

 **COPY**



**TOWN OF CHARLTON**  
Minutes of Regular Selectmen's Meeting  
Tuesday – October 29, 2013

Submitted by UCB  
Date 11/20/13  
Received by KL  
Date 11-20-13

Present: Chairman – Frederick C. Swensen, Vice-Chairman – David M. Singer, Clerk – Joseph J. Szafarowicz and Members – Kathleen W. Walker and Brent Sellew. Also in attendance: Student Selectperson – Emily Sprague. Absent: Town Administrator – Robin L. Craver.

*NOTE: Some matters may have been taken out of agenda order but were typed up in agenda order for ease of locating information when necessary.*

I. Call to Order:

1. Chairman Swensen called the meeting to order with the pledge to the flag.
2. Chairman Swensen respectfully requests that all participants treat each other courteously and be acknowledged by the Chair before speaking.

II. Consent Agenda:

1. Minutes of Selectmen's Regular Meeting – September 4, 2013. **Motion by Mr. Szafarowicz to accept the minutes of the regular meeting of September 4, 2013, seconded by Ms. Walker, 4 ayes with Mr. Singer abstaining.**
2. Minutes of Selectmen's Regular Meeting – October 1, 2013. **Motion by Mr. Szafarowicz to approve the minutes of October 1, 2013, seconded by Mr. Sellew, motion carries unanimously.**

III. Community Relations, Announcements and Open Forum:

- Chairman Swensen read the announcements.
- Ms. Walker stated that public and safety officials go above and beyond and she read a few letters received regarding the Fire and Police Personnel and the great job they do. (attached)
- Aviya Singer from 2 Keely Drive announced that she is collecting toy donations for the children at UMass Medical Hospital. She stated that while they need donations all year long, this is especially true during the holidays for sick and injured children that are in the hospital and cannot be home with their families. UMass Medical is the only Level 1 Pediatric Trauma Unit in all of Central Mass. Toy donations, new and unwrapped, can be dropped off at Ted's, the Fire Station and at the Town Hall. UMass needs toys for children from newborn to teenagers. The only item that cannot be accepted are stuffed animals. Chairman Swensen thanked Ms. Singer for coming forward and asked that she provide the office with the information so that if anyone should call and ask, we'll have that information.

IV. Appointments/Resignations:

V. Scheduled Appointments:

**6:45pm – Tax Classification Hearing.** The Board is scheduled to hold the Tax Classification Hearing tonight. Attached are Classification Hearing packets provided by the Board of Assessors who will also be present to answer any questions that you may have. Chairman Swensen opened the hearing at 6:45pm by reading the notice as placed in the paper. Present from the Assessors: Deb Ceccarini,

Principal Assessor and members Nancy Landry and Richard Vaughan. Ms. Ceccarini reviewed the packet of information of what she provided to the Board. The Board of Assessors recommends the Board stay at a single tax rate. She stated that the tax rate would be \$12.66/per thousand if approved. Ms. Walker thanked the Board of Assessors for all their work on this. Chairman Swensen declared the hearing closed at 6:55pm. **Motion by Ms. Walker to follow the recommendations of the Board of Assessors and continue to use a single tax rate for the upcoming year, seconded by Mr. Singer, motion carries unanimously. Motion by Ms. Walker that we do not adopt the Small Commercial Exemption based on the Board of Assessors recommendation, seconded by Mr. Sellew, 4 ayes, Chairman Swensen abstains as he has a small business in town. Motion by Ms. Walker not to have a residential exemption based on the Board of Assessors recommendation, seconded by Mr. Sellew, motion carries unanimously. Motion by Ms. Walker that based on the Board of Assessors recommendation that we do not adopt an open space discount, seconded by Mr. Sellew, motion carries unanimously.** Chairman Swensen thanked the Board of Assessors for all their work on this.

#### VI. New Business:

1. Preventing Discrimination and Harassment Training – November 19, 2013. On October 17<sup>th</sup>, we held the first “Preventing Discrimination and Harassment” Training at the Library for employees. We have scheduled a second training for Tuesday, November 19, 2013, 6:00pm in the Senior Center for all Boards and Committees. You are asked to keep your calendar open for this date as this training is mandatory for all Town of Charlton Municipal Officials. The training should run from 6:00pm – 9:00pm. Please let Mary Devlin, Administrative Assistant know if you will be able to attend.
2. Request for Special Licenses – Casey Thomas. Attached is a request from Casey Thomas of 9 Piasta Road, Dudley MA for a special liquor license for Wine and Malt beverages to be used on Saturday, November 30, 2013 from 2:30pm to 10:00pm at Camp Joslin, 150 Richardson Corner Road for a wedding reception. This request has been approved by the Building Commissioner, Fire Department and Police Department with no stipulations. All requirements within the policy have been met. Per the Board’s policy, the license if approved, should be issued for two additional days for the following reasons: Day 1 – to allow delivery of alcohol to establishment (no sales allowed), Day 2 – For sale on the approved date and time as listed and Day 3 – to allow for pick-up of any unused alcohol (no sales allowed). The recommendation is to have the Board approve the special license as requested with the dates on the license to be November 29, 2013 – December 1, 2013. **Motion by Mr. Singer to approve the license from November 29, 2013 to December 1, 2013, seconded by Mr. Sellew, motion carries unanimously.**
3. Request from the Massachusetts Municipal Association regarding Chapter 90 funds. Ms. Walker asked for this item to be on the agenda. Ms. Walker stated that one of the challenges of the MMA is to get the Governor to release the money for Chapter 90 that was appropriated but not disseminated. There is a copy of a letter the MMA sent to our legislatures and she thought that it may be appropriate for this board to send letters to all our legislatures as well. **Motion by Mr. Singer to honor Ms. Walker’s request and send a letter on behalf of the Board of Selectmen to our legislatures, Senator Brewer and Representatives Frost and Durant, seconded by Mr. Szafarowicz, motion carries unanimously.**

#### VII. Old Business:

1. K-9 MOU. Chief Pervier has requested to be placed on the agenda to discuss the Canine Program with the Board. He is seeking to have you reconsider your vote to approve the program pending the Finance Committee’s approval. Chief Pervier stated that at the Finance Committee meeting, they voted 5 – 2 not to support this program. He feels that we could use this program as an asset to serve in public safety. He also mentioned that the Friends of Animal Control are behind this

program and would help support it. He is in the 11<sup>th</sup> hour of trying to put this program together and he would ask for the Board's consideration. Chief Pervier would like to have his 19<sup>th</sup> officer as well but also understands if none of this is approved. Mr. Szafarowicz thanked the Chief for all his work on this program. He feels that the priority of the town should be on the 19<sup>th</sup> officer and asked Chief Pervier if the Stanton Grant would be available next year and Chief Pervier stated it would. Mr. Singer is concerned about the financials of this program. He stated that with respect to the Finance Committee, they did not pass this and the MOU has been changed a few times already. Ms. Walker stated that she has stressed to this board that we can't just look at finances. We should take them into consideration but the Finance Committee is responsible for that. What she is hearing tonight is about the finances. Ms. Walker feels that a K-9 would be a valuable asset to the town. Mr. Sellew has been a big advocate for this program. He likes to believe in the best case scenario. Chief Pervier has gone out and found a grant and others who can help. He feels if we give a program like this a chance, the townspeople will support it. Derek Gaylord, Vice President of the Charlton Police Alliance came forward. The MOU they received came from Town Counsel. They had their own version. He feels the cost of \$12,000 to \$14,000 after the grant is well worth it considering what this program can do. It can save lives and help for searches when needed. Chairman Swensen doesn't have a problem with the MOU. He attended the Finance meeting last week and what he got out of it was that we need the 19<sup>th</sup> officer. **Motion by Mr. Szafarowicz to postpone any action on the K-9 indefinitely, seconded by Mr. Singer. Vote taken: Ms. Walker and Mr. Sellew – nay, Mr. Szafarowicz, Mr. Singer and Chairman Swensen – aye.** Mr. Singer would request that we add a K-9 program to our Goals and Objectives list to work on what we may be able to do instead of waiting until next year to start.

2. FY14 Stormwater CIC Grant – As you know, we have been a part of a group of communities who have applied and been granted a total of \$510,000 for stormwater management. In preparing for the 3<sup>rd</sup> application, Mrs. Craver has asked the board to vote to participate in the FY14 Stormwater CIC Grant and sign the grant. Attached is an informational sheet on what has been completed so far. **Motion by Mr. Szafarowicz that we participate in the CIC Stormwater Grant, seconded by Mr. Sellew, motion carries unanimously.**

#### VIII. Committee Reports –

- Chairman Swensen stated that he is on the Prindle Lake Dam Committee and things look like they are on schedule and on budget.
- Mr. Szafarowicz stated that he saw some videos of the company pouring concrete for the dam and it's really progressing.
- Ms. Walker stated that the Recycling Committee announced that the recycle opportunity at Casella started last Saturday and you can bring items there. The REAS Committee is selling lottery calendars at \$10/piece. This money helps seniors with heat. She also stated that the Mass. Selectmen's Association has a board that she's on and they had a general meeting in the beginning of October for any Selectmen that wanted to go. They had some great presentations. She also spoke about the MMA and what they do.

IX. BOS Policy Review: Chairman Swensen asked if anyone has reviewed the policies and had anything to discuss. Mr. Szafarowicz reviewed the first policy, "actions, decisions, minutes of meetings" which pertains to boards and individuals who are appointed by our board. After discussion, this will be brought up at the next meeting after the Board has had time to review. Any Board of Selectmen member will send the info to the office on their policy review for the next agenda. No more than 5 policies per meeting.

X. Student Selectperson Report: Emily Sprague presented her first Student Selectperson report. (attached)

XI. Other Business: (unknown at time of posting)

Ms. Walker stated that there is a Veterans lunch on November 7<sup>th</sup> in the Senior Center that the Board was invited to.

XII. Next Meeting Announcement:

- Trick or Treating – October 31, 2013 – 5:30 – 7:30pm
- Next Regular Selectmen's Meeting – November 12, 2013

XIII. Adjourn/Executive Session:

**Motion by Mr. Szafarowicz to adjourn at 8:00pm, seconded by Mr. Sellew, motion carries unanimously.**

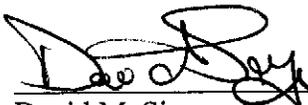
Submitted by:

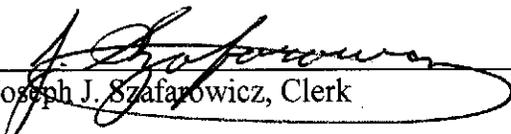
Mary C. Devlin

Administrative Assistant

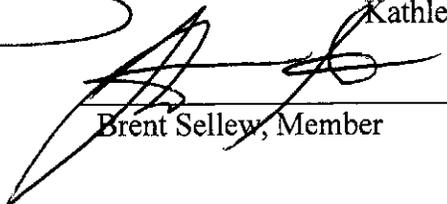
Accepted by:

  
\_\_\_\_\_  
Frederick C. Swensen, Chairman

  
\_\_\_\_\_  
David M. Singer, Vice Chairperson

  
\_\_\_\_\_  
Joseph J. Szafarowicz, Clerk

  
\_\_\_\_\_  
Kathleen W. Walker, Member

  
\_\_\_\_\_  
Brent Sellew, Member

Carol L. Woods  
25 Hanson Road  
Charlton, MA 01507  
508-265-7207

Fire Chief Charles E. Cloutier, Jr.  
Charlton Fire Department  
10 Power Station Road  
P.O. Box 114  
Charlton City, MA 01508

October 15, 2013

Dear Chief Cloutier:

I wanted to thank you and the fire department's emergency medical technicians for their professional assistance to me during a medical emergency on August 25<sup>th</sup>. I had undergone cancer surgery on August 22 and on Sunday the 25<sup>th</sup> was experiencing symptoms of dehydration. Per doctor's instructions, my husband David called 911 and the Charlton Fire Department responded within minutes. The delivery of care was with competence, compassion and the highest level of professionalism.

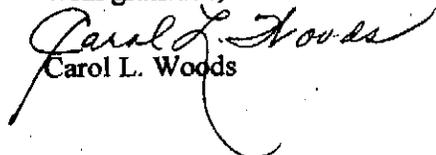
First responders were Paramedic Mark Kimball and Assistant Chief Michael Mahan. Their thorough explanation of each step assured me I was in the best hands. My neighbor, Captain Ralph Harris, Jr. was off-duty, but after radio dispatch, appeared at our door as a familiar, calming, most welcomed presence that day. He is a fine representative of the type of dedicated service exemplified by the Charlton Fire Department – he is a good citizen, wonderful neighbor and special friend.

After initial assessment of my condition, I declined transport to the hospital for further evaluation. Soon thereafter, however, it was evident that I needed medical attention. Again, FDC responded quickly and Firefighter Medics Todd Betts, Joseph Overly and Laura Kimball assessed the status of my condition and coordinated transport to UMass-Memorial ER.

I took comfort in the fact that those who arrived at our house that day were skilled, well trained, and arrived with the equipment and capability to handle any emergency. In addition to their technical expertise, I am grateful for their calming demeanor, caring and concern during a very difficult and stressful situation.

Chief Cloutier, please recognize these heroes for their time, their talent and the valuable role they serve in our community. For the dispatchers and any support staff who helped that day – thank you. Mark, Mike, "Bud", Todd, Joe and Laura, I am ever grateful for your help and sincerely thank you for your dedicated service.

With gratitude,

  
Carol L. Woods

## Devlin, Mary

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**From:** Cloutier, Charles  
**Sent:** Wednesday, October 09, 2013 8:47 AM  
**To:** Devlin, Mary  
**Subject:** RE: Fire Dept.

Mary  
Thank you for forwarding. Have a great day.

“Serving with Integrity, Honesty and Compassion”

Charles E Cloutier Jr. – Chief of the Department Charlton Fire Department P O Box 114 Charlton City, MA 01508  
508-248-2276 P  
508-248-6190 F

This electronic message is confidential and intended for the named recipient only. Any dissemination, disclosure or distribution of the contents of this communication is unlawful and prohibited. If you have received this message in error, please contact by return e-mail or telephone (508-248-2299), and delete the copy you received. Thank you.

-----Original Message-----

**From:** Devlin, Mary  
**Sent:** Wednesday, October 09, 2013 7:42 AM  
**To:** Craver, Robin; Cloutier, Charles  
**Subject:** FW: Fire Dept.

-----Original Message-----

**From:** Alisa Middleton [<mailto:tesewejj@gmail.com>]  
**Sent:** Tuesday, October 08, 2013 9:44 AM  
**To:** Devlin, Mary  
**Subject:** Fire Dept.

Hi, my family and I moved to Charlton a month ago. So far we are enjoying this little town and find the residents friendly. Today the fire alarm went off in the house, I grabbed my two dogs and my mom (who has dementia) and got them out. The Charlton Fire Dept was fast to arrive and were very friendly. It was a false alarm, thankfully but the gentleman was understanding and explained how I could fix it from happening it again. I just wanted you to know how much I appreciate this.

Thank you so much, Alisa Middleton  
Sent from my iPhone

[falconfarm@charter.net](mailto:falconfarm@charter.net); Singer.David; [singerfamily@charter.net](mailto:singerfamily@charter.net)

**Cc:** Foley, Gail; McGrath, Richard; Bedard, William; Lewandowski, Greg; Devlin, Mary; Knopf, Edward; Cloutier, Charles

**Subject:** Letter of Commendation - Ptlm. Bedard & Ptlm. McGrath

Dear Ms. Craver & Charlton B.O.S.:

Attached to this email is a letter of commendation from Captain Edward Knopf of the Charlton Fire Department, in which he recognizes Patrolman William Bedard and Patrolman Michael McGrath for their professional response on October 3, 2013, to a medical call at 191 Burlingame Road. Officer Bedard and Officer McGrath's efforts, as well as Emergency Dispatcher Gail M. Foley's direct medical instructions to the 911 caller, which is not noted in Captain Knopf's letter, resulted in reviving the respective heart attack victim at the aforementioned residence. Unfortunately, the heart attack victim later succumbed at the hospital due to further medical complications.

This letter reflects the professional caliber of the men and women who work for the Charlton Police Department and the service that they provide on a daily basis to the residents of the Town of Charlton. My thanks to Captain Knopf for his letter recognizing the efforts and actions of Officers Bedard and McGrath on October 3<sup>rd</sup>. I want to also clearly recognize the professional medical services that the Charlton Fire Department personnel rendered at this medical call. The professional interaction between both departments in providing emergency services is something that the Town of Charlton can be proud of.

Sincerely,  
James A. Pervier  
Chief of Police  
Charlton Police Department



# TOWN OF CHARLTON

## Fire Department

PO Box 114, Charlton City, MA 01508  
Phone 508-248-2299 Fax 508-248-6190  
*Headquarters Located at 10 Power Station Road*



Chief James Pervier  
Charlton Police Department  
85 Masonic Home Rd.  
Charlton, MA 01507

October 22, 2013

Dear Chief,

I am writing to you to properly commend the efforts of two of your members who responded to a man down call at 191 Burlingame Rd., our incident number 1432, on October 3, 2013. On behalf of the Charlton Fire Department, I want to recognize the professionalism and effort of Police Officer William Bedard and Police Officer Michael McGrath, in a very stressful and trying event. The preparedness, and the willingness to render aid was self-evident and your members should be proud of their actions. They represented the best of themselves and your department.

In appreciation,

Captain Ed Knopf  
Charlton Fire Department

Cc: Chief Charles Cloutier

Hi, my name is Aviya Singer and I live at 2 Keely Drive here in Charlton. I wanted to announce to everyone that I am collecting toy donations for the children at UMASS Medical hospital

UMASS medical serves all of Worcester county including our town, Charlton. While they have a need for donations all year long, it is especially true during the holidays when sick and injured children are in the hospital and can not be home with their families. UMASS Medical is the only Level 1 Pediatric Trauma Unit in all of central MA which means they also get the sickest and most injured children.

Currently, toy donations can be dropped off at Ted's, the fire station and here at town hall. When dropping off a donation for the kids at UMASS Medical be sure to specify that the donation is for the kids at UMASS so they know which donation bin to put the toys in.

UMASS needs toys for all children of all ages from infants and toddlers all the way up to teenagers...basic toys, games, arts and crafts materials etc. All of the toy donations need to be new and unwrapped. The only toy the hospital can not take are stuffed animals.

At UMASS Medical Child Life Services they help children of all ages try to understand what they are going through and what is happening to them and what is going to happen to them while at the hospital and they try to give them a sense of comfort and normalcy and help to prepare the kids for whatever they may face while at the hospital.

Emily Sprague

Student Representative of  
Charlton's Board of Selectmen

- PSAT was Wed. October 16<sup>th</sup> 2013 for all Sophomores
- Shepherd Hill is now in the process of adding new AP courses
- All sports teams have been working extremely hard; doing great overall.
- Football- 1<sup>st</sup> playoff game is this Friday November the 1<sup>st</sup> against Nipmuck High school
- Very active music department, Tri-M (music honors society) planned and hosted the Halloween festival past Sunday October 27<sup>th</sup> 2013
- New all boys showchoir
- Band has come in first place in all their competitions so far this season.
- Have many diverse afterschool programs – our very extensive student council has had many achievements such as:
  1. Largest turnout for jumpstart August 20<sup>th</sup> 2113 (mock first day of school for incoming freshman)
  2. Annual Red Cross Blood drive—70 pints of blood, saving 210 lives--

--Thank Towns for their continuous support of our school--



**TOWN OF CHARLTON  
OFFICE OF THE TOWN ADMINISTRATOR  
37 Main Street  
Charlton, MA 01507  
WWW.TOWNOF CHARLTON.NET**

Phone: (508) 248-2206

Fax: (508) 248-2374

## **MEMORANDUM**

TO: Board of Selectmen

FROM: Robin L. Craver, Town Administrator 

DATE: October 23, 2013

SUBJECT: Tax Classification Hearing – 6:45pm

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You are scheduled to hold the Tax Classification Hearing tonight at 6:45pm.

Attached are Classification Hearing packets provided by the Board of Assessors, who will also be present to answer any questions that you may have.

The Chairman should open the hearing by reading the notice of public hearing as placed in the paper.



**TOWN OF CHARLTON  
OFFICE OF THE TOWN ADMINISTRATOR  
37 Main Street  
Charlton, MA 01507  
[www.townofcharlton.net](http://www.townofcharlton.net)**

Phone (508) 248-2206  
Fax (508) 248-2374

Robin L. Craver, Town Administrator  
[robin.craver@townofcharlton.net](mailto:robin.craver@townofcharlton.net)

**TOWN OF CHARLTON  
NOTICE OF PUBLIC HEARING**

The Charlton Board of Selectmen will hold a public hearing in the Selectmen's Meeting Room, 37 Main Street, Charlton MA, on Tuesday, **October 29, 2013 at 6:45p.m.** The purpose of the hearing is to determine whether different or uniform rates of taxation will be applied to the various classifications of real property. The Board of Assessors will be available at the hearing to answer any questions that you may have. Input from taxpayers will also be welcome at the hearing.

**TOWN OF CHARLTON  
BOARD OF ASSESSORS**

37 Main Street  
Charlton, MA 01507  
508-248-2203, Fax 508-248-2376

**TO:** Board of Selectmen  
Board of Assessors  
Robin Craver, Town Administrator

**FROM:** Deborah Ceccarini  
Director of Assessing

**DATE:** October 23, 2013

**RE:** **Classification Hearing October 29, 2013**

Please review the attached Classification Hearing Packets. These packets are being provided prior to the annual classification hearing scheduled for October 29, 2013 @ 6:45 PM. It includes all the information necessary to assist the Board of Selectmen in making a decision on whether to establish different tax rates or to continue to tax all classes of property at the same rate by adopting a factor of "1".

The Board of Assessors stress the importance of reading the material in advance and directing any questions or concerns to the Assessors or myself *before* the hearing. This will enable the hearing to run smoother and more efficiently.

I hope this packet is helpful, please don't hesitate to contact me @ 508-248-2203 or [Deborah.Ceccarini@townofcharlton.net](mailto:Deborah.Ceccarini@townofcharlton.net). Thank you in advance for your cooperation in this matter.



BOARD OF ASSESSORS

## TAX CLASSIFICATION FY2014

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1. Explanation of Tax Classification and available exemptions
2. Assessors Recommendations
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5. MA Dept. of Revenue FORM LA-4 Assessment/Classification
6. Levy Limit 2014/ Tax Rate Calculations
8. "What if" Scenario?
9. Community Tax Rates
10. Classification Considerations?

**Tax Classification:**

**110 Communities**

Tax Classification allows cities and town to have different tax rates for different types of property and give the Board of Selectmen the decision to shift the burden from one type of property to another. The statute provides a maximum allowable portion of the tax levy (up to 150%) to be borne by Commercial, Industrial and Personal Property (CIP Class) and a minimum allowable portion to be borne by the Residential Class.

The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class. The share of the levy raised by the commercial and industrial classes and personal property may be increased 150% as long as the residential and open space classes' raise at least 65% of what they would have raised without the shift.

The "minimum residential factor" established by the Commissioner of Revenue is used to make certain that the shift of the tax burden complies with the Classification Act. If the minimum residential factor is less than 65% the community cannot make the maximum shift and must use a CIP factor less than 1.5.

**Residential Exemption**

**14 Communities**

Classification also allows the Board of Selectmen to grant an exemption of up to 20% on all residential property categorized as the principal residence of the taxpayer, excluding summer or vacation homes and apartments.

Communities taking advantage of this are those with a lot of summer homes, NANTUCKET for instance where 80% of residential properties are vacation homes and or apartments. This exemption allows the town to shift a portion of the tax burden off the year round resident and onto non-residential who own summer homes or apartment.

**Small Business Exemption**

**6 Communities**

Chapter 110, SS, 112 and 187 of the Acts of 1993-

The Small Commercial Exemption permits local officials to give an exemption of up to 10% of assessed value to Commercial Properties valued less than \$1,000,000 occupied by small business. If adopted it has the effect of reducing real property taxes on properties occupied by Small Businesses and shifts those taxes onto other Commercial and Industrial properties. Eligible are those with an average annual employment of no more than 10 people during the calendar year and this figure is certified by the Dept. of Employment and Training D.E.T. The commissioner provides us with a list before July 1 of each year.

**Open Space Discount**

**3 Communities**

Maximum allowable discount of 25% to land which is not otherwise classified and which is not taxable under the provision of chapters 61, 61A, 61B, or taxable under permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition an which contributes significantly to the benefit and enjoyment of the public.

## ASSESSORS RECOMMENDATIONS

### 1. TAX RATE

Historically the town has maintained a system of using a single tax rate for all classes of property. A split rate is generally used in cities or large communities that have a majority or large percentage of taxable value classified as Commercial, Industrial and Personal Property (CIP).

Charlton's combined C.I.P. of 13.7709% of the total taxable value vs. residential total taxable value of 86.2291%.

- Charlton is not the typical dual tax rate town.
- Only 110 of 351 communities in Massachusetts have a dual tax rate
- Average CIP portion of total assessed value in these communities is 22% approximately double Charlton's share
- The average CIP portion of total assessed value for uniform rate cities and towns is 12.0% more in line with Charlton.

The Board of Assessors as in the past recommends that the town continue to use a single tax rate and not shift the tax burden to the Commercial and Industrial Class.

### 2. SMALL COMMERCIAL EXEMPTION

The Small Commercial Exemption often goes hand in hand with a split tax rate to give relief to small business properties owner paying their higher CIP rate.

The Board of Assessors does not recommend adopting the Small Commercial Exemption.

### 3. RESIDENTIAL EXEMPTION

The Board of Assessors does not recommend a Residential Exemption due to the small number of summer homes and apartments. The Residential Exemption was designed primarily for resort/vacation communities and large cities. The only taxpayers that would benefit from a residential exemption are those with a very low property value in Charlton.

### 4. OPEN SPACE DISCOUNT

Open Space discount and Residential Exemption basically is calculated in a very similar manner. There is only a 25% maximum discount allowed. The Board of Assessors does not recommend an open space discount. The town has many ways currently in place to lower valuation fairly on open land without further burdening the residential class.

TAX BASE LEVY GROWTH FY 2014 - LA13  
 Retain documentation for 5 years in case of DOR audit

PROPERTY CLASS	REVAL %	(F) + or - REVAL ADJUSTMENT VALUES	(G) TOTAL ADJUSTED VALUE BASE	(H) FY 2014 PROPOSED VALUES	(I) NEW GROWTH VALUATION	(J) PRIOR YEAR TAX RATE	(K) TAX LEVY GROWTH
<b>RESIDENTIAL</b>							
SINGLE FAMILY (101)	0.00000	0	1,012,400,350	1,020,995,200	8,594,850		
CONDOMINIUM (102)	0.00000	0	15,190,200	15,190,200	0		
TWO & THREE FAMILY (104 & 105)	0.00000	0	15,363,000	15,373,200	10,200		
MULTI - FAMILY (111-125)	0.00000	0	13,127,500	13,139,500	12,000		
VACANT LAND (130-132 & 106)	0.00000	0	61,147,861	62,211,700	1,063,839		
ALL OTHERS (103, 109, 012-018)	0.00000	0	77,876,629	77,876,629	0		
<b>TOTAL RESIDENTIAL</b>	0.00000	0	1,195,105,540	1,204,786,429	9,680,889	12.30	119,075
OPENSOURCE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
<b>TOTAL OPEN SPACE</b>	0.00000	0	0	0	0	0.00	0
COMMERCIAL	0.00000	0	81,054,735	83,892,020	2,837,285		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.00000	0	2,238,727	2,238,727	0		
<b>TOTAL COMMERCIAL</b>	0.00000	0	83,293,462	86,130,747	2,837,285	12.30	34,899
INDUSTRIAL	0.00000	0	52,411,105	52,417,005	5,900	12.30	73
PERSONAL PROPERTY				53,858,150	2,221,230	12.30	27,321
<b>TOTAL REAL &amp; PERSONAL</b>				1,397,192,331	14,745,304		181,368

Actual ( )  
 Pro Forma ( )



THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
FISCAL 2014 TAX LEVY LIMITATION FOR  
**CHARLTON**  


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FOR BUDGET PLANNING PURPOSES

**I. TO CALCULATE THE FY 2013 LEVY LIMIT**

A. FY 2012 Levy Limit	14,927,434
A1. ADD Amended FY 2012 Growth	0
B. ADD (IA + IA1) * 2.5%	373,186
C. ADD FY 2013 New Growth	230,563
C1. ADD FY 2013 New Growth Adjustment	0
D. ADD FY 2013 Override	0
E. FY 2013 Subtotal	15,531,183
F. FY 2013 Levy Ceiling	34,758,188

I. ~~15,531,183~~ \$15,531,183  
FY 2013 Levy Limit

**II. TO CALCULATE THE FY 2014 LEVY LIMIT**

A. FY 2013 Levy Limit from I.	15,531,183
A1. ADD Amended FY 2013 Growth	0
B. ADD (IIA + IIA1) * 2.5%	388,280
C. ADD FY 2014 New Growth	181,368
C1. ADD FY 2014 New Growth Adjustment	0
D. ADD FY 2014 Override	0
E. FY 2014 Subtotal	16,100,831
F. FY 2014 Levy Ceiling	34,929,808

II. ~~16,100,831~~ \$16,100,831  
FY 2014 Levy Limit

**III. TO CALCULATE THE FY 2014 MAXIMUM ALLOWABLE LEVY**

A. FY 2014 Levy Limit from II.	16,100,831
B. FY 2014 Debt Exclusion(s)	1,599,209
C. FY 2014 Capital Expenditure Exclusion(s)	0
D. FY 2014 Stabilization Fund Override	0
E. FY 2014 Other Adjustment	0
F. FY 2014 Water / Sewer	0
G. FY 2014 Maximum Allowable Levy	\$17,700,040

**NOTE :** The information is preliminary and is subject to change.

**TAX RATE CALCULATION FOR FISCAL YEAR 2014**

FY2014 Total Taxable Valuation.....\$ 1,397,192,331  
vs FY 2013 \$1,390,327,527.00

**LEVY LIMIT CALCULATION**

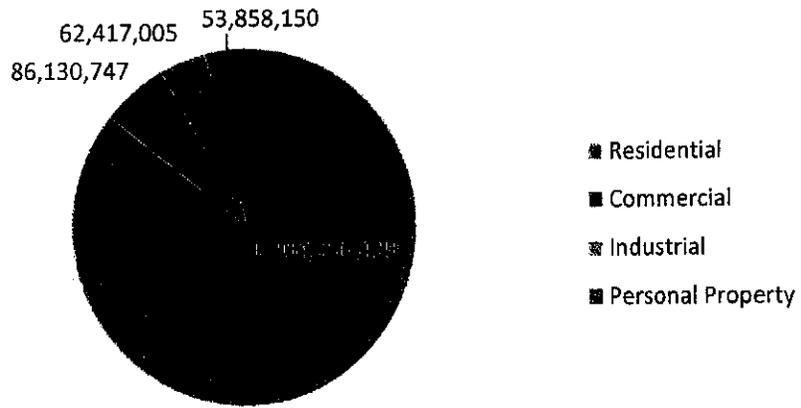
FY 2013 Levy Limit..... \$ 15,531,183  
Plus 2.5%..... 388,280  
Plus New Growth FY14..... 181,368  
FY 2014 LEVY.....\$ 16,100,831  
  
Plus FY14 Current Debt Exclusions..... 1,599,209  
**FY14 LEVY LIMIT**.....**\$ 17,700,040**

**ESTIMATED FY14 RESIDENTIAL ANNUAL TAXES**

Average single family assessment \$265,595 x (est. new rate \$12.66) = \$3362.43

Average residential annual tax bill increase expected to be \$225.93 from last year

## Taxable Property Value



# What If ... Scenario Worksheet

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CLASS	VALUE	PERCENTAGE	R & O %
Residential	1,204,786,429	86.2291%	86.2291%
Open Space	0	0.0000%	86.2291%
Commercial	86,130,747	6.1646%	
Industrial	52,417,005	3.7516%	CIP %
Personal Prop	53,858,150	3.8547%	13.7709%
Total	1,397,192,331	100.0000%	

## CLASSIFICATION OPTIONS

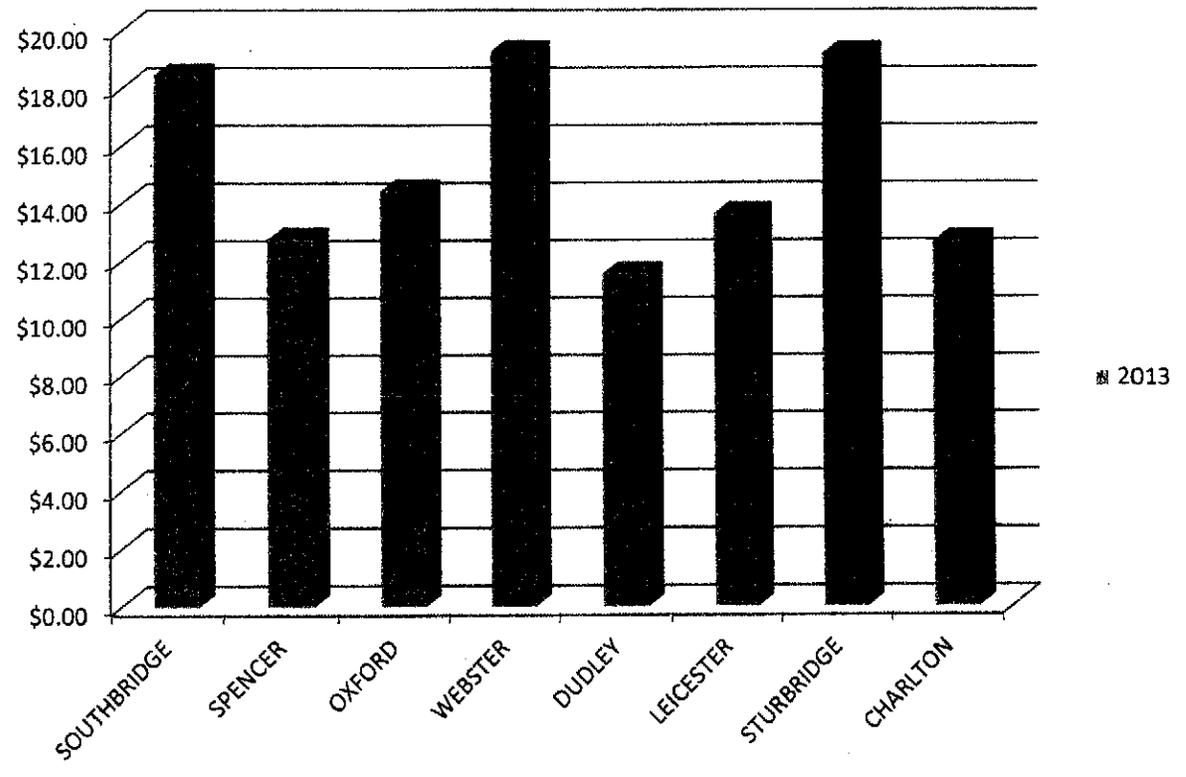
- 0 Residential Exempt
- 0 Small Commercial Exemption

## LEVY

177700040 Estimated Levy  
12.67 Single Tax Rate

CIP Shift	Res Factor	Share Percentages					Levy Amounts					Estimated Tax Rates						
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP
1	100	86.2291	0	6.1646	3.7516	3.8547	100	15,262,586	0	1,091,129	664,034	682,291	17,700,040	12.67	0	12.67	12.67	12.67
1.05	99.2015	85.5406	0	6.4728	3.9392	4.0475	100	15,140,713	0	1,145,686	697,236	716,405	17,700,040	12.57	0	13.3	13.3	13.3
1.1	98.403	84.852	0	6.781	4.1268	4.2402	100	15,018,841	0	1,200,242	730,437	750,520	17,700,040	12.47	0	13.94	13.94	13.94
1.15	97.6045	84.1635	0	7.0892	4.3143	4.433	100	14,896,968	0	1,254,799	763,639	784,634	17,700,040	12.36	0	14.57	14.57	14.57
1.2	96.806	83.4749	0	7.3975	4.5019	4.6257	100	14,775,095	0	1,309,355	796,841	818,749	17,700,040	12.26	0	15.2	15.2	15.2
1.25	96.0075	82.7864	0	7.7057	4.6895	4.8184	100	14,653,222	0	1,363,912	830,042	852,863	17,700,040	12.16	0	15.84	15.84	15.84
1.3	95.209	82.0978	0	8.0139	4.8771	5.0112	100	14,531,350	0	1,418,468	863,244	886,978	17,700,040	12.06	0	16.47	16.47	16.47
1.35	94.4105	81.4093	0	8.3222	5.0647	5.2039	100	14,409,477	0	1,473,025	896,446	921,093	17,700,040	11.96	0	17.1	17.1	17.1
1.4	93.6119	80.7207	0	8.6304	5.2522	5.3966	100	14,287,604	0	1,527,581	929,647	955,207	17,700,040	11.86	0	17.74	17.74	17.74
1.45	92.8134	80.0322	0	8.9386	5.4398	5.5894	100	14,165,732	0	1,582,138	962,849	989,322	17,700,040	11.76	0	18.37	18.37	18.37
1.5	92.0149	79.3437	0	9.2468	5.6274	5.7821	100	14,043,859	0	1,636,694	996,051	1,023,436	17,700,040	11.66	0	19	19	19

# 2013 TAX RATES



2013

### CLASSIFICATION CONSIDERATIONS

- 1.) Consider the percentage of Commercial, Industrial and Personal Property (C.I.P.) as compared to Residential (R).  
Residential = 86.2291% and C.I.P = 13.7709%
- 2.) Will an increased tax burden on Commercial and Industrial significantly lower the residential tax burden? (see options table - "What if" Scenario )
- 3.) What is the mix of C. I. & P. properties?  
19 Commercial Properties > \$1M - 13 Commercial Properties >\$500 <\$1M  
13 Industrial Properties > \$1M - 7 Industrial Property >\$500 <\$1M  
9 Personal Property Accts > \$1M - 3 Personal Property >\$500 <\$1M
- 4.) Will it adversely affect small business and drive them out of the community?
- 5.) Will it slow big business development?
- 6.) Does business significantly contribute in a non-tax way to the community?
- 7.) Are the businesses of the type that require extraordinary municipal services?
- 8.) Is the timing proper for the Commercial and Industrial base to maintain or increase the relative or historical share of the tax burden?
- 9.) Will a shift to the Commercial and Industrial maintain or increase the relative or historical share of the tax burden?
- 10.) Is it a matter of principle or economics?