10	12.10	12.10	100.00%	0
BECKET	9.92	0.00	9.92	9.92	9.92	100.00%	0
BEDFORD	11.32	8.49	26.38	26.38	26.38	175.00%	6,661,745
BELCHERTOWN	16.70	16.70	16.70	16.70	16.70	100.00%	0
BELLINGHAM	10.40	0.00	14.54	14.54	14.44	123.63%	1,682,884
BELMONT	10.71	0.00	10.71	10.71	10.71	100.00%	0
BERKLEY	9.12	0.00	9.12	9.12	9.12	100.00%	0
BERLIN	12.58	0.00	12.58	12.58	12.58	100.00%	0
BERNARDSTON	15.01	0.00	15.01	15.01	15.01	100.00%	0
BEVERLY	10.92	10.92	20.74	20.74	20.74	171.01%	4,901,433
BILLERICA	10.92	0.00	24.42	24.42	24.42	169.88%	12,230,726
BLACKSTONE	11.21	0.00	11.21	11.21	11.21	100.00%	0
BLANDFORD	13.74	0.00	13.74	13.74	13.74	100.00%	0
BOLTON	13.24	0.00	13.24	13.24	13.24	100.00%	0
BOSTON	10.15	0.00	33.08	33.08	33.08	200.00%	361,018,778
BOURNE	7.37	7.37	7.37	7.37	7.37	100.00%	0
BOXBOROUGH	13.32	0.00	13.32	13.32	13.32	100.00%	0
BOXFORD	12.27	12.27	12.27	12.27	12.27	100.00%	0
BOYLSTON	11.50	11.50	11.50	11.50	11.50	100.00%	0
BRAINTREE	9.55	0.00	20.39	20.39	20.35	167.00%	8,522,479
BREWSTER	7.29	0.00	7.29	7.29	7.29	100.00%	0
BRIDGEWATER	11.33	0.00	11.33	11.33	11.33	100.00%	0
BRIMFIELD	18.00	0.00	18.00	18.00	18.00	100.00%	0
BROCKTON	11.51	0.00	22.94	22.94	22.94	170.00%	9,536,972
BROOKFIELD	15.73	0.00	15.73	15.73	15.73	100.00%	0
BROOKLINE	10.63	0.00	17.26	17.26	17.26	174.98%	7,659,894
BUCKLAND	15.20	0.00	15.20	15.20	15.20	100.00%	0
BURLINGTON	8.10	0.00	24.90	24.90	24.90	174.93%	15,366,601
CAMBRIDGE	7.63	0.00	19.08	19.08	19.08	175.00%	57,797,872
CANTON	9.16	0.00	18.81	18.81	18.81	164.75%	5,900,725
CARLISLE	12.47	12.47	12.47	12.47	12.47	100.00%	0

FY2004 Tax Rates by Class, CIP Shift % and Amount

Municipality	Open		Commercial	Industrial	Personal Property	CIP Shift %	CIP Shift Amount
	Residential	Space					
CARVER	14.01	0.00	20.66	20.66	20.66	140.00%	567,756
CHARLEMONT	18.46	0.00	18.46	18.46	18.46	100.00%	0
CHARLTON	13.32	0.00	13.32	13.32	13.32	100.00%	0
CHATHAM	4.50	0.00	4.50	4.50	4.50	100.00%	0
CHELMSFORD	13.13	0.00	13.13	13.13	13.13	100.00%	0
CHELSEA	9.28	0.00	20.72	20.72	20.72	175.00%	5,639,250
CHESHIRE	11.80	11.80	11.80	11.80	11.80	100.00%	0
CHESTER	20.34	0.00	20.34	20.34	20.34	100.00%	0
CHESTERFIELD	18.44	0.00	18.44	18.44	18.44	100.00%	0
CHICOPEE	17.43	0.00	33.16	33.16	33.16	156.00%	6,638,986
CHILMARK	1.83	0.00	1.83	1.83	1.83	100.00%	0
CLARKSBURG	11.35	0.00	11.35	11.35	11.35	100.00%	0
CLINTON	13.52	0.00	26.14	26.14	26.14	170.00%	1,302,784
COHASSET	11.89	0.00	11.89	11.89	11.89	100.00%	0
COLRAIN	15.58	0.00	15.58	15.58	15.58	100.00%	0
CONCORD	10.59	0.00	10.59	10.59	10.59	100.00%	0
CONWAY	18.60	0.00	18.60	18.60	18.60	100.00%	0
CUMMINGTON	13.20	0.00	13.20	13.20	13.20	100.00%	0
DALTON	16.94	0.00	16.94	16.94	16.94	100.00%	0
DANVERS	10.92	0.00	14.42	14.42	14.42	122.00%	2,447,425
DARTMOUTH	8.35	0.00	8.35	8.35	8.35	100.00%	0
DEDHAM	10.23	0.00	26.41	26.41	26.41	200.00%	8,375,611
DEERFIELD	12.45	0.00	12.45	12.45	12.45	100.00%	0
DENNIS	4.87	4.87	4.87	4.87	4.87	100.00%	0
DIGHTON	11.32	0.00	22.17	22.17	22.17	174.94%	737,981
DOUGLAS	16.48	0.00	16.48	16.48	16.48	100.00%	0
DOVER	9.01	0.00	9.01	9.01	9.01	100.00%	0
DRACUT	12.08	0.00	12.08	12.08	12.08	100.00%	0
DUDLEY	10.58	0.00	10.58	10.58	10.58	100.00%	0
DUNSTABLE	14.07	0.00	14.07	14.07	14.07	100.00%	0
DUXBURY	11.33	0.00	11.33	11.33	11.33	100.00%	0
EAST BRIDGEWATER	10.86	0.00	10.86	10.86	10.86	100.00%	0
EAST BROOKFIELD	13.90	0.00	13.90	13.90	13.90	100.00%	0
EAST LONGMEADOW	20.73	20.73	20.73	20.73	20.73	100.00%	0
EASTHAM	5.12	0.00	5.12	5.12	5.12	100.00%	0
EASTHAMPTON	13.63	0.00	13.63	13.63	13.63	100.00%	0
EASTON	11.41	0.00	11.41	11.41	11.41	100.00%	0
EDGARTOWN	3.51	3.51	3.51	3.51	3.51	100.00%	0
EGREMONT	8.42	0.00	8.42	0.00	8.42	100.00%	0
ERVING	6.32	6.32	10.24	10.24	10.24	105.24%	260,967
ESSEX	10.19	0.00	10.19	10.19	10.19	100.00%	0
EVERETT	8.24	0.00	32.58	32.58	32.58	192.93%	18,431,542
FAIRHAVEN	10.93	0.00	17.62	17.62	17.62	146.00%	1,323,066
FALL RIVER	8.21	0.00	22.11	22.11	22.11	200.00%	9,441,024
FALMOUTH	7.58	7.58	7.58	7.58	7.58	100.00%	0
FITCHBURG	13.82	0.00	20.82	20.82	20.82	138.00%	1,952,327
FLORIDA	11.65	11.65	14.41	14.41	14.41	106.00%	56,358
FOXBOROUGH	10.83	0.00	10.83	10.83	10.83	100.00%	0
FRAMINGHAM	13.31	0.00	29.68	29.68	29.68	169.00%	21,612,275
FRANKLIN	11.04	0.00	11.04	11.04	11.04	100.00%	0
FREETOWN	10.51	0.00	16.33	16.33	16.33	144.94%	615,144

FY2004 Tax Rates by Class, CIP Shift % and Amount

Municipality	Open		Commercial	Industrial	Personal Property	CIP Shift %	CIP Shift Amount
	Residential	Space					
GARDNER	18.21	0.00	18.21	18.21	18.21	100.00%	0
AQUINNAH	4.63	0.00	4.63	0.00	4.63	100.00%	0
GEORGETOWN	9.75	0.00	9.75	9.75	9.75	100.00%	0
GILL	19.27	0.00	19.27	19.27	19.27	100.00%	0
GLOUCESTER	9.61	0.00	12.32	12.32	12.32	125.00%	1,018,750
GOSHEN	17.32	0.00	17.32	17.32	17.32	100.00%	0
GOSNOLD	2.43	0.00	2.43	2.43	2.43	100.00%	0
GRAFTON	10.81	0.00	10.81	10.81	10.81	100.00%	0
GRANBY	15.20	0.00	15.20	15.20	15.20	100.00%	0
GRANVILLE	13.68	0.00	13.68	13.68	13.68	100.00%	0
GREAT BARRINGTON	14.70	0.00	14.70	14.70	14.70	100.00%	0
GREENFIELD	21.06	0.00	21.06	21.06	21.06	100.00%	0
GROTON	15.44	0.00	15.44	15.44	15.44	100.00%	0
GROVELAND	10.19	0.00	10.19	10.19	10.19	100.00%	0
HADLEY	13.11	0.00	13.11	13.11	13.11	100.00%	0
HALIFAX	12.81	0.00	12.81	12.81	12.81	100.00%	0
HAMILTON	12.48	0.00	12.48	12.48	12.48	100.00%	0
HAMPDEN	17.44	0.00	17.44	17.44	17.44	100.00%	0
HANCOCK	0.00	0.00	0.00	0.00	0.00	100.00%	0
HANOVER	13.68	0.00	13.84	13.84	13.84	101.00%	38,102
HANSON	11.14	0.00	11.14	11.14	11.14	100.00%	0
HARDWICK	15.22	0.00	15.22	15.22	15.22	100.00%	0
HARVARD	11.57	0.00	11.57	11.57	11.57	100.00%	0
HARWICH	6.60	0.00	6.60	6.60	6.60	100.00%	0
HATFIELD	12.49	0.00	12.49	12.49	12.49	100.00%	0
HAVERHILL	12.98	12.98	21.32	21.32	21.32	150.00%	4,321,604
HAWLEY	20.60	0.00	20.60	0.00	20.60	100.00%	0
HEATH	22.05	0.00	22.05	22.05	22.05	100.00%	0
HINGHAM	10.68	0.00	10.68	10.68	10.68	100.00%	0
HINSDALE	15.36	15.36	15.36	15.36	15.36	100.00%	0
HOLBROOK	14.22	0.00	25.21	25.21	25.21	160.00%	1,320,983
HOLDEN	14.06	14.06	14.06	14.06	14.06	100.00%	0
HOLLAND	14.04	0.00	14.04	14.04	14.04	100.00%	0
HOLLISTON	14.83	0.00	14.83	14.83	14.83	100.00%	0
HOLYOKE	14.32	0.00	36.69	36.69	36.69	166.00%	8,339,871
HOPEDALE	11.62	0.00	19.88	19.88	19.88	161.00%	384,953
HOPKINTON	12.90	12.90	12.90	12.90	12.90	100.00%	0
HUBBARDSTON	10.86	0.00	10.86	10.86	10.86	100.00%	0
HUDSON	9.84	0.00	20.97	20.97	20.97	175.00%	3,522,319
HULL	10.07	0.00	10.07	0.00	10.07	100.00%	0
HUNTINGTON	14.53	0.00	14.53	14.53	14.53	100.00%	0
IPSWICH	9.54	0.00	9.54	9.54	9.54	100.00%	0
KINGSTON	10.95	0.00	10.95	10.95	10.95	100.00%	0
LAKEVILLE	13.02	0.00	13.02	13.02	13.02	100.00%	0
LANCASTER	16.86	16.86	16.86	16.86	16.86	100.00%	0
LANESBOROUGH	18.80	0.00	18.80	18.80	18.80	100.00%	0
LAWRENCE	12.04	0.00	26.50	26.50	26.50	175.00%	5,160,165
LEE	15.74	0.00	15.74	15.74	15.74	100.00%	0
LEICESTER	13.24	0.00	13.24	13.24	13.24	100.00%	0
LENOX	10.38	0.00	11.30	11.30	11.30	106.65%	139,959
LEOMINSTER	12.66	12.66	12.66	12.66	12.66	100.00%	0

FY2004 Tax Rates by Class, CIP Shift % and Amount

Municipality	Open		Commercial	Industrial	Personal Property	CIP Shift %	CIP Shift Amount
	Residential	Space					
LEVERETT	18.76	0.00	18.76	18.76	18.76	100.00%	0
LEXINGTON	10.47	0.00	21.39	21.39	21.39	180.00%	8,485,313
LEYDEN	21.16	0.00	21.16	0.00	21.16	100.00%	0
LINCOLN	9.19	0.00	9.19	9.19	9.19	100.00%	0
LITTLETON	11.32	0.00	18.16	18.16	18.16	143.00%	1,423,032
LONGMEADOW	18.89	0.00	18.89	18.89	18.89	100.00%	0
LOWELL	13.97	0.00	29.17	29.17	29.17	175.00%	8,703,090
LUDLOW	18.52	0.00	18.52	18.52	18.52	100.00%	0
LUNENBURG	14.20	14.20	14.20	14.20	14.20	100.00%	0
LYNN	11.43	0.00	25.27	25.27	25.27	195.48%	7,355,692
LYNNFIELD	12.15	0.00	12.95	12.95	12.95	106.00%	102,678
MALDEN	8.91	0.00	18.94	18.94	18.94	187.00%	5,095,699
MANCHESTER	7.26	0.00	7.26	7.26	7.26	100.00%	0
MANSFIELD	16.01	0.00	16.01	16.01	16.01	100.00%	0
MARBLEHEAD	8.48	0.00	8.48	8.48	8.48	100.00%	0
MARION	9.56	0.00	9.56	9.56	9.56	100.00%	0
MARLBOROUGH	12.90	11.92	24.06	24.06	24.06	155.00%	10,518,961
MARSHFIELD	9.71	0.00	9.71	9.71	9.71	100.00%	0
MASHPEE	9.74	9.74	9.74	9.74	9.74	100.00%	0
MATTAPOISETT	12.35	0.00	12.35	12.35	12.35	100.00%	0
MAYNARD	12.97	12.97	23.39	23.39	23.39	163.10%	1,367,071
MEDFIELD	12.69	12.69	12.69	12.69	12.69	100.00%	0
MEDFORD	9.48	0.00	21.70	21.70	21.70	200.00%	7,155,676
MEDWAY	13.96	0.00	13.96	13.96	13.96	100.00%	0
MELROSE	11.52	0.00	17.84	17.84	17.84	150.00%	978,927
MENDON	11.13	0.00	11.13	11.13	11.13	100.00%	0
MERRIMAC	11.02	0.00	11.02	11.02	11.02	100.00%	0
METHUEN	11.73	0.00	20.34	20.34	20.34	157.00%	3,573,235
MIDDLEBOROUGH	11.67	0.00	12.90	12.90	12.90	108.75%	299,097
MIDDLEFIELD	19.50	0.00	19.50	19.50	19.50	100.00%	0
MIDDLETON	10.58	0.00	10.58	10.58	10.58	100.00%	0
MILFORD	11.94	0.00	22.28	22.28	22.28	158.00%	4,624,705
MILLBURY	15.02	0.00	15.02	15.02	15.02	100.00%	0
MILLIS	15.87	0.00	15.87	15.87	15.87	100.00%	0
MILLVILLE	15.41	0.00	15.41	15.41	15.41	100.00%	0
MILTON	12.12	0.00	19.20	19.20	19.20	155.00%	879,650
MONROE	16.25	0.00	30.99	30.99	30.99	123.99%	53,088
MONSON	15.97	0.00	15.97	15.97	15.97	100.00%	0
MONTAGUE	17.25	17.25	24.09	24.09	24.09	126.00%	705,802
MONTEREY	8.10	0.00	8.10	8.10	8.10	100.00%	0
MONTGOMERY	13.22	0.00	13.22	13.22	13.22	100.00%	0
MOUNT WASHINGTON	5.26	0.00	5.26	5.26	5.26	100.00%	0
NAHANT	8.44	0.00	8.44	8.44	8.44	100.00%	0
NANTUCKET	3.13	3.00	4.73	4.73	4.73	150.00%	1,733,746
NATICK	10.17	0.00	10.17	10.17	10.17	100.00%	0
NEEDHAM	9.45	0.00	18.56	18.56	18.56	175.00%	5,838,498
NEW ASHFORD	9.43	9.43	14.31	0.00	14.31	130.00%	24,645
NEW BEDFORD	12.37	0.00	27.84	27.84	27.84	184.00%	10,283,734
NEW BRAintree	12.62	0.00	12.62	12.62	12.62	100.00%	0
NEW MARLBOROUGH	7.00	0.00	7.00	7.00	7.00	100.00%	0
NEW SALEM	14.00	0.00	14.00	14.00	14.00	100.00%	0

FY2004 Tax Rates by Class, CIP Shift % and Amount

Municipality	Open		Commercial	Industrial	Personal Property	CIP Shift %	CIP Shift Amount
	Residential	Space					
NEWBURY	8.62	0.00	8.62	8.62	8.62	100.00%	0
NEWBURYPORT	14.29	14.29	14.29	14.29	14.29	100.00%	0
NEWTON	10.20	0.00	19.37	19.37	19.37	173.97%	14,166,098
NORFOLK	11.93	11.93	11.93	11.93	11.93	100.00%	0
NORTH ADAMS	13.28	13.28	27.48	27.48	27.48	163.01%	1,358,676
NORTH ANDOVER	11.76	0.00	14.28	14.28	14.28	118.12%	1,055,819
NORTH ATTLEBOROUGH	12.83	0.00	12.83	12.83	12.83	100.00%	0
NORTH BROOKFIELD	10.42	0.00	10.42	10.42	10.42	100.00%	0
NORTH READING	11.70	0.00	11.70	11.70	11.70	100.00%	0
NORTHAMPTON	13.38	0.00	13.38	13.38	13.38	100.00%	0
NORTHBOROUGH	13.79	13.79	13.79	13.79	13.79	100.00%	0
NORTHBRIDGE	13.22	13.22	13.22	13.22	13.22	100.00%	0
NORTHFIELD	12.79	0.00	12.79	12.79	12.79	100.00%	0
NORTON	11.92	0.00	11.92	11.92	11.92	100.00%	0
NORWELL	13.18	0.00	13.18	13.18	13.18	100.00%	0
NORWOOD	9.62	0.00	15.07	15.07	15.07	133.00%	3,969,941
OAK BLUFFS	6.83	6.83	6.83	6.83	6.83	100.00%	0
OAKHAM	11.54	0.00	11.54	11.54	11.54	100.00%	0
ORANGE	18.14	0.00	18.14	18.14	18.14	100.00%	0
ORLEANS	4.41	0.00	4.41	4.41	4.41	100.00%	0
OTIS	7.00	0.00	7.00	7.00	7.00	100.00%	0
OXFORD	14.86	0.00	14.86	14.86	14.86	100.00%	0
PALMER	16.03	0.00	16.03	16.03	16.03	100.00%	0
PAXTON	12.85	11.57	12.83	12.83	12.83	100.00%	0
PEABODY	8.09	0.00	15.83	15.83	15.83	160.63%	8,599,241
PELHAM	20.48	0.00	20.48	20.48	20.48	100.00%	0
PEMBROKE	11.74	0.00	11.74	11.74	11.74	100.00%	0
PEPPERELL	13.24	0.00	13.24	13.24	13.24	100.00%	0
PERU	19.00	0.00	19.00	19.00	19.00	100.00%	0
PETERSHAM	13.15	0.00	13.15	13.15	13.15	100.00%	2
PHILLIPSTON	11.62	11.62	11.62	11.62	11.62	100.00%	0
PITTSFIELD	20.24	20.24	29.58	29.58	29.58	129.47%	3,953,670
PLAINFIELD	15.00	0.00	15.00	15.00	15.00	100.00%	0
PLAINVILLE	13.12	0.00	13.12	13.12	13.12	100.00%	0
PLYMOUTH	11.81	11.81	11.81	11.81	11.81	100.00%	0
PLYMPTON	15.96	0.00	15.96	15.96	15.96	100.00%	0
PRINCETON	12.71	12.71	12.71	12.71	12.71	100.00%	0
PROVINCETOWN	5.45	0.00	5.45	5.45	5.45	100.00%	0
QUINCY	12.56	0.00	26.23	26.23	26.23	175.00%	17,504,663
RANDOLPH	11.08	0.00	18.87	18.87	18.87	156.00%	2,387,564
RAYNHAM	9.67	0.00	12.76	12.76	12.76	122.00%	859,763
READING	12.23	0.00	12.23	12.23	12.23	100.00%	0
REHOBOTH	9.67	0.00	9.67	9.67	9.67	100.00%	0
REVERE	14.15	0.00	28.51	28.51	28.51	175.00%	4,992,615
RICHMOND	11.18	0.00	11.18	11.18	11.18	100.00%	0
ROCHESTER	14.16	0.00	14.16	14.16	14.16	100.00%	0
ROCKLAND	13.29	0.00	13.29	13.29	13.29	100.00%	0
ROCKPORT	8.78	0.00	8.78	8.78	8.78	100.00%	0
ROWE	3.59	0.00	5.67	5.67	5.67	102.74%	59,169
ROWLEY	11.36	11.36	11.36	11.36	11.36	100.00%	0
ROYALSTON	13.64	0.00	13.64	13.64	13.64	100.00%	0

FY2004 Tax Rates by Class, CIP Shift % and Amount

Municipality	Open		Commercial	Industrial	Personal Property	CIP Shift %	CIP Shift Amount
	Residential	Space					
RUSSELL	15.27	0.00	21.19	21.19	21.19	132.00%	68,569
RUTLAND	11.35	0.00	11.35	11.35	11.35	100.00%	0
SALEM	11.71	0.00	22.59	22.59	22.59	165.00%	6,437,799
SALISBURY	10.17	0.00	10.17	10.17	10.17	100.00%	0
SANDISFIELD	9.38	0.00	9.38	9.38	9.38	100.00%	0
SANDWICH	10.20	0.00	10.20	10.20	10.20	100.00%	0
SAUGUS	8.63	0.00	21.30	21.30	21.30	191.98%	6,486,664
SAVOY	14.56	0.00	14.56	14.56	14.56	100.00%	0
SCITUATE	10.00	0.00	10.00	10.00	10.00	100.00%	0
SEEKONK	13.98	0.00	22.69	22.69	22.69	140.00%	2,270,365
SHARON	16.38	0.00	16.38	16.38	16.38	100.00%	0
SHEFFIELD	12.08	0.00	12.08	12.08	12.08	100.00%	0
SHELBURNE	12.49	0.00	12.49	12.49	12.49	100.00%	0
SHERBORN	15.07	0.00	15.07	15.07	15.07	100.00%	0
SHIRLEY	11.87	0.00	11.87	11.87	11.87	100.00%	0
SHREWSBURY	9.92	9.92	9.92	9.92	9.92	100.00%	0
SHUTESBURY	21.20	0.00	21.20	21.20	21.20	100.00%	0
SOMERSET	10.82	0.00	27.03	27.03	26.88	175.00%	7,675,872
SOMERVILLE	11.17	0.00	21.49	21.49	21.49	199.99%	9,681,497
SOUTH HADLEY	14.36	14.36	14.36	14.36	14.36	100.00%	0
SOUTHAMPTON	15.17	0.00	15.17	15.17	15.17	100.00%	0
SOUTHBOROUGH	12.80	0.00	12.80	12.80	12.80	100.00%	0
SOUTHBRIDGE	11.78	0.00	11.78	11.78	11.78	100.00%	0
SOUTHWICK	14.27	0.00	14.27	14.27	14.27	100.00%	0
SPENCER	8.40	0.00	8.40	8.40	8.40	100.00%	0
SPRINGFIELD	18.99	0.00	34.18	34.18	34.18	148.16%	16,245,631
STERLING	12.60	0.00	12.60	12.60	12.60	100.00%	0
STOCKBRIDGE	9.71	9.71	9.71	9.71	9.71	100.00%	0
STONEHAM	12.16	0.00	17.32	17.32	17.32	135.00%	1,402,969
STOUGHTON	12.65	0.00	22.83	22.83	22.83	159.00%	3,547,716
STOW	14.64	0.00	14.64	14.64	14.64	100.00%	0
STURBRIDGE	18.68	0.00	18.68	18.68	18.68	100.00%	0
SUDBURY	13.46	0.00	20.81	20.81	20.81	150.00%	1,389,186
SUNDERLAND	14.76	0.00	14.76	14.76	14.76	100.00%	0
SUTTON	12.32	0.00	12.32	12.32	12.32	100.00%	0
SWAMPSCOTT	12.12	0.00	22.37	22.37	22.37	175.00%	1,360,713
SWANSEA	12.85	12.85	22.20	22.20	22.20	150.02%	1,808,664
TAUNTON	9.18	0.00	19.64	19.64	19.64	174.89%	7,046,914
TEMPLETON	11.65	0.00	11.65	11.65	11.65	100.00%	0
TEWKSBURY	10.39	10.39	18.87	18.87	18.87	156.03%	4,759,532
TISBURY	8.09	0.00	14.34	14.34	14.34	172.00%	1,055,450
TOLLAND	5.36	0.00	5.36	5.36	5.36	100.00%	0
TOPSFIELD	12.20	0.00	12.20	12.20	12.20	100.00%	0
TOWNSEND	14.07	0.00	14.07	14.07	14.07	100.00%	0
TRURO	5.92	0.00	5.92	5.92	5.92	100.00%	0
TYNGSBOROUGH	12.70	0.00	12.70	12.70	12.70	100.00%	0
TYRINGHAM	9.52	0.00	9.52	0.00	9.52	100.00%	0
UPTON	14.77	0.00	14.77	14.77	14.77	100.00%	0
UXBRIDGE	11.59	0.00	11.59	11.59	11.59	100.00%	0
WAKEFIELD	11.40	0.00	24.14	24.14	24.14	173.83%	5,447,135
WALES	18.11	0.00	18.11	18.11	18.11	100.00%	0

FY2004 Tax Rates by Class, CIP Shift % and Amount

Municipality	Open		Commercial	Industrial	Personal Property	CIP Shift %	CIP Shift Amount
	Residential	Space					
WALPOLE	14.46	0.00	17.60	17.60	17.60	118.00%	978,590
WALTHAM	9.21	0.00	26.31	26.31	26.31	194.38%	31,245,717
WARE	17.86	0.00	17.86	17.86	17.86	100.00%	0
WAREHAM	10.22	0.00	10.22	10.22	10.22	100.00%	0
WARREN	18.18	0.00	18.18	18.18	18.18	100.00%	0
WARWICK	20.04	0.00	20.04	20.04	20.04	100.00%	0
WASHINGTON	12.62	0.00	12.62	12.62	12.62	100.00%	0
WATERTOWN	10.35	0.00	19.90	19.90	19.90	175.00%	8,752,600
WAYLAND	13.13	0.00	13.13	13.13	13.13	100.00%	0
WEBSTER	9.87	0.00	17.90	17.90	17.90	160.00%	1,196,793
WELLESLEY	8.56	0.00	8.56	8.56	8.56	100.00%	0
WELLFLEET	4.84	0.00	4.84	4.84	4.84	100.00%	0
WENDELL	19.04	0.00	19.04	19.04	19.04	100.00%	0
WENHAM	11.59	11.59	11.59	11.59	11.59	100.00%	0
WEST BOYLSTON	14.55	0.00	14.55	14.55	14.55	100.00%	0
WEST BRIDGEWATER	13.02	0.00	18.64	18.64	18.64	126.00%	980,430
WEST BROOKFIELD	14.13	0.00	14.13	14.13	14.13	100.00%	0
WEST NEWBURY	9.68	0.00	9.68	9.68	9.68	100.00%	0
WEST SPRINGFIELD	18.51	0.00	33.02	33.02	33.02	141.75%	5,305,229
WEST STOCKBRIDGE	13.75	0.00	13.75	13.75	13.75	100.00%	0
WEST TISBURY	5.38	0.00	5.38	5.38	5.38	100.00%	0
WESTBOROUGH	13.87	0.00	13.87	13.87	13.87	100.00%	0
WESTFIELD	15.48	0.00	29.58	29.58	29.58	165.00%	4,652,174
WESTFORD	14.00	0.00	14.18	14.18	14.00	100.00%	0
WESTHAMPTON	15.91	0.00	15.91	15.91	15.91	100.00%	0
WESTMINSTER	12.02	0.00	12.02	12.02	12.02	100.00%	0
WESTON	9.67	0.00	9.67	9.67	9.67	100.00%	0
WESTPORT	8.07	0.00	8.07	8.07	8.07	100.00%	0
WESTWOOD	12.96	0.00	23.36	23.36	23.36	159.96%	4,086,925
WEYMOUTH	12.69	0.00	20.63	20.63	20.63	148.00%	4,553,577
WHATELY	18.90	0.00	18.90	18.90	18.90	100.00%	0
WHITMAN	17.30	0.00	17.30	17.30	17.30	100.00%	0
WILBRAHAM	16.40	0.00	16.40	16.40	16.40	100.00%	0
WILLIAMSBURG	15.67	0.00	15.67	15.67	15.67	100.00%	0
WILLIAMSTOWN	14.14	0.00	14.14	14.14	14.14	100.00%	0
WILMINGTON	9.65	0.00	28.09	28.09	28.09	200.00%	10,066,493
WINCHENDON	13.20	0.00	13.20	13.20	13.20	100.00%	0
WINCHESTER	11.38	0.00	10.61	10.61	10.61	100.00%	0
WINDSOR	13.41	13.41	13.41	13.41	13.41	100.00%	0
WINTHROP	10.46	10.46	10.46	10.46	10.46	100.00%	0
WOBURN	8.88	0.00	23.17	23.17	23.17	175.00%	14,873,772
WORCESTER	14.75	0.00	29.60	29.60	29.60	166.75%	21,121,396
WORTHINGTON	17.61	0.00	17.61	17.61	17.61	100.00%	0
WRENTHAM	11.11	0.00	13.90	13.90	13.90	120.00%	600,168
YARMOUTH	6.67	6.67	6.67	6.67	6.67	100.00%	0

FY2004 Assessed Values by Class

Municipality	Total Assessed Values	Assessed Value by Class as Percent of Total Value					Personal Property	Industrial	Commercial	Open Space	Residential	Open Space	Commercial	Industrial	Personal Property
		Residential	Open Space	Commercial	Industrial	Personal Property									
ABINGTON	1,494,676,600	1,329,267,215	0	120,481,985	16,380,400	28,547,000	88.93	0.00	8.06	1.10	1.91				
ACTION	3,328,663,383	2,898,836,685	0	281,976,596	98,700,720	49,149,382	87.09	0.00	8.47	2.97	1.48				
ACUSHNET	840,287,333	758,620,330	0	29,114,413	35,316,960	17,235,630	90.28	0.00	3.46	4.20	2.05				
ADAMS	341,238,800	276,418,765	0	28,468,735	20,368,600	15,982,700	81.00	0.00	8.34	5.97	4.68				
AGAWAM	2,016,303,057	1,433,092,427	0	185,460,506	247,782,601	149,967,523	71.08	0.00	9.20	12.29	7.44				
ALFORD	127,427,095	122,946,663	0	1,452,578	21,000	3,006,854	96.48	0.00	1.14	0.02	2.36				
AMESBURY	1,605,365,800	1,358,910,775	0	125,312,975	85,852,600	35,289,450	84.65	0.00	7.81	5.35	2.20				
AMHERST	1,485,946,000	1,307,490,907	0	131,439,493	4,029,700	42,985,900	87.99	0.00	8.85	0.27	2.89				
ANDOVER	6,113,567,902	4,747,196,486	8,756,400	586,983,115	663,066,600	107,565,301	77.65	0.14	9.60	10.85	1.76				
ARLINGTON	5,990,614,666	5,627,884,519	0	271,051,747	18,791,800	72,886,600	93.95	0.00	4.52	0.31	1.22				
ASHBURNHAM	481,484,195	465,824,730	218,100	8,939,770	3,527,800	2,973,795	96.75	0.05	1.86	0.73	0.62				
ASHBY	253,655,200	241,746,500	0	7,428,700	880,800	3,599,200	95.31	0.00	2.93	0.35	1.42				
ASHFIELD	146,896,971	134,658,910	0	6,752,463	1,194,668	4,290,930	91.67	0.00	4.60	0.81	2.92				
ASHLAND	1,749,259,677	1,578,668,028	9,314,000	80,231,519	52,010,900	29,035,230	90.25	0.53	4.59	2.97	1.66				
ATHOL	589,035,050	516,234,334	0	43,685,766	15,903,700	13,211,250	87.64	0.00	7.42	2.70	2.24				
ATTLEBORO	2,660,940,226	2,199,176,919	0	244,147,681	138,449,100	79,166,526	82.65	0.00	9.18	5.20	2.98				
AUBURN	1,525,994,302	1,136,839,666	3,159,300	250,926,446	102,215,580	32,853,310	74.50	0.21	16.44	6.70	2.15				
AVON	551,939,700	280,417,300	0	72,464,500	175,144,700	23,913,200	50.81	0.00	13.13	31.73	4.33				
AYER	798,694,890	462,798,900	0	78,677,500	131,541,900	125,676,590	57.94	0.00	9.85	16.47	15.74				
BARNSTABLE	11,280,791,852	10,023,257,151	0	987,131,329	75,686,020	214,717,352	88.85	0.00	8.57	0.67	1.90				
BARRE	333,419,241	297,353,474	0	21,436,193	4,944,500	9,685,074	89.18	0.00	6.43	1.48	2.90				
BECKET	312,625,900	287,964,164	0	9,255,972	974,464	14,431,300	92.11	0.00	2.96	0.31	4.62				
BEDFORD	2,359,868,400	1,762,799,498	7,731,900	321,376,702	202,126,900	65,833,400	74.70	0.33	13.62	8.57	2.79				
BELCHERTOWN	900,451,819	840,221,936	519,400	33,360,181	8,499,800	17,850,502	93.31	0.06	3.70	0.94	1.98				
BELLINGHAM	1,919,044,262	1,309,429,425	0	167,762,483	65,671,316	376,181,038	68.23	0.00	8.74	3.42	19.60				
BELMONT	4,766,358,350	4,509,578,650	0	220,926,600	15,103,000	20,750,100	94.61	0.00	4.64	0.32	0.44				
BERKLEY	551,766,421	521,913,500	0	19,909,300	3,119,000	6,824,621	94.59	0.00	3.61	0.57	1.24				
BERLIN	441,455,500	323,271,550	0	103,145,210	6,869,100	8,169,640	73.23	0.00	23.36	1.56	1.85				
BERNARDSTON	144,843,053	125,696,203	0	11,484,529	3,750,400	3,911,921	86.78	0.00	7.93	2.59	2.70				
BEVERLY	4,636,005,236	4,066,124,286	662,925	367,339,162	131,176,493	70,702,370	87.71	0.01	7.92	2.83	1.53				
BILLERICA	4,759,121,689	3,541,410,084	0	232,304,884	827,813,321	157,593,400	74.41	0.00	4.88	17.39	3.31				
BLACKSTONE	918,825,006	608,598,080	0	21,500,820	42,576,500	246,069,606	66.24	0.00	2.35	4.63	26.78				
BLANDFORD	109,752,120	95,370,350	0	4,929,684	208,700	9,243,386	86.90	0.00	4.49	0.19	8.42				
BOLTON	833,913,162	743,111,090	0	66,089,232	4,862,000	19,850,840	89.11	0.00	7.93	0.58	2.38				
BOSTON	66,141,729,727	44,313,799,040	0	17,761,725,236	642,200,851	3,424,004,600	67.00	0.00	26.85	0.97	5.18				
BOURNE	3,415,093,460	3,032,972,582	454,780	285,432,968	22,982,800	73,250,330	88.81	0.01	8.36	0.67	2.14				
BOXBOROUGH	882,204,914	668,458,861	0	81,433,421	123,734,762	8,577,870	75.77	0.00	9.23	14.03	0.97				
BOXFORD	1,413,148,079	1,381,153,400	2,129,900	11,936,200	572,100	17,356,479	97.74	0.15	0.84	0.04	1.23				
BOYLSTON	544,336,896	487,243,251	475,300	31,468,349	15,480,600	9,669,396	89.51	0.09	5.78	2.84	1.78				
BRAINTREE	4,278,719,801	3,234,740,307	0	822,851,708	169,224,250	51,903,536	75.60	0.00	19.23	3.96	1.21				
BREWSTER	2,592,429,100	2,412,448,967	0	122,625,053	9,865,600	47,489,480	93.06	0.00	4.73	0.38	1.83				
BRIDGEWATER	1,934,586,160	1,742,198,823	0	106,025,177	43,490,400	42,871,760	90.06	0.00	5.48	2.25	2.22				
BRIMFIELD	246,012,122	215,218,555	0	17,890,697	3,516,200	9,386,670	87.48	0.00	7.27	1.43	3.82				
BROCKTON	5,821,685,828	4,811,922,754	0	711,927,394	174,494,770	123,340,910	82.66	0.00	12.23	3.00	2.12				
BROOKFIELD	193,598,014	179,762,496	0	8,256,831	984,900	4,593,787	92.85	0.00	4.26	0.51	2.37				
BROOKLINE	11,623,271,900	10,587,621,430	0	901,587,200	12,290,000	121,773,270	91.09	0.00	7.76	0.11	1.05				
BUCKLAND	137,069,676	109,202,350	0	6,613,166	12,907,200	8,346,960	79.67	0.00	4.82	9.42	6.09				
BURLINGTON	3,945,985,377	2,505,182,556	0	1,049,436,629	242,097,600	149,268,592	63.49	0.00	26.60	6.14	3.78				
CAMBRIDGE	19,226,572,680	12,157,499,831	0	4,817,575,569	1,807,628,600	443,868,680	63.23	0.00	25.06	9.40	2.31				
CANTON	3,411,584,500	2,613,432,533	0	365,829,167	365,939,000	66,383,800	76.60	0.00	10.72	10.73	1.95				
CARLISLE	1,255,331,791	1,235,963,436	496,000	6,998,594	2,902,515	8,971,246	98.46	0.04	0.56	0.23	0.71				
CARVER	854,047,700	757,874,532	0	54,384,968	17,554,200	24,234,000	88.74	0.00	6.37	2.06	2.84				

FY2004 Assessed Values by Class

Municipality	Total Assessed Values	Assessed Value by Class as Percent of Total Value					Personal Property				
		Residential	Open Space	Commercial	Industrial	Personal Property					
CHARLEMONT	91,959,965	79,086,509	0	7,944,859	790,300	4,138,297	86.00	0.00	8.64	0.86	4.50
CHARLTON	837,338,690	704,970,893	0	49,314,322	36,145,765	46,907,710	84.19	0.00	5.89	4.32	5.60
CHATHAM	4,473,968,771	4,185,750,418	0	242,724,514	13,741,782	31,752,057	93.56	0.00	5.43	0.31	0.71
CHELMSFORD	4,281,293,952	3,526,913,445	0	324,606,255	293,886,400	135,887,852	82.38	0.00	7.58	6.86	3.17
CHELSEA	2,152,149,370	1,517,055,174	0	431,154,826	150,337,900	53,601,470	70.49	0.00	20.03	6.99	2.49
CHESHIRE	175,963,500	159,963,800	285,800	11,398,800	714,800	3,590,300	90.91	0.16	6.48	0.41	2.04
CHESTER	78,388,027	72,252,800	0	3,513,166	462,200	2,159,861	92.17	0.00	4.48	0.59	2.76
CHESTERFIELD	92,006,840	86,714,449	0	1,447,861	1,442,000	2,402,530	94.25	0.00	1.57	1.57	2.61
CHICOPEE	2,294,683,040	1,736,882,225	0	264,256,725	201,959,300	91,584,790	75.69	0.00	11.52	8.80	3.99
CHILMARK	2,478,008,292	2,431,981,600	0	24,702,800	882,200	20,441,692	98.14	0.00	1.00	0.04	0.82
CLARKSBURG	82,816,255	79,442,026	0	1,401,972	880,900	1,091,357	95.93	0.00	1.69	1.06	1.32
CLINTON	821,357,492	700,342,997	0	46,924,503	57,013,200	17,076,792	85.27	0.00	5.71	6.94	2.08
COHASSET	1,730,261,119	1,615,732,879	0	93,748,588	6,707,700	14,071,952	93.38	0.00	5.42	0.39	0.81
COLRAIN	113,855,058	101,460,769	0	3,019,287	4,194,000	5,181,002	89.11	0.00	2.65	3.68	4.55
CONCORD	4,411,852,520	3,945,294,989	0	324,157,176	84,630,400	57,769,955	89.42	0.00	7.35	1.92	1.31
CONWAY	147,937,330	132,716,739	0	2,867,475	6,022,686	6,330,430	89.71	0.00	1.94	4.07	4.28
CUMMINGTON	82,072,710	73,736,000	0	4,635,800	672,800	3,028,110	89.84	0.00	5.65	0.82	3.69
DALTON	428,341,054	349,930,751	0	20,867,173	46,295,700	11,247,430	81.69	0.00	4.87	10.81	2.63
DANVERS	3,644,123,457	2,703,232,840	0	699,990,448	193,884,075	47,016,094	74.18	0.00	19.21	5.32	1.29
DARTMOUTH	3,992,352,878	3,379,309,900	0	433,904,500	68,950,200	110,188,278	84.64	0.00	10.87	1.73	2.76
DEDHAM	3,446,276,510	2,812,113,841	0	487,540,659	33,610,700	113,011,310	81.60	0.00	14.15	0.98	3.28
DEERFIELD	456,246,517	314,369,618	0	51,321,017	66,040,662	24,515,220	68.90	0.00	11.25	14.47	5.37
DENNIS	5,059,012,340	4,691,564,860	846,700	263,784,150	16,723,200	86,093,430	92.74	0.02	5.21	0.33	1.70
DIGHTON	622,320,362	544,629,291	0	25,376,880	37,952,400	14,361,791	87.52	0.00	4.08	6.10	2.31
DOUGLAS	560,942,756	526,008,776	0	11,419,920	13,321,480	10,192,580	93.77	0.00	2.04	2.37	1.82
DOVER	1,932,183,947	1,894,936,777	0	15,562,210	4,585,250	17,099,710	98.07	0.00	0.81	0.24	0.88
DRACUT	2,184,136,224	2,009,008,910	0	97,991,410	35,699,880	41,436,024	91.98	0.00	4.49	1.63	1.90
DUDLEY	630,146,363	581,384,893	0	23,011,707	15,752,400	9,997,363	92.26	0.00	3.65	2.50	1.59
DUNSTABLE	368,970,772	355,796,030	0	3,836,842	1,621,500	7,716,400	96.43	0.00	1.04	0.44	2.09
DUXBURY	2,875,209,840	2,778,019,842	0	73,961,358	2,195,500	21,033,140	96.62	0.00	2.57	0.08	0.73
EAST BRIDGEWATER	1,275,229,300	1,159,716,205	0	56,896,945	40,402,000	18,214,150	90.94	0.00	4.46	3.17	1.43
EAST BROOKFIELD	134,639,642	119,315,757	0	9,387,367	1,829,800	4,106,718	88.62	0.00	6.97	1.36	3.05
EAST LONGMEADOW	1,169,679,260	919,258,835	82,800	118,800,020	101,284,185	30,253,420	78.59	0.01	10.16	8.66	2.59
EASTHAM	2,337,607,330	2,227,075,828	0	71,684,342	5,140,700	33,706,460	95.27	0.00	3.07	0.22	1.44
EASTHAMPTON	955,260,620	822,087,977	0	59,770,243	44,160,700	29,241,700	86.06	0.00	6.26	4.62	3.06
EASTON	2,386,020,110	2,131,964,115	0	133,505,035	90,370,400	30,180,560	89.35	0.00	5.60	3.79	1.26
EDGARTOWN	4,345,518,930	4,039,730,238	3,275,400	239,524,112	2,655,000	60,334,180	92.96	0.08	5.51	0.06	1.39
EGREMONT	295,216,860	274,389,261	0	14,375,260	0	6,452,339	92.94	0.00	4.87	0.00	2.19
ERVING	588,966,733	76,290,900	339,500	5,361,508	344,159,365	162,815,460	12.95	0.06	0.91	58.43	27.64
ESSEX	614,703,570	546,636,000	0	48,701,500	12,345,100	7,020,970	88.93	0.00	7.92	2.01	1.14
EVERETT	3,306,749,745	2,132,162,085	0	289,182,740	753,510,820	151,894,100	64.48	0.00	8.14	22.79	4.59
FAIRHAVEN	1,397,788,849	1,159,501,600	0	193,136,800	16,704,100	28,446,349	82.95	0.00	13.82	1.20	2.04
FALL RIVER	4,171,271,660	3,317,318,300	0	480,386,900	261,494,300	112,072,160	79.53	0.00	11.52	6.27	2.69
FALLOUT	7,507,947,560	6,942,896,293	1,222,400	399,394,792	43,988,300	120,445,775	92.47	0.02	5.32	0.59	1.60
FITCHBURG	1,878,879,332	1,538,374,509	0	173,083,428	102,105,375	65,316,020	81.88	0.00	9.21	5.43	3.48
FLORIDA	98,031,400	28,836,100	104,300	654,000	60,083,500	8,353,500	29.42	0.11	0.67	61.29	8.52
FOXBOROUGH	2,123,625,390	1,667,828,804	0	338,485,936	72,779,600	44,531,050	78.54	0.00	15.94	3.43	2.10
FRAMINGHAM	6,869,312,590	5,085,649,349	0	1,298,842,051	246,963,400	237,857,790	74.03	0.00	18.91	3.60	3.46
FRANKLIN	3,471,338,018	2,707,210,637	0	226,208,241	446,278,100	91,641,040	77.99	0.00	6.52	12.86	2.64
FREETOWN	935,911,120	814,406,423	0	51,530,977	38,150,500	31,823,220	87.02	0.00	5.51	4.08	3.40
GARDNER	767,484,204	631,772,993	0	69,000,407	43,281,200	23,429,604	82.32	0.00	8.99	5.64	3.05
AQUINNAH	411,056,199	404,059,700	0	1,802,500	0	5,193,999	98.30	0.00	0.44	0.00	1.26

FY2004 Assessed Values by Class

Municipality	Total Assessed Values	Assessed Value by Class as Percent of Total Value									
		Residential	Open Space	Commercial	Industrial	Personal Property	Residential	Open Space	Commercial	Industrial	Personal Property
GEORGETOWN	985,584,866	883,738,522	0	43,218,873	44,489,605	14,137,866	89.67	0.00	4.39	4.51	1.43
GILL	84,750,245	69,561,506	0	6,976,771	5,895,200	2,316,768	82.08	0.00	8.23	6.96	2.73
GLOUCESTER	4,511,048,769	4,097,688,565	0	219,532,010	138,916,700	54,911,494	90.84	0.00	4.87	3.08	1.22
GOSHEN	84,316,830	80,113,901	0	1,826,109	847,400	1,529,420	95.02	0.00	2.17	1.01	1.81
GOSNOLD	134,272,500	130,942,400	0	2,666,900	331,600	35,255,807	97.52	0.00	1.99	0.25	0.25
GRAFTON	1,657,273,070	1,521,591,774	0	60,599,402	39,826,087	6,616,000	91.81	0.00	3.66	2.40	2.13
GRANBY	381,062,500	351,511,140	0	20,262,660	2,672,700	10,455,990	92.25	0.00	5.32	0.70	1.74
GRANVILLE	135,833,485	117,917,925	0	5,631,645	1,827,925	10,455,990	86.81	0.00	4.15	1.35	7.70
GREAT BARRINGTON	805,151,570	627,663,709	0	142,877,691	11,042,400	23,567,770	77.96	0.00	17.75	1.37	2.93
GREENFIELD	953,715,609	719,282,367	0	176,045,363	25,970,585	32,417,294	75.42	0.00	18.46	2.72	3.40
GROTON	1,265,562,033	1,208,101,298	0	31,126,605	11,931,940	14,402,190	95.46	0.00	2.46	0.94	1.14
GROVELAND	721,791,696	661,562,040	0	22,833,086	25,718,400	11,678,170	91.66	0.00	3.16	3.56	1.62
HADLEY	512,116,915	326,936,700	0	159,023,200	14,998,900	11,158,115	63.84	0.00	31.05	2.93	2.18
HALIFAX	687,216,400	624,707,500	0	36,112,100	10,447,000	15,949,800	90.90	0.00	5.25	1.52	2.32
HAMILTON	1,211,722,290	1,156,166,000	0	45,309,100	602,500	9,644,690	95.42	0.00	3.74	0.05	0.80
HAMPDEN	382,207,323	351,628,990	0	16,785,433	1,499,640	12,293,260	92.00	0.00	4.39	0.39	3.22
HANCOCK	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
HANOVER	1,719,197,886	1,440,421,800	0	209,437,200	42,743,100	26,595,786	83.78	0.00	12.18	2.49	1.55
HANSON	1,100,080,800	1,027,953,192	0	41,806,908	17,188,700	13,132,000	93.44	0.00	3.80	1.56	1.19
HARDWICK	146,501,587	131,154,171	0	9,919,991	1,703,100	3,724,325	89.52	0.00	6.77	1.16	2.54
HARVARD	952,031,390	910,707,223	0	28,237,277	2,595,300	10,491,590	95.66	0.00	2.97	0.27	1.10
HARWICH	4,211,374,400	3,901,234,657	0	217,336,943	22,042,600	70,760,200	92.64	0.00	5.16	0.52	1.68
HATFIELD	362,675,783	269,894,888	0	66,335,971	14,691,034	11,753,890	74.42	0.00	18.29	4.05	3.24
HAVERTHILL	4,119,791,101	3,510,229,822	1,369,600	300,310,679	198,973,020	108,907,980	85.20	0.03	7.29	4.83	2.64
HAWLEY	24,047,900	21,972,711	0	739,056	0	1,336,133	91.37	0.00	3.07	0.00	5.56
HEATH	53,534,697	50,471,175	0	780,412	55,100	2,228,010	94.28	0.00	1.46	0.10	4.16
HENNINGHAM	3,897,620,840	3,445,300,065	0	229,436,735	153,148,500	69,735,540	88.39	0.00	5.89	3.93	1.79
HINSDALE	152,790,057	133,714,779	17,700	8,980,723	1,584,955	8,491,900	87.52	0.01	5.88	1.04	5.56
HOLBROOK	999,916,065	860,181,321	0	64,808,119	53,919,600	21,007,025	86.03	0.00	6.48	5.39	2.10
HOLDEN	1,489,703,400	1,393,482,900	337,300	52,067,900	24,342,400	19,472,900	93.54	0.02	3.50	1.63	1.31
HOLLAND	245,751,200	234,800,600	0	4,727,900	144,700	6,078,000	95.54	0.00	1.92	0.06	2.47
HOLLISTON	1,732,784,445	1,555,940,400	0	51,468,100	99,001,400	26,374,545	89.79	0.00	2.97	5.71	1.52
HOLYOKE	1,644,073,785	1,072,297,777	0	430,291,303	108,338,335	33,146,370	65.22	0.00	26.17	6.59	2.02
HOPEDALE	581,102,275	529,989,255	0	28,522,050	14,221,300	8,369,670	91.20	0.00	4.91	2.45	1.44
HOPKINTON	2,443,033,059	2,033,807,000	463,900	63,511,979	289,340,130	55,910,050	83.25	0.02	2.60	11.84	2.29
HUBBARDSTON	347,185,196	332,055,145	0	7,597,009	2,391,100	5,141,942	95.64	0.00	2.19	0.69	1.48
HUDSON	2,038,663,100	1,646,648,130	0	142,076,670	221,078,400	28,859,900	80.77	0.00	6.97	10.84	1.42
HULL	1,740,625,378	1,667,111,272	0	54,698,284	0	18,815,822	95.78	0.00	3.14	0.00	1.08
HUNTINGTON	134,281,626	125,011,087	0	4,289,228	1,292,200	3,689,111	93.10	0.00	3.19	0.96	2.75
IPSWICH	2,110,469,355	1,944,771,352	0	95,173,941	54,795,700	15,728,362	92.15	0.00	4.51	2.60	0.75
KINGSTON	1,513,502,659	1,271,452,542	0	208,961,958	9,716,000	23,372,159	84.01	0.00	13.81	0.64	1.54
LAKEVILLE	934,482,985	782,236,100	0	77,874,250	61,085,700	13,286,935	83.71	0.00	8.33	6.54	1.42
LANCASTER	556,031,900	484,166,800	2,191,500	30,051,600	24,753,500	14,868,500	87.08	0.39	5.40	4.45	2.67
LANESBOROUGH	281,191,316	201,603,729	0	68,274,547	3,490,290	7,822,750	71.70	0.00	24.28	1.24	2.78
LAWRENCE	2,116,036,620	1,661,731,335	0	217,029,165	137,437,300	99,838,820	78.53	0.00	10.26	6.50	4.72
LEE	563,518,652	363,823,940	0	132,232,060	39,447,300	28,015,352	64.56	0.00	23.47	7.00	4.97
LEICESTER	600,604,949	542,529,462	0	28,485,817	16,333,000	13,256,670	90.33	0.00	4.74	2.72	2.21
LENOX	854,375,420	655,651,301	0	162,552,719	10,074,500	26,096,900	76.74	0.00	19.03	1.18	3.05
LEOMINSTER	2,857,837,510	2,301,877,090	953,200	301,822,370	195,880,350	57,304,500	80.55	0.03	10.56	6.85	2.01
LEVERETT	167,113,190	160,934,600	0	1,779,340	564,700	3,834,550	96.30	0.00	1.06	0.34	2.29
LEXINGTON	6,911,176,060	6,018,408,000	0	646,128,000	125,247,000	121,393,060	87.08	0.00	9.35	1.81	1.76
LEYDEN	51,666,180	47,778,300	0	1,990,450	0	1,897,430	92.48	0.00	3.85	0.00	3.67

FY2004 Assessed Values by Class

Municipality	Total Assessed Values	Assessed Value by Class as Percent of Total Value					Personal Property	Industrial	Commercial	Open Space	Residential	Open Space	Commercial	Industrial	Personal Property
		Residential	Open Space	Commercial	Industrial	Personal Property									
LINCOLN	1,830,623,391	1,769,018,160	0	42,744,821	2,028,800	16,831,610	2,028,800	0.00	2.33	96.63	0.00	2.33	0.11	0.92	
LITTLETON	1,291,268,239	1,030,695,208	0	57,183,301	178,463,050	24,926,680	178,463,050	0.00	4.43	79.82	0.00	4.43	13.82	1.93	
LONGMEADOW	1,607,035,468	1,530,913,000	0	48,541,700	2,256,900	25,323,868	2,256,900	0.00	3.02	95.26	0.00	3.02	0.14	1.58	
LOWELL	3,922,956,457	3,226,743,930	0	368,355,120	231,378,350	96,479,057	231,378,350	0.00	9.39	82.25	0.00	9.39	5.90	2.46	
LUDLOW	957,106,930	957,206,456	0	99,276,324	43,682,830	48,941,320	43,682,830	0.00	8.64	83.30	0.00	8.64	3.80	4.26	
LUNENBURG	996,295,300	908,570,200	139,600	54,756,700	16,373,400	16,455,400	16,373,400	0.01	5.50	91.19	0.01	5.50	1.64	1.65	
LYNN	5,508,583,433	4,912,621,591	0	352,109,922	137,504,900	106,347,020	137,504,900	0.00	6.39	89.18	0.00	6.39	2.50	1.93	
LYNNFIELD	1,735,743,720	1,595,656,826	0	111,375,192	15,873,000	12,838,702	15,873,000	0.00	6.42	91.93	0.00	6.42	0.91	0.74	
MALDEN	4,770,574,776	4,192,158,689	0	347,140,657	163,497,920	67,777,510	163,497,920	0.00	7.28	87.88	0.00	7.28	3.43	1.42	
MANCHESTER-BY-THE-SEA	1,835,706,530	1,725,994,993	0	84,821,242	5,758,000	19,132,295	5,758,000	0.00	4.62	94.02	0.00	4.62	0.31	1.04	
MANSHFIELD	2,159,190,300	1,619,414,444	0	119,059,456	336,742,700	83,973,700	336,742,700	0.00	5.51	75.00	0.00	5.51	15.60	3.89	
MARBLEHEAD	4,465,808,984	4,262,454,683	0	162,486,031	17,795,900	23,082,370	17,795,900	0.00	3.64	95.45	0.00	3.64	0.40	0.52	
MARION	1,221,938,921	1,130,575,092	0	56,828,308	16,627,700	17,907,821	16,627,700	0.00	4.65	92.52	0.00	4.65	1.36	1.47	
MARLBOROUGH	4,152,363,058	2,919,716,128	724,600	706,030,210	375,332,340	150,559,780	375,332,340	0.02	17.00	70.31	0.02	17.00	9.04	3.63	
MARSHFIELD	3,534,171,843	3,301,240,417	0	167,899,483	29,396,000	35,635,943	29,396,000	0.00	4.75	93.41	0.00	4.75	0.83	1.01	
MASHPEE	2,817,174,780	2,541,272,895	2,003,800	182,264,365	14,425,400	77,208,320	14,425,400	0.07	6.47	90.21	0.07	6.47	0.51	2.74	
MATTAPOISETT	1,011,225,492	947,598,700	0	39,950,400	9,850,200	13,826,192	9,850,200	0.00	3.95	93.71	0.00	3.95	0.97	1.37	
MAYNARD	1,150,489,381	992,073,794	7,328,700	55,453,226	78,791,715	16,841,946	78,791,715	0.64	4.82	86.23	0.64	4.82	6.85	1.46	
MEDFIELD	2,013,521,169	1,903,413,150	4,674,100	49,668,050	35,915,550	19,850,319	35,915,550	0.23	2.47	94.53	0.23	2.47	1.78	0.99	
MEDFORD	5,875,092,593	5,215,678,648	0	499,188,852	86,977,500	73,247,593	86,977,500	0.00	8.50	88.78	0.00	8.50	1.48	1.25	
MEDWAY	1,390,131,540	1,228,897,212	0	46,346,658	68,530,850	46,356,820	68,530,850	0.00	3.33	88.40	0.00	3.33	4.93	3.33	
MELROSE	2,805,339,205	2,640,686,753	0	107,594,122	23,551,930	33,506,400	23,551,930	0.00	3.84	94.13	0.00	3.84	0.84	1.19	
MENDON	698,339,040	639,507,241	0	35,045,519	5,849,800	17,936,480	5,849,800	0.00	5.02	91.58	0.00	5.02	0.84	2.57	
MERRIMAC	608,373,706	579,298,558	0	16,315,181	7,869,150	4,890,817	7,869,150	0.00	2.68	95.22	0.00	2.68	1.29	0.80	
METHUEN	3,408,508,308	2,924,524,851	0	272,434,197	136,737,760	74,811,500	136,737,760	0.00	7.99	85.80	0.00	7.99	4.01	2.19	
MIDDLEBOROUGH	1,837,536,093	1,549,405,274	0	214,275,417	47,706,648	26,148,754	47,706,648	0.00	11.66	84.32	0.00	11.66	2.60	1.42	
MIDDLEFIELD	38,374,269	34,941,263	0	1,647,367	13,900	1,771,739	13,900	0.00	4.29	91.05	0.00	4.29	0.04	4.62	
MIDDLETON	1,250,842,513	1,048,574,320	0	141,225,273	41,732,670	19,310,250	41,732,670	0.00	11.29	83.83	0.00	11.29	3.34	1.54	
MILFORD	2,706,311,247	2,140,826,660	0	267,747,218	177,397,407	120,339,962	177,397,407	0.00	9.89	79.10	0.00	9.89	6.55	4.45	
MILLBURY	860,776,218	720,884,026	0	41,962,874	42,588,100	55,341,218	42,588,100	0.00	4.88	83.75	0.00	4.88	4.95	6.43	
MILLS	700,836,130	627,488,968	0	46,070,912	13,979,620	13,296,630	13,979,620	0.00	6.57	89.53	0.00	6.57	1.99	1.90	
MILLVILLE	195,242,516	184,886,585	0	3,096,536	1,321,025	5,938,370	1,321,025	0.00	1.59	94.70	0.00	1.59	0.68	3.04	
MILTON	3,383,837,226	3,254,751,741	0	87,774,665	6,732,400	34,578,420	6,732,400	0.00	2.59	96.19	0.00	2.59	0.20	1.02	
MONROE	14,922,469	6,068,156	0	432,372	7,792,400	629,541	7,792,400	0.00	2.90	40.66	0.00	2.90	52.22	4.22	
MONSON	523,875,450	471,744,890	0	21,664,720	10,075,540	20,390,300	10,075,540	0.00	4.14	90.05	0.00	4.14	1.92	3.89	
MONTAGUE	520,268,096	375,603,011	2,663,800	24,971,455	90,932,440	26,097,390	90,932,440	0.51	4.80	72.19	0.51	4.80	17.48	5.02	
MONTEREY	245,214,863	233,770,190	0	5,451,691	274,591	5,718,391	274,591	0.00	2.22	95.33	0.00	2.22	0.11	2.33	
MONTGOMERY	68,742,151	65,536,300	0	1,518,298	394,920	1,292,633	394,920	0.00	2.21	95.34	0.00	2.21	0.57	1.88	
MOUNT WASHINGTON	58,767,824	56,720,800	0	87,524	735,900	1,223,600	735,900	0.00	0.15	96.52	0.00	0.15	1.25	2.08	
NAHANT	634,005,385	617,231,040	0	12,288,885	307,100	4,178,360	307,100	0.00	1.94	97.35	0.00	1.94	0.05	0.66	
NANTUCKET	12,800,439,935	11,690,201,440	10,097,300	919,553,013	47,178,847	133,409,335	47,178,847	0.08	7.18	91.33	0.08	7.18	0.37	1.04	
NATICK	5,498,901,660	4,282,650,500	0	1,056,295,300	75,695,700	84,260,160	75,695,700	0.00	19.21	77.88	0.00	19.21	1.38	1.53	
NEEDHAM	5,795,628,004	5,061,500,608	0	503,519,246	148,255,600	82,352,550	148,255,600	0.00	8.69	87.33	0.00	8.69	2.56	1.42	
NEW ASHFORD	23,072,700	15,162,300	448,100	5,162,300	0	2,300,300	0	1.94	22.37	65.71	1.94	22.37	0.00	9.97	
NEW BEDFORD	4,534,708,400	3,725,567,919	0	455,411,981	223,124,800	130,603,700	223,124,800	0.00	10.04	82.16	0.00	10.04	4.92	2.88	
NEW BRAINTREE	83,983,174	77,942,541	0	3,730,124	142,836	2,167,673	142,836	0.00	4.44	92.81	0.00	4.44	0.17	2.58	
NEW MARLBOROUGH	354,830,960	332,741,340	0	16,279,460	1,549,750	2,260,410	1,549,750	0.00	2.43	93.77	0.00	2.43	0.44	1.20	
NEW SALEM	76,314,621	72,104,201	0	1,853,200	193,000	2,164,220	193,000	0.00	3.01	94.48	0.00	3.01	0.25	2.84	
NEWBURY	1,094,238,893	1,044,663,190	0	32,890,388	2,706,840	13,978,475	2,706,840	0.00	8.22	95.47	0.00	8.22	5.75	1.28	
NEWBURYPORT	2,141,369,796	1,806,312,175	408,300	176,064,825	123,228,900	35,355,596	123,228,900	0.02	8.17	84.35	0.02	8.17	0.77	1.65	
NEWTON	16,825,041,600	15,105,379,601	0	1,375,012,599	129,889,200	214,760,200	129,889,200	0.00	3.70	89.78	0.00	3.70	0.88	1.28	
NORFOLK	1,201,670,905	1,135,582,780	141,700	44,519,120	10,567,800	10,859,505	10,567,800	0.01	0.01	94.50	0.01	0.01	0.88	0.90	

FY2004 Assessed Values by Class

Municipality	Total Assessed Values	Assessed Value by Class as Percent of Total Value					Personal Property				
		Residential	Open Space	Commercial	Industrial	Personal Property					
NORTH ADAMS	507,115,772	378,376,266	851,400	77,848,496	22,373,670	27,665,940	74.61	0.17	15.35	4.41	5.46
NORTH ANDOVER	3,726,771,550	3,244,746,811	0	240,998,289	184,695,300	56,331,150	87.07	0.00	6.47	4.96	1.51
NORTH ATTLEBOROUGH	2,361,297,354	1,742,150,147	0	503,485,165	62,901,792	52,760,250	73.78	0.00	21.32	2.66	2.23
NORTH BROOKFIELD	325,151,926	293,953,472	0	14,697,392	9,956,256	6,544,806	90.40	0.00	4.52	3.06	2.01
NORTH READING	1,987,040,180	1,710,551,165	0	130,382,473	125,399,300	20,707,242	86.09	0.00	6.56	6.31	1.04
NORTHAMPTON	2,280,568,792	1,783,131,940	0	365,222,430	77,250,292	54,954,130	78.19	0.00	16.01	3.39	2.41
NORTHBOROUGH	1,973,677,990	1,580,545,700	2,145,800	144,581,100	193,773,300	52,632,090	80.08	0.11	7.33	9.82	2.67
NORTHBURIDGE	896,839,255	781,997,900	12,212,300	53,989,400	19,922,800	28,716,855	87.19	1.36	6.02	2.22	3.20
NORTHFIELD	289,986,871	196,964,375	0	10,950,147	69,658,609	12,413,740	67.92	0.00	3.78	24.02	4.28
NORTON	1,619,865,960	1,405,209,014	0	107,499,666	75,585,220	31,572,060	86.75	0.00	6.64	4.67	1.95
NORWELL	1,753,233,060	1,456,774,079	0	210,713,121	53,016,900	32,728,960	83.09	0.00	12.02	3.02	1.87
NORWOOD	3,378,006,320	2,316,462,778	0	705,253,022	279,463,800	76,826,720	68.57	0.00	20.88	8.27	2.27
OAK BLUFFS	2,046,869,602	1,909,805,377	1,324,100	100,801,823	4,127,200	30,811,102	93.30	0.06	4.92	0.20	1.51
OAKHAM	120,891,598	112,723,996	0	3,803,604	771,100	3,592,898	93.24	0.00	3.15	0.64	2.97
ORANGE	330,142,039	270,573,878	0	33,866,114	18,604,717	7,097,330	81.96	0.00	10.26	5.64	2.15
ORLEANS	3,128,390,680	2,879,107,910	0	198,014,000	11,816,000	39,452,770	92.03	0.00	6.33	0.38	1.26
OTIS	379,344,699	351,626,070	0	10,279,330	2,557,000	14,882,299	92.69	0.00	2.71	0.67	3.92
OXFORD	859,587,295	708,713,933	0	61,227,552	49,312,610	40,333,200	82.45	0.00	7.12	5.74	4.69
PALMER	721,332,062	576,425,500	0	63,479,200	42,891,200	38,536,062	79.91	0.00	8.80	5.95	5.34
PAXTON	451,993,034	427,322,830	5,187,900	11,227,870	3,432,900	4,821,534	94.54	1.15	2.48	0.76	1.07
PEABODY	6,314,428,610	4,875,050,594	0	1,023,257,906	351,118,400	65,001,710	77.20	0.00	16.21	5.56	1.03
PELHAM	112,372,600	106,731,450	0	908,350	798,300	3,934,500	94.98	0.00	0.81	0.71	3.50
PEMBROKE	1,926,114,049	1,702,505,759	0	142,997,586	56,613,684	23,997,020	88.39	0.00	7.42	2.94	1.25
PEPPERELL	841,153,994	779,423,038	0	23,024,716	14,382,800	24,323,440	92.66	0.00	2.74	1.71	2.89
PERU	48,504,739	44,047,349	0	2,608,033	324,000	1,525,357	90.81	0.00	5.38	0.67	3.14
PETERSHAM	128,350,980	119,450,777	0	5,266,223	221,400	3,412,580	93.07	0.00	4.10	0.17	2.66
PHILLIPSTON	138,665,355	130,415,800	578,500	5,181,600	288,000	2,201,455	94.05	0.42	3.74	0.21	1.59
PITTSFIELD	2,103,598,224	1,503,158,675	13,233,000	288,726,844	107,732,475	190,747,230	71.46	0.63	13.73	5.12	9.07
PLAINFIELD	54,724,542	46,579,189	0	5,397,617	723,500	2,024,236	85.12	0.00	9.86	1.32	3.70
PLAINVILLE	733,862,280	597,670,144	0	80,359,856	41,196,800	14,635,480	81.44	0.00	10.95	5.61	1.99
PLYMOUTH	7,331,685,422	5,443,658,133	10,100	442,240,605	377,007,674	1,068,768,910	74.25	0.00	6.03	5.14	14.58
PLYMOUTH	273,472,033	250,143,200	0	7,971,600	7,734,600	7,622,633	91.47	0.00	2.91	2.83	2.79
PRINCETON	407,429,370	394,490,749	41,200	7,316,786	1,641,200	3,939,435	96.82	0.01	1.80	0.40	0.97
PROVINCETOWN	1,951,131,300	1,516,318,500	0	411,278,100	1,569,800	31,964,900	77.32	0.00	20.97	0.08	1.63
QUINCY	8,761,808,480	7,204,730,700	0	1,224,356,600	88,256,400	244,464,780	82.23	0.00	13.97	1.01	2.79
RANDOLPH	2,701,327,259	2,348,867,490	0	206,259,369	92,338,100	53,862,300	86.95	0.00	7.64	3.42	1.99
RAYNHAM	1,463,116,000	1,089,471,200	0	250,899,100	84,860,100	37,885,600	74.46	0.00	17.15	5.80	2.59
READING	3,119,970,010	2,923,687,400	0	155,560,000	23,166,300	17,556,310	93.71	0.00	4.62	0.74	0.56
REHOBOTH	1,263,963,566	1,160,791,388	0	58,392,129	11,208,683	33,571,366	91.84	0.00	4.62	0.89	2.66
REVERE	2,738,429,844	2,329,851,896	0	321,848,404	42,255,400	44,474,144	85.08	0.00	11.75	1.54	1.62
RICHMOND	260,009,162	241,842,568	0	5,187,221	362,700	12,616,673	93.01	0.00	2.00	0.14	4.85
ROCHESTER	437,245,340	375,955,600	0	29,665,100	16,635,400	14,989,240	85.98	0.00	6.78	3.80	3.43
ROCKLAND	1,397,284,235	1,108,366,400	0	161,134,900	96,117,200	31,665,735	79.32	0.00	11.53	6.88	2.27
ROCKPORT	1,587,964,840	1,485,422,081	0	86,474,819	4,720,400	11,347,540	93.54	0.00	5.45	0.30	0.71
ROWE	422,051,703	30,631,245	0	147,564	311,421,344	79,851,550	7.26	0.00	0.03	73.79	18.92
ROWLEY	687,021,980	593,716,665	310,100	53,398,975	29,790,060	9,806,180	86.42	0.05	7.77	4.34	1.43
ROYALSTON	76,501,141	71,958,979	0	920,312	416,256	3,205,594	94.06	0.00	1.20	0.54	4.19
RUSSELL	100,420,934	87,076,000	0	2,750,300	5,325,500	5,269,134	86.71	0.00	2.74	5.30	5.25
RUTLAND	534,134,295	510,377,222	0	11,580,078	3,140,200	9,036,795	95.55	0.00	2.17	0.59	1.69
SALEM	3,971,301,437	3,247,929,862	0	369,848,655	140,122,325	213,400,595	81.79	0.00	9.31	3.53	5.37
SALISBURY	1,026,641,951	830,607,767	0	154,620,139	21,791,085	19,622,960	80.91	0.00	15.06	2.12	1.91
SANDSFIELD	156,920,293	142,400,720	0	4,885,566	361,300	9,272,707	90.75	0.00	3.11	0.23	5.91

FY2004 Assessed Values by Class

Municipality	Total Assessed Values	Assessed Value by Class as Percent of Total Value					Personal Property				
		Residential	Open Space	Commercial	Industrial	Personal Property					
SANDWICH	3,371,219,900	2,891,802,145	0	183,591,055	59,545,300	236,281,400	85.78	0.00	5.45	1.77	7.01
SAUGUS	3,266,535,682	2,630,907,415	0	464,350,550	118,326,735	52,950,982	80.54	0.00	14.22	3.62	1.62
SAVOY	45,383,397	43,141,850	0	648,909	168,200	1,424,438	95.06	0.00	1.43	0.37	3.14
SCITUATE	3,093,272,200	2,972,015,100	0	87,724,900	5,413,300	28,118,900	96.08	0.00	2.84	0.18	0.91
SEEKONK	1,370,604,780	1,020,362,497	0	284,364,103	27,700,800	38,177,380	74.45	0.00	20.75	2.02	2.79
SHARON	2,395,281,100	2,244,680,546	0	74,199,054	41,158,100	35,243,400	93.71	0.00	3.10	1.72	1.47
SHEFFIELD	441,173,299	383,990,699	0	37,682,561	8,641,200	10,858,839	87.04	0.00	8.54	1.96	2.46
SHELBURNE	150,958,549	115,807,877	0	18,981,664	5,861,100	10,307,908	76.72	0.00	12.57	3.88	6.83
SHERBORN	956,194,445	922,175,995	0	16,116,450	1,806,300	16,095,700	96.44	0.00	1.69	0.19	1.68
SHIRLEY	477,307,759	429,771,010	0	14,061,560	18,929,800	14,545,389	90.04	0.00	2.95	3.97	3.05
SHREWSBURY	3,986,807,862	3,469,508,786	2,898,000	311,890,852	163,766,000	38,744,224	87.02	0.07	7.82	4.11	0.97
SHUTESBURY	139,513,500	134,256,905	0	1,124,595	525,000	3,607,000	96.23	0.00	0.81	0.38	2.59
SOMERSET	2,061,968,700	1,395,647,400	0	109,759,600	188,632,300	367,929,400	67.69	0.00	5.32	9.15	17.84
SOMERVILLE	6,613,854,900	5,712,928,622	0	568,399,378	214,673,200	117,853,700	86.38	0.00	8.59	3.25	1.78
SOUTH HADLEY	1,129,869,598	1,018,133,850	212,600	60,685,850	35,768,698	15,068,698	90.11	0.02	5.37	3.17	1.33
SOUTHAMPTON	402,094,286	371,912,875	0	18,281,025	5,244,600	6,655,786	92.49	0.00	4.55	1.30	1.66
SOUTHBOROUGH	1,925,641,015	1,552,061,235	0	164,622,942	113,239,830	95,717,008	80.60	0.00	8.55	5.88	4.97
SOUTHBRIDGE	831,442,330	653,443,759	0	107,809,695	42,877,006	27,311,870	78.59	0.00	12.97	5.16	3.28
SOUTHWICK	710,565,729	632,251,185	0	47,682,270	12,214,900	18,417,374	88.98	0.00	6.71	1.72	2.59
SPENCER	857,044,712	749,606,504	0	59,680,348	27,957,800	19,800,060	87.46	0.00	6.96	3.26	2.31
SPRINGFIELD	5,443,977,810	3,981,811,000	0	828,245,700	226,022,200	407,898,910	73.14	0.00	15.21	4.15	7.49
SPRINGFIELD	860,678,532	742,375,560	0	47,769,140	40,229,100	30,304,732	86.25	0.00	5.55	4.67	3.52
STOCKBRIDGE	435,560,836	376,760,500	3,446,100	23,244,600	2,621,500	29,488,136	87.09	0.00	10.61	0.92	1.38
STONEHAM	2,420,339,422	2,107,816,447	0	256,684,285	22,318,200	33,520,490	87.09	0.00	10.61	0.92	1.38
STOUGHTON	2,498,171,760	2,079,339,943	0	256,679,260	124,394,637	37,757,920	83.23	0.00	10.27	4.98	1.51
STOW	943,161,800	862,906,400	0	46,340,100	22,297,500	11,617,800	91.49	0.00	4.91	2.36	1.23
STURBRIDGE	731,094,500	552,363,787	0	123,742,613	27,336,500	27,651,600	75.55	0.00	16.93	3.74	3.78
SUDBURY	3,545,996,135	3,345,758,101	0	116,426,964	50,594,200	33,246,870	94.35	0.00	3.28	1.43	0.94
SUNDERLAND	225,326,310	196,302,911	0	19,853,889	3,543,400	5,626,110	87.12	0.00	8.81	1.57	2.50
SUTTON	863,078,978	782,646,359	0	36,237,441	21,930,200	22,264,978	90.68	0.00	4.20	2.54	2.58
SWAMPSCOTT	2,187,977,886	2,046,066,984	0	115,800,412	11,787,000	14,323,490	93.51	0.00	5.29	0.54	0.65
SWANSEA	1,173,836,994	929,379,863	91,400	194,970,537	14,211,300	35,183,894	79.17	0.01	16.61	1.21	3.00
TAUNTON	4,276,630,676	3,438,710,628	0	529,800,408	198,653,100	109,466,540	80.41	0.00	12.39	4.65	2.56
TEMPLETON	446,029,338	403,379,346	0	22,051,060	14,763,900	5,835,032	90.44	0.00	4.94	3.31	1.31
TEWKSBURY	3,495,477,340	2,788,132,061	4,957,300	308,044,639	287,900,100	106,443,240	79.76	0.14	8.81	8.24	3.05
TISBURY	1,588,796,942	1,412,976,400	0	133,428,200	3,215,400	39,176,942	88.93	0.00	8.40	0.20	2.47
TOLLAND	114,781,052	105,859,600	0	2,276,100	318,600	6,326,752	92.23	0.00	1.98	0.28	5.51
TOPSFIELD	1,063,512,597	987,506,510	0	51,021,640	13,565,000	11,419,447	92.85	0.00	4.80	1.28	1.07
TOWNSEND	704,378,257	642,696,000	0	31,156,957	19,019,750	11,505,550	91.24	0.00	4.42	2.70	1.63
TRURO	1,332,323,600	1,235,546,027	0	69,609,953	1,280,700	25,886,920	92.74	0.00	5.22	0.10	1.94
TYNGBOROUGH	1,222,731,984	1,064,712,375	0	85,365,640	52,807,890	19,846,079	87.08	0.00	6.98	4.32	1.62
TYRINGHAM	90,579,444	81,146,544	0	1,217,240	0	8,215,660	89.59	0.00	1.34	0.00	9.07
UPTON	665,512,100	625,852,400	0	17,324,800	5,188,200	17,146,700	94.04	0.00	2.60	0.78	2.58
UXBRIDGE	1,179,160,531	1,043,796,900	0	58,902,070	39,690,730	36,770,831	88.52	0.00	5.00	3.37	3.12
WAKEFIELD	2,724,937,742	2,193,571,777	0	414,593,457	83,610,350	33,162,158	80.50	0.00	15.21	3.07	1.22
WALES	101,197,724	92,540,965	0	1,848,615	620,300	6,187,844	91.45	0.00	1.83	0.61	6.11
WALPOLE	2,514,178,830	2,149,659,850	0	161,874,116	104,986,334	97,658,530	85.50	0.00	6.44	4.18	3.88
WALTHAM	7,875,441,330	5,429,509,969	0	1,666,556,449	503,907,238	275,467,674	68.94	0.00	21.16	6.40	3.50
WARE	483,577,091	399,575,278	0	46,263,473	18,163,730	19,574,610	82.63	0.00	9.57	3.76	4.05
WAREHAM	2,239,288,900	1,926,917,362	0	210,317,918	47,539,720	54,513,900	86.05	0.00	9.39	2.12	2.43
WARREN	228,487,113	197,813,250	0	8,007,412	9,641,000	13,025,451	86.58	0.00	3.50	4.22	5.70
WARWICK	53,056,095	50,771,807	0	427,809	109,862	1,746,617	95.69	0.00	0.81	0.21	3.29

FY2004 Assessed Values by Class

Municipality	Total Assessed Values	Assessed Value by Class as Percent of Total Value					Personal Property				
		Residential	Open Space	Commercial	Industrial	Open Space					
WASHINGTON	49,926,976	46,182,074	0	2,314,707	37,500	1,392,695	92.50	0.00	4.64	0.08	2.79
WATERTOWN	4,779,603,684	3,753,239,748	0	644,671,084	250,261,450	131,431,402	78.53	0.00	13.49	5.24	2.75
WAYLAND	2,822,189,683	2,691,489,000	0	68,635,673	42,678,200	19,386,870	95.37	0.00	2.43	1.51	0.69
WEBSTER	1,085,778,890	907,501,310	0	128,908,530	23,086,900	26,282,150	83.58	0.00	11.87	2.13	2.42
WELLESLEY	7,443,761,900	6,687,379,000	0	688,831,000	5,428,000	62,123,900	89.84	0.00	9.25	0.07	0.83
WELFLEET	1,848,286,360	1,732,981,574	0	73,492,866	487,700	41,324,220	88.76	0.00	3.98	0.03	2.24
WENDELL	52,360,993	46,122,523	0	2,422,041	304,800	3,511,629	93.09	0.00	4.63	0.58	6.71
WENHAM	692,245,572	662,547,100	460,200	22,606,985	758,300	5,872,987	95.71	0.07	3.27	0.11	0.85
WEST BOYLSTON	647,077,671	532,410,681	0	55,673,719	41,677,900	17,315,371	82.28	0.00	8.60	6.44	2.68
WEST BROOKFIELD	806,309,857	551,457,890	0	122,650,866	105,416,931	26,784,170	68.37	0.00	15.21	13.07	3.32
WEST BRIDGEFIELD	240,363,452	216,492,693	0	12,681,907	5,092,600	6,096,252	90.09	0.00	5.28	2.12	2.54
WEST NEWBURY	733,651,653	719,125,957	0	5,741,086	2,005,700	6,778,910	98.02	0.00	0.78	0.27	0.92
WEST SPRINGFIELD	1,653,336,467	1,107,892,200	0	350,922,900	129,956,600	64,564,767	67.01	0.00	21.23	7.86	3.91
WEST STOCKBRIDGE	228,074,989	207,453,696	0	12,399,367	1,277,500	6,944,426	90.96	0.00	5.44	0.56	3.04
WEST TISBURY	1,656,064,052	1,588,744,950	0	41,386,450	2,666,100	23,266,552	95.93	0.00	2.50	0.16	1.40
WESTBOROUGH	3,050,486,034	1,864,879,386	0	489,279,673	443,364,325	252,962,650	61.13	0.00	16.04	14.53	8.29
WESTFIELD	2,299,794,449	1,900,569,916	0	278,456,527	79,934,300	40,833,706	82.64	0.00	12.11	3.48	1.78
WESTFORD	3,208,482,145	2,741,039,275	0	195,558,245	226,125,740	45,758,885	85.43	0.00	6.10	7.05	1.43
WESTHAMPTON	151,033,459	143,623,900	0	2,971,231	545,000	3,893,328	95.09	0.00	1.97	0.36	2.58
WESTMINSTER	762,384,594	597,687,900	0	46,264,900	52,499,200	65,932,594	78.40	0.00	6.07	6.89	8.65
WESTON	4,304,171,200	4,150,331,500	0	120,557,600	7,334,100	25,948,000	96.43	0.00	2.80	0.17	0.60
WESTPORT	1,880,044,700	1,707,087,990	0	137,657,540	6,328,600	28,970,570	90.80	0.00	7.32	0.34	1.54
WESTWOOD	2,952,058,658	2,485,356,400	0	220,942,100	190,054,500	55,705,658	84.19	0.00	7.48	6.44	1.89
WEYMOUTH	4,329,406,530	3,648,791,751	0	359,942,849	229,153,200	91,518,730	84.28	0.00	8.31	5.29	2.11
WHATELY	136,002,971	105,977,220	0	12,393,106	12,796,485	4,836,160	77.92	0.00	9.11	9.41	3.56
WHITMAN	916,397,241	816,044,431	0	65,964,440	17,036,774	17,351,596	89.05	0.00	7.20	1.86	1.89
WILBRAHAM	1,286,892,781	1,163,776,400	0	77,554,300	21,966,100	23,595,981	90.43	0.00	6.03	1.71	1.83
WILLIAMSBURG	218,408,308	198,373,382	0	15,315,212	1,444,062	3,275,652	90.83	0.00	7.01	0.66	1.50
WILLIAMSTOWN	723,156,900	617,562,000	0	77,705,000	12,307,000	15,582,900	85.40	0.00	10.75	1.70	2.15
WILLMINGTON	3,005,246,280	2,288,624,785	0	104,907,615	554,955,700	56,758,180	76.15	0.00	3.49	18.47	1.89
WINCHENDON	505,232,513	454,381,444	0	29,093,325	10,770,700	10,987,044	89.94	0.00	5.76	2.13	2.17
WINCHESTER	4,287,816,266	4,054,507,318	0	170,415,348	26,213,300	36,680,300	94.56	0.00	3.97	0.61	0.86
WINDSOR	71,099,370	67,262,751	90,504	1,054,563	980,900	1,710,652	94.60	0.13	1.48	1.38	2.41
WINTHROP	1,576,451,520	1,480,471,740	163,000	76,999,060	2,915,300	15,902,420	93.91	0.01	4.88	0.18	1.01
WOBURN	4,907,688,100	3,409,943,790	0	668,140,610	613,423,400	216,180,300	69.48	0.00	13.61	12.50	4.40
WORCESTER	8,818,751,900	7,036,273,400	0	1,095,918,200	350,283,400	336,276,900	79.79	0.00	12.43	3.97	3.81
WORTHINGTON	97,136,454	90,946,210	0	3,176,684	313,400	2,700,160	93.63	0.00	3.27	0.32	2.78
WRENTHAM	1,521,504,610	1,262,477,578	0	191,064,322	37,219,800	30,742,910	82.98	0.00	12.56	2.45	2.02
YARMOUTH	5,321,833,949	4,812,011,700	804,600	395,342,400	24,627,800	89,047,449	90.42	0.02	7.43	0.46	1.67

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy				Personal Property
		Residential	Open Space	Commercial	Industrial	
ABINGTON	18,205,161	16,190,475	0	1,467,471	199,513	347,702
ACTON	46,701,148	40,670,679	0	3,956,132	1,384,771	689,566
ACUSHNET	10,155,363	8,921,375	0	439,919	533,639	260,430
ADAMS	6,067,336	4,707,412	0	597,274	427,333	335,317
AGAWAM	35,181,825	21,138,113	0	4,465,889	5,966,605	3,611,218
ALFORD	847,391	817,595	0	9,660	140	19,996
AMESBURY	25,300,565	21,416,434	0	1,974,932	1,353,037	556,162
AMHERST	25,855,461	22,750,342	0	2,287,047	70,117	747,955
ANDOVER	79,164,340	54,450,344	100,436	10,642,004	12,021,397	1,950,159
ARLINGTON	63,740,140	59,880,691	0	2,883,991	199,945	775,513
ASHBURNHAM	6,413,369	6,204,785	2,905	119,078	46,990	39,611
ASHBY	3,419,272	3,258,743	0	100,139	11,873	48,517
ASHFIELD	2,237,241	2,050,855	0	102,840	18,195	65,351
ASHLAND	24,507,129	22,117,139	130,489	1,124,044	728,673	406,784
ATHOL	6,502,947	5,699,227	0	482,291	175,577	145,852
ATTLEBORO	39,662,048	29,337,020	0	5,459,142	3,095,722	1,770,164
AUBURN	21,494,069	13,301,024	36,964	5,302,076	2,159,815	694,190
AVON	10,299,692	3,662,250	0	1,753,201	4,299,802	584,439
AYER	12,338,520	4,646,501	0	1,801,715	3,012,310	2,877,994
BARNSTABLE	74,566,035	66,253,730	0	6,392,738	500,285	1,419,282
BARRE	4,034,372	3,597,977	0	259,378	59,828	117,189
BECKET	3,101,249	2,856,605	0	91,819	9,667	143,158
BEDFORD	35,567,244	19,954,890	65,644	8,477,917	5,332,108	1,736,685
BELCHERTOWN	15,037,545	14,031,706	8,674	557,115	141,947	298,103
BELLINGHAM	22,421,417	13,618,066	0	2,416,436	954,861	5,432,054
BELMONT	51,047,698	48,297,587	0	2,366,124	161,753	222,234
BERKLEY	5,032,110	4,759,851	0	181,573	28,445	62,241
BERLIN	5,553,510	4,066,756	0	1,297,567	86,413	102,774
BERNARDSTON	2,174,095	1,886,700	0	172,383	56,294	58,718
BEVERLY	56,214,897	44,402,077	7,239	7,618,614	2,720,600	1,466,367
BILLERICA	68,408,715	38,672,198	0	5,672,885	20,215,201	3,848,431
BLACKSTONE	10,300,028	6,822,384	0	241,921	477,283	2,758,440
BLANDFORD	1,507,995	1,310,389	0	67,734	2,868	127,004
BOLTON	11,041,010	9,838,791	0	875,021	64,373	262,825
BOSTON	1,093,936,627	371,868,680	0	587,557,871	21,244,004	113,266,072
BOURNE	25,169,239	22,353,008	3,352	2,103,641	169,383	539,855
BOXBOROUGH	11,750,969	8,903,872	0	1,084,693	1,648,147	114,257
BOYLSTON	17,339,327	16,946,752	26,134	146,457	7,020	212,964
BOXFORD	6,259,874	5,603,297	5,466	361,886	178,027	111,198
BRAINTREE	52,132,908	30,891,770	0	16,734,419	3,450,482	1,056,237
BREWSTER	18,898,808	17,586,753	0	893,937	71,920	346,198
BRIDGEWATER	21,918,861	19,739,113	0	1,201,265	492,746	485,737
BRIMFIELD	4,428,219	3,873,934	0	322,033	63,292	168,960

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy				Personal Property
		Residential	Open Space	Commercial	Industrial	
BROCKTON	78,549,195	55,385,231	0	16,331,614	4,002,910	2,829,440
BROOKFIELD	3,045,296	2,827,664	0	129,880	15,492	72,260
BROOKLINE	114,660,483	96,785,156	0	15,561,395	212,125	2,101,807
BUCKLAND	2,083,459	1,659,876	0	100,520	196,189	126,874
BURLINGTON	56,167,969	20,291,979	0	26,130,972	6,028,230	3,716,788
CAMBRIDGE	209,599,396	74,721,486	0	91,919,342	34,489,554	8,469,014
CANTON	38,952,281	23,939,042	0	6,881,247	6,883,313	1,248,679
CARLISLE	15,653,986	15,412,464	6,185	87,272	36,194	111,871
CARVER	12,604,759	10,617,822	0	1,123,593	362,670	500,674
CHARLEMONT	1,697,581	1,459,937	0	146,662	14,589	76,393
CHARLTON	11,153,352	9,390,212	0	656,867	481,462	624,811
CHATHAM	20,132,859	18,835,877	0	1,092,260	61,838	142,884
CHELMSFORD	56,213,389	46,308,374	0	4,262,080	3,858,728	1,784,207
CHELSEA	25,479,615	12,320,464	0	8,933,528	3,115,001	1,110,622
CHESHIRE	2,076,252	1,887,573	3,372	134,506	8,435	42,366
CHESTER	1,594,413	1,469,622	0	71,458	9,401	43,932
CHESTERFIELD	1,696,606	1,599,014	0	26,699	26,590	44,303
CHICOPEE	48,770,532	30,273,857	0	8,762,753	6,696,970	3,036,952
CHILMARK	4,534,754	4,450,526	0	45,206	1,614	37,408
CLARKSBURG	939,964	901,667	0	15,912	9,998	12,387
CLINTON	12,631,956	9,468,637	0	1,226,607	1,490,325	446,387
COHASSET	20,572,806	19,211,064	0	1,114,671	79,755	167,316
COLRAIN	1,773,862	1,580,759	0	47,040	65,343	80,720
CONCORD	46,721,518	41,780,674	0	3,432,824	896,236	611,784
CONWAY	2,751,634	2,468,531	0	53,335	112,022	117,746
CUMMINGTON	1,083,360	973,315	0	61,193	8,881	39,971
DALTON	7,256,097	5,927,827	0	353,490	784,249	190,531
DANVERS	43,086,945	29,519,303	0	10,093,862	2,795,808	677,972
DARTMOUTH	33,336,147	28,217,238	0	3,623,103	575,734	920,072
DEDHAM	45,516,162	28,767,925	0	12,875,949	887,659	2,984,629
DEERFIELD	5,680,269	3,913,902	0	638,947	822,206	305,214
DENNIS	24,637,390	22,847,921	4,123	1,284,629	81,442	419,275
DIGHTON	7,887,615	6,165,204	0	562,605	841,405	318,401
DOUGLAS	9,244,337	8,668,625	0	188,200	219,538	167,974
DOVER	17,408,977	17,073,380	0	140,216	41,313	154,068
DRACUT	26,384,366	24,268,828	0	1,183,736	431,255	500,547
DUDLEY	6,666,948	6,151,052	0	243,464	166,660	105,772
DUNSTABLE	5,191,419	5,006,050	0	53,984	22,815	108,570
DUNBURY	32,576,127	31,474,965	0	837,982	24,875	238,305
EAST BRIDGEMATER	13,848,991	12,594,518	0	617,901	438,766	197,806
EAST BROOKFIELD	1,871,490	1,658,489	0	130,484	25,434	57,083
EAST LONGMEADOW	24,247,450	19,056,236	1,716	2,462,724	2,099,621	627,153
EASTHAM	11,968,549	11,402,628	0	367,024	26,320	172,577

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy					Personal Property				
		Residential	Open Space	Commercial	Industrial	Personal Property					
EASTHAMPTON	13,020,201	11,205,059	0	814,668	601,910	398,564	86.06	0.00	6.26	4.62	3.06
EASTON	27,224,489	24,325,711	0	1,523,292	1,031,126	344,360	89.35	0.00	5.60	3.79	1.26
EDGARTOWN	15,252,772	14,179,453	11,497	840,730	9,319	211,773	92.96	0.08	5.51	0.06	1.39
EGREMONT	2,485,727	2,310,358	0	121,040	0	54,329	92.94	0.00	4.87	0.00	2.19
ERVING	5,730,628	482,158	2,146	54,902	3,524,192	1,667,230	8.41	0.04	0.96	61.50	29.09
ESSEX	6,263,830	5,570,221	0	496,268	125,797	71,544	88.93	0.00	7.92	2.01	1.14
EVERETT	55,837,083	17,569,016	0	8,769,974	24,549,383	4,948,710	31.46	0.00	15.71	43.97	8.86
FAIRHAVEN	16,871,973	12,673,352	0	3,403,070	294,326	501,225	75.11	0.00	20.17	1.74	2.97
FALL RIVER	46,116,091	27,235,183	0	10,621,354	5,781,639	2,477,915	59.06	0.00	23.03	12.54	5.37
FALMOUTH	56,910,243	52,627,154	9,266	3,027,413	333,431	912,979	92.47	0.02	5.32	0.59	1.60
FITCHBURG	28,349,647	21,260,336	0	3,603,597	2,125,834	1,359,880	74.99	0.00	12.71	7.50	4.80
FLORIDA	1,332,757	335,941	1,215	9,424	865,803	120,374	25.21	0.09	0.71	64.96	9.03
FOXBOROUGH	22,998,863	18,062,586	0	3,665,803	788,203	482,271	78.54	0.00	15.94	3.43	2.10
FRAMINGHAM	120,629,118	67,689,993	0	38,549,632	7,329,874	7,059,619	56.11	0.00	31.96	6.08	5.85
FRANKLIN	38,323,571	29,887,605	0	2,497,339	4,926,910	1,011,717	77.99	0.00	6.52	12.86	2.64
FREETOWN	10,543,584	8,559,412	0	841,501	622,998	519,673	81.18	0.00	7.98	5.91	4.93
GARDNER	13,975,887	11,504,586	0	1,256,497	788,151	426,653	82.32	0.00	8.99	5.64	3.05
AQUINNAH	1,903,190	1,870,796	0	8,346	0	24,048	98.30	0.00	0.44	0.00	1.26
GEORGETOWN	9,609,453	8,616,451	0	421,384	433,774	137,844	89.67	0.00	4.39	4.51	1.43
GILL	1,633,137	1,340,450	0	134,442	113,601	44,644	82.05	0.00	8.23	6.96	2.73
GLOUCESTER	44,471,385	39,378,787	0	2,704,634	1,711,454	676,510	88.55	0.00	6.08	3.85	1.52
GOSHEN	1,460,368	1,387,573	0	31,628	14,677	26,490	95.02	0.00	2.17	1.01	1.81
GOSNOLD	326,283	318,190	0	6,481	806	806	97.52	0.00	1.99	0.25	0.25
GRAFTON	17,915,122	16,448,407	0	655,080	430,520	381,115	91.81	0.00	3.66	2.40	2.13
GRANBY	5,792,149	5,342,969	0	307,992	40,625	100,563	92.25	0.00	5.32	0.70	1.74
GRANVILLE	1,858,202	1,613,117	0	77,041	25,006	143,038	86.81	0.00	4.15	1.35	7.70
GREAT BARRINGTON	11,835,728	9,226,657	0	2,100,302	162,323	346,446	77.96	0.00	17.75	1.37	2.93
GREENFIELD	20,085,251	15,148,087	0	3,707,515	546,941	682,708	75.42	0.00	18.46	2.72	3.40
GROTON	19,540,278	18,653,084	0	480,595	184,229	222,370	95.46	0.00	2.46	0.94	1.14
GROVELAND	7,355,057	6,741,317	0	232,669	262,070	119,001	91.66	0.00	3.16	3.56	1.62
HADLEY	6,713,853	4,286,140	0	2,084,794	196,636	146,283	63.84	0.00	31.05	2.93	2.18
HALIFAX	8,803,242	8,002,503	0	462,596	133,826	204,317	90.90	0.00	5.25	1.52	2.32
HAMILTON	15,122,295	14,428,952	0	565,458	7,519	120,366	95.42	0.00	3.74	0.05	0.80
HAMPDEN	6,665,696	6,132,410	0	292,738	26,154	214,394	92.00	0.00	4.39	0.39	3.22
HANCOCK	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
HANOVER	23,563,232	19,704,970	0	2,898,611	591,565	368,086	83.63	0.00	12.30	2.51	1.56
HANSON	12,254,900	11,451,399	0	465,729	191,482	146,290	93.44	0.00	3.80	1.56	1.19
HARDWICK	2,229,753	1,996,166	0	150,982	25,921	56,684	89.52	0.00	6.77	1.16	2.54
HARVARD	11,015,004	10,536,883	0	326,705	30,028	121,388	95.66	0.00	2.97	0.27	1.10
HARWICH	27,795,071	25,748,149	0	1,434,424	145,481	467,017	92.64	0.00	5.16	0.52	1.68
HATFIELD	4,529,820	3,370,987	0	828,536	183,491	146,806	74.42	0.00	18.29	4.05	3.24
HAVERHILL	58,547,207	45,562,783	17,777	6,402,624	4,242,105	2,321,918	77.82	0.03	10.94	7.25	3.97
HAWLEY	495,387	452,638	0	15,225	0	27,524	91.37	0.00	3.07	0.00	5.56

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy					Personal Property				
		Residential	Open Space	Commercial	Industrial	Personal Property					
HEATH	1,180,440	1,112,889	0	17,208	1,215	49,128	94.28	0.00	1.46	0.10	4.16
HINGHAM	41,626,591	36,795,805	0	2,450,384	1,635,626	744,776	88.39	0.00	5.89	3.93	1.79
HINSDALE	2,346,856	2,053,859	272	137,944	24,345	130,436	87.52	0.01	5.88	1.04	5.56
HOLBROOK	15,754,491	12,231,778	0	1,633,813	1,359,313	529,587	77.64	0.00	10.37	8.63	3.36
HOLDEN	20,945,230	19,592,370	4,742	732,075	342,254	273,789	93.54	0.02	3.50	1.63	1.31
HOLLAND	3,450,347	3,296,600	0	66,380	2,032	85,335	95.54	0.00	1.92	0.06	2.47
HOLLISTON	25,697,194	23,074,596	0	763,272	1,468,191	391,135	89.79	0.00	2.97	5.71	1.52
HOLYOKE	36,333,766	15,355,304	0	15,787,388	3,974,934	1,216,140	42.26	0.00	43.45	10.94	3.35
HOPEDALE	7,174,601	6,158,475	0	567,018	282,719	166,389	85.84	0.00	7.90	3.94	2.32
HOPKINTON	31,515,127	26,236,110	5,984	819,305	3,732,488	721,240	83.25	0.02	2.60	11.84	2.29
HUBBARDSTON	3,770,431	3,606,119	0	82,504	25,967	55,841	95.64	0.00	2.19	0.69	1.48
HUDSON	24,423,572	16,203,018	0	2,979,348	4,636,014	605,192	66.34	0.00	12.20	18.98	2.48
HULL	17,528,098	16,787,811	0	550,812	0	189,475	95.78	0.00	3.14	0.00	1.08
HUNTINGTON	1,951,112	1,816,411	0	62,322	18,776	53,603	93.10	0.00	3.19	0.96	2.75
IPSWICH	20,133,878	18,553,119	0	907,959	522,751	150,049	92.15	0.00	4.51	2.60	0.75
KINGSTON	16,572,853	13,922,405	0	2,288,133	106,390	255,925	84.01	0.00	13.81	0.64	1.54
LAKEVILLE	12,166,969	10,184,714	0	1,013,923	795,336	172,996	83.71	0.00	8.33	6.54	1.42
LANCASTER	9,374,698	8,163,052	36,949	506,670	417,344	250,683	87.08	0.39	5.40	4.45	2.67
LANESBOROUGH	5,286,396	3,790,150	0	1,283,561	65,617	147,068	71.70	0.00	24.28	1.24	2.78
LAWRENCE	32,046,335	20,007,245	0	5,751,273	3,642,088	2,645,729	62.43	0.00	17.95	11.37	8.26
LEE	8,869,785	5,726,589	0	2,081,333	620,901	440,962	64.56	0.00	23.47	7.00	4.97
LEICESTER	7,952,009	7,183,090	0	377,152	216,249	175,518	90.33	0.00	4.74	2.72	2.21
LENEX	9,051,244	6,805,661	0	1,836,846	113,842	294,895	75.19	0.00	20.29	1.26	3.26
LEOMINSTER	36,180,223	29,141,764	12,068	3,821,071	2,479,845	725,475	80.55	0.03	10.56	6.85	2.01
LEVERETT	3,135,043	3,019,133	0	33,380	10,594	71,936	96.30	0.00	1.06	0.34	2.29
LEXINGTON	82,109,041	63,012,732	0	13,820,678	2,679,033	2,596,598	76.74	0.00	16.83	3.26	3.16
LEYDEN	1,093,257	1,010,989	0	42,118	0	40,150	92.47	0.00	3.85	0.00	3.67
LINCOLN	16,823,429	16,257,277	0	392,825	18,645	154,682	96.63	0.00	2.33	0.11	0.92
LITTLETON	16,399,477	11,667,470	0	1,038,449	3,240,889	452,669	71.15	0.00	6.33	19.76	2.76
LONGMEADOW	30,356,901	28,918,947	0	916,953	42,633	478,368	95.26	0.00	3.02	0.14	1.58
LOWELL	65,386,132	45,077,613	0	10,744,919	6,749,306	2,814,294	68.94	0.00	16.43	10.32	4.30
LUDLOW	21,281,461	17,727,464	0	1,838,598	809,006	906,393	83.30	0.00	8.64	3.80	4.26
LUNENBURG	14,147,393	12,901,697	1,982	777,545	232,502	233,667	91.19	0.01	5.50	1.64	1.65
LYNN	71,211,221	56,151,265	0	8,897,818	3,474,749	2,687,389	78.85	0.00	12.49	4.88	3.77
LYNNFIELD	21,201,355	19,387,230	0	1,442,309	205,555	166,261	91.44	0.00	6.80	0.97	0.78
MALDEN	48,307,335	37,352,134	0	6,574,844	3,096,651	1,283,706	77.32	0.00	13.61	6.41	2.66
MANCHESTER	13,327,229	12,530,724	0	615,802	41,803	138,900	94.02	0.00	4.62	0.31	1.04
MANSFIELD	34,568,637	25,926,825	0	1,906,142	5,391,251	1,344,419	75.00	0.00	5.51	15.60	3.89
MARBLEHEAD	37,870,060	36,145,616	0	1,377,882	150,824	195,738	95.45	0.00	3.64	0.40	0.52
MARION	11,681,737	10,808,298	0	543,279	158,961	171,199	92.52	0.00	4.65	1.36	1.47
MARLBOROUGH	64,465,084	34,816,396	8,637	16,987,087	9,030,496	3,622,468	54.01	0.01	26.35	14.01	5.62
MARSHFIELD	34,316,808	32,055,044	0	1,630,304	285,435	346,025	93.41	0.00	4.75	0.83	1.01
MASHPEE	27,439,282	24,751,998	19,517	1,775,255	140,503	752,009	90.21	0.07	6.47	0.51	2.74

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy				Personal Property
		Residential	Open Space	Commercial	Industrial	
MATTAPOISETT	12,488,634	11,702,844	0	493,387	121,650	170,753
MAYNARD	16,496,172	12,867,197	95,053	1,297,051	1,842,938	393,933
MEDFIELD	25,551,584	24,154,313	59,314	630,288	455,768	251,901
MEDFORD	63,753,917	49,444,634	0	10,832,398	1,887,412	1,589,473
MEDWAY	19,406,236	17,155,405	0	646,999	956,691	647,141
MELROSE	33,358,110	30,420,711	0	1,919,479	420,166	597,754
MENDON	7,772,514	7,117,716	0	390,057	65,108	199,633
MERRIMAC	6,704,278	6,383,870	0	179,793	86,718	53,897
METHUEN	44,148,901	34,304,677	0	5,541,312	2,781,246	1,521,666
MIDDLEBOROUGH	21,798,448	18,081,560	0	2,764,153	615,416	337,319
MIDDLEFIELD	748,299	681,355	0	32,124	271	34,549
MIDDLETON	13,233,913	11,093,916	0	1,494,163	441,532	204,302
MILFORD	38,160,466	25,561,470	0	5,965,408	3,952,414	2,681,174
MILLBURY	12,928,858	10,827,678	0	630,282	639,673	831,225
MILLIS	11,122,270	9,958,250	0	731,145	221,857	211,018
MILLVILLE	3,008,687	2,849,102	0	47,718	20,357	91,510
MILTON	41,926,033	39,447,591	0	1,685,274	129,262	663,906
MONROE	373,002	98,608	0	13,399	241,486	19,509
MONSON	8,366,291	7,533,766	0	345,986	160,906	325,633
MONTAGUE	9,945,913	6,479,152	45,951	601,562	2,190,562	628,686
MONTGOMERY	1,986,241	1,893,539	0	44,159	2,224	46,319
MONTGOMERY	908,772	866,390	0	20,072	5,221	17,089
MOUNT WASHINGTON	309,118	298,351	0	460	3,871	6,436
NAHANT	5,351,005	5,209,430	0	103,718	2,592	35,265
NANTUCKET	40,345,014	35,111,054	30,292	4,349,486	223,156	631,026
NATICK	55,923,830	43,554,556	0	10,742,523	769,825	856,926
NEEDHAM	61,456,585	47,831,181	0	9,345,317	2,751,624	1,528,463
NEW ASHFORD	253,994	142,978	4,226	73,873	0	32,917
NEW BEDFORD	68,611,746	46,085,275	0	12,678,670	6,211,794	3,636,007
NEW BRAINTREE	1,059,868	983,635	0	47,074	1,803	27,356
NEW MARLBOROUGH	2,483,816	2,329,189	0	113,956	10,848	29,823
NEW SALEM	1,068,405	1,009,459	0	25,945	2,702	30,299
NEWBURY	9,432,339	9,004,997	0	283,515	23,333	120,494
NEWBURYPORT	30,600,174	25,812,201	5,835	2,515,966	1,760,941	505,231
NEWTON	187,384,725	154,074,872	0	26,633,994	2,515,954	4,159,905
NORFOLK	14,335,934	13,547,503	1,690	531,113	126,074	129,554
NORTH ADAMS	8,550,509	5,024,837	11,307	2,139,277	614,828	760,260
NORTH ANDOVER	45,041,536	38,158,222	0	3,441,456	2,637,449	804,409
NORTH ATTLEBOROUGH	30,295,445	22,351,786	0	6,459,715	807,030	676,914
NORTH BROOKFIELD	3,388,083	3,062,995	0	153,147	103,744	68,197
NORTH READING	23,248,371	20,013,449	0	1,525,475	1,467,172	242,275
NORTHAMPTON	30,513,876	23,858,305	0	4,886,676	1,033,609	735,286
NORTHBOROUGH	27,217,020	21,795,725	29,591	1,993,773	2,672,134	725,797

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy				Personal Property
		Residential	Open Space	Commercial	Industrial	
NORTHBRIDGE	11,856,215	10,338,012	161,447	713,740	263,379	379,637
NORTHFIELD	3,708,932	2,519,174	0	140,052	890,934	158,772
NORTON	19,308,802	16,750,091	0	1,281,396	900,976	376,339
NORWELL	23,107,612	19,200,282	0	2,777,199	698,763	431,368
NORWOOD	38,281,833	22,284,372	0	10,628,163	4,211,519	1,157,779
OAK BLUFFS	13,980,120	13,043,971	9,044	688,476	28,189	210,440
OAKHAM	1,395,089	1,300,835	0	43,894	8,898	41,462
ORANGE	5,988,777	4,908,210	0	614,331	337,490	128,746
ORLEANS	13,796,204	12,696,866	0	873,242	52,109	173,987
OTIS	2,655,412	2,461,382	0	71,955	17,899	104,176
OXFORD	12,773,466	10,531,489	0	909,841	732,785	599,351
PALMER	11,562,954	9,240,101	0	1,017,572	687,548	617,733
PAXTON	5,801,080	5,491,098	60,024	144,054	44,044	61,860
PEABODY	62,224,513	39,439,159	0	16,198,173	5,558,204	1,028,977
PELHAM	2,301,391	2,185,860	0	18,603	16,349	80,579
PEMBROKE	22,612,580	19,987,418	0	1,678,792	664,645	281,725
PEPPERELL	11,136,878	10,319,561	0	304,847	190,428	322,042
PERU	921,591	836,900	0	49,553	6,156	28,982
PETHERSHAM	1,687,815	1,570,778	0	69,251	2,911	44,875
PHILLIPSTON	1,611,292	1,515,432	6,722	60,210	3,347	25,581
PITTSFIELD	48,061,338	30,423,932	267,836	8,540,540	3,186,727	5,642,303
PLAINFIELD	820,869	698,688	0	80,964	10,853	30,364
PLAINVILLE	9,628,272	7,841,432	0	1,054,321	540,502	192,017
PLYMOUTH	86,587,206	64,289,603	119	5,222,862	4,452,461	12,622,161
PLYMPTON	4,364,613	3,992,285	0	127,227	123,444	121,657
PRINCETON	5,178,427	5,013,977	524	92,996	20,860	50,070
PROVINCETOWN	10,688,166	8,263,936	0	2,241,466	8,555	174,209
QUINCY	131,333,568	90,491,418	0	32,114,874	2,314,965	6,412,311
RANDOLPH	32,676,368	26,025,452	0	3,892,114	1,742,420	1,016,382
RAYNHAM	15,302,895	10,535,187	0	3,201,473	1,082,815	483,420
READING	38,157,234	35,756,697	0	1,902,499	283,324	214,714
REHOBOTH	12,222,528	11,224,853	0	564,652	108,388	324,635
REVERE	44,615,961	32,967,404	0	9,175,898	1,204,701	1,267,958
RICHMOND	2,906,902	2,703,800	0	57,993	4,055	141,054
ROCHESTER	6,191,394	5,323,531	0	420,058	235,557	212,248
ROCKLAND	18,569,908	14,730,189	0	2,141,483	1,277,398	420,838
ROCKPORT	13,942,331	13,042,006	0	759,249	41,445	99,631
ROWE	2,329,320	109,966	0	837	1,765,759	452,758
ROWLEY	7,804,569	6,744,621	3,523	606,612	338,415	111,398
ROYALSTON	1,043,475	981,520	0	12,553	5,678	43,724
RUSSELL	1,612,430	1,329,651	0	58,279	112,847	111,653
RUTLAND	6,062,424	5,792,781	0	131,434	35,641	102,568
SALEM	54,374,222	38,033,259	0	8,354,881	3,165,363	4,820,719

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy					Personal Property				
		Residential	Open Space	Commercial	Industrial	Personal Property					
SALISBURY	10,440,949	8,447,281	0	1,572,487	221,615	199,566	80.91	0.00	15.06	2.12	1.91
SANDSFIELD	1,471,913	1,335,719	0	45,827	3,389	86,978	90.75	0.00	3.11	0.23	5.91
SANDWICH	34,386,443	29,496,382	0	1,872,629	607,362	2,410,070	85.78	0.00	5.45	1.77	7.01
SAUGUS	36,243,613	22,704,731	0	9,890,667	2,520,359	1,127,856	62.64	0.00	27.29	6.95	3.11
SAVOY	660,782	628,145	0	9,448	2,449	20,740	95.06	0.00	1.43	0.37	3.14
SCITUATE	30,932,722	29,720,151	0	877,249	54,133	281,189	96.08	0.00	2.84	0.18	0.91
SEEKONK	22,211,665	14,264,668	0	6,452,221	628,531	866,245	64.22	0.00	29.05	2.83	3.90
SHARON	39,234,705	36,767,867	0	1,215,381	674,170	577,287	93.71	0.00	3.10	1.72	1.47
SHEFFIELD	5,329,374	4,638,608	0	455,205	104,386	131,175	87.04	0.00	8.54	1.96	2.46
SHELBURNE	1,885,472	1,446,440	0	237,081	73,205	128,746	76.72	0.00	12.57	3.88	6.83
SHERBORN	14,409,850	13,897,192	0	242,875	27,221	242,562	96.44	0.00	1.69	0.19	1.68
SHIRLEY	5,665,644	5,101,382	0	166,911	224,697	172,654	90.04	0.00	2.95	3.97	3.05
SHREWSBURY	39,549,134	34,417,527	28,748	3,093,957	1,624,559	384,343	87.02	0.07	7.82	4.11	0.97
SHUTESBURY	2,957,685	2,846,246	0	23,841	11,130	76,468	96.23	0.00	0.81	0.38	2.59
SOMERSET	31,671,236	13,760,495	0	2,922,068	5,098,731	9,889,942	43.45	0.00	9.23	16.10	31.23
SOMERVILLE	71,083,469	51,722,563	0	12,214,903	4,613,327	2,532,676	72.76	0.00	17.18	6.49	3.56
SOUTH HADLEY	16,224,928	14,620,402	3,053	871,449	513,637	216,387	90.11	0.02	5.37	3.17	1.33
SOUTHAMPTON	6,099,770	5,641,918	0	277,323	79,561	100,968	92.49	0.00	4.55	1.30	1.66
SOUTHBOROUGH	24,648,206	19,866,384	0	2,107,174	1,449,470	1,225,178	80.60	0.00	8.55	5.88	4.97
SOUTHBRIDGE	9,794,390	7,697,567	0	1,269,998	505,091	321,734	78.59	0.00	12.97	5.16	3.28
SOUTHWICK	10,139,773	9,022,224	0	680,426	174,307	262,816	88.98	0.00	6.71	1.72	2.59
SPENCER	7,199,177	6,296,695	0	501,315	234,846	166,321	87.46	0.00	6.96	3.26	2.31
SPRINGFIELD	125,591,453	75,614,591	0	28,309,438	7,725,439	13,941,985	60.21	0.00	22.54	6.15	11.10
STERLING	10,844,550	9,353,932	0	601,891	506,887	381,840	86.25	0.00	5.55	4.67	3.52
STOCKBRIDGE	4,229,296	3,658,344	33,462	225,705	25,455	286,330	86.50	0.79	5.34	0.60	6.77
STONEHAM	31,043,946	25,631,048	0	4,445,772	386,551	580,575	82.56	0.00	14.32	1.25	1.87
STOUGHTON	35,865,581	26,303,650	0	5,859,988	2,839,930	862,013	73.34	0.00	16.34	7.92	2.40
STOW	13,807,889	12,632,950	0	678,419	326,435	170,085	91.49	0.00	4.91	2.36	1.23
STURBRIDGE	13,656,846	10,318,156	0	2,311,512	510,646	516,532	75.55	0.00	16.93	3.74	3.78
SUDBURY	49,200,857	45,033,904	0	2,422,845	1,052,241	691,867	91.53	0.00	4.92	2.14	1.41
SUNDERLAND	3,325,816	2,897,431	0	293,043	52,301	83,041	87.12	0.00	8.81	1.57	2.50
SUTTON	10,633,133	9,642,203	0	446,445	270,180	274,305	90.68	0.00	4.20	2.54	2.58
SWAMPSCOTT	27,972,878	24,798,332	0	2,590,455	263,675	320,416	88.65	0.00	9.26	0.94	1.15
SWANSEA	17,368,624	11,942,531	1,174	4,328,346	315,491	781,082	68.76	0.01	24.92	1.82	4.50
TAUNTON	48,024,114	31,567,364	0	10,405,280	3,901,547	2,149,923	65.73	0.00	21.67	8.12	4.48
TEMPLETON	5,196,241	4,699,369	0	256,895	171,999	67,978	90.44	0.00	4.94	3.31	1.31
TEWKSBURY	42,274,259	28,968,692	51,506	5,812,802	5,432,675	2,008,584	68.53	0.12	13.75	12.85	4.75
TISBURY	13,246,608	10,725,342	0	1,913,360	46,109	561,797	80.97	0.00	14.44	0.35	4.24
TOLLAND	615,226	567,407	0	12,200	1,708	33,911	92.23	0.00	1.98	0.28	5.51
TOPSFIELD	12,974,853	12,047,579	0	622,464	165,493	139,317	92.85	0.00	4.80	1.28	1.07
TOWNSEND	9,910,602	9,042,733	0	438,378	267,608	161,883	91.24	0.00	4.42	2.70	1.63
TRURO	7,887,356	7,314,432	0	412,091	7,582	153,251	92.74	0.00	5.22	0.10	1.94
TYNGSBOROUGH	15,528,696	13,521,847	0	1,084,144	670,660	252,045	87.08	0.00	6.98	4.32	1.62

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy				Personal Property
		Residential	Open Space	Commercial	Industrial	
TYRINGHAM	862,316	772,515	0	11,588	0	78,213
UPTON	9,829,614	9,243,840	0	255,887	76,630	253,257
UXBRIDGE	13,666,471	12,097,606	0	682,675	460,016	426,174
WAKEFIELD	37,833,892	25,006,718	0	10,008,286	2,018,354	800,534
WALES	1,832,691	1,675,917	0	33,478	11,234	112,062
WALPOLE	37,499,614	31,084,081	0	2,848,984	1,847,759	1,718,790
WALTHAM	106,597,742	42,245,288	0	43,847,100	13,257,799	7,247,555
WARE	8,636,687	7,136,414	0	826,266	324,404	349,603
WAREHAM	22,885,532	19,693,095	0	2,149,449	485,856	557,132
WARREN	4,153,896	3,596,245	0	145,575	175,273	236,803
WARWICK	1,063,244	1,017,467	0	8,573	2,202	35,002
WASHINGTON	630,079	582,818	0	29,212	473	17,576
WATERTOWN	54,345,746	33,921,103	0	12,828,955	4,980,203	2,615,485
WAYLAND	37,055,351	35,339,251	0	901,186	560,365	254,549
WEBSTER	12,148,207	8,957,038	0	2,307,463	413,256	470,450
WELLESLEY	63,718,602	57,243,964	0	5,896,393	46,464	531,781
WELLFLEET	8,945,705	8,387,631	0	355,705	2,360	200,009
WENDELL	996,953	878,173	0	46,116	5,803	66,861
WENHAM	8,023,127	7,678,921	5,334	262,015	8,789	68,068
WEST BOYLSTON	9,414,980	7,746,575	0	810,053	606,413	251,939
WEST BRIDGEWATER	11,930,423	7,179,982	0	2,286,212	1,964,972	499,257
WEST BROOKFIELD	3,396,335	3,059,042	0	179,195	71,958	86,140
WEST NEWBURY	7,101,748	6,961,139	0	55,574	19,415	65,620
WEST SPRINGFIELD	38,517,655	20,507,085	0	11,587,474	4,291,167	2,131,929
WEST STOCKBRIDGE	3,136,031	2,852,488	0	170,491	17,566	95,486
WEST TISBURY	8,909,625	8,547,448	0	222,659	14,344	125,174
WESTBOROUGH	42,310,241	25,865,877	0	6,786,309	6,149,463	3,508,592
WESTFIELD	41,229,884	29,420,822	0	8,236,744	2,364,457	1,207,861
WESTFORD	44,918,878	38,374,550	0	2,697,241	3,206,463	640,624
WESTHAMPTON	2,402,942	2,285,056	0	47,272	8,671	61,943
WESTMINSTER	9,163,863	7,184,209	0	556,104	631,040	792,510
WESTON	41,621,336	40,133,706	0	1,165,792	70,921	250,917
WESTPORT	15,171,960	13,776,200	0	1,110,896	51,072	233,792
WESTWOOD	43,112,383	32,210,219	0	5,161,207	4,439,673	1,301,284
WEYMOUTH	60,344,250	46,303,167	0	7,425,621	4,727,431	1,888,031
WHATELY	2,570,456	2,002,969	0	234,230	241,854	91,403
WHITMAN	15,853,673	14,117,569	0	1,141,185	294,736	300,183
WILBRAHAM	21,105,042	19,085,933	0	1,271,891	360,244	386,974
WILLIAMSBURG	3,422,457	3,108,511	0	239,989	22,628	51,329
WILLIAMSTOWN	10,225,439	8,732,327	0	1,098,749	174,021	220,342
WILMINGTON	42,215,127	22,085,229	0	2,946,855	15,588,706	1,594,337
WINCHENDON	6,669,069	5,997,835	0	384,032	142,173	145,029
WINCHESTER	48,615,701	46,140,293	0	1,808,107	278,123	389,178

FY2004 Tax Levies by Class

Municipality	Total Tax Levy	Tax Levy by Class as Percent of Total Levy									
		Residential	Open Space	Commercial	Industrial	Personal Property					
WINDSOR	953,443	901,993	1,214	14,142	13,154	22,940	94.60	0.13	1.48	1.38	2.41
WINTHROP	16,489,682	15,485,734	1,705	805,410	30,494	166,339	93.91	0.01	4.88	0.18	1.01
WOBURN	64,983,037	30,280,301	0	15,480,818	14,213,020	5,008,898	46.60	0.00	23.82	21.87	7.71
WORCESTER	156,546,397	103,785,033	0	32,439,179	10,368,389	9,953,796	66.30	0.00	20.72	6.62	6.36
WORTHINGTON	1,710,573	1,601,563	0	55,941	5,519	47,550	93.63	0.00	3.27	0.32	2.78
WRENTHAM	17,626,601	14,026,126	0	2,655,794	517,355	427,326	79.57	0.00	15.07	2.94	2.42
YARMOUTH	35,496,632	32,096,118	5,367	2,636,934	164,267	593,946	90.42	0.02	7.43	0.46	1.67

Department of Revenue Division of Local Services

Exemptions have been granted on real estate taxes under the provisions of the following clauses:

All Municipal	Number of Exemptions Granted	Tax Dollars Abated on Exemptions
17 Surviving spouses, minors or persons 70 years of age or over (\$2,000 or \$175)	11	\$2,262.52
17C (see Clause 17)	169	\$31,607.85
17C½ (see Clause 17)	1,401	\$245,481.25
17D (see Clause 17)	13,724	\$3,241,226.92
18 Hardship	540	\$599,114.41
22(a-f) Veterans (\$2,000 or \$250)	33,694	\$9,752,610.67
Paraplegics & surviving spouses of paraplegics (G.L. 58 §8)	225	\$797,265.00
22A Veterans & surviving spouses (\$4,000 or \$425)	420	\$199,610.32
22B Veterans & surviving spouses (\$8,000 or \$775)	73	\$58,865.14
22C Veterans & surviving spouses (\$10,000 or \$950)	98	\$97,076.82
22D Veterans' surviving spouse (\$2,000 or \$250)	0	\$0.00
22E Veterans & surviving spouses (\$6,000 or \$600)	4,773	\$3,099,820.90
37 Blind (\$5,000 or \$437.50)	1,657	\$767,573.21
37A Blind (\$5,000 or \$500)	3,774	\$2,232,879.23
41 Certain elderly persons 70 years of age or over (\$4,000 or \$500)	91	\$45,875.00
41B (see Clause 41) (\$4,000 or \$500)	1,028	\$513,705.98
41C (see Clause 41) (\$4,000 or \$500)	19,686	\$11,945,547.13
41A Deferred taxes -- persons 65 years or over	1,139	\$3,529,798.88
42 Surviving spouses of police officers/firefighters killed in the line of duty	150	\$441,840.22
43 Surviving minors of police officers/firefighters killed in the line of duty	4	\$20,058.22
50 Elderly housing (G.L. 59 §5)	86	\$39,583.05
52 Elderly persons water/sewer debt shift (G.L. 59 §5)	12	\$3,700.89
53 Septic system/cesspool (G.L. 59 §5)	3	\$38,521.00
TOTALS	82,758	\$37,704,024.61

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
ABINGTON	001			
	001	17D Surviving Spouses	73	17,885.00
	001	18 Hardship	4	2,600.00
	001	22(a-f) Veterans	88	31,535.00
	001	22(A-E) Disabled Veterans	18	20,475.96
	001	37 & 37A Blind	7	4,900.00
	001	41C Elderly Persons	87	60,165.00
ACTON	001	41A Tax Deferrals		
	002			
	002	17D Surviving Spouses	13	4,958.12
	002	18 Hardship	35	97,300.80
	002	22(a-f) Veterans	76	37,000.00
	002	22(A-E) Disabled Veterans	9	14,281.77
	002	37 & 37A Blind	15	12,939.86
ACUSHNET	002	41C Elderly Persons	30	30,000.00
	002	41A Tax Deferrals	8	25,775.68
	003			
	003	17D Surviving Spouses	27	4,725.00
	003	18 Hardship		
	003	22(a-f) Veterans	70	17,500.00
	003	22(A-E) Disabled Veterans	13	9,919.85
ADAMS	003	37 & 37A Blind	13	6,500.00
	003	41C Elderly Persons	80	40,000.00
	003	41A Tax Deferrals		
	004			
	004	17C1/2 Surviving Spouses	55	9,625.00
	004	18 Hardship	4	700.00
	004	22(a-f) Veterans	80	20,000.00
AGAWAM	004	22(A-E) Disabled Veterans	14	8,050.00
	004	37 & 37A Blind	14	6,125.00
	004	41C Elderly Persons	77	38,434.94
	004	41A Tax Deferrals		
	005			
	005	17D Surviving Spouses	90	15,750.00
	005	18 Hardship		
ALFORD	005	22(a-f) Veterans	169	42,250.00
	005	22(A-E) Disabled Veterans	27	16,375.00
	005	37 & 37A Blind	44	19,250.00
	005	41C Elderly Persons	46	23,000.00
	005	41A Tax Deferrals		
	006			
	006	18 Hardship		
AMESBURY	006	22(a-f) Veterans	2	500.00
	006	22(A-E) Disabled Veterans	0	0.00
	006	37 & 37A Blind	0	0.00
	006	41A Tax Deferrals		
	007			
	007	17D Surviving Spouses	53	18,077.34
	007	18 Hardship	4	1,801.68
AMHERST	007	22(a-f) Veterans	70	33,231.20
	007	22(A-E) Disabled Veterans	11	13,039.86
	007	37 & 37A Blind	7	6,000.00
	007	41C Elderly Persons	53	45,484.99
	007	41A Tax Deferrals	7	30,638.08
	008			
	008	17D Surviving Spouses	13	4,375.94
AMHERST	008	18 Hardship	1	1,500.00
	008	22(a-f) Veterans	57	25,525.47
	008	22(A-E) Disabled Veterans	9	7,664.88
	008	37 & 37A Blind	13	10,766.20
	008	41C Elderly Persons	42	32,390.95

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
ANDOVER	008	41A Tax Deferrals	4	9,411.37
	009			
	009	17D Surviving Spouses	25	8,575.00
	009	18 Hardship	1	1,000.00
	009	22(a-f) Veterans	135	65,088.48
	009	22(A-E) Disabled Veterans	14	23,038.58
	009	37 & 37A Blind	24	19,677.98
	009	41C Elderly Persons	49	49,000.00
ARLINGTON	009	41A Tax Deferrals	8	20,434.21
	010			
	010	17D Surviving Spouses	50	10,500.00
	010	18 Hardship	4	3,100.00
	010	22(a-f) Veterans	350	105,000.00
	010	22(A-E) Disabled Veterans	35	25,765.00
	010	37 & 37A Blind	49	29,400.00
	010	41C Elderly Persons	129	77,400.00
ASHBURNHAM	010	41A Tax Deferrals		
	011			
	011	17D Surviving Spouses	12	2,100.00
	011	18 Hardship		
	011	22(a-f) Veterans	28	7,000.00
	011	22(A-E) Disabled Veterans	6	9,790.77
	011	37 & 37A Blind	6	2,625.00
	011	41C Elderly Persons	27	20,250.00
ASHBY	011	41A Tax Deferrals		
	012			
	012	17D Surviving Spouses	10	2,270.00
	012	18 Hardship		
	012	22(a-f) Veterans	21	5,250.00
	012	22(A-E) Disabled Veterans	6	3,600.00
	012	37 & 37A Blind	4	2,000.00
	012	41C Elderly Persons	10	5,000.00
ASHFIELD	012	41A Tax Deferrals		
	013			
	013	18 Hardship		
	013	22(a-f) Veterans	3	750.00
	013	22(A-E) Disabled Veterans	2	1,200.00
	013	37 & 37A Blind	1	437.50
	013	41C Elderly Persons	9	4,500.00
	013	41A Tax Deferrals		
ASHLAND	014			
	014	17D Surviving Spouses	15	3,135.00
	014	18 Hardship		
	014	22(a-f) Veterans	54	13,500.00
	014	22(A-E) Disabled Veterans	13	13,568.45
	014	37 & 37A Blind	14	7,000.00
	014	41C Elderly Persons	22	11,000.00
	014	41A Tax Deferrals	2	4,804.19
ATHOL	015			
	015	17C Surviving Spouses	47	8,225.00
	015	18 Hardship	4	2,366.84
	015	22(a-f) Veterans	78	19,500.00
	015	22(A-E) Disabled Veterans	21	12,425.00
	015	37 & 37A Blind	17	8,500.00
	015	41C Elderly Persons	73	36,260.31
	015	41A Tax Deferrals	2	1,409.91
ATTLEBORO	016			
	016	18 Hardship		
	016	22(a-f) Veterans	137	34,250.00
	016	22(A-E) Disabled Veterans	28	21,902.66
	016	37 & 37A Blind	38	16,625.00
	016			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
AUBURN	016	41C Elderly Persons	111	55,500.00
	016	41A Tax Deferrals	2	4,858.43
	017			
	017	17D Surviving Spouses	68	14,070.00
	017	18 Hardship	3	3,835.44
	017	22(a-f) Veterans	140	41,650.00
	017	22(A-E) Disabled Veterans	23	16,145.00
	017	37 & 37A Blind	26	15,300.00
AVON	017	41C Elderly Persons	83	48,200.00
	017	41A Tax Deferrals		
	018			
	018	17D Surviving Spouses	23	4,025.00
	018	18 Hardship		
	018	22(a-f) Veterans	45	11,250.00
	018	22(A-E) Disabled Veterans	9	6,924.87
	018	37 & 37A Blind	6	3,000.00
AYER	018	41C Elderly Persons	39	19,500.00
	018	41A Tax Deferrals		
	019			
	019	17D Surviving Spouses	17	3,203.82
	019	18 Hardship	1	875.68
	019	22(a-f) Veterans	75	18,750.00
	019	22(A-E) Disabled Veterans	10	6,000.00
	019	37 & 37A Blind	6	3,000.00
BARNSTABLE	019	41C Elderly Persons	22	11,000.00
	019	41A Tax Deferrals		
	020			
	020	18 Hardship	6	3,818.42
	020	22(a-f) Veterans	407	101,475.00
	020	22(A-E) Disabled Veterans	68	45,343.10
	020	37 & 37A Blind	62	26,687.50
	020	41C Elderly Persons	169	163,893.02
BARRE	020	41A Tax Deferrals	17	30,335.09
	021			
	021	17D Surviving Spouses	12	2,100.00
	021	18 Hardship	1	500.00
	021	22(a-f) Veterans	18	4,500.00
	021	22(A-E) Disabled Veterans	8	4,800.00
	021	37 & 37A Blind	4	1,750.00
	021	41C Elderly Persons	22	10,893.12
BECKET	021	41A Tax Deferrals		
	022			
	022	17D Surviving Spouses	8	1,381.44
	022	18 Hardship		
	022	22(a-f) Veterans	4	1,000.00
	022	22(A-E) Disabled Veterans	3	1,800.00
	022	37 & 37A Blind	1	500.00
	022	41C Elderly Persons	25	12,444.84
BEDFORD	022	41A Tax Deferrals		
	023			
	023	17D Surviving Spouses	14	3,675.00
	023	18 Hardship	1	2,218.15
	023	22(a-f) Veterans	102	38,250.00
	023	22(A-E) Disabled Veterans	11	9,900.00
	023	37 & 37A Blind	15	11,250.00
	023	41C Elderly Persons	11	8,250.00
BELCHERTOWN	023	41A Tax Deferrals	5	25,512.17
	024			
	024	17D Surviving Spouses	11	1,925.00
	024	18 Hardship		
	024	22(a-f) Veterans	56	14,000.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	024	22(A-E) Disabled Veterans	9	5,050.00
	024	37 & 37A Blind	8	4,000.00
	024	41C Elderly Persons	43	31,875.00
	024	41A Tax Deferrals		
BELLINGHAM	025			
	025	17D Surviving Spouses	25	4,375.00
	025	18 Hardship		
	025	22(a-f) Veterans	71	17,750.00
	025	22(A-E) Disabled Veterans	19	13,322.16
	025	37 & 37A Blind	3	1,312.50
	025	41C Elderly Persons	121	60,500.00
	025	41A Tax Deferrals		
BELMONT	026			
	026	17D Surviving Spouses	11	3,834.11
	026	18 Hardship	5	6,650.00
	026	22(a-f) Veterans	143	70,942.05
	026	22(A-E) Disabled Veterans	12	12,000.00
	026	37 & 37A Blind	22	21,109.69
	026	41C Elderly Persons	51	64,640.97
	026	41A Tax Deferrals	21	117,554.45
BERKLEY	027			
	027	17C1/2 Surviving Spouses	11	2,231.25
	027	18 Hardship	5	2,000.00
	027	22(a-f) Veterans	17	5,122.20
	027	22(A-E) Disabled Veterans	8	5,712.58
	027	37 & 37A Blind	2	1,208.75
	027	41 Elderly Persons	5	2,875.00
	027	41C Elderly Persons	33	20,230.69
	027	41A Tax Deferrals		
BERLIN	028			
	028	18 Hardship	5	7,333.42
	028	22(a-f) Veterans	16	6,000.00
	028	22(A-E) Disabled Veterans	2	1,800.00
	028	37 & 37A Blind	2	1,500.00
	028	41C Elderly Persons	17	12,750.00
	028	41A Tax Deferrals		
BERNARDSTON	029			
	029	18 Hardship		
	029	22(a-f) Veterans	22	5,500.00
	029	22(A-E) Disabled Veterans	4	2,400.00
	029	37 & 37A Blind	3	1,312.50
	029	41C Elderly Persons	16	8,000.00
	029	41A Tax Deferrals		
BEVERLY	030			
	030	17D Surviving Spouses	48	8,400.00
	030	18 Hardship	1	500.00
	030	22(a-f) Veterans	180	45,000.00
	030	22(A-E) Disabled Veterans	31	23,606.50
	030	37 & 37A Blind	32	16,000.00
	030	41C Elderly Persons	56	28,000.00
	030	41A Tax Deferrals	11	30,700.39
BILLERICA	031			
	031	17D Surviving Spouses	64	17,920.00
	031	18 Hardship	1	1,598.72
	031	22(a-f) Veterans	261	104,400.00
	031	22(A-E) Disabled Veterans	52	58,375.22
	031	37 & 37A Blind	28	22,400.00
	031	41C Elderly Persons	171	136,800.00
	031	41A Tax Deferrals		
BLACKSTONE	032			
	032	17D Surviving Spouses	20	3,500.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	032	18 Hardship		
	032	22(a-f) Veterans	37	9,250.00
	032	22(A-E) Disabled Veterans	12	7,025.00
	032	37 & 37A Blind	6	2,625.00
	032	41C Elderly Persons	40	19,750.00
	032	41A Tax Deferrals		
BLANDFORD	033			
	033	18 Hardship		
	033	22(a-f) Veterans	5	1,250.00
	033	22(A-E) Disabled Veterans	1	950.00
	033	37 & 37A Blind	0	0.00
	033	41C Elderly Persons	7	3,500.00
	033	41A Tax Deferrals		
BOLTON	034			
	034	17D Surviving Spouses	3	1,050.00
	034	18 Hardship		
	034	22(a-f) Veterans	10	4,750.00
	034	22(A-E) Disabled Veterans	4	4,100.00
	034	37 & 37A Blind	5	3,655.00
	034	41C Elderly Persons	6	6,759.00
	034	41A Tax Deferrals		
BOSTON	035			
	035	17D Surviving Spouses	1,697	683,563.56
	035	18 Hardship		
	035	22(a-f) Veterans	1,605	734,745.02
	035	22(A-E) Disabled Veterans	159	133,871.15
	035	37 & 37A Blind	267	220,080.69
	035	41C Elderly Persons	1,230	894,418.66
	035	41A Tax Deferrals	7	26,671.32
BOURNE	036			
	036	17D Surviving Spouses	38	6,650.00
	036	18 Hardship		
	036	22(a-f) Veterans	222	55,500.00
	036	22(A-E) Disabled Veterans	34	23,126.82
	036	37 & 37A Blind	21	9,187.50
	036	41C Elderly Persons	47	47,825.00
	036	41A Tax Deferrals	1	217.52
BOXBOROUGH	037			
	037	17D Surviving Spouses	2	700.00
	037	18 Hardship	1	650.00
	037	22(a-f) Veterans	5	2,500.00
	037	22(A-E) Disabled Veterans	1	5,860.80
	037	37 & 37A Blind	2	2,000.00
	037	41C Elderly Persons	1	1,000.00
	037	41A Tax Deferrals		
BOXFORD	038			
	038	18 Hardship	10	25,470.98
	038	22(a-f) Veterans	31	7,750.00
	038	22(A-E) Disabled Veterans	4	7,058.39
	038	37 & 37A Blind	7	3,500.00
	038	41C Elderly Persons	15	15,000.00
	038	41A Tax Deferrals		
BOYLSTON	039			
	039	17C Surviving Spouses	1	125.00
	039	18 Hardship		
	039	22(a-f) Veterans	31	7,750.00
	039	22(A-E) Disabled Veterans	3	1,625.00
	039	37 & 37A Blind	4	1,750.00
	039	41C Elderly Persons	6	3,000.00
	039	41A Tax Deferrals		
BRAINTREE	040			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	040	17D Surviving Spouses	129	22,575.00
	040	18 Hardship	1	500.00
	040	22(a-f) Veterans	399	99,750.00
	040	22(A-E) Disabled Veterans	40	34,979.59
	040	37 & 37A Blind	44	22,000.00
	040	41C Elderly Persons	150	75,000.00
	040	41A Tax Deferrals	9	16,117.82
BREWSTER	041			
	041	17D Surviving Spouses	5	945.30
	041	18 Hardship	1	942.23
	041	22(a-f) Veterans	86	21,500.00
	041	22(A-E) Disabled Veterans	12	9,723.69
	041	37 & 37A Blind	15	7,500.00
	041	41C Elderly Persons	63	63,000.00
	041	41A Tax Deferrals	4	4,656.88
BRIDGEWATER	042			
	042	17D Surviving Spouses	37	6,475.00
	042	18 Hardship	6	8,864.17
	042	22(a-f) Veterans	74	18,500.00
	042	22(A-E) Disabled Veterans	20	12,000.00
	042	37 & 37A Blind	15	7,500.00
	042	41C Elderly Persons	70	35,000.00
	042	41A Tax Deferrals	7	16,696.86
BRIMFIELD	043			
	043	17D Surviving Spouses	4	700.00
	043	18 Hardship		
	043	22(a-f) Veterans	12	3,000.00
	043	22(A-E) Disabled Veterans	3	1,800.00
	043	37 & 37A Blind	3	1,312.50
	043	41C Elderly Persons	7	3,000.00
	043	41A Tax Deferrals		
BROCKTON	044			
	044	17D Surviving Spouses	309	54,075.00
	044	18 Hardship	7	5,650.00
	044	22(a-f) Veterans	462	115,325.00
	044	22(A-E) Disabled Veterans	111	73,963.46
	044	37 & 37A Blind	61	30,500.00
	044	41C Elderly Persons	247	122,300.00
	044	41A Tax Deferrals	5	9,361.34
BROOKFIELD	045			
	045	17C1/2 Surviving Spouses	4	700.00
	045	18 Hardship		
	045	22(a-f) Veterans	14	3,500.00
	045	22(A-E) Disabled Veterans	3	1,800.00
	045	37 & 37A Blind	3	1,500.00
	045	41B Elderly Persons	3	1,500.00
	045	41A Tax Deferrals		
BROOKLINE	046			
	046	17D Surviving Spouses	11	7,565.96
	046	18 Hardship		
	046	22(a-f) Veterans	123	56,641.30
	046	22(A-E) Disabled Veterans	7	14,874.83
	046	37 & 37A Blind	48	37,560.28
	046	41C Elderly Persons	4	2,708.92
	046	41A Tax Deferrals		
BUCKLAND	047			
	047	17C Surviving Spouses	1	175.00
	047	18 Hardship	2	1,300.00
	047	22(a-f) Veterans	11	2,750.00
	047	22(A-E) Disabled Veterans	6	3,425.00
	047	37 & 37A Blind	6	3,000.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
BURLINGTON	047	41C Elderly Persons	8	4,000.00
	047	41A Tax Deferrals		
	048			
	048	17D Surviving Spouses	83	14,175.00
	048	18 Hardship		
	048	22(a-f) Veterans	197	48,250.00
	048	22(A-E) Disabled Veterans	22	12,850.00
	048	37 & 37A Blind	29	14,500.00
CAMBRIDGE	048	41C Elderly Persons	40	19,000.00
	048	41A Tax Deferrals	5	11,173.25
	049			
	049	17D Surviving Spouses	119	44,864.62
	049	18 Hardship	7	2,430.00
	049	22(a-f) Veterans	204	92,117.13
	049	22(A-E) Disabled Veterans	10	59,145.76
	049	37 & 37A Blind	32	21,721.73
CANTON	049	41C Elderly Persons	146	88,717.34
	049	41A Tax Deferrals		
	050			
	050	17D Surviving Spouses	61	15,250.00
	050	18 Hardship		
	050	22(a-f) Veterans	165	41,250.00
	050	22(A-E) Disabled Veterans	34	27,066.74
	050	37 & 37A Blind	15	10,500.00
CARLISLE	050	41C Elderly Persons	125	87,500.00
	050	41A Tax Deferrals		
	051			
	051	17D Surviving Spouses	5	
	051	18 Hardship		
	051	22(a-f) Veterans	9	3,150.00
	051	22(A-E) Disabled Veterans	0	0.00
	051	37 & 37A Blind	0	0.00
CARVER	051	41C Elderly Persons	10	8,500.00
	051	41A Tax Deferrals	4	18,761.41
	052			
	052	17D Surviving Spouses	24	4,200.00
	052	18 Hardship	1	2,493.91
	052	22(a-f) Veterans	53	13,250.00
	052	22(A-E) Disabled Veterans	19	11,225.00
	052	37 & 37A Blind	9	3,937.50
CHARLEMONT	052	41C Elderly Persons	40	19,750.00
	052	41A Tax Deferrals		
	053			
	053	17C1/2 Surviving Spouses	3	525.00
	053	18 Hardship		
	053	22(a-f) Veterans	10	2,500.00
	053	22(A-E) Disabled Veterans	3	1,625.00
	053	37 & 37A Blind	1	500.00
CHARLTON	053	41C Elderly Persons	8	4,000.00
	053	41A Tax Deferrals		
	054			
	054	17D Surviving Spouses	30	10,775.00
	054	18 Hardship	1	2,699.96
	054	22(a-f) Veterans	54	13,500.00
	054	22(A-E) Disabled Veterans	19	10,525.00
	054	37 & 37A Blind	6	3,000.00
CHATHAM	054	41C Elderly Persons	25	12,500.00
	054	41A Tax Deferrals		
	055			
	055	18 Hardship		
	055	22(a-f) Veterans	59	14,750.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	055	22(A-E) Disabled Veterans	13	9,198.80
	055	37 & 37A Blind	14	6,125.00
	055	41C Elderly Persons	24	24,000.00
	055	41A Tax Deferrals	3	7,315.20
CHELMSFORD	056			
	056	17D Surviving Spouses	67	11,725.00
	056	18 Hardship		
	056	22(a-f) Veterans	252	63,000.00
	056	22(A-E) Disabled Veterans	36	34,792.82
	056	37 & 37A Blind	33	16,500.00
	056	41C Elderly Persons	68	34,000.00
	056	41A Tax Deferrals	12	31,516.32
CHELSEA	057			
	057	17C1/2 Surviving Spouses	43	7,525.00
	057	18 Hardship		
	057	22(a-f) Veterans	89	22,500.00
	057	22(A-E) Disabled Veterans	17	10,314.95
	057	37 & 37A Blind	12	5,250.00
	057	41C Elderly Persons	62	34,100.00
	057	41A Tax Deferrals		
CESHIRE	058			
	058	18 Hardship	1	500.00
	058	22(a-f) Veterans	17	4,250.00
	058	22(A-E) Disabled Veterans	5	2,825.00
	058	37 & 37A Blind	5	2,187.50
	058	41C Elderly Persons	30	14,466.22
	058	41A Tax Deferrals		
CHESTER	059			
	059	18 Hardship		
	059	22(a-f) Veterans	6	1,500.00
	059	22(A-E) Disabled Veterans	4	2,750.00
	059	37 & 37A Blind	1	500.00
	059	41C Elderly Persons	22	11,000.00
	059	41A Tax Deferrals		
CHESTERFIELD	060			
	060	17C1/2 Surviving Spouses	2	350.00
	060	18 Hardship		
	060	22(a-f) Veterans	5	1,250.00
	060	22(A-E) Disabled Veterans	1	600.00
	060	37 & 37A Blind	0	0.00
	060	41C Elderly Persons	5	2,500.00
	060	41A Tax Deferrals		
CHICOPEE	061			
	061	17C1/2 Surviving Spouses	607	106,225.00
	061	18 Hardship		
	061	22(a-f) Veterans	416	104,000.00
	061	22(A-E) Disabled Veterans	82	52,827.00
	061	37 & 37A Blind	81	40,500.00
	061	41B Elderly Persons	283	141,500.00
	061	41A Tax Deferrals	6	7,718.51
CHILMARK	062			
	062	18 Hardship	1	509.94
	062	22(a-f) Veterans	1	250.00
	062	22(A-E) Disabled Veterans	0	0.00
	062	37 & 37A Blind	1	437.50
	062	41C Elderly Persons	6	6,000.00
	062	41A Tax Deferrals		
CLARKSBURG	063			
	063	17C Surviving Spouses	11	1,925.00
	063	18 Hardship	1	365.00
	063	22(a-f) Veterans	6	1,500.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	063	22(A-E) Disabled Veterans	1	600.00
	063	37 & 37A Blind	3	1,500.00
	063	41C Elderly Persons	43	21,352.88
	063	41A Tax Deferrals		
CLINTON	064			
	064	17D Surviving Spouses	33	5,775.00
	064	18 Hardship		
	064	22(a-f) Veterans	88	22,000.00
	064	22(A-E) Disabled Veterans	20	12,495.01
	064	37 & 37A Blind	10	5,000.00
	064	41C Elderly Persons	53	26,500.00
	064	41A Tax Deferrals		
COHASSET	065			
	065	17D Surviving Spouses	14	4,900.00
	065	18 Hardship	1	1,643.80
	065	22(a-f) Veterans	46	23,000.00
	065	22(A-E) Disabled Veterans	5	5,650.00
	065	37 & 37A Blind	4	3,500.00
	065	41C Elderly Persons	13	13,000.00
	065	41A Tax Deferrals	19	84,625.38
COLRAIN	066			
	066	17D Surviving Spouses	6	1,050.00
	066	18 Hardship		
	066	22(a-f) Veterans	3	750.00
	066	22(A-E) Disabled Veterans	4	2,400.00
	066	37 & 37A Blind	0	0.00
	066	41C Elderly Persons	22	10,721.51
	066	41A Tax Deferrals		
CONCORD	067			
	067	17D Surviving Spouses	11	1,925.00
	067	18 Hardship		
	067	22(a-f) Veterans	72	17,791.66
	067	22(A-E) Disabled Veterans	9	4,875.00
	067	37 & 37A Blind	16	8,000.00
	067	41C Elderly Persons	28	13,166.67
	067	41A Tax Deferrals	10	40,897.86
CONWAY	068			
	068	17D Surviving Spouses	2	925.00
	068	18 Hardship		
	068	22(a-f) Veterans	2	500.00
	068	22(A-E) Disabled Veterans	3	1,800.00
	068	37 & 37A Blind	2	875.00
	068	41C Elderly Persons	10	7,500.00
	068	41A Tax Deferrals		
CUMMINGTON	069			
	069	18 Hardship		
	069	22(a-f) Veterans	6	1,500.00
	069	22(A-E) Disabled Veterans	1	600.00
	069	37 & 37A Blind	1	437.50
	069	41A Tax Deferrals		
DALTON	070			
	070	17D Surviving Spouses	10	1,750.00
	070	18 Hardship		
	070	22(a-f) Veterans	38	9,500.00
	070	22(A-E) Disabled Veterans	3	1,625.00
	070	37 & 37A Blind	4	2,000.00
	070	41C Elderly Persons	31	15,500.00
	070	41A Tax Deferrals		
DANVERS	071			
	071	17D Surviving Spouses	37	11,187.32
	071	18 Hardship	1	750.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	071	22(a-f) Veterans	194	71,979.85
	071	22(A-E) Disabled Veterans	37	49,842.59
	071	37 & 37A Blind	27	19,750.00
	071	41C Elderly Persons	58	44,673.26
	071	41A Tax Deferrals	14	32,156.85
DARTMOUTH	072			
	072	18 Hardship	1	500.00
	072	22(a-f) Veterans	177	44,250.00
	072	22(A-E) Disabled Veterans	47	35,855.33
	072	37 & 37A Blind	33	16,500.00
	072	41C Elderly Persons	204	101,500.00
	072	41A Tax Deferrals		
DEDHAM	073			
	073	17D Surviving Spouses	10	1,750.00
	073	18 Hardship	1	500.00
	073	22(a-f) Veterans	233	58,250.00
	073	22(A-E) Disabled Veterans	44	32,336.44
	073	37 & 37A Blind	24	14,875.00
	073	41C Elderly Persons	87	43,500.00
	073	41A Tax Deferrals	10	30,088.63
DEERFIELD	074			
	074	17D Surviving Spouses	8	1,400.00
	074	18 Hardship		
	074	22(a-f) Veterans	29	7,250.00
	074	22(A-E) Disabled Veterans	6	3,250.00
	074	37 & 37A Blind	7	3,062.50
	074	41C Elderly Persons	29	14,500.00
	074	41A Tax Deferrals		
DENNIS	075			
	075	18 Hardship	3	2,179.03
	075	22(a-f) Veterans	229	57,412.44
	075	22(A-E) Disabled Veterans	36	22,877.07
	075	37 & 37A Blind	41	20,403.77
	075	41C Elderly Persons	51	25,423.40
	075	41A Tax Deferrals	1	1,067.50
DIGHTON	076			
	076	17C Surviving Spouses	33	7,512.45
	076	18 Hardship	3	1,500.00
	076	22(a-f) Veterans	55	13,750.00
	076	22(A-E) Disabled Veterans	7	4,025.00
	076	37 & 37A Blind	6	3,000.00
	076	41C Elderly Persons	48	23,750.00
	076	41A Tax Deferrals		
DOUGLAS	077			
	077	17D Surviving Spouses	8	1,400.00
	077	18 Hardship	3	1,225.00
	077	22(a-f) Veterans	24	6,000.00
	077	22(A-E) Disabled Veterans	9	7,650.42
	077	37 & 37A Blind	3	1,312.50
	077	41C Elderly Persons	17	8,500.00
	077	41A Tax Deferrals		
DOVER	078			
	078	17D Surviving Spouses	2	819.17
	078	18 Hardship		
	078	22(a-f) Veterans	21	10,379.89
	078	22(A-E) Disabled Veterans	2	6,487.07
	078	37 & 37A Blind	2	2,000.00
	078	41C Elderly Persons	4	3,474.71
	078	41A Tax Deferrals	4	18,224.02
DRACUT	079			
	079	17D Surviving Spouses	161	33,046.86

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	079	18 Hardship	11	8,825.00
	079	22(a-f) Veterans	229	57,250.00
	079	22(A-E) Disabled Veterans	36	26,144.87
	079	37 & 37A Blind	31	15,500.00
	079	41C Elderly Persons	241	120,500.00
	079	41A Tax Deferrals	1	1,414.67
DUDLEY	080			
	080	17D Surviving Spouses	16	2,800.00
	080	18 Hardship	4	1,200.00
	080	22(a-f) Veterans	62	15,500.00
	080	22(A-E) Disabled Veterans	7	5,362.63
	080	37 & 37A Blind	10	5,000.00
	080	41C Elderly Persons	118	59,000.00
	080	41A Tax Deferrals		
DUNSTABLE	081			
	081	18 Hardship		
	081	22(a-f) Veterans	16	4,000.00
	081	22(A-E) Disabled Veterans	3	1,625.00
	081	37 & 37A Blind	1	500.00
	081	41C Elderly Persons	4	2,071.60
	081	41A Tax Deferrals		
DUXBURY	082			
	082	17D Surviving Spouses	13	2,668.25
	082	18 Hardship	3	5,266.76
	082	22(a-f) Veterans	87	21,750.00
	082	22(A-E) Disabled Veterans	11	9,960.87
	082	37 & 37A Blind	8	4,000.00
	082	41C Elderly Persons	11	5,500.00
	082	41A Tax Deferrals	6	32,580.20
EAST BRIDGEWATER	083			
	083	17D Surviving Spouses	49	12,862.50
	083	18 Hardship	1	1,194.06
	083	22(a-f) Veterans	90	33,750.00
	083	22(A-E) Disabled Veterans	16	14,400.00
	083	37 & 37A Blind	12	9,000.00
	083	41C Elderly Persons	93	69,500.00
	083	41A Tax Deferrals	5	8,694.04
EAST BROOKFIELD	084			
	084	17D Surviving Spouses	5	875.00
	084	18 Hardship	2	2,237.90
	084	22(a-f) Veterans	12	3,000.00
	084	22(A-E) Disabled Veterans	5	3,000.00
	084	37 & 37A Blind	2	1,000.00
	084	41C Elderly Persons	22	11,000.00
	084	41A Tax Deferrals		
EAST LONGMEADOW	085			
	085	17D Surviving Spouses	12	2,667.96
	085	18 Hardship	1	1,525.73
	085	22(a-f) Veterans	95	23,750.00
	085	22(A-E) Disabled Veterans	16	12,408.35
	085	37 & 37A Blind	25	12,500.00
	085	41C Elderly Persons	59	29,500.00
	085	41A Tax Deferrals	2	3,488.04
EASTHAM	086			
	086	18 Hardship	1	865.28
	086	22(a-f) Veterans	67	16,750.00
	086	22(A-E) Disabled Veterans	15	10,043.11
	086	37 & 37A Blind	9	4,500.00
	086	41C Elderly Persons	20	10,000.00
	086	41A Tax Deferrals		
EASTHAMPTON	087			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	087	17D Surviving Spouses	66	11,550.00
	087	18 Hardship		
	087	22(a-f) Veterans	87	21,750.00
	087	22(A-E) Disabled Veterans	28	15,750.00
	087	37 & 37A Blind	14	7,000.00
	087	41C Elderly Persons	127	63,500.00
	087	41A Tax Deferrals	1	1,558.14
EASTON	088			
	088	17D Surviving Spouses	31	5,425.00
	088	18 Hardship		
	088	22(a-f) Veterans	83	20,250.00
	088	22(A-E) Disabled Veterans	21	12,950.00
	088	37 & 37A Blind	18	9,000.00
	088	41C Elderly Persons	52	26,000.00
	088	41A Tax Deferrals		
EDGARTOWN	089			
	089	18 Hardship	9	11,231.94
	089	22(a-f) Veterans	19	4,750.00
	089	22(A-E) Disabled Veterans	3	1,625.00
	089	37 & 37A Blind	3	1,312.50
	089	41C Elderly Persons	12	12,000.00
	089	41A Tax Deferrals		
EGREMONT	090			
	090	18 Hardship		
	090	22(a-f) Veterans	5	1,250.00
	090	22(A-E) Disabled Veterans	0	0.00
	090	37 & 37A Blind	0	0.00
	090	41A Tax Deferrals		
ERVING	091			
	091	17D Surviving Spouses	8	1,400.00
	091	18 Hardship		
	091	22(a-f) Veterans	13	3,250.00
	091	22(A-E) Disabled Veterans	7	4,375.00
	091	37 & 37A Blind	2	1,000.00
	091	41C Elderly Persons	21	12,271.48
	091	41A Tax Deferrals		
ESSEX	092			
	092	18 Hardship		
	092	22(a-f) Veterans	13	3,250.00
	092	22(A-E) Disabled Veterans	3	1,625.00
	092	37 & 37A Blind	1	500.00
	092	41B Elderly Persons	10	5,000.00
	092	41A Tax Deferrals		
EVERETT	093			
	093	17D Surviving Spouses	76	13,300.00
	093	18 Hardship	1	870.56
	093	22(a-f) Veterans	163	40,750.00
	093	22(A-E) Disabled Veterans	20	12,675.11
	093	37 & 37A Blind	36	18,000.00
	093	41C Elderly Persons	272	135,500.00
	093	41A Tax Deferrals	3	4,457.03
FAIRHAVEN	094			
	094	17D Surviving Spouses	59	10,325.00
	094	18 Hardship		
	094	22(a-f) Veterans	100	25,000.00
	094	22(A-E) Disabled Veterans	27	17,846.53
	094	37 & 37A Blind	22	11,000.00
	094	41C Elderly Persons	118	59,000.00
	094	41A Tax Deferrals		
FALL RIVER	095			
	095	17D Surviving Spouses	345	60,025.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	095	18 Hardship		
	095	22(a-f) Veterans	298	74,500.00
	095	22(A-E) Disabled Veterans	54	31,875.00
	095	37 & 37A Blind	91	45,500.00
	095	41C Elderly Persons	435	217,435.95
	095	41A Tax Deferrals	1	843.97
FALMOUTH	096			
	096	17D Surviving Spouses	87	15,225.00
	096	18 Hardship		
	096	22(a-f) Veterans	361	90,700.00
	096	22(A-E) Disabled Veterans	69	41,575.00
	096	37 & 37A Blind	52	22,750.00
	096	41C Elderly Persons	118	59,000.00
	096	41A Tax Deferrals	13	33,955.19
FITCHBURG	097			
	097	17D Surviving Spouses	45	7,875.00
	097	18 Hardship	2	350.00
	097	22(a-f) Veterans	186	46,500.00
	097	22(A-E) Disabled Veterans	39	21,250.00
	097	37 & 37A Blind	32	14,000.00
	097	41C Elderly Persons	88	44,000.00
	097	41A Tax Deferrals		
FLORIDA	098			
	098	17C Surviving Spouses	4	700.00
	098	18 Hardship		
	098	22(a-f) Veterans	2	500.00
	098	22(A-E) Disabled Veterans	3	1,800.00
	098	37 & 37A Blind	2	875.00
	098	41B Elderly Persons	22	10,065.84
	098	41A Tax Deferrals		
FOXBOROUGH	099			
	099	17D Surviving Spouses	46	14,645.00
	099	18 Hardship	3	5,318.07
	099	22(a-f) Veterans	97	46,825.00
	099	22(A-E) Disabled Veterans	12	13,784.50
	099	37 & 37A Blind	9	7,940.00
	099	41C Elderly Persons	54	41,872.00
	099	41A Tax Deferrals		
FRAMINGHAM	100			
	100	17D Surviving Spouses	51	8,925.00
	100	18 Hardship	2	1,089.40
	100	22(a-f) Veterans	300	75,000.00
	100	22(A-E) Disabled Veterans	36	40,983.99
	100	37 & 37A Blind	48	24,000.00
	100	41C Elderly Persons	38	19,000.00
	100	41A Tax Deferrals	16	49,324.47
FRANKLIN	101			
	101	17D Surviving Spouses	44	10,016.60
	101	18 Hardship	14	4,500.00
	101	22(a-f) Veterans	123	30,750.00
	101	22(A-E) Disabled Veterans	22	15,921.94
	101	37 & 37A Blind	11	4,812.50
	101	41C Elderly Persons	67	32,000.00
	101	41A Tax Deferrals	4	8,619.16
FREETOWN	102			
	102	17D Surviving Spouses	16	2,625.00
	102	18 Hardship		
	102	22(a-f) Veterans	55	13,750.00
	102	22(A-E) Disabled Veterans	14	9,720.16
	102	37 & 37A Blind	3	1,312.50
	102	41C Elderly Persons	64	32,000.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
GARDNER	102	41A Tax Deferrals	1	1,907.84
	103			
	103	17D Surviving Spouses	73	12,775.00
	103	18 Hardship		
	103	22(a-f) Veterans	106	26,500.00
	103	22(A-E) Disabled Veterans	16	13,102.88
	103	37 & 37A Blind	24	10,500.00
	103	41C Elderly Persons	82	41,000.00
AQUINNAH	103	41A Tax Deferrals		
	104			
	104	18 Hardship		
	104	22(a-f) Veterans		
	104	22(A-E) Disabled Veterans	0	0.00
	104	37 & 37A Blind	0	0.00
	104	41 Elderly Persons	7	3,500.00
GEORGETOWN	104	41A Tax Deferrals		
	105			
	105	18 Hardship		
	105	22(a-f) Veterans	31	7,750.00
	105	22(A-E) Disabled Veterans	8	4,505.00
	105	37 & 37A Blind	7	3,062.50
	105	41C Elderly Persons	13	6,500.00
GILL	105	41A Tax Deferrals	2	4,729.91
	106			
	106	17D Surviving Spouses	1	175.00
	106	18 Hardship		
	106	22(a-f) Veterans	10	2,500.00
	106	22(A-E) Disabled Veterans	1	600.00
	106	37 & 37A Blind	0	0.00
GLOUCESTER	106	41C Elderly Persons	11	5,500.00
	106	41A Tax Deferrals		
	107			
	107	17D Surviving Spouses	139	24,325.00
	107	18 Hardship		
	107	22(a-f) Veterans	146	36,500.00
	107	22(A-E) Disabled Veterans	31	17,700.00
GOSHEN	107	37 & 37A Blind	20	8,750.00
	107	41C Elderly Persons	178	87,575.00
	107	41A Tax Deferrals		
	108			
	108	18 Hardship		
	108	22(a-f) Veterans	2	500.00
	108	22(A-E) Disabled Veterans	1	600.00
GOSNOLD	108	37 & 37A Blind	1	437.50
	108	41C Elderly Persons	3	1,250.00
	108	41A Tax Deferrals	1	3,578.31
	109			
	109	18 Hardship		
	109	22(a-f) Veterans		
	109	22(A-E) Disabled Veterans	0	0.00
GRAFTON	109	37 & 37A Blind	0	0.00
	109	41A Tax Deferrals		
	110			
	110	17D Surviving Spouses	48	8,400.00
	110	18 Hardship		
	110	22(a-f) Veterans	64	16,000.00
	110	22(A-E) Disabled Veterans	6	3,250.00
GRANBY	110	37 & 37A Blind	19	9,500.00
	110	41C Elderly Persons	44	22,000.00
	110	41A Tax Deferrals	2	3,553.18
	111			
	111			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	111	17D Surviving Spouses	14	2,730.00
	111	18 Hardship	5	3,641.00
	111	22(a-f) Veterans	38	9,500.00
	111	22(A-E) Disabled Veterans	10	5,650.00
	111	37 & 37A Blind	11	4,812.50
	111	41C Elderly Persons	32	24,000.00
	111	41A Tax Deferrals		
GRANVILLE	112			
	112	18 Hardship		
	112	22(a-f) Veterans	4	1,000.00
	112	22(A-E) Disabled Veterans	2	1,200.00
	112	37 & 37A Blind	1	437.50
	112	41C Elderly Persons	13	9,750.00
	112	41A Tax Deferrals		
GREAT BARRINGTON	113			
	113	18 Hardship		
	113	22(a-f) Veterans	22	5,500.00
	113	22(A-E) Disabled Veterans	5	3,000.00
	113	37 & 37A Blind	5	2,187.50
	113	41C Elderly Persons	34	25,125.00
	113	41A Tax Deferrals		
GREENFIELD	114			
	114	17D Surviving Spouses	48	8,400.00
	114	18 Hardship	10	4,100.00
	114	22(a-f) Veterans	128	32,000.00
	114	22(A-E) Disabled Veterans	25	18,244.68
	114	37 & 37A Blind	29	14,500.00
	114	41C Elderly Persons	95	47,500.00
	114	41A Tax Deferrals		
GROTON	115			
	115	17D Surviving Spouses	7	2,450.00
	115	18 Hardship		
	115	22(a-f) Veterans	34	17,000.00
	115	22(A-E) Disabled Veterans	4	3,900.00
	115	37 & 37A Blind	3	2,625.00
	115	41C Elderly Persons	24	24,000.00
	115	41A Tax Deferrals	8	20,256.98
GROVELAND	116			
	116	17D Surviving Spouses	21	3,675.00
	116	18 Hardship		
	116	22(a-f) Veterans	28	7,000.00
	116	22(A-E) Disabled Veterans	4	2,400.00
	116	37 & 37A Blind	3	1,312.50
	116	41B Elderly Persons	11	5,500.00
	116	41A Tax Deferrals	1	2,191.12
HADLEY	117			
	117	18 Hardship	1	600.00
	117	22(a-f) Veterans	34	8,500.00
	117	22(A-E) Disabled Veterans	4	2,400.00
	117	37 & 37A Blind	7	3,062.50
	117	41 Elderly Persons	12	6,000.00
	117	41A Tax Deferrals		
HALIFAX	118			
	118	17D Surviving Spouses	20	3,781.20
	118	18 Hardship		
	118	22(a-f) Veterans	43	10,750.00
	118	22(A-E) Disabled Veterans	5	3,175.00
	118	37 & 37A Blind	8	4,000.00
	118	41C Elderly Persons	48	24,000.00
	118	41A Tax Deferrals	6	10,504.40
HAMILTON	119			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	119	17D Surviving Spouses	3	543.81
	119	18 Hardship	1	993.59
	119	22(a-f) Veterans	29	7,250.00
	119	22(A-E) Disabled Veterans	5	5,992.87
	119	37 & 37A Blind	6	3,000.00
	119	41C Elderly Persons	24	24,000.00
	119	41A Tax Deferrals	5	15,784.73
HAMPDEN	120			
	120	18 Hardship	1	250.00
	120	22(a-f) Veterans	21	5,250.00
	120	22(A-E) Disabled Veterans	3	1,800.00
	120	37 & 37A Blind	3	1,312.50
	120	41C Elderly Persons	7	5,250.00
	120	41A Tax Deferrals		
HANCOCK	121			
	121	17 Surviving Spouses	4	700.00
	121	18 Hardship		
	121	22(a-f) Veterans		
	121	22(A-E) Disabled Veterans	1	587.66
	121	37 & 37A Blind	0	0.00
	121	41 Elderly Persons	11	4,901.67
	121	41A Tax Deferrals		
HANOVER	122			
	122	17D Surviving Spouses	22	3,850.00
	122	18 Hardship	1	200.00
	122	22(a-f) Veterans	87	21,750.00
	122	22(A-E) Disabled Veterans	9	4,100.00
	122	37 & 37A Blind	7	3,062.50
	122	41C Elderly Persons	29	13,750.00
	122	41A Tax Deferrals	9	26,987.80
HANSON	123			
	123	17D Surviving Spouses	38	7,536.16
	123	18 Hardship		
	123	22(a-f) Veterans	72	18,000.00
	123	22(A-E) Disabled Veterans	16	9,775.00
	123	37 & 37A Blind	7	3,062.50
	123	41C Elderly Persons	42	21,000.00
	123	41A Tax Deferrals	11	27,221.88
HARDWICK	124			
	124	17D Surviving Spouses	9	1,575.00
	124	18 Hardship	1	175.00
	124	22(a-f) Veterans	13	3,250.00
	124	22(A-E) Disabled Veterans	5	3,000.00
	124	37 & 37A Blind	5	2,187.50
	124	41C Elderly Persons	32	15,100.00
	124	41A Tax Deferrals		
HARVARD	125			
	125	17D Surviving Spouses	2	378.12
	125	18 Hardship		
	125	22(a-f) Veterans	16	4,000.00
	125	22(A-E) Disabled Veterans	3	1,800.00
	125	37 & 37A Blind	2	875.00
	125	41C Elderly Persons	5	5,000.00
	125	41A Tax Deferrals		
HARWICH	126			
	126	17D Surviving Spouses	18	3,150.00
	126	18 Hardship	3	4,971.45
	126	22(a-f) Veterans	156	39,000.00
	126	22(A-E) Disabled Veterans	34	32,723.88
	126	37 & 37A Blind	41	20,500.00
	126	41C Elderly Persons	52	31,200.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
HATFIELD	126	41A Tax Deferrals	14	22,547.62
	127			
	127	17D Surviving Spouses	7	1,225.00
	127	18 Hardship		
	127	22(a-f) Veterans	32	8,000.00
	127	22(A-E) Disabled Veterans	8	4,850.00
	127	37 & 37A Blind	1	500.00
	127	41C Elderly Persons	17	8,500.00
HAVERHILL	127	41A Tax Deferrals	1	2,488.86
	128			
	128	17D Surviving Spouses	123	28,000.95
	128	18 Hardship		
	128	22(a-f) Veterans	261	65,250.00
	128	22(A-E) Disabled Veterans	46	26,550.00
	128	37 & 37A Blind	39	19,500.00
	128	41C Elderly Persons	111	55,500.00
HAWLEY	128	41A Tax Deferrals	3	6,755.44
	129			
	129	18 Hardship		
	129	22(a-f) Veterans	4	1,000.00
	129	22(A-E) Disabled Veterans	2	1,200.00
	129	37 & 37A Blind	0	0.00
	129	41B Elderly Persons	5	2,500.00
	129	41A Tax Deferrals		
HEATH	130			
	130	18 Hardship		
	130	22(a-f) Veterans	1	250.00
	130	22(A-E) Disabled Veterans	1	700.00
	130	37 & 37A Blind	0	0.00
	130	41C Elderly Persons	9	4,500.00
HINGHAM	130	41A Tax Deferrals		
	131			
	131	17D Surviving Spouses	31	6,510.00
	131	18 Hardship		
	131	22(a-f) Veterans	145	36,250.00
	131	22(A-E) Disabled Veterans	22	20,428.00
	131	37 & 37A Blind	35	17,500.00
	131	41C Elderly Persons	32	16,000.00
HINSDALE	131	41A Tax Deferrals	33	110,884.00
	132			
	132	17D Surviving Spouses	4	700.00
	132	18 Hardship		
	132	22(a-f) Veterans	8	2,000.00
	132	22(A-E) Disabled Veterans	1	600.00
	132	37 & 37A Blind	1	500.00
	132	41C Elderly Persons	14	7,000.00
HOLBROOK	132	41A Tax Deferrals		
	133			
	133	17D Surviving Spouses	76	13,300.00
	133	18 Hardship		
	133	22(a-f) Veterans	112	28,000.00
	133	22(A-E) Disabled Veterans	10	9,190.78
	133	37 & 37A Blind	10	5,000.00
	133	41C Elderly Persons	77	38,500.00
HOLDEN	133	41A Tax Deferrals	5	14,467.44
	134			
	134	17D Surviving Spouses	21	3,675.00
	134	18 Hardship		
	134	22(a-f) Veterans	91	22,750.00
	134	22(A-E) Disabled Veterans	13	7,625.00
	134	37 & 37A Blind	16	8,000.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	134	41C Elderly Persons	28	14,000.00
	134	41A Tax Deferrals		
HOLLAND	135			
	135	18 Hardship	1	2,134.30
	135	22(a-f) Veterans	8	2,000.00
	135	22(A-E) Disabled Veterans	5	3,000.00
	135	37 & 37A Blind	2	875.00
	135	41C Elderly Persons	8	3,750.00
	135	41A Tax Deferrals		
HOLLISTON	136			
	136	17D Surviving Spouses	14	2,940.00
	136	18 Hardship	8	15,676.42
	136	22(a-f) Veterans	55	17,970.00
	136	22(A-E) Disabled Veterans	14	9,240.00
	136	37 & 37A Blind	9	4,725.00
	136	41C Elderly Persons	18	10,800.00
	136	41A Tax Deferrals		
HOLYOKE	137			
	137	17D Surviving Spouses	110	19,250.00
	137	18 Hardship		
	137	22(a-f) Veterans	145	36,500.00
	137	22(A-E) Disabled Veterans	33	18,700.00
	137	37 & 37A Blind	28	13,925.30
	137	41C Elderly Persons	58	29,000.00
	137	41A Tax Deferrals	1	1,711.01
HOPEDALE	138			
	138	17D Surviving Spouses	8	1,400.00
	138	18 Hardship	1	1,095.18
	138	22(a-f) Veterans	23	5,750.00
	138	22(A-E) Disabled Veterans	6	3,950.00
	138	37 & 37A Blind	3	1,500.00
	138	41C Elderly Persons	44	22,000.00
	138	41A Tax Deferrals		
HOPKINTON	139			
	139	17D Surviving Spouses	10	1,890.60
	139	18 Hardship		
	139	22(a-f) Veterans	37	9,250.00
	139	22(A-E) Disabled Veterans	9	5,050.00
	139	37 & 37A Blind	4	2,000.00
	139	41C Elderly Persons	52	52,000.00
	139	41A Tax Deferrals	2	2,820.63
HUBBARDSTON	140			
	140	17C Surviving Spouses	7	1,388.24
	140	18 Hardship		
	140	22(a-f) Veterans	14	3,500.00
	140	22(A-E) Disabled Veterans	5	3,000.00
	140	37 & 37A Blind	0	0.00
	140	41B Elderly Persons	11	5,500.00
	140	41A Tax Deferrals		
HUDSON	141			
	141	17D Surviving Spouses	27	4,725.00
	141	18 Hardship	1	1,000.00
	141	22(a-f) Veterans	73	18,250.00
	141	22(A-E) Disabled Veterans	11	8,255.33
	141	37 & 37A Blind	15	6,562.50
	141	41C Elderly Persons	72	36,000.00
	141	41A Tax Deferrals		
HULL	142			
	142	17D Surviving Spouses	29	6,089.71
	142	18 Hardship	2	2,125.82
	142	22(a-f) Veterans	86	21,500.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	142	22(A-E) Disabled Veterans	30	19,320.09
	142	37 & 37A Blind	8	3,500.00
	142	41C Elderly Persons	76	76,000.00
	142	41A Tax Deferrals	7	16,971.42
HUNTINGTON	143			
	143	18 Hardship		
	143	22(a-f) Veterans	5	1,250.00
	143	22(A-E) Disabled Veterans	1	600.00
	143	37 & 37A Blind	2	875.00
	143	41C Elderly Persons	14	7,000.00
	143	41A Tax Deferrals		
IPSWICH	144			
	144	17D Surviving Spouses	14	2,450.00
	144	18 Hardship	1	500.00
	144	22(a-f) Veterans	83	20,750.00
	144	22(A-E) Disabled Veterans	18	13,136.87
	144	37 & 37A Blind	9	4,500.00
	144	41C Elderly Persons	20	10,000.00
	144	41A Tax Deferrals	1	2,654.88
KINGSTON	145			
	145	17D Surviving Spouses	27	6,146.55
	145	18 Hardship		
	145	22(a-f) Veterans	78	19,500.00
	145	22(A-E) Disabled Veterans	18	8,400.00
	145	37 & 37A Blind	14	7,000.00
	145	41C Elderly Persons	50	25,000.00
	145	41A Tax Deferrals	3	6,993.50
LAKEVILLE	146			
	146	17D Surviving Spouses	17	3,489.08
	146	18 Hardship		
	146	22(a-f) Veterans	51	12,750.00
	146	22(A-E) Disabled Veterans	7	6,774.28
	146	37 & 37A Blind	3	1,312.50
	146	41C Elderly Persons	89	89,000.00
	146	41A Tax Deferrals	2	2,333.06
LANCASTER	147			
	147	17D Surviving Spouses	7	1,225.00
	147	18 Hardship		
	147	22(a-f) Veterans	28	7,000.00
	147	22(A-E) Disabled Veterans	5	3,000.00
	147	37 & 37A Blind	4	1,750.00
	147	41C Elderly Persons	45	45,000.00
	147	41A Tax Deferrals		
LANESBOROUGH	148			
	148	17D Surviving Spouses	12	2,100.00
	148	18 Hardship		
	148	22(a-f) Veterans	17	4,250.00
	148	22(A-E) Disabled Veterans	4	4,093.64
	148	37 & 37A Blind	9	3,937.50
	148	41C Elderly Persons	14	7,000.00
	148	41A Tax Deferrals		
LAWRENCE	149			
	149	17D Surviving Spouses	115	20,125.00
	149	18 Hardship		
	149	22(a-f) Veterans	140	35,000.00
	149	22(A-E) Disabled Veterans	21	13,887.25
	149	37 & 37A Blind	26	13,000.00
	149	41C Elderly Persons	166	83,000.00
	149	41A Tax Deferrals		
LEE	150			
	150	17D Surviving Spouses	16	2,800.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	150	18 Hardship	2	1,500.00
	150	22(a-f) Veterans	21	5,250.00
	150	22(A-E) Disabled Veterans	5	3,000.00
	150	37 & 37A Blind	3	1,312.50
	150	41C Elderly Persons	107	53,500.00
	150	41A Tax Deferrals		
LEICESTER	151			
	151	17D Surviving Spouses	24	4,200.00
	151	18 Hardship	1	1,230.00
	151	22(a-f) Veterans	73	18,250.00
	151	22(A-E) Disabled Veterans	18	12,637.02
	151	37 & 37A Blind	6	3,000.00
	151	41C Elderly Persons	41	20,500.00
	151	41A Tax Deferrals	2	2,940.07
LENOX	152			
	152	18 Hardship	3	6,726.57
	152	22(a-f) Veterans	25	6,250.00
	152	22(A-E) Disabled Veterans	2	7,608.58
	152	37 & 37A Blind	4	1,750.00
	152	41C Elderly Persons	24	12,000.00
	152	41A Tax Deferrals		
LEOMINSTER	153			
	153	17D Surviving Spouses	94	25,848.42
	153	18 Hardship		
	153	22(a-f) Veterans	233	72,812.50
	153	22(A-E) Disabled Veterans	46	38,628.98
	153	37 & 37A Blind	37	20,234.56
	153	41C Elderly Persons	166	101,875.00
	153	41A Tax Deferrals		
LEVERETT	154			
	154	17D Surviving Spouses	4	700.00
	154	18 Hardship		
	154	22(a-f) Veterans	8	2,000.00
	154	22(A-E) Disabled Veterans	1	600.00
	154	37 & 37A Blind	1	437.50
	154	41C Elderly Persons	9	4,500.00
	154	41A Tax Deferrals		
LEXINGTON	155			
	155	17D Surviving Spouses	19	3,325.00
	155	18 Hardship		
	155	22(a-f) Veterans	205	51,250.00
	155	22(A-E) Disabled Veterans	19	29,923.50
	155	37 & 37A Blind	32	16,000.00
	155	41C Elderly Persons	34	17,000.00
	155	41A Tax Deferrals	23	80,458.75
LEYDEN	156			
	156	18 Hardship		
	156	22(a-f) Veterans	2	500.00
	156	22(A-E) Disabled Veterans	0	0.00
	156	37 & 37A Blind	1	437.50
	156	41 Elderly Persons	1	500.00
	156	41A Tax Deferrals		
LINCOLN	157			
	157	17D Surviving Spouses	1	222.34
	157	18 Hardship		
	157	22(a-f) Veterans	13	3,250.00
	157	22(A-E) Disabled Veterans	2	6,262.88
	157	37 & 37A Blind	3	1,500.00
	157	41C Elderly Persons	4	4,000.00
	157	41A Tax Deferrals	2	8,090.75
LITTLETON	158			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	158	17D Surviving Spouses	15	3,150.00
	158	18 Hardship		
	158	22(a-f) Veterans	47	14,050.00
	158	22(A-E) Disabled Veterans	3	2,100.63
	158	37 & 37A Blind	4	2,400.00
	158	41C Elderly Persons	10	5,900.00
	158	41A Tax Deferrals	2	3,697.03
LONGMEADOW	159			
	159	18 Hardship	3	1,500.00
	159	22(a-f) Veterans	101	25,250.00
	159	22(A-E) Disabled Veterans	6	3,600.00
	159	37 & 37A Blind	23	10,062.50
	159	41C Elderly Persons	12	32,467.59
	159	41A Tax Deferrals		
LOWELL	160			
	160	17D Surviving Spouses	246	56,001.90
	160	18 Hardship	1	100.00
	160	22(a-f) Veterans	365	91,250.00
	160	22(A-E) Disabled Veterans	60	34,273.50
	160	37 & 37A Blind	56	28,000.00
	160	41C Elderly Persons	296	147,750.00
	160	41A Tax Deferrals		
LUDLOW	161			
	161	18 Hardship		
	161	22(a-f) Veterans	137	34,250.00
	161	22(A-E) Disabled Veterans	23	13,275.00
	161	37 & 37A Blind	28	14,000.00
	161	41C Elderly Persons	56	28,000.00
	161	41A Tax Deferrals		
LUNENBURG	162			
	162	17D Surviving Spouses	32	7,296.00
	162	18 Hardship		
	162	22(a-f) Veterans	68	17,000.00
	162	22(A-E) Disabled Veterans	9	5,400.00
	162	37 & 37A Blind	9	4,500.00
	162	41C Elderly Persons	40	20,000.00
	162	41A Tax Deferrals		
LYNN	163			
	163	17D Surviving Spouses	211	36,925.00
	163	18 Hardship	7	3,852.03
	163	22(a-f) Veterans	388	97,000.00
	163	22(A-E) Disabled Veterans	73	42,353.10
	163	37 & 37A Blind	62	32,500.00
	163	41C Elderly Persons	256	128,000.00
	163	41A Tax Deferrals	30	63,251.22
LYNNFIELD	164			
	164	17D Surviving Spouses	12	2,379.72
	164	18 Hardship		
	164	22(a-f) Veterans	101	25,250.00
	164	22(A-E) Disabled Veterans	10	14,470.77
	164	37 & 37A Blind	5	2,500.00
	164	41C Elderly Persons	23	11,500.00
	164	41A Tax Deferrals	5	21,427.46
MALDEN	165			
	165	17D Surviving Spouses	221	38,675.00
	165	18 Hardship	5	1,300.00
	165	22(a-f) Veterans	278	69,500.00
	165	22(A-E) Disabled Veterans	35	20,349.57
	165	37 & 37A Blind	53	23,187.50
	165	41C Elderly Persons	138	68,250.00
	165	41A Tax Deferrals		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
MANCHESTER	166			
	166	17D Surviving Spouses	1	175.00
	166	18 Hardship		
	166	22(a-f) Veterans	22	5,500.00
	166	22(A-E) Disabled Veterans	2	1,200.00
	166	37 & 37A Blind	6	3,000.00
	166	41C Elderly Persons	8	4,000.00
	166	41A Tax Deferrals	2	6,187.70
MANSFIELD	167			
	167	17D Surviving Spouses	32	11,200.00
	167	18 Hardship	8	20,510.00
	167	22(a-f) Veterans	94	47,000.00
	167	22(A-E) Disabled Veterans	12	14,050.00
	167	37 & 37A Blind	12	12,000.00
	167	41C Elderly Persons	86	86,000.00
167	41A Tax Deferrals	3	5,672.00	
MARBLEHEAD	168			
	168	17D Surviving Spouses	7	1,593.55
	168	18 Hardship	1	1,119.43
	168	22(a-f) Veterans	130	32,500.00
	168	22(A-E) Disabled Veterans	16	12,972.03
	168	37 & 37A Blind	23	11,500.00
	168	41C Elderly Persons	49	24,500.00
	168	41A Tax Deferrals	15	45,602.65
MARION	169			
	169	17D Surviving Spouses	6	1,050.00
	169	18 Hardship	3	4,597.40
	169	22(a-f) Veterans	31	7,750.00
	169	22(A-E) Disabled Veterans	4	2,400.00
	169	37 & 37A Blind	3	1,312.50
	169	41C Elderly Persons	34	16,667.00
169	41A Tax Deferrals			
MARLBOROUGH	170			
	170	17D Surviving Spouses	62	20,076.33
	170	18 Hardship	12	6,721.33
	170	22(a-f) Veterans	133	55,377.33
	170	22(A-E) Disabled Veterans	28	21,997.05
	170	37 & 37A Blind	30	21,492.81
	170	41C Elderly Persons	56	38,008.87
	170	41A Tax Deferrals	1	2,699.54
MARSHFIELD	171			
	171	17D Surviving Spouses	54	9,450.00
	171	18 Hardship	2	1,156.49
	171	22(a-f) Veterans	176	44,000.00
	171	22(A-E) Disabled Veterans	34	20,400.00
	171	37 & 37A Blind	13	6,500.00
	171	41C Elderly Persons	47	23,500.00
	171	41A Tax Deferrals	4	8,693.63
MASHPEE	172			
	172	17D Surviving Spouses	19	3,325.00
	172	18 Hardship		
	172	22(a-f) Veterans	139	34,750.00
	172	22(A-E) Disabled Veterans	48	34,046.59
	172	37 & 37A Blind	17	8,500.00
	172	41C Elderly Persons	22	11,000.00
172	41A Tax Deferrals	5	6,041.35	
MATTAPOISETT	173			
	173	18 Hardship		
	173	22(a-f) Veterans	44	11,000.00
	173	22(A-E) Disabled Veterans	11	6,775.00
	173	37 & 37A Blind	7	3,062.50

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
MAYNARD	173	41C Elderly Persons	26	13,000.00
	173	41A Tax Deferrals	1	3,039.51
	174			
	174	17D Surviving Spouses	5	1,111.65
	174	18 Hardship		
	174	22(a-f) Veterans	39	9,750.00
	174	22(A-E) Disabled Veterans	5	6,091.36
	174	37 & 37A Blind	10	5,000.00
MEDFIELD	174	41C Elderly Persons	43	22,000.00
	174	41A Tax Deferrals		
	175			
	175	17D Surviving Spouses	3	1,050.00
	175	18 Hardship	1	3,531.62
	175	22(a-f) Veterans	50	24,846.97
	175	22(A-E) Disabled Veterans	6	6,850.00
	175	37 & 37A Blind	6	6,000.00
MEDFORD	175	41C Elderly Persons	13	13,000.00
	175	41A Tax Deferrals	2	8,837.92
	176			
	176	17D Surviving Spouses	348	60,900.00
	176	18 Hardship		
	176	22(a-f) Veterans	472	117,825.00
	176	22(A-E) Disabled Veterans	58	31,750.00
	176	37 & 37A Blind	76	33,250.00
MEDWAY	176	41C Elderly Persons	197	97,475.00
	176	41A Tax Deferrals	13	33,359.00
	177			
	177	17D Surviving Spouses	18	3,150.00
	177	18 Hardship	2	6,785.25
	177	22(a-f) Veterans	48	12,000.00
	177	22(A-E) Disabled Veterans	11	6,250.00
	177	37 & 37A Blind	6	2,625.00
MELROSE	177	41C Elderly Persons	58	56,833.33
	177	41A Tax Deferrals	7	20,174.74
	178			
	178	17D Surviving Spouses	31	5,425.00
	178	18 Hardship	2	1,361.74
	178	22(a-f) Veterans	195	48,850.00
	178	22(A-E) Disabled Veterans	26	14,775.00
	178	37 & 37A Blind	36	15,750.00
MENDON	178	41C Elderly Persons	107	74,900.00
	178	41A Tax Deferrals	8	18,793.17
	179			
	179	17D Surviving Spouses	1	188.45
	179	18 Hardship		
	179	22(a-f) Veterans	21	5,250.00
	179	22(A-E) Disabled Veterans	5	2,650.00
	179	37 & 37A Blind	2	1,000.00
MERRIMAC	179	41C Elderly Persons	24	24,000.00
	179	41A Tax Deferrals		
	180			
	180	17C Surviving Spouses	1	175.00
	180	18 Hardship	1	500.00
	180	22(a-f) Veterans	34	8,500.00
	180	22(A-E) Disabled Veterans	8	4,800.00
	180	37 & 37A Blind	4	1,750.00
METHUEN	180	41C Elderly Persons	20	10,000.00
	180	41A Tax Deferrals		
	181			
	181	17D Surviving Spouses	204	46,440.60
	181	18 Hardship	4	4,533.81

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	181	22(a-f) Veterans	291	72,750.00
	181	22(A-E) Disabled Veterans	51	37,223.15
	181	37 & 37A Blind	38	19,000.00
	181	41C Elderly Persons	219	109,500.00
	181	41A Tax Deferrals	1	2,073.86
MIDDLEBORO	182	17D Surviving Spouses	89	15,575.00
	182	18 Hardship	12	10,448.54
	182	22(a-f) Veterans	80	20,000.00
	182	22(A-E) Disabled Veterans	37	21,600.00
	182	37 & 37A Blind	9	3,937.50
	182	41C Elderly Persons	169	84,500.00
	182	41A Tax Deferrals		
MIDDLEFIELD	183	18 Hardship		
	183	22(a-f) Veterans	4	1,000.00
	183	22(A-E) Disabled Veterans	1	600.00
	183	37 & 37A Blind	0	0.00
	183	41C Elderly Persons	2	1,000.00
	183	41A Tax Deferrals		
MIDDLETON	184	17D Surviving Spouses	1	175.00
	184	18 Hardship		
	184	22(a-f) Veterans	42	10,500.00
	184	22(A-E) Disabled Veterans	9	5,750.00
	184	37 & 37A Blind	7	3,500.00
	184	41C Elderly Persons	22	11,000.00
	184	41A Tax Deferrals	1	1,538.77
MILFORD	185	18 Hardship	4	2,150.00
	185	22(a-f) Veterans	150	37,500.00
	185	22(A-E) Disabled Veterans	26	14,900.00
	185	37 & 37A Blind	18	11,156.00
	185	41C Elderly Persons	96	48,000.00
	185	41A Tax Deferrals		
MILLBURY	186	17D Surviving Spouses	60	11,237.50
	186	18 Hardship	12	18,261.31
	186	22(a-f) Veterans	88	22,000.00
	186	22(A-E) Disabled Veterans	17	10,025.00
	186	37 & 37A Blind	13	6,500.00
	186	41C Elderly Persons	70	35,000.00
	186	41A Tax Deferrals		
MILLIS	187	17D Surviving Spouses	13	2,275.00
	187	18 Hardship	1	1,566.37
	187	22(a-f) Veterans	35	8,750.00
	187	22(A-E) Disabled Veterans	6	3,600.00
	187	37 & 37A Blind	7	3,500.00
	187	41C Elderly Persons	10	5,000.00
	187	41A Tax Deferrals		
MILLVILLE	188	17D Surviving Spouses	5	945.30
	188	18 Hardship		
	188	22(a-f) Veterans	12	3,000.00
	188	22(A-E) Disabled Veterans	1	425.00
	188	37 & 37A Blind	0	0.00
	188	41C Elderly Persons	21	15,000.00
	188	41A Tax Deferrals		
MILTON	189	17D Surviving Spouses	42	7,722.54

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	189	18 Hardship		
	189	22(a-f) Veterans	239	59,500.00
	189	22(A-E) Disabled Veterans	27	16,025.00
	189	37 & 37A Blind	34	17,000.00
	189	41C Elderly Persons	76	38,000.00
	189	41A Tax Deferrals	10	37,342.97
MONROE	190			
	190	18 Hardship		
	190	22(a-f) Veterans		
	190	22(A-E) Disabled Veterans	0	0.00
	190	37 & 37A Blind	0	0.00
	190	41B Elderly Persons	1	500.00
	190	41A Tax Deferrals		
MONSON	191			
	191	18 Hardship		
	191	22(a-f) Veterans	43	10,750.00
	191	22(A-E) Disabled Veterans	3	1,625.00
	191	37 & 37A Blind	3	1,500.00
	191	41C Elderly Persons	22	10,500.00
	191	41A Tax Deferrals		
MONTAGUE	192			
	192	18 Hardship		
	192	22(a-f) Veterans	52	13,000.00
	192	22(A-E) Disabled Veterans	9	8,478.48
	192	37 & 37A Blind	8	3,500.00
	192	41C Elderly Persons	20	10,000.00
	192	41A Tax Deferrals		
MONTEREY	193			
	193	17D Surviving Spouses	1	175.00
	193	18 Hardship	1	500.00
	193	22(a-f) Veterans	4	1,000.00
	193	22(A-E) Disabled Veterans	0	0.00
	193	37 & 37A Blind	0	0.00
	193	41C Elderly Persons	3	1,500.00
	193	41A Tax Deferrals		
MONTGOMERY	194			
	194	18 Hardship		
	194	22(a-f) Veterans	4	1,000.00
	194	22(A-E) Disabled Veterans	0	0.00
	194	37 & 37A Blind	1	500.00
	194	41B Elderly Persons	2	1,000.00
	194	41A Tax Deferrals		
MOUNT WASHINGTON	195			
	195	18 Hardship		
	195	22(a-f) Veterans	1	250.00
	195	22(A-E) Disabled Veterans	0	0.00
	195	37 & 37A Blind	0	0.00
	195	41A Tax Deferrals		
NAHANT	196			
	196	17D Surviving Spouses	20	4,214.40
	196	18 Hardship		
	196	22(a-f) Veterans	48	12,000.00
	196	22(A-E) Disabled Veterans	4	2,050.00
	196	37 & 37A Blind	5	2,500.00
	196	41C Elderly Persons	18	9,000.00
	196	41A Tax Deferrals	2	8,070.25
NANTUCKET	197			
	197	18 Hardship		
	197	22(a-f) Veterans	29	7,250.00
	197	22(A-E) Disabled Veterans	2	1,375.00
	197	37 & 37A Blind	1	437.50

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
NATICK	197	41C Elderly Persons	1	1,000.00
	197	41A Tax Deferrals		
	198			
	198	17D Surviving Spouses	103	21,179.89
	198	18 Hardship	2	800.00
	198	22(a-f) Veterans	188	55,225.00
	198	22(A-E) Disabled Veterans	22	15,862.51
	198	37 & 37A Blind	42	24,675.00
	198	41C Elderly Persons	53	31,137.50
	198	41A Tax Deferrals	13	33,909.42
NEEDHAM	199			
	199	17D Surviving Spouses	22	5,320.00
	199	18 Hardship	3	3,974.00
	199	22(a-f) Veterans	182	63,035.50
	199	22(A-E) Disabled Veterans	36	41,742.37
	199	37 & 37A Blind	32	21,072.41
	199	41C Elderly Persons	14	8,373.28
	199	41A Tax Deferrals	22	91,593.44
NEW ASHFORD	200			
	200	18 Hardship		
	200	22(a-f) Veterans	1	500.00
	200	22(A-E) Disabled Veterans	0	0.00
	200	37 & 37A Blind	0	0.00
	200	41A Tax Deferrals		
NEW BEDFORD	201			
	201	17D Surviving Spouses	520	115,611.60
	201	18 Hardship	11	3,650.00
	201	22(a-f) Veterans	359	89,750.00
	201	22(A-E) Disabled Veterans	57	37,942.53
	201	37 & 37A Blind	95	47,500.00
	201	41C Elderly Persons	721	359,776.43
	201	41A Tax Deferrals		
NEW BRAINTREE	202			
	202	17D Surviving Spouses	1	175.00
	202	18 Hardship		
	202	22(a-f) Veterans	2	500.00
	202	22(A-E) Disabled Veterans	4	2,400.00
	202	37 & 37A Blind	1	500.00
	202	41C Elderly Persons	1	500.00
NEW MARLBORO	202	41A Tax Deferrals		
	203			
	203	17C Surviving Spouses	1	175.00
	203	18 Hardship		
	203	22(a-f) Veterans	7	1,750.00
	203	22(A-E) Disabled Veterans	1	525.00
	203	37 & 37A Blind	0	0.00
	203	41B Elderly Persons	15	7,413.44
NEW SALEM	203	41A Tax Deferrals		
	204			
	204	17 Surviving Spouses	1	500.00
	204	18 Hardship		
	204	22(a-f) Veterans	5	1,250.00
	204	22(A-E) Disabled Veterans	0	0.00
	204	37 & 37A Blind	3	1,312.50
NEWBURY	204	41A Tax Deferrals		
	205			
	205	17D Surviving Spouses	8	1,400.00
	205	18 Hardship		
	205	22(a-f) Veterans	31	7,750.00
	205	22(A-E) Disabled Veterans	8	4,800.00
	205	37 & 37A Blind	2	1,000.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
NEWBURYPORT	205	41C Elderly Persons	11	5,500.00
	205	41A Tax Deferrals	3	8,546.65
	206			
	206	17D Surviving Spouses	38	6,517.09
	206	18 Hardship	2	900.00
	206	22(a-f) Veterans	64	15,750.00
	206	22(A-E) Disabled Veterans	13	7,025.00
	206	37 & 37A Blind	14	7,000.00
	206	41C Elderly Persons	37	18,500.00
NEWTON	206	41A Tax Deferrals		
	207			
	207	17D Surviving Spouses	132	23,100.00
	207	18 Hardship	2	2,002.88
	207	22(a-f) Veterans	457	114,250.00
	207	22(A-E) Disabled Veterans	39	22,275.00
	207	37 & 37A Blind	81	40,500.00
	207	41C Elderly Persons	92	46,000.00
	207	41A Tax Deferrals	82	380,698.37
NORFOLK	208			
	208	17D Surviving Spouses	9	1,575.00
	208	18 Hardship		
	208	22(a-f) Veterans	42	10,500.00
	208	22(A-E) Disabled Veterans	8	12,996.31
	208	37 & 37A Blind	8	4,000.00
	208	41C Elderly Persons	10	4,750.00
	208	41A Tax Deferrals	3	8,879.63
	209			
NORTH ADAMS	209	17D Surviving Spouses	84	14,700.00
	209	18 Hardship	1	175.00
	209	22(a-f) Veterans	80	20,250.00
	209	22(A-E) Disabled Veterans	14	8,400.00
	209	37 & 37A Blind	21	9,187.50
	209	41C Elderly Persons	118	55,500.00
	209	41A Tax Deferrals		
	210			
	NORTH ANDOVER	210	17D Surviving Spouses	31
210		18 Hardship		
210		22(a-f) Veterans	128	32,000.00
210		22(A-E) Disabled Veterans	15	12,956.55
210		37 & 37A Blind	20	10,000.00
210		41C Elderly Persons	71	32,000.00
210		41A Tax Deferrals	4	10,298.65
211				
NORTH ATTLEBORO		211	17D Surviving Spouses	19
	211	18 Hardship	4	2,600.00
	211	22(a-f) Veterans	110	55,000.00
	211	22(A-E) Disabled Veterans	31	35,666.48
	211	37 & 37A Blind	15	13,125.00
	211	41C Elderly Persons	47	46,480.29
	211	41A Tax Deferrals		
	212			
	NORTH BROOKFIELD	212	17D Surviving Spouses	16
212		18 Hardship		
212		22(a-f) Veterans	25	6,250.00
212		22(A-E) Disabled Veterans	6	3,600.00
212		37 & 37A Blind	5	2,187.50
212		41C Elderly Persons	23	11,500.00
212		41A Tax Deferrals		
213				
NORTH READING		213	17D Surviving Spouses	15
	213	18 Hardship		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	213	22(a-f) Veterans	68	17,000.00
	213	22(A-E) Disabled Veterans	14	10,294.52
	213	37 & 37A Blind	7	3,500.00
	213	41C Elderly Persons	20	15,000.00
	213	41A Tax Deferrals	1	3,424.56
NORTHAMPTON	214			
	214	17D Surviving Spouses	140	24,500.00
	214	18 Hardship		
	214	22(a-f) Veterans	128	32,000.00
	214	22(A-E) Disabled Veterans	21	11,900.00
	214	37 & 37A Blind	36	18,000.00
	214	41C Elderly Persons	160	80,000.00
	214	41A Tax Deferrals	8	13,881.96
NORTHBOROUGH	215			
	215	17D Surviving Spouses	8	1,400.00
	215	18 Hardship		
	215	22(a-f) Veterans	61	15,250.00
	215	22(A-E) Disabled Veterans	8	7,609.87
	215	37 & 37A Blind	10	4,375.00
	215	41C Elderly Persons	83	83,000.00
	215	41A Tax Deferrals	2	4,453.32
NORTHBRIDGE	216			
	216	17D Surviving Spouses	38	6,475.00
	216	18 Hardship	1	500.00
	216	22(a-f) Veterans	57	14,250.00
	216	22(A-E) Disabled Veterans	10	5,759.81
	216	37 & 37A Blind	16	7,000.00
	216	41C Elderly Persons	33	16,500.00
	216	41A Tax Deferrals		
NORTHFIELD	217			
	217	17D Surviving Spouses	12	2,590.32
	217	18 Hardship		
	217	22(a-f) Veterans	16	4,000.00
	217	22(A-E) Disabled Veterans	5	2,700.00
	217	37 & 37A Blind	4	2,000.00
	217	41C Elderly Persons	16	8,000.00
	217	41A Tax Deferrals		
NORTON	218			
	218	17D Surviving Spouses	27	4,608.34
	218	18 Hardship		
	218	22(a-f) Veterans	73	18,250.00
	218	22(A-E) Disabled Veterans	16	10,706.07
	218	37 & 37A Blind	10	5,000.00
	218	41C Elderly Persons	29	14,500.00
	218	41A Tax Deferrals	4	8,405.06
NORWELL	219			
	219	17D Surviving Spouses	26	4,550.00
	219	18 Hardship		
	219	22(a-f) Veterans	68	17,000.00
	219	22(A-E) Disabled Veterans	9	5,400.00
	219	37 & 37A Blind	13	6,500.00
	219	41C Elderly Persons	25	25,000.00
	219	41A Tax Deferrals		
NORWOOD	220			
	220	18 Hardship		
	220	22(a-f) Veterans	278	69,750.00
	220	22(A-E) Disabled Veterans	40	26,404.58
	220	37 & 37A Blind	31	13,562.50
	220	41C Elderly Persons	53	26,500.00
	220	41A Tax Deferrals		
OAK BLUFFS	221			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	221	17D Surviving Spouses	27	6,146.55
	221	18 Hardship	1	1,502.60
	221	22(a-f) Veterans	13	3,250.00
	221	22(A-E) Disabled Veterans	3	1,450.00
	221	37 & 37A Blind	3	1,500.00
	221	41C Elderly Persons	30	30,000.00
	221	41A Tax Deferrals	7	13,778.19
OAKHAM	222			
	222	18 Hardship		
	222	22(a-f) Veterans	14	3,500.00
	222	22(A-E) Disabled Veterans	1	600.00
	222	37 & 37A Blind	1	500.00
	222	41C Elderly Persons	8	4,000.00
	222	41A Tax Deferrals		
ORANGE	223			
	223	17C Surviving Spouses	31	5,425.00
	223	18 Hardship	3	1,300.00
	223	22(a-f) Veterans	50	12,500.00
	223	22(A-E) Disabled Veterans	10	5,475.00
	223	37 & 37A Blind	9	4,500.00
	223	41B Elderly Persons	47	23,500.00
	223	41A Tax Deferrals		
ORLEANS	224			
	224	17D Surviving Spouses	2	350.00
	224	18 Hardship	2	1,055.00
	224	22(a-f) Veterans	54	13,500.00
	224	22(A-E) Disabled Veterans	11	6,017.96
	224	37 & 37A Blind	13	6,500.00
	224	41C Elderly Persons	23	11,367.53
	224	41A Tax Deferrals	8	20,699.43
OTIS	225			
	225	18 Hardship		
	225	22(a-f) Veterans	6	1,500.00
	225	22(A-E) Disabled Veterans	1	600.00
	225	37 & 37A Blind	0	0.00
	225	41C Elderly Persons	19	9,293.58
	225	41A Tax Deferrals		
OXFORD	226			
	226	17D Surviving Spouses	55	9,625.00
	226	18 Hardship		
	226	22(a-f) Veterans	70	17,500.00
	226	22(A-E) Disabled Veterans	23	16,116.56
	226	37 & 37A Blind	5	2,187.50
	226	41C Elderly Persons	74	37,000.00
	226	41A Tax Deferrals		
PALMER	227			
	227	17D Surviving Spouses	61	13,562.13
	227	18 Hardship	1	993.06
	227	22(a-f) Veterans	81	20,250.00
	227	22(A-E) Disabled Veterans	15	7,712.50
	227	37 & 37A Blind	12	5,250.00
	227	41C Elderly Persons	93	46,500.00
	227	41A Tax Deferrals	2	3,856.95
PAXTON	228			
	228	17D Surviving Spouses	4	700.00
	228	18 Hardship		
	228	22(a-f) Veterans	23	5,750.00
	228	22(A-E) Disabled Veterans	0	0.00
	228	37 & 37A Blind	6	2,625.00
	228	41C Elderly Persons	16	12,000.00
	228	41A Tax Deferrals		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
PEABODY	229			
	229	17D Surviving Spouses	119	20,825.00
	229	18 Hardship	2	1,300.00
	229	22(a-f) Veterans	383	95,750.00
	229	22(A-E) Disabled Veterans	49	34,182.01
	229	37 & 37A Blind	58	29,000.00
	229	41C Elderly Persons	124	62,000.00
	229	41A Tax Deferrals	8	14,179.14
PELHAM	230			
	230	17C Surviving Spouses	1	175.00
	230	18 Hardship		
	230	22(a-f) Veterans	6	1,500.00
	230	22(A-E) Disabled Veterans	0	0.00
	230	37 & 37A Blind	1	500.00
	230	41C Elderly Persons	10	5,000.00
PEMBROKE	231			
	231	17D Surviving Spouses	67	13,604.35
	231	18 Hardship	3	2,235.22
	231	22(a-f) Veterans	113	28,250.00
	231	22(A-E) Disabled Veterans	20	15,924.67
	231	37 & 37A Blind	10	5,000.00
	231	41C Elderly Persons	53	31,800.00
PEPPERELL	231	41A Tax Deferrals	9	22,135.38
	232			
	232	17D Surviving Spouses	11	1,925.00
	232	18 Hardship	2	3,058.74
	232	22(a-f) Veterans	39	9,750.00
	232	22(A-E) Disabled Veterans	10	7,528.96
	232	37 & 37A Blind	7	3,500.00
PERU	232	41C Elderly Persons	24	12,000.00
	232	41A Tax Deferrals	1	2,552.67
	233			
	233	17C1/2 Surviving Spouses	3	525.00
	233	18 Hardship		
	233	22(a-f) Veterans		
	233	22(A-E) Disabled Veterans	4	2,400.00
PETERSHAM	233	37 & 37A Blind	0	0.00
	233	41C Elderly Persons	1	500.00
	233	41A Tax Deferrals		
	234			
	234	17D Surviving Spouses	5	875.00
	234	18 Hardship		
	234	22(a-f) Veterans	9	2,250.00
PHILLIPSTON	234	22(A-E) Disabled Veterans	2	1,025.00
	234	37 & 37A Blind	2	1,000.00
	234	41C Elderly Persons	5	2,500.00
	234	41A Tax Deferrals		
	235			
	235	18 Hardship		
	235	22(a-f) Veterans	10	2,500.00
PITTSFIELD	235	22(A-E) Disabled Veterans	3	1,800.00
	235	37 & 37A Blind	1	437.50
	235	41B Elderly Persons	8	4,000.00
	235	41A Tax Deferrals		
	236			
	236	17D Surviving Spouses	164	28,175.00
	236	18 Hardship	3	1,596.55
	236	22(a-f) Veterans	276	69,000.00
	236	22(A-E) Disabled Veterans	57	31,091.47
	236	37 & 37A Blind	70	34,409.90

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated	
PLAINFIELD	236	41C Elderly Persons	164	80,250.00	
	236	41A Tax Deferrals			
	237				
	237	17C Surviving Spouses	1	175.00	
	237	18 Hardship			
	237	22(a-f) Veterans	6	1,500.00	
	237	22(A-E) Disabled Veterans	0	0.00	
	237	37 & 37A Blind	0	0.00	
	237	41B Elderly Persons	1	500.00	
	237	41A Tax Deferrals			
PLAINVILLE	238				
	238	17D Surviving Spouses	4	700.00	
	238	18 Hardship			
	238	22(a-f) Veterans	32	8,000.00	
	238	22(A-E) Disabled Veterans	7	8,963.46	
	238	37 & 37A Blind	5	2,187.50	
	238	41C Elderly Persons	14	14,000.00	
	238	41A Tax Deferrals			
	PLYMOUTH	239			
		239	17D Surviving Spouses	40	7,000.00
239		18 Hardship	1	500.00	
239		22(a-f) Veterans	262	65,500.00	
239		22(A-E) Disabled Veterans	69	49,277.87	
239		37 & 37A Blind	29	14,500.00	
239		41C Elderly Persons	128	64,000.00	
239		41A Tax Deferrals	6	17,340.28	
PLYMPTON		240			
		240	17D Surviving Spouses	6	1,365.90
	240	18 Hardship			
	240	22(a-f) Veterans	15	3,750.00	
	240	22(A-E) Disabled Veterans	2	1,200.00	
	240	37 & 37A Blind	3	1,500.00	
	240	41C Elderly Persons	12	12,000.00	
	240	41A Tax Deferrals			
	PRINCETON	241			
		241	17D Surviving Spouses	8	1,400.00
241		18 Hardship			
241		22(a-f) Veterans	17	4,250.00	
241		22(A-E) Disabled Veterans	2	1,200.00	
241		37 & 37A Blind	0	0.00	
241		41C Elderly Persons	12	6,000.00	
241		41A Tax Deferrals			
PROVINCETOWN		242			
		242	17D Surviving Spouses	9	1,824.66
	242	18 Hardship			
	242	22(a-f) Veterans	19	4,750.00	
	242	22(A-E) Disabled Veterans	0	0.00	
	242	37 & 37A Blind	2	1,000.00	
	242	41C Elderly Persons	30	15,000.00	
	242	41A Tax Deferrals	6	14,500.19	
	QUINCY	243			
		243	17D Surviving Spouses	267	52,158.16
243		18 Hardship	13	18,758.80	
243		22(a-f) Veterans	585	146,250.00	
243		22(A-E) Disabled Veterans	74	42,450.00	
243		37 & 37A Blind	95	47,500.00	
243		41C Elderly Persons	232	114,410.00	
243		41A Tax Deferrals	51	161,652.27	
RANDOLPH		244			
		244	18 Hardship	8	1,400.00
	244	22(a-f) Veterans	222	55,500.00	

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	244	22(A-E) Disabled Veterans	38	23,150.00
	244	37 & 37A Blind	24	11,750.00
	244	41C Elderly Persons	163	81,250.00
	244	41A Tax Deferrals	13	28,057.79
RAYNHAM	245			
	245	17D Surviving Spouses	21	3,675.00
	245	18 Hardship		
	245	22(a-f) Veterans	87	21,750.00
	245	22(A-E) Disabled Veterans	8	4,800.00
	245	37 & 37A Blind	7	3,500.00
	245	41C Elderly Persons	43	21,500.00
	245	41A Tax Deferrals		
READING	246			
	246	17D Surviving Spouses	58	10,150.00
	246	18 Hardship	5	9,172.05
	246	22(a-f) Veterans	189	47,250.00
	246	22(A-E) Disabled Veterans	20	10,250.00
	246	37 & 37A Blind	29	14,500.00
	246	41C Elderly Persons	46	23,000.00
	246	41A Tax Deferrals	4	16,043.88
REHOBOTH	247			
	247	17D Surviving Spouses	25	4,287.50
	247	18 Hardship	3	1,500.00
	247	22(a-f) Veterans	51	12,750.00
	247	22(A-E) Disabled Veterans	13	9,375.00
	247	37 & 37A Blind	6	3,000.00
	247	41C Elderly Persons	82	40,250.00
	247	41A Tax Deferrals		
REVERE	248			
	248	17D Surviving Spouses	284	58,302.36
	248	18 Hardship	1	110.00
	248	22(a-f) Veterans	350	87,500.00
	248	22(A-E) Disabled Veterans	58	33,444.60
	248	37 & 37A Blind	41	20,500.00
	248	41C Elderly Persons	220	110,000.00
	248	41A Tax Deferrals	1	3,602.60
RICHMOND	249			
	249	18 Hardship		
	249	22(a-f) Veterans	8	2,000.00
	249	22(A-E) Disabled Veterans	0	0.00
	249	37 & 37A Blind	1	437.50
	249	41C Elderly Persons	7	3,500.00
	249	41A Tax Deferrals		
ROCHESTER	250			
	250	17D Surviving Spouses	9	1,631.43
	250	18 Hardship	2	1,250.00
	250	22(a-f) Veterans	24	6,000.00
	250	22(A-E) Disabled Veterans	5	2,475.00
	250	37 & 37A Blind	5	2,187.50
	250	41C Elderly Persons	23	16,921.83
	250	41A Tax Deferrals		
ROCKLAND	251			
	251	17D Surviving Spouses	3	525.00
	251	18 Hardship	5	3,500.00
	251	22(a-f) Veterans	117	29,250.00
	251	22(A-E) Disabled Veterans	27	16,025.00
	251	37 & 37A Blind	7	3,062.50
	251	41C Elderly Persons	39	19,500.00
	251	41A Tax Deferrals	5	12,402.68
ROCKPORT	252			
	252	18 Hardship		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	252	22(a-f) Veterans	58	14,500.00
	252	22(A-E) Disabled Veterans	10	11,990.41
	252	37 & 37A Blind	2	875.00
	252	41C Elderly Persons	13	6,250.00
	252	41A Tax Deferrals	5	13,246.00
ROWE	253			
	253	18 Hardship		
	253	22(a-f) Veterans	2	500.00
	253	22(A-E) Disabled Veterans	2	753.47
	253	37 & 37A Blind	0	0.00
	253	41A Tax Deferrals		
ROWLEY	254			
	254	17D Surviving Spouses	9	1,917.00
	254	18 Hardship		
	254	22(a-f) Veterans	18	4,500.00
	254	22(A-E) Disabled Veterans	3	1,800.00
	254	37 & 37A Blind	3	1,500.00
	254	41C Elderly Persons	12	6,000.00
	254	41A Tax Deferrals	2	6,829.88
ROYALSTON	255			
	255	17C Surviving Spouses	4	700.00
	255	18 Hardship		
	255	22(a-f) Veterans	4	1,000.00
	255	22(A-E) Disabled Veterans	2	4,139.03
	255	37 & 37A Blind	0	0.00
	255	41C Elderly Persons	16	8,100.00
	255	41A Tax Deferrals		
RUSSELL	256			
	256	17D Surviving Spouses	7	1,317.26
	256	18 Hardship	1	1,796.08
	256	22(a-f) Veterans	8	2,000.00
	256	22(A-E) Disabled Veterans	1	600.00
	256	37 & 37A Blind	2	1,000.00
	256	41C Elderly Persons	23	22,655.79
	256	41A Tax Deferrals		
RUTLAND	257			
	257	17D Surviving Spouses	4	700.00
	257	18 Hardship		
	257	22(a-f) Veterans	32	8,000.00
	257	22(A-E) Disabled Veterans	6	3,405.54
	257	37 & 37A Blind	1	437.50
	257	41C Elderly Persons	12	6,000.00
	257	41A Tax Deferrals	1	1,108.30
SALEM	258			
	258	17D Surviving Spouses	170	72,589.98
	258	18 Hardship		
	258	22(a-f) Veterans	240	115,831.80
	258	22(A-E) Disabled Veterans	35	38,531.85
	258	37 & 37A Blind	47	41,349.78
	258	41C Elderly Persons	88	77,228.00
	258	41A Tax Deferrals	17	44,697.32
SALISBURY	259			
	259	17D Surviving Spouses	16	2,800.00
	259	18 Hardship		
	259	22(a-f) Veterans	43	10,250.00
	259	22(A-E) Disabled Veterans	12	7,200.00
	259	37 & 37A Blind	3	1,500.00
	259	41C Elderly Persons	39	17,500.00
	259	41A Tax Deferrals	3	20,961.08
SANDISFIELD	260			
	260	18 Hardship		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	260	22(a-f) Veterans	3	750.00
	260	22(A-E) Disabled Veterans	4	2,400.00
	260	37 & 37A Blind	0	0.00
	260	41C Elderly Persons	6	3,000.00
	260	41A Tax Deferrals		
SANDWICH	261			
	261	17D Surviving Spouses	3	525.00
	261	18 Hardship	17	25,755.80
	261	22(a-f) Veterans	177	44,250.00
	261	22(A-E) Disabled Veterans	39	25,422.48
	261	37 & 37A Blind	31	15,500.00
	261	41C Elderly Persons	24	12,000.00
	261	41A Tax Deferrals	3	6,092.16
SAUGUS	262			
	262	17D Surviving Spouses	71	16,163.15
	262	18 Hardship		
	262	22(a-f) Veterans	241	60,250.00
	262	22(A-E) Disabled Veterans	44	37,235.76
	262	37 & 37A Blind	29	14,500.00
	262	41C Elderly Persons	85	42,500.00
	262	41A Tax Deferrals		
SAVOY	263			
	263	17 Surviving Spouses	8	1,400.00
	263	18 Hardship		
	263	22(a-f) Veterans	2	775.00
	263	22(A-E) Disabled Veterans	0	0.00
	263	37 & 37A Blind	0	0.00
	263	41 Elderly Persons	18	9,000.00
	263	41A Tax Deferrals		
SCITUATE	264			
	264	17D Surviving Spouses	26	4,555.00
	264	18 Hardship	1	250.00
	264	22(a-f) Veterans	150	37,500.00
	264	22(A-E) Disabled Veterans	20	11,300.00
	264	37 & 37A Blind	19	9,500.00
	264	41C Elderly Persons	28	14,000.00
	264	41A Tax Deferrals		
SEEKONK	265			
	265	17D Surviving Spouses	27	4,725.00
	265	18 Hardship	4	1,225.00
	265	22(a-f) Veterans	88	22,000.00
	265	22(A-E) Disabled Veterans	19	15,261.91
	265	37 & 37A Blind	15	7,500.00
	265	41C Elderly Persons	66	33,000.00
	265	41A Tax Deferrals		
SHARON	266			
	266	17D Surviving Spouses	9	2,975.00
	266	18 Hardship	4	12,351.34
	266	22(a-f) Veterans	106	50,790.96
	266	22(A-E) Disabled Veterans	14	18,507.29
	266	37 & 37A Blind	10	7,638.77
	266	41C Elderly Persons	41	31,025.90
	266	41A Tax Deferrals	13	52,678.41
SHEFFIELD	267			
	267	17C Surviving Spouses	4	700.00
	267	18 Hardship		
	267	22(a-f) Veterans	13	3,250.00
	267	22(A-E) Disabled Veterans	0	0.00
	267	37 & 37A Blind	3	1,312.50
	267	41C Elderly Persons	17	8,250.00
	267	41A Tax Deferrals		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
SHELBURNE	268			
	268	18 Hardship		
	268	22(a-f) Veterans	13	3,250.00
	268	22(A-E) Disabled Veterans	3	1,800.00
	268	37 & 37A Blind	4	2,000.00
	268	41B Elderly Persons	1	500.00
SHERBORN	268	41A Tax Deferrals		
	269			
	269	17D Surviving Spouses	1	378.12
	269	18 Hardship		
	269	22(a-f) Veterans	12	6,000.00
	269	22(A-E) Disabled Veterans	1	1,200.00
SHIRLEY	269	37 & 37A Blind	1	1,000.00
	269	41C Elderly Persons	3	6,000.00
	269	41A Tax Deferrals		
	270			
	270	17D Surviving Spouses	22	7,538.25
	270	18 Hardship		
SHREWSBURY	270	22(a-f) Veterans	52	25,737.08
	270	22(A-E) Disabled Veterans	15	16,572.46
	270	37 & 37A Blind	3	2,764.00
	270	41C Elderly Persons	29	26,956.87
	270	41A Tax Deferrals		
	271			
SHUTESBURY	271	17D Surviving Spouses	29	5,075.00
	271	18 Hardship		
	271	22(a-f) Veterans	201	50,250.00
	271	22(A-E) Disabled Veterans	24	17,812.23
	271	37 & 37A Blind	27	11,812.50
	271	41C Elderly Persons	134	133,135.78
SOMERSET	271	41A Tax Deferrals	3	3,401.36
	272			
	272	17D Surviving Spouses	4	700.00
	272	18 Hardship		
	272	22(a-f) Veterans	7	1,750.00
	272	22(A-E) Disabled Veterans	1	600.00
SOMERVILLE	272	37 & 37A Blind	0	0.00
	272	41C Elderly Persons	2	1,000.00
	272	41A Tax Deferrals		
	273			
	273	17D Surviving Spouses	112	24,500.00
	273	18 Hardship	1	767.68
SOUTH HADLEY	273	22(a-f) Veterans	182	56,875.00
	273	22(A-E) Disabled Veterans	20	17,223.01
	273	37 & 37A Blind	26	14,218.88
	273	41C Elderly Persons	295	183,742.61
	273	41A Tax Deferrals	1	1,112.18
	274			
SOMERVILLE	274	17D Surviving Spouses	299	102,133.26
	274	18 Hardship	3	6,039.54
	274	22(a-f) Veterans	265	124,059.46
	274	22(A-E) Disabled Veterans	33	36,278.61
	274	37 & 37A Blind	45	40,116.43
	274	41C Elderly Persons	163	125,058.21
SOUTH HADLEY	274	41A Tax Deferrals		
	275			
	275	17D Surviving Spouses	57	9,975.00
	275	18 Hardship		
	275	22(a-f) Veterans	158	39,250.00
	275	22(A-E) Disabled Veterans	22	14,446.75
	275	37 & 37A Blind	16	7,000.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
SOUTHAMPTON	275	41C Elderly Persons	53	26,500.00
	275	41A Tax Deferrals		
	276			
	276	17D Surviving Spouses	12	2,100.00
	276	18 Hardship		
	276	22(a-f) Veterans	29	7,250.00
	276	22(A-E) Disabled Veterans	11	6,600.00
	276	37 & 37A Blind	10	5,000.00
SOUTHBOROUGH	276	41C Elderly Persons	32	16,000.00
	276	41A Tax Deferrals		
	277			
	277	17D Surviving Spouses	5	905.00
	277	18 Hardship		
	277	22(a-f) Veterans	41	10,250.00
	277	22(A-E) Disabled Veterans	5	12,800.32
	277	37 & 37A Blind	8	4,000.00
SOUTHBRIDGE	277	41C Elderly Persons	36	35,750.00
	277	41A Tax Deferrals	2	4,167.04
	278			
	278	17D Surviving Spouses	37	6,475.00
	278	18 Hardship	2	2,389.51
	278	22(a-f) Veterans	74	18,500.00
	278	22(A-E) Disabled Veterans	9	6,150.90
	278	37 & 37A Blind	13	5,687.50
SOUTHWICK	278	41 Elderly Persons	6	3,000.00
	278	41A Tax Deferrals		
	279			
	279	17D Surviving Spouses	47	10,700.96
	279	18 Hardship	1	950.00
	279	22(a-f) Veterans	31	7,750.00
	279	22(A-E) Disabled Veterans	9	7,524.14
	279	37 & 37A Blind	8	4,000.00
SPENCER	279	41C Elderly Persons	36	18,000.00
	279	41A Tax Deferrals		
	280			
	280	17D Surviving Spouses	30	5,250.00
	280	18 Hardship	4	2,000.00
	280	22(a-f) Veterans	61	15,250.00
	280	22(A-E) Disabled Veterans	11	6,570.02
	280	37 & 37A Blind	12	5,000.00
SPRINGFIELD	280	41C Elderly Persons	79	39,500.00
	280	41A Tax Deferrals		
	281			
	281	17C1/2 Surviving Spouses	557	97,475.00
	281	18 Hardship		
	281	22(a-f) Veterans	577	144,250.00
	281	22(A-E) Disabled Veterans	97	58,900.00
	281	37 & 37A Blind	122	52,375.00
STERLING	281	41B Elderly Persons	265	132,500.00
	281	41A Tax Deferrals	3	7,753.62
	282			
	282	17D Surviving Spouses	10	2,224.10
	282	18 Hardship		
	282	22(a-f) Veterans	32	8,000.00
	282	22(A-E) Disabled Veterans	3	4,997.78
	282	37 & 37A Blind	6	2,625.00
STOCKBRIDGE	282	41 Elderly Persons	8	4,000.00
	282	41A Tax Deferrals		
	283			
	283	17D Surviving Spouses	8	1,821.20
	283	18 Hardship		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	283	22(a-f) Veterans	14	3,500.00
	283	22(A-E) Disabled Veterans	4	4,300.11
	283	37 & 37A Blind	5	2,500.00
	283	41C Elderly Persons	8	4,000.00
	283	41A Tax Deferrals		
STONEHAM	284			
	284	17D Surviving Spouses	39	7,734.48
	284	18 Hardship	2	834.04
	284	22(a-f) Veterans	191	47,750.00
	284	22(A-E) Disabled Veterans	20	16,846.26
	284	37 & 37A Blind	12	6,000.00
	284	41C Elderly Persons	193	193,000.00
	284	41A Tax Deferrals	11	25,124.80
STOUGHTON	285			
	285	17D Surviving Spouses	82	14,350.00
	285	18 Hardship	3	3,158.08
	285	22(a-f) Veterans	224	56,000.00
	285	22(A-E) Disabled Veterans	34	20,225.00
	285	37 & 37A Blind	26	11,375.00
	285	41C Elderly Persons	62	31,000.00
	285	41A Tax Deferrals	3	5,103.31
STOW	286			
	286	17D Surviving Spouses	3	525.00
	286	18 Hardship	1	2,000.00
	286	22(a-f) Veterans	18	4,500.00
	286	22(A-E) Disabled Veterans	1	950.00
	286	37 & 37A Blind	6	3,000.00
	286	41C Elderly Persons	17	17,000.00
	286	41A Tax Deferrals	1	2,990.86
STURBRIDGE	287			
	287	17D Surviving Spouses	7	1,225.00
	287	18 Hardship		
	287	22(a-f) Veterans	30	7,500.00
	287	22(A-E) Disabled Veterans	3	6,258.54
	287	37 & 37A Blind	3	1,312.50
	287	41C Elderly Persons	22	11,000.00
	287	41A Tax Deferrals		
SUDBURY	288			
	288	17D Surviving Spouses	24	5,335.92
	288	18 Hardship	17	26,215.43
	288	22(a-f) Veterans	53	13,250.00
	288	22(A-E) Disabled Veterans	8	4,625.00
	288	37 & 37A Blind	11	5,500.00
	288	41C Elderly Persons	11	5,500.00
	288	41A Tax Deferrals	26	121,529.12
SUNDERLAND	289			
	289	18 Hardship		
	289	22(a-f) Veterans	9	2,250.00
	289	22(A-E) Disabled Veterans	1	600.00
	289	37 & 37A Blind	2	875.00
	289	41C Elderly Persons	4	2,000.00
	289	41A Tax Deferrals		
SUTTON	290			
	290	17D Surviving Spouses	19	3,325.00
	290	18 Hardship		
	290	22(a-f) Veterans	41	10,250.00
	290	22(A-E) Disabled Veterans	6	3,950.00
	290	37 & 37A Blind	4	2,000.00
	290	41C Elderly Persons	26	13,052.00
	290	41A Tax Deferrals	2	3,431.00
SWAMPSCOTT	291			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	291	17D Surviving Spouses	33	5,775.00
	291	18 Hardship	2	1,000.00
	291	22(a-f) Veterans	111	27,750.00
	291	22(A-E) Disabled Veterans	15	10,431.31
	291	37 & 37A Blind	20	10,000.00
	291	41C Elderly Persons	26	13,000.00
	291	41A Tax Deferrals	13	46,974.18
SWANSEA	292			
	292	17C Surviving Spouses	16	2,800.00
	292	18 Hardship	2	1,000.00
	292	22(a-f) Veterans	143	35,750.00
	292	22(A-E) Disabled Veterans	33	21,383.46
	292	37 & 37A Blind	26	11,375.00
	292	41C Elderly Persons	139	69,250.00
	292	41A Tax Deferrals	4	6,514.96
TAUNTON	293			
	293	18 Hardship		
	293	22(a-f) Veterans	249	62,250.00
	293	22(A-E) Disabled Veterans	46	33,403.45
	293	37 & 37A Blind	46	20,125.00
	293	41B Elderly Persons	223	111,500.00
	293	41A Tax Deferrals		
TEMPLETON	294			
	294	17D Surviving Spouses	37	7,796.64
	294	18 Hardship	2	2,028.26
	294	22(a-f) Veterans	47	11,750.00
	294	22(A-E) Disabled Veterans	4	2,400.00
	294	37 & 37A Blind	7	3,062.50
	294	41C Elderly Persons	118	59,000.00
	294	41A Tax Deferrals		
TEWKSBURY	295			
	295	17D Surviving Spouses	133	22,725.00
	295	18 Hardship		
	295	22(a-f) Veterans	234	57,000.00
	295	22(A-E) Disabled Veterans	23	13,450.00
	295	37 & 37A Blind	24	12,000.00
	295	41C Elderly Persons	129	64,500.00
	295	41A Tax Deferrals		
TISBURY	296			
	296	17D Surviving Spouses	2	350.00
	296	18 Hardship		
	296	22(a-f) Veterans	10	2,500.00
	296	22(A-E) Disabled Veterans	7	4,200.00
	296	37 & 37A Blind	3	1,500.00
	296	41C Elderly Persons	24	18,831.25
	296	41A Tax Deferrals	3	6,040.28
TOLLAND	297			
	297	18 Hardship		
	297	22(a-f) Veterans		
	297	22(A-E) Disabled Veterans	0	0.00
	297	37 & 37A Blind	0	0.00
	297	41A Tax Deferrals		
TOPSFIELD	298			
	298	17D Surviving Spouses	1	420.00
	298	18 Hardship		
	298	22(a-f) Veterans	32	15,933.03
	298	22(A-E) Disabled Veterans	4	3,659.86
	298	37 & 37A Blind	3	2,584.51
	298	41C Elderly Persons	8	10,136.50
	298	41A Tax Deferrals		
TOWNSEND	299			

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	299	17D Surviving Spouses	9	2,070.00
	299	18 Hardship	1	500.00
	299	22(a-f) Veterans	46	11,500.00
	299	22(A-E) Disabled Veterans	12	7,550.00
	299	37 & 37A Blind	6	3,000.00
	299	41C Elderly Persons	26	13,000.00
	299	41A Tax Deferrals		
TRURO	300			
	300	17D Surviving Spouses	2	362.54
	300	18 Hardship		
	300	22(a-f) Veterans	14	3,500.00
	300	22(A-E) Disabled Veterans	6	3,675.00
	300	37 & 37A Blind	7	3,500.00
	300	41C Elderly Persons	16	16,000.00
	300	41A Tax Deferrals		
TYNGSBOROUGH	301			
	301	17D Surviving Spouses	18	3,150.00
	301	18 Hardship		
	301	22(a-f) Veterans	58	14,500.00
	301	22(A-E) Disabled Veterans	16	9,425.00
	301	37 & 37A Blind	5	2,500.00
	301	41C Elderly Persons	31	15,500.00
	301	41A Tax Deferrals	5	11,439.65
TYRINGHAM	302			
	302	18 Hardship	1	348.67
	302	22(a-f) Veterans	3	750.00
	302	22(A-E) Disabled Veterans	0	0.00
	302	37 & 37A Blind	0	0.00
	302	41C Elderly Persons	1	500.00
	302	41A Tax Deferrals		
UPTON	303			
	303	18 Hardship		
	303	22(a-f) Veterans	17	4,250.00
	303	22(A-E) Disabled Veterans	4	2,400.00
	303	37 & 37A Blind	2	875.00
	303	41 Elderly Persons	26	13,000.00
	303	41A Tax Deferrals		
UXBRIDGE	304			
	304	17D Surviving Spouses	28	5,276.88
	304	18 Hardship	1	1,077.29
	304	22(a-f) Veterans	56	14,000.00
	304	22(A-E) Disabled Veterans	6	3,600.00
	304	37 & 37A Blind	7	3,062.50
	304	41C Elderly Persons	58	28,811.54
	304	41A Tax Deferrals	2	4,488.56
WAKEFIELD	305			
	305	17D Surviving Spouses	59	10,325.00
	305	18 Hardship		
	305	22(a-f) Veterans	210	52,500.00
	305	22(A-E) Disabled Veterans	27	20,628.56
	305	37 & 37A Blind	29	12,687.50
	305	41C Elderly Persons	67	33,500.00
	305	41A Tax Deferrals	7	14,841.00
WALES	306			
	306	17C Surviving Spouses	1	175.00
	306	18 Hardship		
	306	22(a-f) Veterans	6	1,500.00
	306	22(A-E) Disabled Veterans	1	600.00
	306	37 & 37A Blind	1	500.00
	306	41B Elderly Persons	6	3,000.00
	306	41A Tax Deferrals		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
WALPOLE	307			
	307	17D Surviving Spouses	16	4,200.00
	307	18 Hardship	16	17,887.50
	307	22(a-f) Veterans	187	70,125.00
	307	22(A-E) Disabled Veterans	32	45,765.18
	307	37 & 37A Blind	28	18,375.00
	307	41C Elderly Persons	69	69,000.00
WALTHAM	307	41A Tax Deferrals	5	14,856.20
	308			
	308	17D Surviving Spouses	179	40,749.35
	308	18 Hardship		
	308	22(a-f) Veterans	262	65,500.00
	308	22(A-E) Disabled Veterans	49	31,900.50
	308	37 & 37A Blind	48	24,000.00
WARE	308	41B Elderly Persons	76	37,905.14
	308	41A Tax Deferrals	19	42,976.43
	309			
	309	17C1/2 Surviving Spouses	55	9,625.00
	309	18 Hardship		
	309	22(a-f) Veterans	63	15,750.00
	309	22(A-E) Disabled Veterans	12	7,025.00
WAREHAM	309	37 & 37A Blind	21	10,500.00
	309	41C Elderly Persons	33	16,250.00
	309	41A Tax Deferrals		
	310			
	310	17D Surviving Spouses	98	17,150.00
	310	18 Hardship	3	1,617.79
	310	22(a-f) Veterans	123	30,750.00
WARREN	310	22(A-E) Disabled Veterans	34	22,786.19
	310	37 & 37A Blind	16	7,000.00
	310	41C Elderly Persons	109	54,500.00
	310	41A Tax Deferrals	2	2,233.61
	311			
	311	17C Surviving Spouses	6	1,232.16
	311	18 Hardship		
WARWICK	311	22(a-f) Veterans	30	7,500.00
	311	22(A-E) Disabled Veterans	4	2,400.00
	311	37 & 37A Blind	3	1,312.50
	311	41C Elderly Persons	31	15,500.00
	311	41A Tax Deferrals		
	312			
	312	18 Hardship		
WASHINGTON	312	22(a-f) Veterans	2	500.00
	312	22(A-E) Disabled Veterans	0	0.00
	312	37 & 37A Blind	0	0.00
	312	41B Elderly Persons	4	2,000.00
	312	41A Tax Deferrals		
	313			
	313	18 Hardship		
WATERTOWN	313	22(a-f) Veterans	3	750.00
	313	22(A-E) Disabled Veterans	0	0.00
	313	37 & 37A Blind	0	0.00
	313	41 Elderly Persons	3	1,500.00
	313	41A Tax Deferrals		
	314			
	314	17D Surviving Spouses	93	32,550.00
WATERTOWN	314	18 Hardship		
	314	22(a-f) Veterans	188	94,000.00
	314	22(A-E) Disabled Veterans	15	18,000.00
	314	37 & 37A Blind	47	47,000.00
	314	41C Elderly Persons	37	37,000.00

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
WAYLAND	314	41A Tax Deferrals	11	26,116.00
	315			
	315	17D Surviving Spouses	11	3,500.00
	315	18 Hardship	1	1,500.00
	315	22(a-f) Veterans	58	28,750.00
	315	22(A-E) Disabled Veterans	7	13,710.21
	315	37 & 37A Blind	11	9,625.00
	315	41C Elderly Persons	35	29,713.77
WEBSTER	315	41A Tax Deferrals		
	316			
	316	17D Surviving Spouses	58	10,150.00
	316	18 Hardship	4	2,262.19
	316	22(a-f) Veterans	103	25,750.00
	316	22(A-E) Disabled Veterans	23	15,110.45
	316	37 & 37A Blind	19	9,500.00
	316	41C Elderly Persons	139	69,500.00
WELLESLEY	316	41A Tax Deferrals		
	317			
	317	18 Hardship		
	317	22(a-f) Veterans	102	25,500.00
	317	22(A-E) Disabled Veterans	16	17,795.88
	317	37 & 37A Blind	21	10,500.00
	317	41C Elderly Persons	46	34,500.00
	317	41A Tax Deferrals	45	206,850.04
WELLFLEET	318			
	318	17D Surviving Spouses	5	875.00
	318	18 Hardship	3	2,379.58
	318	22(a-f) Veterans	26	6,500.00
	318	22(A-E) Disabled Veterans	3	1,800.00
	318	37 & 37A Blind	5	2,500.00
	318	41C Elderly Persons	13	6,500.00
	318	41A Tax Deferrals	1	1,027.53
WENDELL	319			
	319	18 Hardship		
	319	22(a-f) Veterans	1	250.00
	319	22(A-E) Disabled Veterans	3	1,800.00
	319	37 & 37A Blind	0	0.00
	319	41C Elderly Persons	4	1,906.12
	319	41A Tax Deferrals		
	319			
WENHAM	320			
	320	18 Hardship		
	320	22(a-f) Veterans	16	4,000.00
	320	22(A-E) Disabled Veterans	1	425.00
	320	37 & 37A Blind	4	2,000.00
	320	41C Elderly Persons	16	16,000.00
	320	41A Tax Deferrals	9	30,536.71
	320			
WEST BOYLSTON	321			
	321	17D Surviving Spouses	20	4,460.00
	321	18 Hardship		
	321	22(a-f) Veterans	50	12,500.00
	321	22(A-E) Disabled Veterans	9	8,108.42
	321	37 & 37A Blind	16	8,000.00
	321	41C Elderly Persons	42	21,000.00
	321	41A Tax Deferrals		
WEST BRIDGEWATER	322			
	322	17D Surviving Spouses	36	7,415.63
	322	18 Hardship	6	2,500.00
	322	22(a-f) Veterans	44	17,916.40
	322	22(A-E) Disabled Veterans	5	6,922.61
	322	37 & 37A Blind	7	4,375.00
	322	41C Elderly Persons	40	24,625.00
	322	41A Tax Deferrals		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
WEST BROOKFIELD	322	41A Tax Deferrals	12	28,579.96
	323			
	323	18 Hardship		
	323	22(a-f) Veterans	27	6,750.00
	323	22(A-E) Disabled Veterans	5	5,811.51
	323	37 & 37A Blind	4	1,750.00
	323	41B Elderly Persons	27	13,500.00
WEST NEWBURY	323	41A Tax Deferrals		
	324			
	324	17D Surviving Spouses	8	1,400.00
	324	18 Hardship	1	325.00
	324	22(a-f) Veterans	13	3,250.00
	324	22(A-E) Disabled Veterans	5	9,385.46
	324	37 & 37A Blind	4	1,750.00
WEST SPRINGFIELD	324	41C Elderly Persons	6	3,000.00
	324	41A Tax Deferrals	3	8,490.73
	325			
	325	17D Surviving Spouses	153	26,775.00
	325	18 Hardship	35	51,925.00
	325	22(a-f) Veterans	190	47,500.00
	325	22(A-E) Disabled Veterans	19	11,225.00
WEST STOCKBRIDGE	325	37 & 37A Blind	34	17,000.00
	325	41C Elderly Persons	146	73,000.00
	325	41A Tax Deferrals		
	326			
	326	18 Hardship		
	326	22(a-f) Veterans	9	2,250.00
	326	22(A-E) Disabled Veterans	1	600.00
WEST TISBURY	326	37 & 37A Blind	3	1,500.00
	326	41A Tax Deferrals		
	327			
	327	17D Surviving Spouses	3	525.00
	327	18 Hardship		
	327	22(a-f) Veterans	6	1,500.00
	327	22(A-E) Disabled Veterans	1	600.00
WESTBOROUGH	327	37 & 37A Blind	1	500.00
	327	41C Elderly Persons	5	5,000.00
	327	41A Tax Deferrals		
	328			
	328	17D Surviving Spouses	7	2,450.00
	328	18 Hardship	4	3,350.00
	328	22(a-f) Veterans	56	27,857.95
WESTFIELD	328	22(A-E) Disabled Veterans	9	12,850.67
	328	37 & 37A Blind	5	4,805.14
	328	41C Elderly Persons	46	61,639.78
	328	41A Tax Deferrals	4	7,650.94
	329			
	329	17D Surviving Spouses	123	21,350.00
	329	18 Hardship	1	1,930.36
WESTFORD	329	22(a-f) Veterans	175	43,750.00
	329	22(A-E) Disabled Veterans	31	20,838.49
	329	37 & 37A Blind	31	15,500.00
	329	41C Elderly Persons	146	72,500.00
	329	41A Tax Deferrals		
	330			
	330	17D Surviving Spouses	70	29,850.80
WESTFORD	330	18 Hardship		
	330	22(a-f) Veterans	82	41,000.00
	330	22(A-E) Disabled Veterans	13	15,600.00
	330	37 & 37A Blind	16	16,000.00
	330	41C Elderly Persons	48	48,000.00
	330	41A Tax Deferrals		

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
WESTHAMPTON	330	41A Tax Deferrals	7	20,162.24
	331			
	331	17D Surviving Spouses	1	175.00
	331	18 Hardship		
	331	22(a-f) Veterans	8	2,000.00
	331	22(A-E) Disabled Veterans	3	1,800.00
	331	37 & 37A Blind	4	2,000.00
	331	41C Elderly Persons	3	1,500.00
WESTMINSTER	331	41A Tax Deferrals		
	332			
	332	17D Surviving Spouses	14	2,570.12
	332	18 Hardship		
	332	22(a-f) Veterans	61	15,250.00
	332	22(A-E) Disabled Veterans	7	5,142.16
	332	37 & 37A Blind	7	3,500.00
	332	41B Elderly Persons	30	15,735.00
WESTON	332	41A Tax Deferrals		
	333			
	333	18 Hardship		
	333	22(a-f) Veterans	41	20,500.00
	333	22(A-E) Disabled Veterans	7	8,400.00
	333	37 & 37A Blind	5	5,000.00
	333	41C Elderly Persons	12	12,000.00
	333	41A Tax Deferrals	14	89,969.76
WESTPORT	334			
	334	17D Surviving Spouses	45	7,875.00
	334	18 Hardship	5	1,761.36
	334	22(a-f) Veterans	89	22,250.00
	334	22(A-E) Disabled Veterans	23	14,098.55
	334	37 & 37A Blind	13	5,687.50
	334	41C Elderly Persons	111	55,485.15
	334	41A Tax Deferrals		
WESTWOOD	335			
	335	18 Hardship		
	335	22(a-f) Veterans	117	29,250.00
	335	22(A-E) Disabled Veterans	21	43,327.80
	335	37 & 37A Blind	6	3,000.00
	335	41C Elderly Persons	21	21,000.00
	335	41A Tax Deferrals	2	6,787.46
	335			
WEYMOUTH	336			
	336	17D Surviving Spouses	208	36,400.00
	336	18 Hardship		
	336	22(a-f) Veterans	369	92,250.00
	336	22(A-E) Disabled Veterans	92	56,964.00
	336	37 & 37A Blind	54	23,625.00
	336	41C Elderly Persons	104	52,000.00
	336	41A Tax Deferrals	31	66,930.40
WHATELY	337			
	337	17D Surviving Spouses	4	700.00
	337	18 Hardship		
	337	22(a-f) Veterans	4	1,000.00
	337	22(A-E) Disabled Veterans	2	3,930.21
	337	37 & 37A Blind	1	500.00
	337	41C Elderly Persons	6	2,750.00
	337	41A Tax Deferrals		
WHITMAN	338			
	338	17D Surviving Spouses	45	7,787.50
	338	18 Hardship		
	338	22(a-f) Veterans	68	17,000.00
	338	22(A-E) Disabled Veterans	8	4,975.00
	338	37 & 37A Blind	7	3,062.50

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
WILBRAHAM	338	41C Elderly Persons	54	27,000.00
	338	41A Tax Deferrals	3	8,124.20
	339			
	339	17D Surviving Spouses	18	3,150.00
	339	18 Hardship		
	339	22(a-f) Veterans	92	23,000.00
	339	22(A-E) Disabled Veterans	11	6,075.00
	339	37 & 37A Blind	25	12,500.00
	339	41C Elderly Persons	32	16,000.00
WILLIAMSBURG	339	41A Tax Deferrals		
	340			
	340	18 Hardship	1	600.00
	340	22(a-f) Veterans	16	4,000.00
	340	22(A-E) Disabled Veterans	6	6,364.35
	340	37 & 37A Blind	2	850.00
	340	41C Elderly Persons	27	13,500.00
WILLIAMSTOWN	340	41A Tax Deferrals		
	341			
	341	17D Surviving Spouses	55	9,450.00
	341	18 Hardship		
	341	22(a-f) Veterans	34	8,500.00
	341	22(A-E) Disabled Veterans	2	1,200.00
	341	37 & 37A Blind	8	3,500.00
	341	41 Elderly Persons	2	1,000.00
WILMINGTON	341	41A Tax Deferrals		
	342			
	342	17D Surviving Spouses	122	21,350.00
	342	18 Hardship	1	1,930.84
	342	22(a-f) Veterans	139	34,750.00
	342	22(A-E) Disabled Veterans	31	23,116.33
	342	37 & 37A Blind	20	10,000.00
	342	41C Elderly Persons	145	72,500.00
WINCHENDON	342	41A Tax Deferrals		
	343			
	343	17D Surviving Spouses	39	6,825.00
	343	18 Hardship		
	343	22(a-f) Veterans	49	12,250.00
	343	22(A-E) Disabled Veterans	6	3,300.00
	343	37 & 37A Blind	11	4,812.50
WINCHESTER	343	41C Elderly Persons	48	24,000.00
	343	41A Tax Deferrals		
	344			
	344	17D Surviving Spouses	18	3,420.00
	344	18 Hardship		
	344	22(a-f) Veterans	117	29,250.00
	344	22(A-E) Disabled Veterans	22	13,200.00
WINDSOR	344	37 & 37A Blind	19	9,500.00
	344	41C Elderly Persons	44	44,000.00
	344	41A Tax Deferrals	30	91,961.82
	345			
	345	18 Hardship		
	345	22(a-f) Veterans	4	1,000.00
	345	22(A-E) Disabled Veterans	0	0.00
WINTHROP	345	37 & 37A Blind	1	437.50
	345	41 Elderly Persons	1	500.00
	345	41A Tax Deferrals		
	346			
	346	17C1/2 Surviving Spouses	7	1,225.00
	346	18 Hardship		
	346	22(a-f) Veterans	153	38,250.00
	346	22(A-E) Disabled Veterans	28	19,797.92

FY2004 Property Tax Exemptions Granted

Municipality	DOR	Clauses	Number Exempted	Tax Dollars Abated
	346	37 & 37A Blind	26	11,375.00
	346	41 Elderly Persons	5	2,500.00
	346	41A Tax Deferrals	6	14,975.68
WOBURN	347			
	347	17D Surviving Spouses	279	48,825.00
	347	18 Hardship		
	347	22(a-f) Veterans	336	84,000.00
	347	22(A-E) Disabled Veterans	40	25,547.41
	347	37 & 37A Blind	32	14,000.00
	347	41C Elderly Persons	231	115,500.00
	347	41A Tax Deferrals	14	30,489.38
WORCESTER	348			
	348	17D Surviving Spouses	368	128,800.00
	348	18 Hardship	1	
	348	22(a-f) Veterans	816	409,430.00
	348	22(A-E) Disabled Veterans	125	137,776.85
	348	37 & 37A Blind	143	143,000.00
	348	41C Elderly Persons	650	649,719.50
	348	41A Tax Deferrals	4	
WORTHINGTON	349			
	349	18 Hardship		
	349	22(a-f) Veterans	7	1,750.00
	349	22(A-E) Disabled Veterans	2	1,200.00
	349	37 & 37A Blind	2	875.00
	349	41C Elderly Persons	1	500.00
	349	41A Tax Deferrals		
WRENTHAM	350			
	350	17D Surviving Spouses	9	1,575.00
	350	18 Hardship		
	350	22(a-f) Veterans	39	9,750.00
	350	22(A-E) Disabled Veterans	9	4,875.00
	350	37 & 37A Blind	4	1,750.00
	350	41C Elderly Persons	23	11,500.00
	350	41A Tax Deferrals		
YARMOUTH	351			
	351	17C1/2 Surviving Spouses	54	9,450.00
	351	18 Hardship	2	1,246.41
	351	22(a-f) Veterans	302	75,500.00
	351	22(A-E) Disabled Veterans	61	38,317.51
	351	37 & 37A Blind	53	26,500.00
	351	41C Elderly Persons	123	61,500.00
	351	41A Tax Deferrals	6	21,548.48
	081	17 Surviving Spouses	2	362.52

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value 904	FY03 Value 905	904 + 905		FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTS as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
			% of Total Exempt	% of Total Value					
Abington	0	566,600	0.78%	0.05%	\$0	\$0	\$9,264	0.06%	
Acton	0	4,963,200	2.75%	0.15%	\$0	\$0	\$67,251	0.16%	
Acushnet	1,587,700	973,700	6.60%	0.42%	\$0	\$0	\$49,717	0.53%	
Adams	0	792,200	1.81%	0.21%	\$0	\$0	\$15,939	0.27%	
Agawam	0	4,479,300	1.74%	0.21%	\$0	\$0	\$104,860	0.31%	
Alford	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
Amesbury	1,016,200	4,852,700	3.60%	0.38%	\$0	\$0	\$100,945	0.42%	
Amherst	149,981,700	13,229,800	49.09%	9.16%	\$0	\$0	\$2,792,549	10.13%	
Andover	178,243,800	3,850,100	34.43%	2.83%	\$103,845	\$0	\$3,039,147	3.85%	
Aquinnah	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
Arlington	1,812,200	13,451,300	5.51%	0.32%	\$0	\$0	\$207,736	0.34%	
Ashburnham	23,826,000	1,866,500	47.81%	5.43%	\$0	\$0	\$396,178	5.77%	
Ashby	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
Ashfield	537,000	251,500	6.41%	0.52%	\$0	\$0	\$12,490	0.57%	
Ashland	7,370,400	4,874,300	15.37%	0.68%	\$0	\$0	\$163,099	0.71%	
Athol	0	2,396,100	6.03%	0.57%	\$0	\$0	\$39,224	0.62%	
Attleboro	12,860,500	29,575,600	16.05%	1.50%	\$0	\$0	\$926,380	2.45%	
Auburn	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
Avon	0	1,539,300	5.94%	0.27%	\$0	\$10,000	\$36,127	0.38%	
Ayer	0	8,556,200	9.80%	1.02%	\$0	\$0	\$181,563	1.63%	
Barnstable	1,891,300	117,437,400	12.76%	1.41%	\$0	\$0	\$1,121,690	1.56%	
Barre	10,059,300	10,671,000	50.10%	7.19%	\$0	\$0	\$340,392	7.74%	
Becket	1,277,600	5,416,500	42.00%	2.65%	\$3,000	\$0	\$81,869	2.75%	
Bedford	3,936,000	61,734,500	15.72%	2.45%	\$0	\$1,073,000	\$1,687,075	4.94%	
Belchertown	0	1,769,700	1.88%	0.20%	\$0	\$0	\$30,722	0.22%	
Bellingham	0	2,020,700	2.65%	0.12%	\$0	\$0	\$30,048	0.15%	
Belmont	32,707,000	46,202,000	15.46%	1.62%	\$0	\$0	\$850,639	1.77%	
Berkley	557,600	239,500	3.25%	0.20%	\$0	\$0	\$9,422	0.21%	
Berlin	0	616,500	2.33%	0.17%	\$0	\$0	\$8,711	0.18%	
Bernardston	1,212,800	777,400	19.16%	1.58%	\$0	\$0	\$36,620	1.69%	
Beverly	72,506,730	66,929,850	35.90%	3.03%	\$84,458	\$40,859	\$2,940,717	5.18%	
Billerica	355,700	9,517,200	4.77%	0.22%	\$0	\$23,355	\$248,402	0.39%	
Blackstone	0	3,266,600	7.29%	0.40%	\$0	\$0	\$40,898	0.42%	
Blandford	0	57,200	0.88%	0.06%	\$0	\$0	\$1,003	0.06%	
Bolton	0	2,720,800	6.93%	0.32%	\$0	\$0	\$34,609	0.33%	
Boston	2,480,624,414	2,336,269,929	26.21%	6.35%	\$5,837,131	\$4,545,891	\$159,728,216	13.52%	
Bourne	3,335,500	29,870,200	3.78%	0.87%	\$0	\$0	\$267,638	1.11%	
Boxborough	103,700	137,600	0.89%	0.03%	\$0	\$0	\$3,084	0.03%	

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value		904 + 905		FY03 PILOT		904 + 905		904 + 905		904 + 905	
	904	905	Value	% of Total	904	905	PILOTS as % of FY03 Levy	Tax Payments	Projected FY03 Tax Payments	Projected Levy	% of Projected Levy	
Boxford	700	2,377,000	2,377,000	9.33%	0.17%	\$0	\$0	0.00%	\$27,558	\$27,558	0.17%	
Boylston	0	8,295,300	8,295,300	12.04%	1.65%	\$0	\$0	0.00%	\$114,724	\$114,724	1.88%	
Braintree	24,183,100	29,828,100	29,828,100	16.27%	1.22%	\$0	\$845	0.00%	\$1,001,368	\$1,001,368	1.95%	
Brewster	1,888,300	5,331,100	5,331,100	3.64%	0.29%	\$0	\$0	0.00%	\$56,239	\$56,239	0.32%	
Bridgewater	0	5,748,900	5,748,900	2.03%	0.26%	\$0	\$422	0.00%	\$63,180	\$63,180	0.30%	
Brimfield	0	2,341,500	2,341,500	10.89%	0.90%	\$0	\$5,000	0.12%	\$39,806	\$39,806	0.97%	
Brockton	10,100,200	240,472,570	240,472,570	24.14%	4.15%	\$0	\$102,000	0.13%	\$6,692,799	\$6,692,799	8.11%	
Brookfield	0	2,041,900	2,041,900	9.15%	1.26%	\$0	\$0	0.00%	\$42,329	\$42,329	1.44%	
Brookline	204,686,000	34,903,900	34,903,900	22.58%	2.07%	\$0	\$3,091	0.00%	\$4,432,413	\$4,432,413	3.89%	
Buckland	327,000	374,100	374,100	4.58%	0.57%	\$0	\$0	0.00%	\$13,356	\$13,356	0.65%	
Burlington	8,291,900	142,860,800	142,860,800	39.11%	3.66%	\$0	\$0	0.00%	\$3,682,080	\$3,682,080	6.48%	
Cambridge	4,904,528,000	373,052,947	373,052,947	61.74%	20.07%	\$2,836,647	\$4,944	1.44%	\$123,284,291	\$123,284,291	38.41%	
Canton	1,779,100	2,822,200	2,822,200	2.09%	0.17%	\$9,464	\$154,000	0.44%	\$105,416	\$105,416	0.28%	
Carlisle	613,700	4,580,100	4,580,100	10.67%	0.50%	\$0	\$0	0.00%	\$78,167	\$78,167	0.53%	
Carver	0	1,744,500	1,744,500	3.23%	0.21%	\$0	\$0	0.00%	\$36,408	\$36,408	0.30%	
Charlément	1,053,200	19,200	19,200	8.50%	1.18%	\$0	\$0	0.00%	\$21,545	\$21,545	1.35%	
Charlton	0	21,799,100	21,799,100	23.79%	2.44%	\$0	\$0	0.00%	\$281,426	\$281,426	2.64%	
Chatham	0	45,610,300	45,610,300	22.65%	1.41%	\$0	\$41,585	0.22%	\$290,994	\$290,994	1.48%	
Chelmsford	6,967,700	471,000	471,000	4.94%	0.19%	\$0	\$0	0.00%	\$104,514	\$104,514	0.20%	
Chelsea	3,139,000	32,234,100	32,234,100	5.13%	1.41%	\$0	\$92,945	0.40%	\$804,031	\$804,031	3.32%	
Cheshire	0	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	
Chester	0	114,600	114,600	2.36%	0.14%	\$0	\$1,930	0.13%	\$2,182	\$2,182	0.15%	
Chesterfield	0	1,134,300	1,134,300	13.88%	1.31%	\$0	\$0	0.00%	\$22,822	\$22,822	1.42%	
Chicopee	2,755,400	21,803,000	21,803,000	5.62%	0.91%	\$0	\$255,059	0.55%	\$798,394	\$798,394	1.69%	
Chilmark	0	61,076,100	61,076,100	50.41%	2.32%	\$0	\$0	0.00%	\$101,386	\$101,386	2.37%	
Clarksburg	0	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	
Clinton	716,100	8,364,200	8,364,200	9.55%	1.02%	\$0	\$0	0.00%	\$237,087	\$237,087	1.93%	
Cohasset	0	18,982,200	18,982,200	20.33%	1.12%	\$0	\$0	0.00%	\$227,597	\$227,597	1.17%	
Colrain	0	74,700	74,700	1.17%	0.07%	\$0	\$0	0.00%	\$1,313	\$1,313	0.08%	
Concord	104,689,800	58,943,400	58,943,400	32.23%	3.33%	\$0	\$23,680	0.06%	\$1,577,424	\$1,577,424	3.58%	
Conway	238,900	5,722,100	5,722,100	57.37%	3.86%	\$0	\$0	0.00%	\$104,914	\$104,914	3.98%	
Cummingtown	1,084,600	2,171,700	2,171,700	21.42%	3.64%	\$2,000	\$0	0.19%	\$45,100	\$45,100	4.20%	
Dalton	0	3,143,200	3,143,200	5.68%	0.72%	\$0	\$0	0.00%	\$55,226	\$55,226	0.81%	
Danvers	28,155,600	29,503,200	29,503,200	12.22%	1.66%	\$0	\$0	0.00%	\$972,127	\$972,127	2.30%	
Dartmouth	13,402,300	27,549,500	27,549,500	11.52%	1.25%	\$0	\$0	0.00%	\$441,051	\$441,051	1.38%	
Dedham	49,777,600	8,552,400	8,552,400	27.12%	2.23%	\$20,600	\$100	0.05%	\$1,849,644	\$1,849,644	4.16%	
Deerfield	73,855,400	15,540,100	15,540,100	71.46%	15.84%	\$72,370	\$16,000	1.68%	\$1,072,746	\$1,072,746	16.91%	
Dennis	0	11,202,700	11,202,700	10.63%	0.27%	\$0	\$0	0.00%	\$63,967	\$63,967	0.28%	

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value		904 + 905		FY03 PILOT		904 + 905		904 + 905		Projected Levy
	904	905	Value	% of Total	904	905	Exempt	% of Total	PILOTS as % of FY03 Levy	Tax Payments	
Dighton	0	0	0	0.00%	\$0	\$0	0.00%	0.00%	0.00%	\$0	0.00%
Douglas	0	882,700	882,700	0.15%	\$0	\$0	2.12%	0.15%	0.00%	\$13,232	0.16%
Dover	6,235,200	86,788,500	92,023,700	4.80%	\$0	\$0	42.34%	4.80%	0.00%	\$853,958	5.14%
Dracut	0	1,463,000	1,463,000	0.07%	\$0	\$0	1.70%	0.07%	0.00%	\$17,176	0.07%
Dudley	33,878,700	6,215,300	40,094,000	6.37%	\$0	\$0	71.19%	6.37%	0.00%	\$422,992	6.54%
Dunstable	0	890,900	890,900	0.26%	\$0	\$0	6.36%	0.26%	0.00%	\$13,577	0.27%
Duxbury	0	94,113,800	94,113,800	3.28%	\$0	\$1,500	32.32%	3.28%	0.00%	\$1,135,012	3.53%
East Bridgewater	0	6,251,300	6,251,300	0.68%	\$0	\$0	9.12%	0.68%	0.00%	\$96,770	0.73%
East Brookfield	0	750,000	750,000	0.52%	\$0	\$0	5.37%	0.52%	0.00%	\$10,425	0.57%
East Longmeadow	0	1,629,500	1,629,500	0.13%	\$0	\$0	1.65%	0.13%	0.00%	\$32,460	0.14%
Eastham	0	4,197,800	4,197,800	0.33%	\$0	\$0	6.56%	0.33%	0.00%	\$39,711	0.35%
Easthampton	30,163,900	728,200	30,892,100	3.70%	\$0	\$300	30.78%	3.70%	0.00%	\$523,312	4.04%
Easton	53,897,900	8,604,700	62,502,600	2.91%	\$20,000	\$0	38.70%	2.91%	0.08%	\$811,909	3.05%
Edgartown	0	0	0	0.00%	\$0	\$0	0.00%	0.00%	0.00%	\$0	0.00%
Egremont	0	0	0	0.00%	\$0	\$0	0.00%	0.00%	0.00%	\$0	0.00%
Erving	0	0	0	0.00%	\$0	\$0	0.00%	0.00%	0.00%	\$0	0.00%
Essex	0	13,158,600	13,158,600	2.50%	\$0	\$0	39.87%	2.50%	0.00%	\$159,219	2.60%
Everett	14,297,100	44,848,200	59,145,300	1.57%	\$0	\$92,948	15.00%	1.57%	0.19%	\$1,547,241	3.01%
Fairhaven	0	9,643,600	9,643,600	0.70%	\$0	\$21,925	8.52%	0.70%	0.13%	\$170,692	1.03%
Fall River	0	5,057,200	5,057,200	0.13%	\$0	\$20,563	0.67%	0.13%	0.05%	\$125,216	0.29%
Falmouth	38,221,900	118,084,300	156,306,200	2.14%	\$0	\$500	30.02%	2.14%	0.00%	\$1,244,197	2.25%
Fitchburg	130,212,100	48,430,800	178,642,900	8.53%	\$0	\$0	35.62%	8.53%	0.00%	\$4,094,495	13.11%
Florida	0	455,400	455,400	0.45%	\$0	\$0	11.23%	0.45%	0.00%	\$6,585	0.50%
Foxborough	716,400	10,763,100	11,479,500	0.55%	\$0	\$0	2.32%	0.55%	0.00%	\$157,728	0.71%
Framingham	19,274,100	111,514,400	130,788,500	1.74%	\$0	\$0	18.45%	1.74%	0.00%	\$3,873,955	3.26%
Franklin	203,209,000	6,011,000	209,220,000	5.59%	\$0	\$0	54.62%	5.59%	0.00%	\$2,316,065	5.86%
Freetown	0	11,673,300	11,673,300	1.75%	\$0	\$0	22.78%	1.75%	0.00%	\$267,902	2.66%
Gardner	0	18,177,600	18,177,600	1.94%	\$0	\$0	10.00%	1.94%	0.00%	\$321,925	2.35%
Georgetown	0	2,767,200	2,767,200	0.36%	\$0	\$0	5.78%	0.36%	0.00%	\$34,867	0.38%
Gill	40,585,900	285,350	40,871,250	30.43%	\$17,000	\$0	81.07%	30.43%	1.28%	\$640,452	32.77%
Gloucester	0	18,499,500	18,499,500	0.45%	\$0	\$0	5.19%	0.45%	0.00%	\$261,028	0.61%
Goshen	0	493,900	493,900	0.56%	\$0	\$0	7.76%	0.56%	0.00%	\$8,243	0.60%
Gosnold	0	1,753,600	1,753,600	1.23%	\$0	\$0	18.50%	1.23%	0.00%	\$4,156	1.30%
Grafton	13,440,700	3,929,000	17,369,700	1.43%	\$0	\$0	11.85%	1.43%	0.00%	\$260,546	1.60%
Granby	48,700	138,000	186,700	0.05%	\$0	\$0	0.78%	0.05%	0.00%	\$2,758	0.05%
Granville	0	1,250,700	1,250,700	0.91%	\$0	\$0	4.07%	0.91%	0.00%	\$20,812	1.15%
Great Barrington	27,120,100	21,369,400	48,489,500	6.14%	\$29,241	\$0	49.87%	6.14%	0.27%	\$757,406	6.54%
Greenfield	13,250,100	12,280,900	25,531,000	2.44%	\$0	\$0	18.50%	2.44%	0.00%	\$541,513	2.74%

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value 904	FY03 Value 905	904 + 905		FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTS as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
			% of Total Exempt	% of Total Value					
Groton	69,730,800	18,603,600	48.04%	6.25%	\$56,000	\$63,521	0.68%	\$1,256,999	6.71%
Groveland	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Hadley	1,403,300	597,700	2.57%	0.34%	\$0	\$0	0.00%	\$25,893	0.40%
Halifax	0	1,745,600	5.90%	0.29%	\$0	\$0	0.00%	\$24,002	0.30%
Hamilton	11,841,100	2,206,100	10.96%	1.15%	\$0	\$0	0.00%	\$185,985	1.27%
Hampden	0	2,335	0.01%	0.00%	\$0	\$0	0.00%	\$40	0.00%
Hancock	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Hanover	9,216,800	6,276,300	15.82%	0.91%	\$0	\$0	0.00%	\$224,495	0.95%
Hanson	0	1,588,300	2.85%	0.18%	\$0	\$0	0.00%	\$22,189	0.19%
Hardwick	9,977,300	2,074,100	49.88%	7.15%	\$0	\$0	0.00%	\$179,807	7.70%
Harvard	0	14,769,400	3.12%	1.09%	\$0	\$17,328	0.17%	\$169,110	1.64%
Harwich	0	19,825,100	9.54%	0.56%	\$0	\$21,491	0.08%	\$158,997	0.59%
Hatfield	0	840,300	3.40%	0.26%	\$0	\$0	0.00%	\$10,949	0.28%
Haverhill	0	18,471,800	4.80%	0.44%	\$0	\$0	0.00%	\$405,087	0.72%
Hawley	41,300	220,500	5.87%	0.93%	\$0	\$0	0.00%	\$5,045	1.09%
Heath	0	228,700	4.17%	0.39%	\$0	\$0	0.00%	\$4,714	0.43%
Hingham	25,144,200	32,878,000	18.42%	1.56%	\$0	\$0	0.00%	\$665,515	1.67%
Hinsdale	0	183,500	0.65%	0.11%	\$0	\$0	0.00%	\$2,764	0.13%
Holbrook	0	1,224,100	2.83%	0.14%	\$0	\$0	0.00%	\$32,182	0.23%
Holden	0	4,356,400	3.07%	0.32%	\$0	\$0	0.00%	\$70,704	0.36%
Holland	46,300	613,000	7.19%	0.37%	\$0	\$0	0.00%	\$12,619	0.38%
Holliston	1,030,700	1,986,400	1.89%	0.18%	\$0	\$0	0.00%	\$48,847	0.20%
Holyoke	5,291,500	29,768,700	13.21%	2.12%	\$0	\$0	0.00%	\$1,357,180	3.77%
Hopedale	0	4,604,700	13.84%	0.81%	\$0	\$0	0.00%	\$87,305	1.28%
Hopkinton	9,919,400	6,936,000	13.47%	0.76%	\$10,000	\$0	0.03%	\$232,942	0.80%
Hubbardston	0	1,299,100	4.39%	0.49%	\$0	\$0	0.00%	\$18,707	0.55%
Hudson	305,100	3,187,200	3.20%	0.19%	\$0	\$0	0.00%	\$76,062	0.34%
Hull	850,100	2,378,200	1.78%	0.19%	\$0	\$0	0.00%	\$35,124	0.21%
Huntington	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	0.00%
Ipswich	0	5,233,500	3.28%	0.28%	\$0	\$89,639	0.46%	\$59,871	0.31%
Kingston	0	6,246,400	6.38%	0.54%	\$0	\$0	0.00%	\$89,324	0.58%
Lakeville	1,229,600	3,275,300	4.22%	0.44%	\$0	\$0	0.00%	\$54,239	0.49%
Lancaster	38,290,600	4,910,900	23.04%	5.98%	\$2,500	\$0	0.03%	\$649,751	7.47%
Lanesborough	0	1,850,300	9.65%	0.65%	\$0	\$0	0.00%	\$34,527	0.69%
Lawrence	5,256,500	49,509,200	21.35%	2.33%	\$0	\$0	0.00%	\$1,479,769	4.45%
Lee	0	3,259,800	4.19%	0.52%	\$0	\$3,328	0.04%	\$51,635	0.59%
Leicester	5,573,000	3,295,800	16.40%	1.50%	\$0	\$0	0.00%	\$124,163	1.62%
Lenox	4,703,000	57,486,310	50.83%	7.48%	\$0	\$183,721	2.19%	\$736,321	8.06%

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value		904 + 905		FY03 PILOT		904 + 905		904 + 905		Projected Levy
	904	905	Value	% of Total	904	905	PILOTs as % of FY03 Levy	Tax Payments	% of Projected Levy		
Leominster	7,604,200	449,500	449,500	3.85%	\$0	\$0	0.00%	\$104,698	0.31%		
Leverett	262,300	590,100	590,100	8.48%	\$0	\$0	0.00%	\$15,761	0.52%		
Lexington	0	859,000	859,000	0.19%	\$0	\$270,659	0.36%	\$18,194	0.02%		
Leyden	0	444,000	444,000	9.49%	\$0	\$0	0.00%	\$9,542	0.87%		
Lincoln	14,684,000	69,580,900	69,580,900	21.67%	\$0	\$0	0.00%	\$787,877	4.80%		
Littleton	5,896,600	6,054,200	6,054,200	11.94%	\$0	\$0	0.00%	\$232,563	1.57%		
Longmeadow	19,400,800	18,680,700	18,680,700	38.31%	\$0	\$4,256	0.01%	\$686,609	2.32%		
Lowell	6,067,000	127,563,100	127,563,100	12.75%	\$0	\$10,512	0.02%	\$3,944,761	5.79%		
Ludlow	263,300	1,341,200	1,341,200	2.15%	\$0	\$0	0.00%	\$28,753	0.14%		
Lunenburg	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		
Lynn	1,350,200	52,970,365	52,970,365	11.93%	\$0	\$0	0.00%	\$1,412,878	2.02%		
Lynnfield	0	554,200	554,200	0.57%	\$0	\$0	0.00%	\$7,005	0.03%		
Malden	3,025,300	29,778,000	29,778,000	10.71%	\$0	\$0	0.00%	\$927,021	1.97%		
Manchester	11,978,700	19,776,100	19,776,100	31.96%	\$0	\$0	0.00%	\$266,105	2.05%		
Mansfield	217,400	7,188,700	7,188,700	6.69%	\$0	\$0	0.00%	\$116,128	0.35%		
Marblehead	5,500,500	17,073,400	17,073,400	9.93%	\$0	\$0	0.00%	\$190,072	0.55%		
Marion	46,255,000	539,300	539,300	44.04%	\$0	\$0	0.00%	\$471,219	4.09%		
Marlborough	6,292,400	27,207,700	27,207,700	13.51%	\$0	\$0	0.00%	\$730,972	1.18%		
Marshfield	0	31,096,400	31,096,400	16.69%	\$0	\$25,940	0.08%	\$350,456	1.05%		
Mashpee	0	15,594,500	15,594,500	5.72%	\$0	\$0	0.00%	\$148,304	0.57%		
Mattapoisett	0	4,533,600	4,533,600	6.88%	\$0	\$0	0.00%	\$54,857	0.46%		
Maynard	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		
Medfield	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		
Medford	81,134,100	35,022,000	35,022,000	25.08%	\$2,500	\$63,050	0.11%	\$3,168,738	4.90%		
Medway	271,700	2,631,000	2,631,000	4.20%	\$0	\$0	0.00%	\$39,186	0.21%		
Melrose	1,414,400	69,362,900	69,362,900	28.69%	\$0	\$0	0.00%	\$1,363,879	4.06%		
Mendon	0	1,922,400	1,922,400	8.58%	\$0	\$0	0.00%	\$22,127	0.32%		
Merrimac	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		
Methuen	0	69,640,600	69,640,600	29.99%	\$0	\$146,586	0.34%	\$1,434,596	3.18%		
Middleborough	43,670,300	13,627,800	13,627,800	44.05%	\$0	\$0	0.00%	\$975,787	4.48%		
Middlefield	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		
Middleton	18,879,700	13,075,800	13,075,800	27.57%	\$31,400	\$0	0.25%	\$353,428	2.76%		
Milford	2,267,600	47,571,300	47,571,300	33.00%	\$0	\$112,117	0.31%	\$1,306,776	3.52%		
Millbury	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		
Millis	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		
Millville	0	342,200	342,200	2.58%	\$0	\$0	0.00%	\$5,219	0.20%		
Milton	112,006,600	41,270,200	41,270,200	48.90%	\$3,683	\$0	0.01%	\$3,111,519	7.15%		
Monroe	0	0	0	0.00%	\$0	\$0	0.00%	\$0	0.00%		

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value 904	FY03 Value 905	904 + 905		FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTS as % of FY03 Levy	904 + 905 Tax Payments	% of Projected Levy
			% of Total Exempt	% of Total Value					
Monson	0	4,383,420	4.57%	0.82%	\$0	\$0	\$78,858	0.98%	
Montague	0	7,608,000	9.38%	1.42%	\$0	\$0	\$183,885	1.92%	
Monterey	0	14,225,900	43.00%	5.14%	\$0	\$10,000	\$112,385	5.52%	
Montgomery	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
Mount Washington	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
Nahant	5,979,700	1,056,000	12.40%	1.12%	\$0	\$0	\$64,166	1.22%	
Nantucket	15,081,900	850,332,600	46.12%	6.82%	\$0	\$0	\$5,616,540	12.96%	
Natick	37,200,400	43,600,800	18.46%	1.67%	\$0	\$0	\$995,471	1.81%	
Needham	33,008,500	38,737,900	20.43%	1.24%	\$0	\$0	\$1,317,264	2.27%	
New Ashford	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
New Bedford	5,551,500	103,609,900	12.60%	2.44%	\$0	\$0	\$3,482,249	5.14%	
New Braintree	0	644,500	3.76%	0.85%	\$0	\$0	\$11,201	1.08%	
New Marlborough	22,400	3,027,500	32.52%	1.39%	\$0	\$0	\$33,610	1.43%	
New Salem	0	1,061,400	11.68%	1.27%	\$0	\$0	\$13,268	1.41%	
Newbury	33,306,600	7,289,400	36.46%	4.01%	\$3,000	\$0	\$414,079	4.31%	
Newburyport	2,675,400	1,577,700	1.89%	0.18%	\$0	\$0	\$58,055	0.20%	
Newton	334,545,800	63,664,900	27.68%	2.42%	\$100,000	\$0	\$8,330,568	4.44%	
Norfolk	0	15,192,100	21.49%	1.36%	\$0	\$0	\$197,649	1.43%	
North Adams	0	13,163,500	10.98%	2.33%	\$0	\$0	\$377,398	4.42%	
North Andover	33,906,100	17,289,600	32.97%	1.59%	\$0	\$0	\$816,571	1.94%	
North Attleborough	667,100	6,833,800	6.48%	0.31%	\$0	\$0	\$91,736	0.33%	
North Brookfield	629,300	3,181,500	13.09%	1.50%	\$0	\$0	\$52,818	1.67%	
North Reading	0	1,945,300	1.50%	0.10%	\$0	\$0	\$23,519	0.11%	
Northampton	300,203,880	36,141,507	46.24%	13.47%	\$0	\$0	\$5,492,520	15.97%	
Northborough	1,850,300	2,730,800	6.70%	0.29%	\$0	\$0	\$72,519	0.30%	
Northbridge	4,320,700	5,297,600	21.35%	1.06%	\$0	\$0	\$124,172	1.10%	
Northfield	30,782,800	333,200	59.14%	10.09%	\$15,000	\$2,442	\$428,467	10.85%	
Norton	106,661,700	12,324,400	42.60%	6.43%	\$0	\$3,892	\$1,373,100	7.04%	
Norwell	351,100	10,367,900	8.00%	0.58%	\$0	\$0	\$136,346	0.62%	
Norwood	407,600	48,251,600	23.94%	1.35%	\$0	\$13,087	\$706,532	1.88%	
Oak Bluffs	0	36,575,500	24.12%	1.94%	\$0	\$0	\$255,297	2.07%	
Oakham	0	985,300	7.81%	0.76%	\$0	\$0	\$11,824	0.83%	
Orange	530,000	759,600	3.32%	0.38%	\$0	\$0	\$24,477	0.42%	
Orleans	0	63,005,200	23.62%	2.27%	\$0	\$0	\$322,587	2.45%	
Otis	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
Oxford	0	4,302,600	7.18%	0.52%	\$0	\$0	\$62,216	0.56%	
Palmer	0	6,972,500	7.67%	1.01%	\$0	\$0	\$128,782	1.15%	
Paxton	9,277,100	1,905,600	35.51%	3.35%	\$0	\$0	\$199,723	3.56%	

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value		904 + 905		FY03 PILOT		904 + 905		904 + 905		904 + 905	
	904	905	Value	% of Total Exempt	904	905	PILOTS as % of FY03 Levy	Tax Payments	Projected Tax Payments	Projected Levy	% of Projected Levy	
Peabody	0	58,788,800	1.06%	11.97%	\$0	\$83,769	0.14%	\$1,108,757	\$1,108,757	1.84%		
Pelham	107,200	439,000	0.48%	5.16%	\$0	\$0	0.00%	\$11,093	\$11,093	0.52%		
Pembroke	0	10,913,400	0.59%	7.50%	\$0	\$0	0.00%	\$132,270	\$132,270	0.63%		
Pepperell	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%		
Peru	0	245,100	0.47%	4.63%	\$0	\$0	0.00%	\$4,316	\$4,316	0.52%		
Petersham	9,180,800	3,246,900	10.14%	39.91%	\$0	\$0	0.00%	\$214,378	\$214,378	11.96%		
Phillipston*												
Pittsfield	4,529,900	126,404,860	5.15%	28.74%	\$0	\$119,031	0.25%	\$3,901,856	\$3,901,856	7.67%		
Plainfield	373,500	1,503,800	3.13%	34.26%	\$0	\$500	0.07%	\$26,282	\$26,282	3.33%		
Plainville	0	2,997,000	0.40%	7.64%	\$0	\$0	0.00%	\$37,762	\$37,762	0.42%		
Plymouth	0	102,136,400	1.46%	17.35%	\$0	\$0	0.00%	\$1,256,278	\$1,256,278	1.57%		
Plympton	0	107,500	0.04%	1.60%	\$0	\$0	0.00%	\$1,629	\$1,629	0.04%		
Princeton	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%		
Provincetown*												
Quincy	28,251,000	55,383,400	0.93%	5.67%	\$0	\$0	0.00%	\$2,374,381	\$2,374,381	1.87%		
Randolph	13,304,450	9,110,670	0.93%	12.25%	\$0	\$0	0.00%	\$497,840	\$497,840	1.56%		
Raynham	0	2,084,500	0.20%	4.39%	\$0	\$0	0.00%	\$33,998	\$33,998	0.22%		
Reading	10,532,400	7,940,500	0.62%	11.73%	\$0	\$0	0.00%	\$212,254	\$212,254	0.65%		
Rehoboth	2,640,400	4,000,100	0.73%	18.72%	\$0	\$1,700	0.02%	\$84,069	\$84,069	0.75%		
Revere	0	15,538,500	0.53%	6.68%	\$0	\$2,500	0.00%	\$424,823	\$424,823	1.00%		
Richmond	384,000	3,783,900	1.56%	26.85%	\$0	\$0	0.09%	\$46,264	\$46,264	1.63%		
Rochester	0	2,754,200	0.58%	5.49%	\$0	\$0	0.00%	\$37,016	\$37,016	0.64%		
Rockland	0	2,277,500	0.15%	1.87%	\$0	\$0	0.00%	\$29,699	\$29,699	0.16%		
Rockport	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%		
Rowe	0	274,200	0.06%	4.74%	\$0	\$0	0.00%	\$1,514	\$1,514	0.07%		
Rowley	0	4,240,000	0.64%	12.02%	\$0	\$0	0.00%	\$49,947	\$49,947	0.67%		
Royalston	327,600	661,800	1.17%	10.73%	\$0	\$0	0.00%	\$13,189	\$13,189	1.30%		
Russell	0	2,615,300	2.79%	28.05%	\$0	\$0	0.00%	\$67,004	\$67,004	4.13%		
Rutland	0	7,682,600	1.67%	14.26%	\$0	\$10,000	0.18%	\$106,097	\$106,097	1.86%		
Salem	14,411,100	3,409,100	0.49%	5.80%	\$0	\$0	0.00%	\$465,820	\$465,820	0.88%		
Salisbury	0	2,803,600	0.28%	3.85%	\$0	\$0	0.00%	\$29,942	\$29,942	0.30%		
Sandisfield	0	1,908,000	1.30%	17.90%	\$0	\$0	0.00%	\$19,423	\$19,423	1.38%		
Sandwich*												
Saugus	0	15,899,600	0.53%	14.65%	\$0	\$0	0.00%	\$334,210	\$334,210	0.95%		
Savoy	0	0	0.00%	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%		
Scituate	1,494,800	5,137,800	0.21%	4.16%	\$0	\$0	0.00%	\$62,214	\$62,214	0.22%		
Seekonk	6,364,800	7,401,800	0.98%	18.84%	\$0	\$0	0.00%	\$302,177	\$302,177	1.45%		
Sharon	1,385,300	39,846,900	2.03%	28.01%	\$0	\$0	0.00%	\$802,379	\$802,379	2.15%		

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value 904	FY03 Value 905	904 + 905		FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTS as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
			% of Total Exempt	% of Total Value					
Sheffield	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	0.00%
Shelburne	0	5,428,700	32.60%	3.35%	\$0	\$900	\$67,642	0.05%	3.60%
Sherborn	0	4,593,400	7.11%	0.46%	\$0	\$0	\$66,650	0.00%	0.49%
Shirley	0	92,300	0.10%	0.02%	\$0	\$0	\$1,287	0.00%	0.02%
Shrewsbury	14,784,700	26,183,700	11.41%	1.06%	\$0	\$0	\$434,265	0.00%	1.16%
Shutesbury	872,500	321,700	13.42%	0.82%	\$7,285	\$600	\$24,780	0.28%	0.86%
Somerset	0	1,494,400	1.43%	0.08%	\$0	\$0	\$41,499	0.00%	0.14%
Somerville	117,126,600	36,043,700	25.57%	2.44%	\$0	\$0	\$3,219,640	0.00%	4.60%
South Hadley	82,886,900	0	63.90%	8.06%	\$0	\$0	\$1,442,232	0.00%	8.44%
Southampton	0	3,180,200	11.38%	0.87%	\$0	\$1,000	\$51,646	0.02%	0.93%
Southborough	99,439,500	3,123,200	71.04%	5.62%	\$78,168	\$0	\$1,255,367	0.38%	5.75%
Southbridge	36,300	20,772,100	17.48%	2.94%	\$0	\$0	\$337,720	0.00%	3.42%
Southwick	0	210,200	0.40%	0.03%	\$0	\$0	\$3,466	0.00%	0.04%
Spencer	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	0.00%
Springfield	176,525,000	322,730,600	47.34%	8.30%	\$50,000	\$84,856	\$18,018,135	0.12%	13.52%
Sterling	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	0.00%
Stockbridge	3,627,500	52,342,500	68.80%	10.93%	\$0	\$49,000	\$481,342	1.32%	11.50%
Stoneham	4,925,700	5,646,700	4.81%	0.40%	\$0	\$0	\$176,242	0.00%	0.59%
Stoughton	1,559,200	11,363,400	6.56%	0.51%	\$0	\$851	\$283,651	0.00%	0.84%
Stow	0	5,538,400	8.63%	0.60%	\$0	\$0	\$80,196	0.00%	0.64%
Sturbridge	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	0.00%
Sudbury	842,800	23,039,600	22.18%	0.81%	\$0	\$27,000	\$533,055	0.06%	1.08%
Sunderland	14,500	0	0.09%	0.01%	\$0	\$0	\$201	0.00%	0.01%
Sutton	0	925,200	1.92%	0.10%	\$0	\$0	\$10,973	0.00%	0.11%
Swampscott	5,962,100	13,951,800	14.02%	0.98%	\$0	\$8,075	\$486,895	0.03%	1.77%
Swansea	616,900	3,701,400	23.34%	0.37%	\$0	\$0	\$93,275	0.00%	0.56%
Taunton*	0	0	0.89%	0.10%	\$0	\$2,349	\$5,141	0.05%	0.11%
Templeton	0	375,800	1.56%	0.10%	\$0	\$0	\$63,165	0.00%	0.16%
Tewksbury	0	2,811,100	33.07%	2.03%	\$0	\$0	\$466,095	0.00%	3.60%
Tisbury	646,800	33,275,670	23.53%	2.01%	\$0	\$0	\$12,816	0.00%	2.15%
Tolland	0	2,427,300	10.76%	0.54%	\$0	\$0	\$69,070	0.00%	0.56%
Topsfield	0	5,421,500	0.00%	0.00%	\$0	\$0	\$0	0.00%	0.00%
Townsend	0	0	19.13%	0.94%	\$0	\$0	\$74,354	0.00%	0.98%
Truro	516,000	12,415,200	33.04%	3.26%	\$0	\$0	\$548,644	0.00%	3.49%
Tyngsborough	32,177,000	1,054,000	62.49%	8.07%	\$0	\$1,500	\$74,649	0.19%	8.48%
Tyringham	0	8,221,300	16.86%	0.93%	\$0	\$0	\$125,340	0.00%	0.97%
Upton*	0	7,708,500							
Uxbridge	0	0							

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value 904	FY03 Value 905	904 + 905		FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTS as % of FY03 Levy	904 + 905 Projected FY03 Tax Payments	% of Projected Levy
			Value	% of Total					
Wakefield	7,402,900	1,703,200	3.13%	0.31%	\$0	\$0	\$212,718	0.59%	
Wales*									
Walpole	4,638,300	11,517,300	6.94%	0.61%	\$0	\$0	\$273,030	0.78%	
Waltham	328,973,800	177,417,700	31.28%	5.54%	\$12,094	\$0	\$12,614,212	11.04%	
Ware	0	2,462,900	3.70%	0.46%	\$0	\$0	\$42,756	0.52%	
Wareham	0	36,396,900	19.77%	1.53%	\$0	\$0	\$354,506	1.63%	
Warren	148,000	24,600	0.65%	0.07%	\$0	\$0	\$2,926	0.08%	
Warwick	0	139,500	1.72%	0.26%	\$0	\$0	\$2,853	0.30%	
Washington*									
Watertown	34,061,900	26,211,800	21.79%	1.51%	\$1,000	\$58,379	\$1,380,870	2.64%	
Wayland	0	6,811,888	3.11%	0.23%	\$0	\$0	\$85,285	0.24%	
Webster	0	11,463,530	13.83%	1.00%	\$0	\$0	\$214,024	1.70%	
Wellesley	96,157,000	14,295,000	44.91%	1.49%	\$0	\$0	\$896,870	1.51%	
Wellfleet	0	13,538,800	19.91%	0.98%	\$0	\$0	\$88,544	1.02%	
Wendell	0	2,259,900	13.46%	3.32%	\$0	\$0	\$43,955	4.23%	
Wenham	4,878,400	8,675,500	35.79%	1.87%	\$0	\$0	\$149,500	1.93%	
West Boylston	0	0	0.00%	0.00%	\$0	\$0	\$0	0.00%	
West Bridgewater	0	2,659,900	3.37%	0.30%	\$0	\$0	\$46,761	0.40%	
West Brookfield	0	4,365,300	17.16%	1.69%	\$0	\$36,113	\$58,495	1.84%	
West Newbury	0	1,155,800	2.88%	0.20%	\$0	\$0	\$14,124	0.21%	
West Springfield	0	134,400,400	96.24%	7.79%	\$0	\$0	\$4,423,117	11.09%	
West Stockbridge	0	810,700	10.28%	0.36%	\$0	\$0	\$10,336	0.37%	
West Tisbury	469,900	184,625,400	52.03%	9.24%	\$0	\$0	\$914,371	10.10%	
Westborough	0	12,339,900	5.74%	0.40%	\$0	\$0	\$163,874	0.42%	
Westfield	0	30,551,200	11.57%	1.41%	\$0	\$0	\$945,560	2.33%	
Westford	12,416,900	4,701,800	8.23%	0.54%	\$34,750	\$2,600	\$248,392	0.58%	
Westhampton	16,680,100	388,900	93.28%	12.90%	\$0	\$0	\$312,363	13.02%	
Westminster	438,200	193,300	1.52%	0.11%	\$7,736	\$3,236	\$10,571	0.12%	
Weston	38,221,500	81,005,700	27.03%	2.75%	\$0	\$0	\$1,210,156	2.97%	
Westport	31,700	8,873,600	5.93%	0.47%	\$0	\$0	\$73,469	0.50%	
Westwood	18,858,300	0	12.75%	0.62%	\$0	\$0	\$393,761	1.04%	
Weymouth	0	123,544,100	28.94%	2.64%	\$0	\$106,361	\$2,512,887	4.20%	
Whately	310,900	140,100	5.89%	0.32%	\$0	\$0	\$8,204	0.33%	
Whitman*									
Wilbraham	18,917,300	1,554,900	19.23%	1.78%	\$0	\$0	\$374,027	1.93%	
Williamsburg	0	2,762,800	18.31%	1.50%	\$0	\$0	\$47,161	1.61%	
Williamstown	271,454,000	25,346,000	85.96%	28.13%	\$0	\$237,540	\$3,899,952	29.48%	
Wilmington	0	6,132,600	4.33%	0.26%	\$0	\$0	\$199,739	0.49%	

Summary

FY2003 Property Exemptions

**Educational (Class 904)
Charitable (Class 905)**

Municipality	FY03 Value 904	FY03 Value 905	904 + 905		FY03 PILOT 904	FY03 PILOT 905	904 + 905 PILOTS as % of FY03 Levy	904 + 905 Tax Payments	% of Projected Levy
			% of Total Exempt	% of Total Value					
Winchendon	6,869,700	6,475,000	15.74%	2.41%	\$0	\$0	\$181,488	2.77%	
Winchester	0	22,025,400	9.43%	0.50%	\$0	\$0	\$249,768	0.53%	
Windsor	0	2,034,500	27.24%	2.60%	\$0	\$0	\$26,652	2.80%	
Winthrop	0	3,288,000	2.93%	0.20%	\$0	\$0	\$33,702	0.21%	
Woburn	10,895,600	25,126,300	12.68%	0.76%	\$0	\$0	\$796,084	1.35%	
Worcester	381,587,300	316,415,000	33.07%	7.17%	\$0	\$24,904	\$23,243,477	13.47%	
Worthington	0	2,889,800	41.68%	2.84%	\$0	\$6,700	\$50,167	2.95%	
Wrentham	0	2,446,600	2.17%	0.18%	\$0	\$0	\$33,200	0.20%	
Yarmouth	1,255,900	12,882,200	6.50%	0.45%	\$0	\$0	\$156,650	0.48%	
All with 904 & 905 (N=	12,488,355,974	9,610,396,601	26.01%	3.18%	\$9,450,872	\$8,443,475	\$505,863,999	5.86%	
All Reporting (N=343)	12,488,355,974	9,610,396,601	24.77%	3.09%	\$9,450,872	\$8,443,475	\$505,863,999	5.70%	

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
Town of Adams	
Landover Associates	\$29,716.72
Barrett Housing Corp	\$11,907.00
Millhouses of Adams	\$29,108.00
Total for Adams	\$70,731.72
Town of Amherst	
Clark House Assoc.	\$78,402.00
Total for Amhers	\$78,402.00
Town of Athol	
Sterling House Assoc.	\$35,026.00
Total for Athol	\$35,026.00
City of Boston	
Prudential Insurance Co. of America	-\$4,303,962.00
Trinity Foley Lmt. Partnership	\$32,294.00
Roxse Homes (MHFASStMgmt)	\$141,112.00
Waverly APTS Co.	\$115,177.00
Church Realty Trust	\$279,486.27
334 Massachusetts Ave LP	\$224,117.00
New Boston Food Mark	\$299,313.00
Camfield Gardens Ltd	\$59,454.00
Jew Comm Hs for Elderly	\$232,060.00
Charlesview, Inc.	\$220,629.00
St. Joseph's Community	\$118,587.00
Tai Tung Apartments	\$257,231.00
Rutland Housing Assoc	\$49,921.00
Mass Pike Towers Asso	\$188,738.00
Academy Homes Urban Edge	\$17,109.25
Franklin Square Apts. Inc	\$180,542.22
GR-Conway Court	\$149.00
Ebenezer Homes Assoc	\$40,089.59
Jew Comm HS for Elderly II, Inc.	\$250,379.00
Allston Landing LTD Partnership	\$538,311.59
Newcastle Associates	\$81,645.00
Coop. Charles, Newtown	\$311,380.00
Morville House	\$142,543.71
333 Massachusetts Ave LP	\$263,578.00
Commonwealth Flats Development	\$697,595.00
Summer Street Realty	\$2,828,664.00
Chauncy House Company	\$109,535.33
Haynes House Associates II	\$174.00
T.D.C. & Assoc	\$344,815.03
Concord House Assoc.	\$131,054.64
10 Temple Place LP	\$164,798.00
Madison Trinity Limited Parnership	\$5,619.64
Viviendas Associates	\$333,407.77
East Boston Community	\$64,023.00
Mercantile Wharaf Assoc.	\$194,605.00

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
Quincy Towers Assoc.	\$126,117.86
Abbey Landmark Owner, LLP	\$1,372,100.00
Franklin Park Assoc.	\$245,045.00
Gardner Apts., Assoc.	\$43,205.00
Mission Main Phase III, LP	\$62,056.00
Waters & Co., Inc.	\$10,188.00
St. James Company	\$223,927.00
Allston Landing LTD Partnership	\$54,811.00
Gr-Rockingham Glen LP c/o Equity	\$137,132.00
Phil C. Bradley Housing Partners	-\$19,085.00
Jamaica Plain Co.	\$85,186.00
Allied Stores General Real Estate	\$660,000.00
Jew Comm Hs for Elderly	\$237,602.00
Anderson Street Assoc.	\$115,691.69
B'NAI B'Rith III, Inc	\$15,000.00
Mission Park Corporation	-\$900,343.45
Woodbury Cunard Assoc.	\$27,085.00
Medical Area Total Energy	\$1,449,800.00
Greyhound Associates LTD Partnership	\$3,615,504.00
Blackstone Company	\$200,087.00
Victory Garden Assoc.	\$129,597.00
Bowdoin School Assoc.	\$84,708.00
Reservoir Towers Assoc.	\$460,472.00
Borinquen Assoc.	\$59,371.05
Mission Main Phase one Limited	\$189,040.00
Ausonia Homes Assoc.	\$134,255.00
Intervale Magnolia	\$75,316.00
Morrant Bay Limited Partnership	\$104,787.00
Cottage Brook Assoc	\$148,080.00
Madison Park III Assoc.	\$154,412.00
Commonwealth Flats Development	\$828,294.00
Mason Place Company	\$129,754.00
Edison Green Assoc	\$72,394.00
Schoolhouse "77 Assoc.	\$95,409.69
Weld Park Assoc.	\$11,360.78
Peterborough Housing	\$46,688.00
Casa Maria Housing	\$70,749.00
Woobourne Comm. Housing	\$70,316.00
Keystone Apartments	\$203,495.00
Charlestown Econ. Dev.	\$70,675.27
Blake Estates Assoc.	\$141,191.00
Prudential Insurance Co. (one Beacon)	\$8,168,125.00
Academy Homes Urban Edge Limited	\$165,154.00
Mission Park Garage Partnership	\$180,000.00
c/o Maloney Properties	-\$337.33
Service Center Ltd.	\$259,510.00
Taurus at Fountain H	\$66,050.00
Marcus Garvey Assoc	\$163,358.80
Summer Street Realty Corporation	\$1,939,900.45
Mission Main Phase II LP	\$101,686.00
St. Botolph Terrace Assoc	\$57,383.00

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
Hemenway Apartments	\$160,662.17
Boston Rehabilitation	\$180,219.00
Blake Estates Assoc.	\$93,606.00
Savin Hill Apartment	\$118,727.00
Back of the Hill Com	\$103,858.00
Jamaicaway Tower and Town	\$59,290.00
Garden Corporation	\$938,688.00
GR-Conway Court LP c/o	\$13,798.00
Smith House Associates II	\$115,011.00
Brighton Allston Elder.	\$68,966.00
Ad/Temp Assoc	\$78,691.00
Victoria Assoc.	\$216,977.64
B'nai B'rith Sen Cit.	\$160,500.00
Frankie O'Day Corp	\$28,507.00
Robert L. Fortes House Inc.	\$38,104.98
Bradford Towers Associates	\$5,135.78
Cove Plaza Associates LP	\$247,674.00
On Luck Housing Dev.	\$27,535.00
Governor Apts., Assoc.	\$86,561.00
Westland Avenue Assoc.	\$129,035.46
RHC & Assoc.	\$79,232.87
Abbey Lafayette Owner, LLP	\$332,338.00
Egleston Center Corporation	-\$426.00
Madison Trinity Limited Partnership	\$83,830.00
Fieldstone Assoc.	\$49,951.00
Sarah Baker Manor Assoc.	\$50,924.00
Dorchester Housing	\$84,116.00
Charles H. Farnsworth	\$82,838.00
East Canton Street	\$99,444.00
Roxbury Mount Pleasant LP	\$124,332.00
Rogerson Beacon Assoc.	\$109,419.00
Oxford Place Assoc.	\$57,565.00
Dimock - Bragdon Assoc.	\$66,540.00
Kenmore Abbey Company	\$110,629.00
Angela Westover House	\$20,605.00
Adams Orchard Limited Partnership	\$1,005.00
Commonwealth Flats Development	\$807,601.00
Chinagate Housing Assoc.	\$24,020.90
Council of Elders Housing	\$110,277.00
Mandela Homes Limited Partnership	\$237,980.00
Phil C. Bradley Housing Partners	\$96,855.00
City Square Elderly Housing	\$99,817.00
Immobiliare NE: Building 103	\$1,052.35
Mission Main Phase III Lp	\$3,785.00
Back Bay Manor Trust	\$489,010.00
Post Office Square Develop.	\$1,548,378.00
Dudley Neighbors, Inc.	\$177,090.11
Haynes House Associates II	\$120,825.00
Orchard Park Offsite Phase I, LP	\$28,126.00
Lamb Associates LP	-\$86.00
Total for Boston	\$34,725,101.11

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
Town of Braintree	
St. Francis of Assisi	\$50,797.00
St. Francis of Assisi II	\$30,247.00
Total for Braintree	\$81,044.00
City of Brockton	
Trinity Housing Assoc.	\$185,436.27
Hamilton-Wade House	\$32,779.00
Brockton Commons Assoc	\$58,150.00
Bixby II Associates	\$32,569.63
Douglas House Company	\$60,278.00
Total for Brockton	\$369,212.90
Town of Brookline	
Brookline Coop. Housing Inc.	\$40,508.00
Beacon Park Associates	\$125,476.00
Brookline Village Associates	\$215,249.00
Total for Brookline	\$381,233.00
City of Cambridge	
Rindge Associates	\$403,716.00
Memorial Drive Housing LP	\$255,399.00
Wellington-Harrington Dev Corp	\$23,221.00
C/O Biogen Inc	\$810,102.00
Inman Square Apts. Co.	\$70,294.00
Close Building	\$45,027.00
WSQ Limited Partnership	\$166,296.00
Total for Cambridge	\$1,774,055.00
City of Chicopee	
Chicopee Housing Assoc.	\$71,769.00
Dom Narodowy Polski	\$7,229.00
Total for Chicopee	\$78,998.00
Town of E. Longmeadow	
Brownstone Gardens III	\$12,881.00
Retirement Living for E. Longmeadow 1	\$35,961.00
Reirement Living for E. Longmeadow Inc	\$11,657.00
Total for E. Longmeadow	\$60,499.00
Town of Fairhaven	
Fairhaven Village Assoc.	\$110,031.00
Total for Fairhaven	\$110,031.00
City of Fall River	
Bay Village Company	\$87,335.00
Riverview Towers Company	\$108,103.00
Milliken Apartments	\$98,920.00
Academy Assoc.	\$35,998.00
Total for Fall River	\$330,356.00

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
City of Fitchburg	
Hotel Raymond Assoc.	\$19,873.00
Fitchburg Green Assoc.	\$10,000.00
Joseph's Assoc.	\$31,048.00
Total for Fitchburg	\$60,921.00
City of Framingham	
c/o John M. Corcoran & Co	\$54,682.00
Pelham Corporation L.P. c/o John Corcoran	\$57,568.00
Total for Framingham	\$112,250.00
City of Gardner	
Binnall House Company	\$51,793.00
Total for Gardner	\$51,793.00
City of Gloucester	
Gloucester Development Team	\$41,360.38
Total for Gloucester	\$41,360.38
Town of Hanover	
Cushing Residence, I	\$83,873.52
Hanover Legislature Elderly	\$40,688.00
Total for Hanover	\$124,561.52
City of Haverhill	
c/o Greater Haverhil Foundation	\$57,606.00
Bethany Homes, Inc.	\$55,086.00
Mission Towers, Inc.	\$47,017.00
AHEPA 39 Inc.	\$13,742.00
Total for Haverhill	\$173,451.00
Town of Holden	
Colony Homes of Holden	\$43,587.00
Total for Holden	\$43,587.00
City of Lawrence	
AR DiFruscia Parkside	\$87,215.67
Rita Hall Associates	\$69,070.00
Arlington Park Associates	\$113,371.00
Valebrook Associates	\$109,665.92
Lawrence Rehabilitation	\$30,440.57
8th AP Company	\$68,273.00
MI Residential Community, Inc. I	\$36,667.00
MI Residential Community, Inc II	\$40,886.00
MI Residential Community, Inc III	\$28,864.00
Common Street Associates	\$48,291.00
Amesbury Gardens Tenants Assoc.	\$60,976.00
Total for Lawrence	\$693,720.16
Town of Lee	

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
Lee Elderly Housing	\$13,774.00
Total for Lee	\$13,774.00
City of Lowell	
Princeton Plaza Limited Partnership	\$226,045.00
Lord Associates	\$51,731.00
First Lowell Company	\$90,309.00
Wentworth Housing Co	\$15,929.00
Mazur Apartments Assoc.	\$18,833.56
Stirling Bay Company	\$59,457.00
Total for Lowell	\$462,304.56
City of Lynn	
Leisure Towers Assoc	\$97,795.00
St. Stephen's Housing	\$69,937.00
Total for Lynn	\$167,732.00
City of Marlborough	
Academy Knoll Associates	\$73,454.00
Total for Marlborough	\$73,454.00
Town of Marshfield	
Winslow Village, Inc.	\$26,791.00
Total for Marshfield	\$26,791.00
Town of Maynard	
GR-Summerhill Glen	\$58,231.00
Total for Maynard	\$58,231.00
City of Methuen	
Park Garden Assoc	\$37,408.00
Merrimack Valley Housing	\$17,846.00
Lebanese Community Hs	\$6,023.00
Total for Methuen	\$61,277.00
City of New Bedford	
United Front Homes	\$106,004.00
Melville Housing Assoc.	\$183,906.00
Total for New Bedford	\$289,910.00
City of Newburyport	
Low Street Associates	\$74,252.00
Total for Newburyport	\$74,252.00
City of Newton	
Hamlet Associates	\$55,022.00
New Falls Assoc	\$43,731.00
Newton Comm Devel	\$27,829.85
Total for Newton	\$126,582.85
City of Peabody	

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
Crowninshield Apartments	\$188,607.00
Peabody House Co.	\$62,993.08
Total for Peabody	\$251,600.08
City of Pittsfield	
Dalton Division Road	\$48,068.00
Riverview West Assoc	\$76,483.00
Berkshiretown Assoc.	\$96,571.00
Plastics Realty Corp	\$231,837.00
Total for Pittsfield	\$452,959.00
City of Quincy	
Granite Place Ltd.	\$267,298.00
Campanelli Quincy Trust	\$438,981.45
Total for Quincy	\$706,279.45
City of Revere	
H.R.C.A. Hs for Elderly	\$171,570.00
Total for Revere	\$171,570.00
City of Salem	
Pequot Associates	\$150,535.00
Loring Towers Assoc	\$160,146.13
Salem Height Apts.	\$170,614.55
Total for Salem	\$481,295.68
City of Somerville	
Walnut Hill Tower Assoc	\$107,613.00
Clarendon Hill Towers Tenant	\$1,483.00
Clarendon Hill Towers Tenant	\$277,961.33
Total for Somerville	\$387,057.33
Town of Southbridge	
Tag Associates	\$70,455.00
Total for Southbridge	\$70,455.00
Town of Southwick	
Southwick-Granville Senior	\$6,978.68
Total for Southwick	\$6,978.68
City of Springfield	
Mass Mutual Life Ins.	\$980,744.00
Core City Associates	\$34,071.00
Springfield Diocese	\$25,011.00
Beacon Bay State Apt	\$137,564.00
Northern Heights Realty	\$65,565.00
Century Pacific Housing Partner	\$116,701.00
Eastern Coop Homes	\$12,974.30
Hunter Place Association	\$29,618.00
Linden Towers Association	\$141,707.00

URBAN REDEVELOPMENT EXCISE COLLECTIONS
JULY 1, 2003 - JUNE 30, 2004

Community/Project	FY04
Pynchon Partners I	\$136,556.38
Pynchon Partners II	\$159,426.00
Market Place Group	\$59,076.00
Center Square, Inc.	\$265,107.00
Van der Heyden Assoc	\$9,808.00
Garand Court Assoc	\$26,903.00
Maple Commons Assoc.	\$45,338.00
120 Chestnut St. Ltd	\$52,613.00
Chateau Assoc of Springfield	\$14,283.00
Worthy Realty Co., Trust	\$28,042.00
Villa Nueva Vista Assoc	\$27,075.00
Olympia & York Liberty	\$364,485.00
Kenyon/College Assoc	\$10,198.00
St. James Commons	\$9,286.00
Jefferson Ave. School	\$7,500.00
MPALP Limited PTN.	\$751,271.00
Total for Springfield	\$3,510,922.68
City of Waltham	
Gordon Charles River	\$43,633.00
Gordon Charles River II	\$32,207.46
Total for Waltham	\$75,840.46
City of Worcester	
Colony Retirement Home	\$61,621.00
Laurel Clayton LTD Partnership	\$131,141.00
Fruit-Sever Assoc	\$74,774.27
Worcester Episcopal Housing Corp.	\$195,692.00
Housing Assoc. of Worcester	\$123,555.00
Chestnut Renewal Cor	\$60,293.00
Colony Retirement Home	\$52,435.00
Wellington Co., The	\$62,887.00
Whittier Terrace Assoc	\$63,910.00
Seabury Heights Ltd	\$142,476.61
Colony Retire Homes	\$31,607.00
Worcester Jew Comm	\$59,494.00
Total for Worcester	\$1,059,885.88
Total for All Communities	\$47,925,486.44

Massachusetts Department of Revenue
ASD/FSB/RAU
August 30, 2004