

**Town of Braintree
FY2026 Tax Rate
Classification Booklet
December 02, 2025**



Version

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Office of the Mayor

One JFK Memorial Drive
Braintree, Massachusetts 02184

Erin V. Joyce

To: Charles B. Ryan, President of the Council
Susan Cimino, Clerk of the Council
James Casey, Town Clerk

From: Erin V. Joyce, Mayor 

CC: Kara Nyman, Chief of Staff & Director of Operations
Robert Cusack, Chairman of the Board of Assessors
Kenneth Rossetti, Town Solicitor
Michael Esmond, Director of Municipal Finance
Paul Sullivan, Deputy Assessor
Mark Lin, Town Accountant
Kristina O'Connell, Treasurer/Collector

Date: November 13, 2025

RE: Recommendations for the FY2026 Tax Rate

President Ryan, Clerk Cimino, Clerk Casey,

The following provides an overview of the recommended tax rates for the fiscal year 2026 (FY26) as well as important considerations and impacts on residential and commercial property owners.

The key factors influencing determining annual tax rates are summarized below, including:

- Property Valuations for FY 2026
- Tax Classification Shift
- Annual Tax Levy to be Raised

Property Valuations for FY 2026

Annually the Town's Assessor's Office publishes valuations held for each residential and commercial property located in Braintree. The valuations represent the estimated fair market value of the property, which is impacted by market changes annually. Additionally, the Assessor's Office accounts for the underlying cost estimated for the property, including any improvements made, as well as income considerations associated with the use of a specific property. The levy (or annual property tax) to be collected or "raised" is set as a fixed dollar amount each year and is apportioned to residential and commercial properties (including commercial, industrial and personal property) based on each classification's share of the total valuation of all taxable properties. Consequently, annual changes in the values of the classifications in aggregate as well as for individual properties will play a key role in determining what amount a property owner owes in taxes.

To support its requirement to determine fair market value for all Town properties the Assessor's Office contracts with independent data and appraiser experts, who assist in updating assessed property values based on market data and transactions. Permits are reviewed and properties are updated annually to reflect changes both positive (additions/improvements/upgrades) and negative (demo's, fires, etc.). Sales data is reviewed, and income and expense information is obtained and analyzed to determine values for commercial and industrial parcels. The Assessor continually reviews parcels and updates property record cards to ensure correct data. Finally, updated valuations are reviewed and approved annually by the Massachusetts Department of Revenue, including amounts for new construction and any property reclassifications.

The valuations of each property classification for fiscal years 2025 and 2026 are listed in Table 1 – Taxable Property Valuations, FY2025 and FY2026. All Taxable Property values increased by 2.9% in FY26. The most substantial contributor to this growth by dollar amount was from single family homes, which saw its total category valuation increase by 3.1% from \$6.4 billion to \$6.6 billion. Other categories of the Residential (RES) classification saw more substantial percentage increases in valuation for FY26, most notably Multi-Family parcels in aggregate increase in value by \$473.7 million to \$495.4 million, or 4.6%. Overall, the RES classification increased by 3.1%. This grouping makes up the overwhelming amount of the broader Residential (RES) classification, which grew at a comparable 5.4% rate.

Growth in the Commercial, Industrial and Personal Property (CIP) classification's valuation equaled 1.9% in FY26. For tax purposes, personal property includes inventory, furniture, machinery and equipment used while conducting business. In FY26, growth in the valuation of Personal Property was 3.8%, corresponding to increase from \$159.3 million to \$165.4 million. Excluding the growth in Personal Property, growth in the Commercial and Industrial groupings was 1.7% in FY26, with commercial properties growing by 2.1% and industrial properties falling in value by 0.1%.

With the RES classification growing in value by 1.2 percentage points greater than CIP, the percent share of the taxable valuations changed slightly with RES increasing from 80.93% to 81.12% or growth of 0.23%, as a percentage of taxable valuation. Therefore, the assigned tax burden of the annual levy, based on % of taxable valuations, is modestly increased for residential property owners from the prior year.

Table 1 - Taxable Property Valuations, FY2025 and FY2026

	2025		2026		2026 v 2025 # / \$		2026 v 2025 %	
	Units (1)	Value	Units (1)	Value	Units (1)	Value	Units (1)	Value
Residential								
Single Family	9,111	\$ 6,416,758,000	9,109	\$ 6,614,979,100	(2)	\$ 198,221,100	0.0%	3.1%
Condominium	1,842	858,188,100	1,847	875,391,800	5	\$ 17,203,700	0.3%	2.0%
Misc Residential	30	30,052,710	30	36,259,800	-	\$ 6,207,090	0.0%	20.7%
Two Family	475	363,601,560	475	378,966,500	-	\$ 15,364,940	0.0%	4.2%
Three Family	70	71,106,700	68	69,838,500	(2)	\$ (1,268,200)	-2.9%	-1.8%
Multi-Family	485	473,651,800	488	495,401,400	3	\$ 21,749,600	0.6%	4.6%
Multi-Use Residential	65	29,039,570	64	30,823,728	(1)	\$ 1,784,158	-1.5%	6.1%
sub-total	12,078	\$ 8,242,398,440	12,081	\$ 8,501,660,828	3	\$ 259,262,388	0.0%	3.1%
Commercial / Industrial / Personal Property (CIP)								
Commercial	535	\$ 1,445,745,802	533	\$ 1,476,649,418	(2)	\$ 33,718,812	-0.4%	2.1%
Industrial	198	337,486,420	198	337,120,040	-	\$ 30,234,360	0.0%	-0.1%
Personal Property	---	159,254,040	---	165,376,580	---	\$ 20,634,450	---	3.8%
sub-total	733	\$ 1,942,486,262	731	\$ 1,979,146,038	(2)	\$ 84,587,622	-0.3%	1.9%
All Taxable Property(2)	12,681	\$ 10,184,884,702	12,685	\$ 10,480,806,866	1	\$ 343,850,010	0.0%	2.9%
Total Levy Ceiling		\$ 254,622,118		\$ 262,020,172				
(1) Per annual reporting through MA Dept. of Revenue, "Units" refers to individual parcels.								
(2) All Taxable Property parcel counts may not sum since they are reduced to not double count multi-use parcels.								

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Tax Classification Shift

Every year when setting its property tax rates, a municipality has the option of “shifting” an excess portion of the tax burden onto the commercial properties in the town to alleviate some of the residential tax burden (please see Massachusetts General Law Chapter 40, Section 56). The Town of Braintree first adopted a shift in 1986 and has for many years elected to adopt the statutorily set maximum shift, signified in the attached as the 175% or 1.75 tax factor (Table 2, Residential Factor Shift, FY2026). The implementation of the 175% residential shift factor has an effect of reducing the Residential classification’s taxable burden, as defined as % of taxable valuation, from 81.12% to 66.95%, with the latter comparing to 66.62% in FY25.

Class	FY2026 Value	% Value	Shift	% Tax
Residential	\$ 8,501,660,828	81.12%	---	66.95%
Commercial	\$ 1,476,649,418	14.09%	175%	24.66%
Industrial	\$ 337,120,040	3.22%	175%	5.63%
Personal	\$ 165,376,580	1.58%	175%	2.76%
Total	\$ 10,480,806,866	100.00%		100.00%

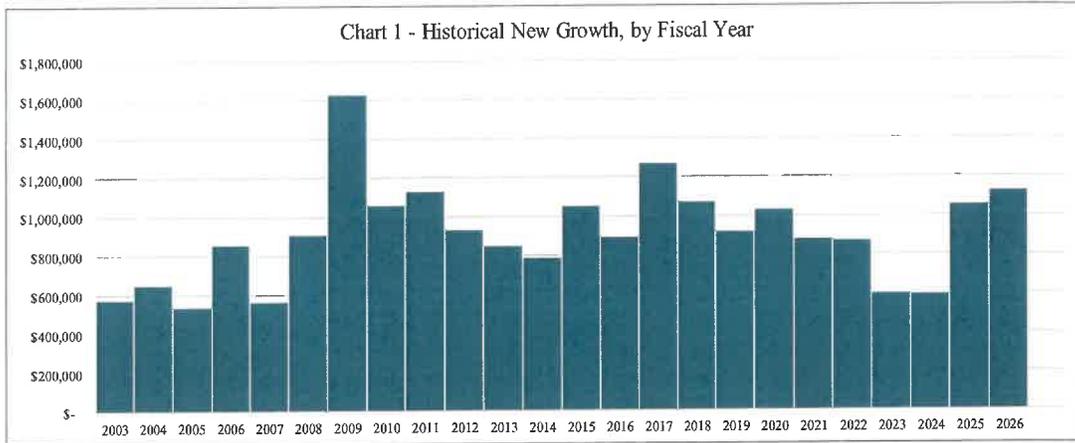
FY2026 Annual Tax Levy

In FY26 the total levy to be raised is \$127.8 million, which includes the following: the prior year’s tax levy (excluding any resident-approved debt exclusions), the maximum growth of the Levy (2.5%), new growth, and the debt exclusion associated with the 2020 bonds issued with various school construction projects. This corresponds to a 3.4% increase from the prior year, and it compares to the 3.2% increase originally assumed in the adopted FY26 budget, with the change associated with the actual new growth reported for the year (see below).

	FY2024	FY2025	FY2026 Budget	FY2026 Current
Prior Year Tax Limit:	\$ 105,841,127	\$ 109,082,490	\$ 120,867,065	\$ 120,867,065
2.5% Increase:	\$ 2,646,028	\$ 2,727,062	\$ 3,021,677	\$ 3,021,677
New Growth:	\$ 595,435	\$ 1,057,513	\$ 800,000	\$ 1,128,544
Override:		\$ 8,000,000	\$ -	\$ -
Debt Exclusion Debt Service:	\$ 2,664,529	\$ 2,659,099	\$ 2,762,245	\$ 2,762,245
Fiscal Year Tax Limit:	\$ 111,747,119	\$ 123,526,164	\$ 127,450,987	\$ 127,779,531
Annual Change from Prior Year:		10.5%	3.2%	3.4%

New Growth

Total taxes generated from new growth is an estimated \$1.128 million. Under state law this amount is outside of the annual cap on the growth of the Town’s levy. The FY26 budget assumed a level of \$800,000 in new growth-related tax revenues, which compares to the FY25 actual of \$1.05 million. At \$1.128 million the current estimate is \$328,000 greater than the budget and builds off FY25, where new growth-related taxes increased above the prior year for the first time since FY20. Chart 1-Historical New Growth, by Fiscal Year is provided below showing new growth tax collections since FY03.



Small Business Exemption

Historically, the Town of Braintree has provided for a reduced property tax rate for commercial properties employing fewer than ten people and whose assessed value is less than \$1 million. This 10% exemption recognizes the role small businesses play for the community and Braintree’s economy and it provides a key tool to help their continued operations in Braintree. In total, 86 businesses took advantage of this benefit in FY25, exempting \$5 million in property values from taxation. The adoption of this exemption causes a modest increase in the tax rate of the Commercial and Industrial groupings in order to offset the effect of the exemption for those eligible businesses. The estimated tax savings from this exemption for eligible property owners in FY26 is estimated to total \$116,000.

Open Space Discount

Under Massachusetts General Law, municipalities are allowed to discount the value of properties classified as open space by twenty-five percent (25%) of their value. The Town of Braintree has no property that falls under the open space classification. However, consistent with past Town practice, a motion is requested of Town Council to formally decline to adopt the open space discount for another year (FY26).

Residential Exemption

Enacted 1979, the residential exemption is an option under property tax classification MGL c. 59, sec. 5C that shifts the tax burden within the residential class from owners of moderately valued residential properties to the owners of vacation homes, higher valued homes and residential properties not occupied by the owner, including apartments and vacant lands. Communities may authorize a residential exemption to all Class One, Residential properties that are principal residences of taxpayers. Prior to the Municipal Modernization Act, the exemption could not top 20% of the average assessed valuation of residential parcels. Now, exemptions cannot exceed 35% of the average assessed value of all Class One, Residential properties. Adopting a residential exemption increases the overall residential tax rate. The amount of the tax levy paid by the residential class remains the same, but because of the exempted residential valuation, the levy is distributed over less assessed value. This higher rate creates a shift within the class that reduces the taxes paid by homeowners with moderately valued properties. Those taxes are then paid by owners of rental properties, vacation homes and higher valued homes. The overwhelming majority of the Commonwealth’s cities and towns have declined to adopt this exemption.

I recommend that Town Council decline to adopt the residential exemption.

Fiscal Year 2026 Tax Rates

Table 4 – Fiscal Year 2025 Tax Rates shows the tax rates estimated following the implementation of the Residential Factor shift of 1.75 and the Small Business Commercial tax exemption. As depicted, the average annual single-family house tax in FY26 will total \$7,307.87. This grouping receives particular focus since it represents 72% of the taxable units in the Town in FY25 and 63% of the taxable value.

Table 4 - FY2026 Tax Rate by Classification					
	Valuation	% Value	Res Shift	Levy Burden	Tax Rate
Residential	\$ 8,501,660,828	81.12%	66.95%	\$ 85,553,286	\$ 10.06
Commercial / Industrial	\$ 1,813,769,458	17.31%	30.28%	\$ 38,697,838	\$ 21.40
Personal Property	\$ 165,376,580	1.58%	2.76%	\$ 3,528,407	\$ 21.34
Total	\$ 10,480,806,866	100.00%	100.00%	\$ 127,779,531	
Single Family Tax=>					\$ 7,307.87

Table 5 – Single Family Tax Impact, FY2024 vs FY2025 compares this year to the prior year for the average single-family home in Braintree. In FY25, the average house’s valuation increased by 5.4%, up from \$704,287 to \$726,203. Additionally, the tax rate increased by 0.8% from \$9.98 per \$1,000 of taxable value to \$10.06. The total annual tax from these changes is \$7,307.87, or a \$297.08 (4.0%) increase from the prior year amount of \$7,028.78.

Table 5 - Single Family Tax Impact, FY2025 vs FY2026				
	FY2025	FY2026	\$Change	% Change
Average Value	\$ 704,287	\$ 726,203	\$ 21,916	3.1%
Tax Rate	\$ 9.98	\$ 10.06	\$ 0.08	0.8%
Tax*	\$ 7,028.78	\$ 7,307.87	\$ 279.08	4.0%
*Numbers may not sum due to rounding.				



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Date: November 13, 2025

RE: FY2026 Tax Rate Classification Motions

President Ryan, Clerk Cimino, Clerk Casey,

Included in this memorandum are four motions for your consideration in determining the Town of Braintree's Fiscal Year 2026 (FY26) Tax Rate. These motions are essential to set the final municipal tax rates for the Town. In a separate memorandum, I am including additional information on key factors contributing to the proposed FY26 tax rates. Accordingly, your review and consideration of the following motions are requested.

Motion #1: To Apply the Tax Rate Classification Shift

MOTION: Be it ordained that the Town of Braintree adopt the recommendation of the Mayor and the Board of Assessors to approve the Classification Tax Rate Shift of 175% to be applied to commercial, industrial and personal property for Fiscal Year 2026.

Motion #2: Small Business Exemption

MOTION: To approve the "Small Business Exemption" as recommended by the Mayor and the Board of Assessors in a memorandum to the Town Council dated November 13, 2025, and as filed with the Office of the Town Clerk for Fiscal Year 2026.

Motion #3: The Open Space Discount

MOTION: To continue to adopt the recommendation of the Mayor and the Board of Assessors, as outlined in a memorandum to the Town Council dated November 13, 2025, and as filed with the Office of the Town Clerk to decline the adoption of the Open Space discount for Fiscal Year 2026.

Motion #4: The Residential Exemption

MOTION: To continue to adopt the recommendation of the Mayor and the Board of Assessors, as outlined in a memorandum to the Town Council dated November 13, 2025, and as filed with the Office of the Town Clerk to decline the adoption of the Residential Exemption for Fiscal Year 2026.

2 – Common Questions and Answers

What is the Tax Classification Hearing?

The purpose of this hearing is to establish the proportion of the tax levy raised by the residential and commercial classes of property. This hearing is required under Massachusetts General Law, Chapter 40, Section 56.

How are property taxes set each year?

Property taxes are set each year with the adoption of the Town's annual budget, which sets the amount of annual tax revenue to be raised to support the Town's operations. Annual growth in property taxes are limited under state law, commonly known as Proposition 2 and ½. Broadly speaking, Prop 2 and ½ restricts the growth of taxes assessed on existing taxable properties cannot exceed 2.5% percent from the prior fiscal year. This growth does not account for any property taxes that would be assessed on "new growth" in taxable property identified for the fiscal year. Additionally, Prop 2 and ½ provides for the process by which a municipality's residents may vote to increase the tax levy in excess of 2.5% growth or "exclude" certain expenses (e.g., debt service) from the limits of Prop 2 and ½. In this case, the residents of a City or Town vote to temporarily raise property taxes above the limit of Prop 2 and ½ in order to fund a time-limited fixed cost.

Why do taxes increase each year?

Under Prop 2 and ½ the increase in the tax levy is capped annually at 2.5%. While no City or Town is required to increase property taxes the 2.5% increase was determined as a best fit measure at the time of the adoption of Prop 2 and ½ as the sustainable revenue increase required to support the annual increase in costs faced by a City or Town. The tax levy is set town-wide as a dollar amount, but it is allocated to each property classification and property owner based on the valuations determined annually.

What is the Town's Levy Ceiling?

Under Proposition 2 and ½ no City or Town can ever raise property taxes in any given year in excess of 2.5% of the total value of its taxable property. In Fiscal Year 2026, the Town of Braintree's total taxable property value is \$10,480,806,866 and 2.5% of this amount is \$262,020,172.

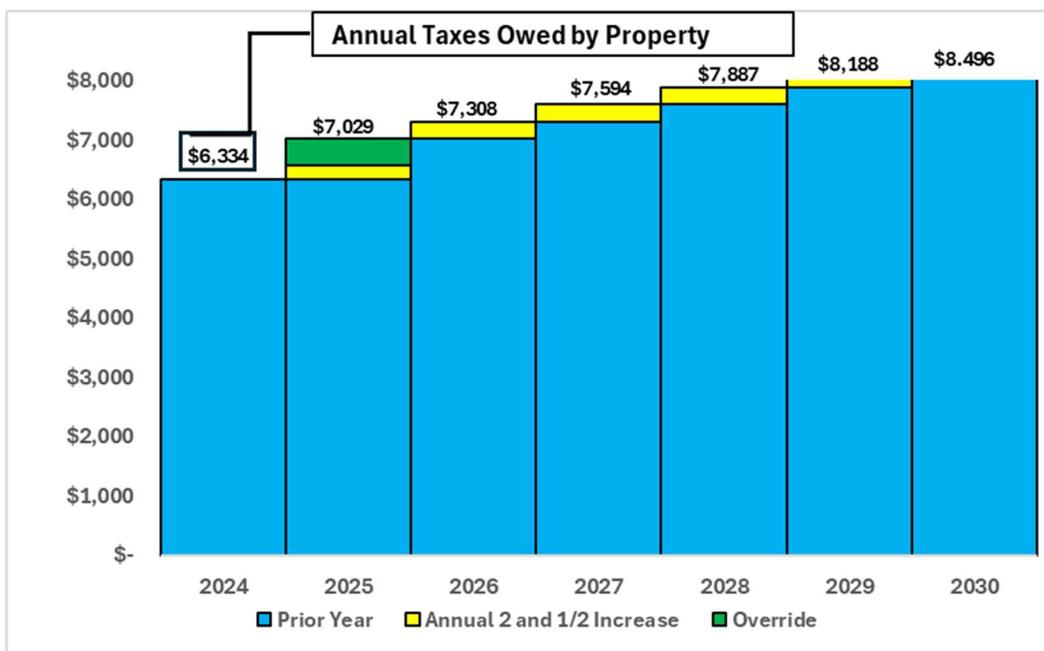
What is the Town's Levy Limit?

In addition to the Levy Ceiling the Town's annual levy is also limited to growth of no more than 2.5%, as noted above (excluding new growth in the Town's taxable value and adopted debt exclusions). In the Mayor's Budget for Fiscal Year 2026 this amount was \$124,688,742. Importantly, this amount did not account for the value of the annual debt service that was approved by Town residents in 2020 to be excluded from the annual levy limits. With the addition of these items and the latest update to New Growth, the new FY26 levy limit is now estimated to be \$127,779,531.

Can the Mayor or Town Council increase taxes more than the Levy Limit?

No. The Levy limit cannot be increased without the approval of a majority of the Town's voters. Prop 2 and ½ allows for residents to approve an increase of the levy by more than 2.5%, also known as an "override" of the limit.

Only for Fiscal Year 2025, when the June 15, 2024 Override increased the total amount of property taxes that can be raised by the Town above the maximum increase permitted under Proposition 2 1/2, was the tax levy increased by more than 2.5%. In subsequent fiscal years, the Town will once again only be authorized to increase the tax levy by 2.5%. The illustration below serves to demonstrate this, where for 2025 the average Braintree single-family household saw an increase from 2024 of an estimated \$698 (from \$6,334 to \$7,032), with \$455 (green bar) associated with the Override and the remainder (yellow bar) associated with the annual authorized Proposition 2 and 1/2 increase*. In 2026, the annual change in the Levy reverts to the 2.5% ceiling allowed under Proposition 2 and 1/2. *PLEASE NOTE: This example is for illustration only, and future amounts of taxation will be based on annual assessed values of taxed properties rates of taxation and subject to change based on this.*



What is the residential factor and what does it mean to adopt it?

The Town Council, upon the mayor’s recommendation, must decide the percentages of the tax levy that each class of real property and personal property will bear. To do so, a residential factor is adopted. The residential factor governs the percentage of the tax levy to be paid by Class One, Residential and Class Two, Open Space (RO) properties. The difference is shifted to Class Three, Commercial, Class Four, Industrial and Personal properties (CIP). The adopted factor cannot be less than the minimum residential factor (MRF) calculated by DOR, which is now done through use of DLS Gateway. The MRF represents the maximum shift allowed in the tax levy for the year and establishes the parameters for local decision-making. The adopted factor cannot be less than the minimum residential factor (MRF) calculated by DOR, which is now done through use of DLS Gateway. The MRF represents the maximum shift allowed in the tax levy for the year and establishes the parameters for local decision-making.

The Mayor and Board of Assessors recommend and Town Council approves how much of the tax

levy the owners of residential properties will pay and how much of the tax levy the owners of commercial/industrial/personal property will pay. This is the decision that creates two tax rates (or split tax rates) in Braintree. The two tables below show the process with fiscal year 2025 numbers. If there was no “shift”, there would be a single tax rate and the following table would apply:

Class	FY2026 Value	% Value
Residential	\$ 8,501,660,828	81.12%
Commercial	\$ 1,476,649,418	14.09%
Industrial	\$ 337,120,040	3.22%
Personal	\$ 165,376,580	1.58%
Total	\$ 10,480,806,866	100.00%

This means the residential property makes up 81.12% of the overall value in Braintree and therefore would pay 81.12% of the overall tax levy. The commercial property makes up 14.09% of the overall value in the Town and therefore would pay 14.09% of the overall tax levy and so on for industrial and personal property classes.

The classification hearing is when Town Council annually sets the shift of a portion of the tax levy onto the commercial/industrial/personal property owners and less onto the residential property owners. By law, the maximum allowable shift for Braintree is 175%. (In Fiscal Year 2025, the Town adopted the 175% residential factor). If the Town Council decides to shift 175% this year, the process would be to multiply the (%Value) of the commercial, industrial, and personal property classes by 175% (1.75) to determine the increased percentage of the tax levy that those various classes will pay. By increasing those percentages, the residential percentage is lowered to 66.95%. The table below illustrates this (percentages rounded to two digits).

Class	FY2026 Value	% Value	Shift	% Tax
Residential	\$ 8,501,660,828	81.12%	---	66.95%
Commercial	\$ 1,476,649,418	14.09%	175%	24.66%
Industrial	\$ 337,120,040	3.22%	175%	5.63%
Personal	\$ 165,376,580	1.58%	175%	2.76%
Total	\$ 10,480,806,866	100.00%	0	100.00%

How much does the residential shift save households in taxes?

The shift results in a lower residential tax rate of \$10.06 per \$1,000 in value, vs. \$12.19 per \$1,000 (please see Chapter 5 of this booklet). This reduction translates to annual savings of \$1,545 for the average single-family household, or \$7,307.87 vs. \$8,852 with no residential shift.

What is personal property?

Personal property is the inventory, furniture, machinery, and equipment used while conducting business. This is assessed to business owners. If the business is incorporated, it is exempt from certain personal property taxes (furniture and inventory are exempt from corporations).

How are valuations determined annually?

Annually the Town's Assessor's Office publishes valuations held for each residential and commercial property located in Braintree. The valuations represent the estimated fair market value of the property, which are impacted by market changes annually. Additionally, the Assessor's Office accounts for the underlying cost estimated for the property, including any improvements made, as well as income considerations associated with the use of a specific property. The levy (or annual property tax) is set as a fixed dollar amount each year and is apportioned to residential and commercial properties (including commercial, industrial and personal property) based on each classification's share of the total valuation of all taxable properties. Consequently, annual changes in the values of the classifications in total and individual properties will play a key role in determining what amount a property owner owes in taxes.

To support its requirement to determine fair market value for all Town properties the Assessor's Office contracts with independent data and appraiser experts, who provide assistance in updating assessed property values based on market data and transactions. Permits are reviewed and properties are updated annually to reflect changes both positive (additions, improvements, upgrades) and negative (demo's, fires, etc.). Sales are reviewed, income and expense information is obtained and analyzed to determine values for commercial and industrial parcels. The Assessor continually reviews parcels and updates property record cards to ensure correct data. Finally, updated valuations are reviewed and approved annually by the Massachusetts Department of Revenue, including amounts for new construction and any property reclassifications.

Why did my assessed property value increase this year?

The assessment is an estimate of market value. The definition of market value is the price a willing buyer would pay a willing seller in an open, competitive market, without any undue influences. The assessment represents the estimate of market value as of January 1, 2025 for Fiscal Year 2026. This estimate of market value is determined by examining sales of properties from calendar year 2023. Although the majority of properties are not for sale, Massachusetts General Laws requires an assessment, or an estimate of market value, on every property. Sales of similar or comparable properties within a neighborhood are the best indicator of market value. The real estate market changes constantly. The assessments change based upon these changes in the real estate market. The assessments do not automatically go up or down every year. The changes in the assessment reflect the real estate sales from the appropriate time period.

Why did my tax bill increase annually by more than 2.5%?

The 2.5% maximum growth in the levy is set town-wide. However, the amount of change for any single property owner is determined by the classification type of the property, changes in aggregate value of that property class, and any changes in value specific to that property (e.g., if there were any additions, improvements, upgrades to the property). For residential property owners, who have experienced annual property value increases at meaningfully greater rates than commercial or

industrial property owners, it is has been the case that their annual tax bills increase by more than 2.5% given the relatively greater apportionment of the Town-wide levy to the residential property classification.

Why is my Q3/Q4 bill more than my Q1/Q2 bill?

The Quarter 1 (Q1) and Quarter 2 (Q2) bills are sent to property owners typically by June 30 for the fiscal year that begins on the next day. Under state law the preliminary bills should reflect a 2.5% increase from the prior year's tax, since the Assessor's Office will not have updated data necessary to provide actuals bills for each quarter by that time. Following the finalization of the tax rate setting process, typically in the following fall, Q3 and Q4 bills are issued which reflect the final annual tax amount and "catch up" for any difference in cases where the Q1 and Q2 bills were less than 25% each of the total annual tax bill.

3 – Property Value Changes FY2025 to FY2026

The table on the following page provides the parcel unit count and valuation amounts by major tax classification, Residential (RES) and Commercial, Industrial, Personal Property (CIP) for both Fiscal Years 2025 and 2026.

All Taxable Property values increased by 2.9% in FY26. The most substantial contributor to this growth was from single family homes, which saw in aggregate valuations increase by 3.1%. This grouping makes up the overwhelming amount of the broader Residential (RES) classification, which grew at the same 3.1% rate. Overall, valuation growth was positive for all but one RES category, three-family properties.

Growth in the Commercial, Industrial and Personal Property (CIP) classification's valuation equaled 1.9% in FY26. For tax purposes, personal property includes inventory, furniture, machinery and equipment used while conducting business. In FY26, there is comparably much greater growth in the valuation of Personal Property, which recorded a 3.8% increase, in contrast to the Commercial (2.1% growth) and Industrial (-0.1% growth) categories, respectively. Excluding the growth in Personal Property, growth in the Commercial and Industrial groupings was 1.7% in FY26.

Given that both major classifications saw similar growth, the percent share of the taxable valuations only changed slightly with RES growing from 80.93% to 81.12%, or growth of 0.23%, as a percent of taxable valuation. Therefore, the assigned tax burden of the annual levy on residential property owners, based on % of taxable valuations, modestly increase in FY26 from the prior year.

Table 1- Taxable Property Valuations, FY2025 and FY2026

	2025		2026		2026 v 2025 # / \$		2026 v 2025 %	
	Units (1)	Value	Units (1)	Value	Units (1)	Value	Units (1)	Value
Residential								
Single Family	9,111	\$ 6,416,758,000	9,109	\$ 6,614,979,100	(2)	\$ 198,221,100	0.0%	3.1%
Condominium	1,842	858,188,100	1,847	875,391,800	5	\$ 17,203,700	0.3%	2.0%
Misc Residential	30	30,052,710	30	36,259,800	-	\$ 6,207,090	0.0%	20.7%
Two Family	475	363,601,560	475	378,966,500	-	\$ 15,364,940	0.0%	4.2%
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Commercial	535	\$ 1,445,745,802	533	\$ 1,476,649,418	(2)	\$ 33,718,812	-0.4%	2.1%
Industrial	198	337,486,420	198	337,120,040	-	\$ 30,234,360	0.0%	-0.1%
Personal Property	---	159,254,040	---	165,376,580	---	\$ 20,634,450	---	3.8%
sub-total	733	\$ 1,942,486,262	731	\$ 1,979,146,038	(2)	\$ 84,587,622	-0.3%	1.9%
All Taxable Property(2)	12,681	\$ 10,184,884,702	12,685	\$ 10,480,806,866	1	\$ 343,850,010	0.0%	2.9%
Total Levy Ceiling		\$ 254,622,118		\$ 262,020,172				

(1) Per annual reporting through MA Dept. of Revenue, "Units" refers to individual parcels.

(2) All Taxable Property parcel counts may not sum since they are reduced to not double count multi-use parcels.

4 – Property Values FY2025 by Land Use (Classification), % of Taxable Value

Table 2- Taxable Property Valuations, FY2026			
	Units (1)	2026 Value	% of Taxable Value
Residential			
Single Family	9,109	\$ 6,614,979,100	63.12%
Condominium	1,847	875,391,800	8.35%
Misc Residential	30	36,259,800	0.35%
Two Family	475	378,966,500	3.62%
Three Family	68	69,838,500	0.67%
Multi-Family	488	495,401,400	4.73%
Multi-Use Residential	64	30,823,728	0.29%
sub-total	12,081	\$ 8,501,660,828	81.12%
Commercial / Industrial / Personal Property (CIP)			
Commercial	533	\$ 1,476,649,418	14.09%
Industrial	198	337,120,040	3.22%
Personal Property	---	165,376,580	1.58%
sub-total	731	\$ 1,979,146,038	18.88%
All Taxable Property(2)	12,812	\$ 10,480,806,866	100.00%
(1) Per annual reporting through MA Dept. of Revenue, "Units" refers to individual parcels.			
(2) All Taxable Property parcel counts are reduced to not double count multi-use parcels.			

The table above provides a listing by major property classification (Residential vs. Commercial, Industrial, Personal Property) with the Fiscal Year 2025 unit/parcel count and \$ valuation. Additionally, the % of total town-wide taxable valuation is provided. Single family homes in the Town of Braintree represent, in aggregate, 63% of the Town's total taxable property value, by far the largest property group.

5 – Tax Rates and Impact by Class, with Residential Shift Factor

<u>Residential Factor</u>	<u>Residential % of Levy</u>	<u>CIP % of Levy</u>	<u>Residential Rate</u>	<u>Commercial Rate</u>
1.00	81.12%	18.88%	\$ 12.19	\$ 12.19
1.05	80.17%	19.83%	\$ 12.05	\$ 12.80
1.10	79.23%	20.77%	\$ 11.91	\$ 13.41
1.15	78.28%	21.72%	\$ 11.77	\$ 14.02
1.20	77.34%	22.66%	\$ 11.62	\$ 14.63
1.25	76.40%	23.60%	\$ 11.48	\$ 15.24
1.30	75.45%	24.55%	\$ 11.34	\$ 15.85
1.35	74.51%	25.49%	\$ 11.20	\$ 16.46
1.40	73.56%	26.44%	\$ 11.06	\$ 17.07
1.45	72.62%	27.38%	\$ 10.91	\$ 17.68
1.50	71.67%	28.33%	\$ 10.77	\$ 18.29
1.55	70.73%	29.27%	\$ 10.63	\$ 18.90
1.60	69.79%	30.21%	\$ 10.49	\$ 19.51
1.65	68.84%	31.16%	\$ 10.35	\$ 20.12
1.70	67.90%	32.10%	\$ 10.21	\$ 20.73
1.75	66.95%	33.05%	\$ 10.06	\$ 21.34

In Fiscal Year 2026, by adopting a Residential Factor of 1.75 the Town would lower the Residential Tax Rate by 17.5% from \$12.19 (at 1.00) to \$10.06. The table above lists different tax rates for both Residential and Commercial (includes Commercial, Industrial and Personal Property) at varying increments of the Residential Factor. Adopting an RF of 1.75 has the effect of providing the lowest residential property tax rates possible under law.

6 –Shift and Tax Rate Summary

	Amount	Change from Prior Year
FY2025 Levy (excl. Debt Exclusion)	\$ 120,763,919	
2.5% Increase	\$ 3,021,677	
New Growth	\$ 1,128,544	
Voter Approved Debt Exclusion	\$ 2,762,245	
Override	\$ -	
FY2026 Levy	\$ 127,676,385	
FY2025 Levy (incl. Debt Exclusion)	\$ 123,526,164	
Change in Tax	\$ 4,150,221	3.4%
<u>FY 2026 Tax Rates (Estimated)</u>	<u>1.75 Res. Factor</u>	
Residential Tax Rate	\$ 10.06	0.8%
Commercial / Industrial Tax Rate	\$ 21.40	0.6%
Personal Property Tax Rate	\$ 21.34	0.5%
<u>FY 2025 Tax Rates (Estimated)</u>		
Residential Tax Rate	\$ 9.98	
Commercial / Industrial Tax Rate	\$ 21.28	
Personal Property Tax Rate	\$ 21.22	

7 – Historical Tax Rates by Property Class, FY2025 Estimated

Fiscal Year	Residential	Commercial	Industrial	Personal Property
2003	10.21	18.46	18.46	18.42
2004	9.55	20.39	20.39	20.35
2005	8.38	21.30	21.30	21.24
2006	7.65	19.17	19.17	19.11
2007	8.14	18.92	18.92	18.87
2008	8.67	18.97	18.97	18.91
2009	9.06	20.18	20.18	20.11
2010	9.67	21.72	21.72	21.65
2011	10.20	23.29	23.29	23.17
2012	10.45	23.65	23.65	23.53
2013	11.11	25.44	25.44	25.31
2014	11.42	26.06	26.06	25.93
2015	11.07	24.95	24.95	24.83
2016	10.98	24.66	24.66	24.53
2017	10.74	23.72	23.72	23.61
2018	10.54	23.37	23.37	23.26
2019	10.09	22.20	22.20	22.11
2020	9.86	21.81	21.81	21.73
2021	9.95	21.84	21.84	21.76
2022	9.95	21.63	21.63	21.55
2023	9.76	21.18	21.18	21.11
2024	9.48	20.25	20.25	20.19
2025	9.98	21.29	21.29	21.22
2026*	10.06	21.40	21.40	21.34
*Subject to approval by MA DOR Source: MA DOR				

The Table above provides a history of Braintree’s adopted tax rates by fiscal year.

8 - Historical Levy Amounts

Fiscal Year	Residential Levy	Commercial Levy	Industrial Levy	Personal Property Levy	Total Levy	RO Levy as a % of Total	CIP Levy as a % of Total
2003	31,228,155	15,003,512	3,142,530	848,498	50,222,694	62.18	37.82
2004	30,891,770	16,734,419	3,450,482	1,056,237	52,132,908	59.26	40.74
2005	31,984,202	17,067,359	3,643,570	1,252,169	53,947,300	59.29	40.71
2006	33,646,738	17,458,711	3,692,078	1,208,921	56,006,448	60.08	39.92
2007	36,149,286	17,093,880	3,618,359	1,250,087	58,111,612	62.21	37.79
2008	38,458,704	17,143,603	3,602,627	1,332,431	60,537,365	63.53	36.47
2009	39,128,008	18,761,612	3,896,617	1,848,202	63,634,439	61.49	38.51
2010	40,144,103	20,171,314	4,187,444	1,798,591	66,301,452	60.55	39.45
2011	40,781,698	21,696,766	4,475,986	2,156,235	69,110,686	59.01	40.99
2012	42,527,851	21,925,560	4,282,173	2,236,964	70,972,549	59.92	40.08
2013	43,651,715	23,643,400	4,651,722	2,457,319	74,404,156	58.67	41.33
2014	45,489,049	24,407,049	4,677,150	2,490,531	77,063,779	59.03	40.97
2015	48,184,352	24,732,333	4,760,448	2,180,497	79,857,630	60.34	39.66
2016	50,363,299	25,284,798	4,931,552	2,314,058	82,893,707	60.76	39.24
2017	52,937,863	24,535,335	4,717,706	2,381,925	84,572,830	62.59	37.41
2018	54,909,423	26,304,741	4,833,038	2,307,025	88,354,226	62.15	37.85
2019	57,326,928	26,619,657	4,847,252	2,267,782	91,061,619	62.95	37.05
2020	59,828,671	28,649,395	5,227,266	2,328,138	96,033,471	62.30	37.70
2021	62,722,498	28,791,422	5,326,357	2,419,207	99,259,484	63.19	36.81
2022	67,723,888	29,184,313	5,848,367	2,554,972	105,311,540	64.31	35.69
2023	69,924,270	29,579,499	6,124,358	2,804,415	108,432,542	64.49	35.51
2024	74,152,906	28,593,547	6,221,854	2,798,730	111,747,119	66.35	33.65
2025	82,297,507	30,632,733	7,150,726	3,374,304	123,526,167	66.62	33.38
2026*	85,553,286	31,543,655	7,155,654	3,526,715	127,779,310	66.95	33.05

Source: MA Dept. of Revenue

* Subject to MADOR approval

The table above shows the annual Total Levy to be raised by the Town, broken out by property classification (Residential, Commercial, Industrial, Personal Property).

9 – Statewide Single-Family Tax Bills and Tax Rates FY2025

The listing provided in this section includes community-specific tax information for Fiscal Year 2025 (the latest year of statewide data available), including single family property valuations, average single family home values, average single family tax bill, tax bill as a % of home value, DOR income per capita, and average tax bill as a % of income.

	<u>Median</u>	<u>Braintree</u>	<u>Braintree % from Median</u>
Tax Bill	\$ 6,453	\$ 7,029	8.93%
Tax Bill as % of:			
Home Value:	1.27	1.00	-21.26%
Income:	13.46	13.07	-2.90%

For Fiscal Year 2025, Braintree ranked 151 out of 351 communities in annual tax bills for single family households. The median tax bill was \$6,453. In comparison, Braintree was 9% greater at \$7,029. When compared to median values for the Tax Bill both as a percent of Home Value and Income, Braintree is 21% and 3%, respectively, below the median amount.

Average Single Family Tax Bills by Municipality, FY2025.

DOR Code	Municipality	Fiscal Year	Single-Family Values	Single-Family Parcels	Average Single-Family Value	Single-Family Tax Bill	Single-Family Tax Bill as % of Value	DOR Income Per Capita	Average Tax Bill as a % of Income	Rank
333	Weston	2025	7,742,302.5	3,375	2,294,016	25,464	1.11	551,525	4.62	1
046	Brookline	2025	11,484,990,	4,584	2,505,452	24,729	0.99	129,576	19.08	2
157	Lincoln	2025	2,451,976.2	1,535	1,597,379	20,462	1.28	208,365	9.82	3
317	Wellesley	2025	14,083,438,	7,315	1,925,282	19,792	1.03	334,709	5.91	4
067	Concord	2025	6,835,684.1	4,628	1,477,028	19,585	1.33	226,782	8.64	5
269	Sherborn	2025	1,573,483.3	1,339	1,175,118	19,483	1.66	328,012	5.94	6
155	Lexington	2025	14,309,924,	9,065	1,578,591	19,306	1.22	174,217	11.08	7
026	Belmont	2025	7,483,734.0	4,540	1,648,400	18,775	1.14	140,907	13.32	8
078	Dover	2025	3,042,145.0	1,847	1,647,074	18,563	1.13	361,388	5.14	9
315	Wayland	2025	4,658,343.1	4,078	1,142,311	17,854	1.56	227,716	7.84	10
344	Winchester	2025	9,069,308.5	5,684	1,595,586	17,695	1.11	175,805	10.07	11
051	Carlisle	2025	2,241,441.5	1,765	1,269,939	16,738	1.32	206,865	8.09	12
288	Sudbury	2025	6,085,225.6	5,451	1,116,350	16,343	1.46	155,522	10.51	13
207	Newton	2025	28,179,900,	16,928	1,664,692	16,314	0.98	239,346	6.82	14
065	Cohasset	2025	3,410,994.4	2,432	1,402,547	16,241	1.16	185,475	8.76	15
320	Wenham	2025	1,133,193.3	1,124	1,008,179	15,667	1.55	108,662	14.42	16
166	Manchester By The Sea	2025	2,755,222.5	1,611	1,710,256	15,649	0.91	240,634	6.50	17
199	Needham	2025	12,321,440,	8,414	1,464,398	15,523	1.06	169,870	9.14	18
335	Westwood	2025	5,484,388.6	4,555	1,204,037	15,412	1.28	155,744	9.90	19
002	Acton	2025	4,360,653.2	5,013	869,869	14,918	1.72	92,784	16.08	20
266	Sharon	2025	4,215,151.7	5,355	787,143	13,759	1.75	89,747	15.33	21
125	Harvard	2025	1,492,112.5	1,707	874,114	13,680	1.57	85,831	15.94	22
034	Bolton	2025	1,436,830.7	1,751	820,577	13,638	1.66	99,220	13.75	23
131	Hingham	2025	7,949,369.7	6,244	1,273,121	13,610	1.07	187,681	7.25	24
175	Medfield	2025	3,469,837.1	3,526	984,072	13,580	1.38	136,384	9.96	25
037	Boxborough	2025	1,091,843.6	1,219	895,688	13,561	1.51	92,804	14.61	26
219	Norwell	2025	3,529,548.2	3,460	1,020,101	13,333	1.31	132,335	10.08	27
298	Topsfield	2025	1,666,677.0	1,887	883,242	13,240	1.50	97,237	13.62	28
277	Southborough	2025	2,783,588.3	2,907	957,547	13,224	1.38	154,628	8.55	29
286	Stow	2025	1,600,056.2	2,132	750,495	13,074	1.74	96,844	13.50	30
139	Hopkinton	2025	4,146,902.5	4,521	917,253	13,007	1.42	115,194	11.29	31
038	Boxford	2025	2,541,712.4	2,659	955,890	12,857	1.35	144,840	8.88	32
009	Andover	2025	8,967,991.5	8,738	1,026,321	12,819	1.25	119,706	10.71	33
119	Hamilton	2025	1,949,626.6	2,389	816,085	12,772	1.57	107,398	11.89	34
082	Duxbury	2025	6,178,430.0	4,974	1,242,145	12,595	1.01	130,414	9.66	35
049	Cambridge	2025	7,749,674.2	3,920	1,976,958	12,554	0.63	93,288	13.46	36
104	Aquinnah	2025	737,366.90	400	1,843,417	12,462	0.68	65,191	19.12	37
296	Tisbury	2025	3,508,271.9	2,149	1,632,514	12,358	0.76	31,005	39.86	38
328	Westborough	2025	2,976,784.5	3,938	755,913	12,314	1.63	80,712	15.26	39
023	Bedford	2025	3,412,006.6	3,459	986,414	11,876	1.20	104,718	11.34	40
010	Arlington	2025	8,626,712.6	8,011	1,076,858	11,598	1.08	88,688	13.08	41
184	Middleton	2025	2,044,340.1	2,123	962,949	11,449	1.19	78,028	14.67	42
189	Milton	2025	7,429,791.2	7,224	1,028,487	11,406	1.11	100,620	11.34	43
092	Essex	2025	875,648.30	1,002	873,900	11,352	1.30	126,795	8.95	44
208	Norfolk	2025	2,269,829.0	3,199	709,543	11,331	1.60	74,137	15.28	45
213	North Reading	2025	3,691,044.3	4,317	855,002	11,166	1.31	85,288	13.09	46
164	Lynnfield	2025	4,066,146.2	3,891	1,045,013	11,035	1.06	107,831	10.23	47
168	Marblehead	2025	7,599,291.4	6,241	1,217,640	11,020	0.91	130,610	8.44	48
115	Groton	2025	2,319,713.2	3,277	707,877	10,795	1.53	87,562	12.33	49
330	Westford	2025	5,185,761.5	6,510	796,584	10,730	1.35	82,731	12.97	50
159	Longmeadow	2025	2,739,008.9	5,448	502,755	10,618	2.11	114,925	9.24	51
291	Swampscott	2025	3,206,652.1	3,464	925,708	10,618	1.15	93,266	11.38	52
198	Natick	2025	7,493,865.0	8,536	877,913	10,500	1.20	80,295	13.08	53
136	Holliston	2025	3,212,479.8	4,552	705,729	10,339	1.47	80,153	12.90	54
158	Littleton	2025	2,158,259.8	3,106	694,868	10,326	1.49	75,339	13.71	55
246	Reading	2025	5,873,804.6	6,593	890,915	10,148	1.14	84,143	12.06	56
307	Walpole	2025	5,201,611.5	6,633	784,202	10,061	1.28	71,933	13.99	57
187	Millis	2025	1,369,588.0	2,263	605,209	9,925	1.64	59,944	16.56	58
206	Newburyport	2025	4,594,315.5	4,461	1,029,885	9,866	0.96	87,382	11.29	59
242	Provincetown	2025	1,540,506.8	877	1,756,564	9,837	0.56	103,933	9.46	60
264	Scituate	2025	6,755,041.2	6,863	984,269	9,833	1.00	94,999	10.35	61
008	Amherst	2025	2,225,328.8	4,121	539,997	9,693	1.80	23,779	40.76	62

Average Single Family Tax Bills by Municipality, FY2025.

DOR Code	Municipality	Fiscal Year	Single-Family Values	Single-Family Parcels	Average Single-Family Value	Single-Family Tax Bill	Single-Family Tax Bill as % of Value	DOR Income Per Capita	Average Tax Bill as a % of Income	Rank
174	Maynard	2025	1,465,887.1	2,698	543,324	9,687	1.78	51,469	18.82	63
324	West Newbury	2025	1,256,938.9	1,410	891,446	9,628	1.08	94,138	10.23	64
073	Dedham	2025	5,061,900.4	6,643	761,990	9,616	1.26	77,892	12.35	65
197	Nantucket	2025	16,454,783.3	5,620	2,927,897	9,604	0.33	104,521	9.19	66
122	Hanover	2025	3,286,511.4	4,227	777,504	9,602	1.24	74,032	12.97	67
007	Amesbury	2025	2,211,529.8	3,531	626,318	9,583	1.53	48,024	19.95	68
196	Nahant	2025	1,186,807.7	1,144	1,037,419	9,492	0.91	85,154	11.15	69
215	Northborough	2025	2,709,302.1	4,080	664,045	9,463	1.43	76,367	12.39	70
081	Dunstable	2025	765,545.00	1,117	685,358	9,424	1.38	75,690	12.45	71
028	Berlin	2025	561,540.88	851	659,860	9,363	1.42	60,934	15.37	72
210	North Andover	2025	5,232,098.9	6,339	825,382	9,294	1.13	81,207	11.44	73
144	Ipswich	2025	3,046,818.0	3,662	832,009	9,277	1.12	81,006	11.45	74
107	Gloucester	2025	6,874,532.4	7,244	948,997	9,224	0.97	58,837	15.68	75
177	Medway	2025	2,433,640.2	3,762	646,901	9,218	1.43	65,077	14.16	76
014	Ashland	2025	2,756,515.5	3,827	720,281	9,198	1.28	67,924	13.54	77
039	Boylston	2025	970,235.90	1,498	647,688	8,958	1.38	78,749	11.38	78
088	Easton	2025	4,108,773.3	5,788	709,878	8,859	1.25	65,359	13.55	79
056	Chelmsford	2025	5,749,290.7	9,061	634,510	8,820	1.39	66,946	13.17	80
305	Wakefield	2025	4,861,851.2	6,264	776,158	8,809	1.14	61,962	14.22	81
274	Somerville	2025	1,855,173.6	2,312	802,411	8,754	1.09	59,654	14.67	82
169	Marion	2025	2,137,235.0	2,281	936,973	8,733	0.93	90,361	9.66	83
110	Grafton	2025	2,921,078.9	4,668	625,767	8,723	1.39	62,569	13.94	84
254	Rowley	2025	1,278,866.3	1,748	731,617	8,611	1.18	59,762	14.41	85
180	Merrimac	2025	1,080,270.9	1,664	649,201	8,602	1.33	47,736	18.02	86
116	Groveland	2025	1,305,995.7	1,931	676,331	8,583	1.27	51,825	16.56	87
303	Upton	2025	1,526,329.9	2,345	650,887	8,559	1.32	68,878	12.43	88
099	Foxborough	2025	2,841,800.5	4,401	645,717	8,536	1.32	74,729	11.42	89
179	Mendon	2025	1,265,969.8	1,991	635,846	8,514	1.34	77,459	10.99	90
271	Shrewsbury	2025	6,671,990.0	9,438	706,928	8,511	1.20	72,635	11.72	91
167	Mansfield	2025	3,522,037.0	5,462	644,826	8,492	1.32	61,467	13.82	92
240	Plympton	2025	495,598.60	930	532,902	8,468	1.59	52,909	16.00	93
147	Lancaster	2025	1,103,869.2	2,110	523,161	8,454	1.62	47,134	17.94	94
138	Hopedale	2025	752,556.92	1,479	508,828	8,452	1.66	49,114	17.21	95
224	Orleans	2025	5,206,852.1	3,846	1,353,836	8,448	0.62	74,862	11.28	96
030	Beverly	2025	6,573,488.3	8,573	766,766	8,427	1.10	62,463	13.49	97
252	Rockport	2025	2,333,844.3	2,437	957,671	8,389	0.88	69,656	12.04	98
327	West Tisbury	2025	2,715,893.4	1,478	1,837,546	8,324	0.45	44,013	18.91	99
295	Tewksbury	2025	4,991,996.4	7,930	629,508	8,322	1.32	51,763	16.08	100
230	Pelham	2025	234,210.30	479	488,957	8,298	1.70	55,151	15.05	101
113	Great Barrington	2025	1,318,362.9	2,192	601,443	8,294	1.38	58,612	14.15	102
105	Georgetown	2025	1,872,553.1	2,507	746,930	8,261	1.11	62,148	13.29	103
145	Kingston	2025	2,621,678.1	4,139	633,409	8,215	1.30	52,167	15.75	104
050	Canton	2025	4,581,013.0	5,538	827,196	8,181	0.99	78,194	10.46	105
350	Wrentham	2025	2,594,425.9	3,678	705,390	8,175	1.16	74,021	11.04	106
141	Hudson	2025	2,621,738.6	4,470	586,519	8,141	1.39	49,853	16.33	107
178	Melrose	2025	5,220,565.0	6,385	817,630	8,095	0.99	67,216	12.04	108
342	Wilmington	2025	5,031,984.4	7,159	702,889	8,048	1.15	58,187	13.83	109
173	Mattapoisett	2025	2,306,751.3	3,098	744,594	8,012	1.08	75,605	10.60	110
339	Wilbraham	2025	2,084,962.9	4,687	444,840	7,954	1.79	54,366	14.63	111
101	Franklin	2025	5,277,279.4	7,767	679,449	7,895	1.16	64,184	12.30	112
284	Stoneham	2025	3,927,635.1	5,129	765,770	7,834	1.02	59,977	13.06	113
100	Framingham	2025	8,842,532.0	13,539	653,116	7,798	1.19	47,632	16.37	114
241	Princeton	2025	676,885.55	1,264	535,511	7,781	1.45	72,563	10.72	115
300	Truro	2025	2,701,291.4	2,146	1,258,757	7,779	0.62	60,222	12.92	116
287	Sturbridge	2025	1,499,101.9	3,105	482,803	7,691	1.59	57,354	13.41	117
243	Quincy	2025	9,098,075.9	13,675	665,307	7,671	1.15	43,000	17.84	118
314	Watertown	2025	1,870,316.7	2,853	655,561	7,657	1.17	62,475	12.26	119
071	Danvers	2025	4,279,760.7	6,173	693,303	7,619	1.10	60,349	12.62	120
261	Sandwich	2025	6,174,271.0	8,608	717,271	7,582	1.06	57,701	13.14	121
301	Tyngsborough	2025	1,970,843.7	3,211	613,779	7,574	1.23	56,004	13.52	122
142	Hull	2025	2,564,033.4	3,808	673,328	7,541	1.12	59,593	12.65	123
062	Chilmark	2025	3,699,417.2	1,104	3,350,921	7,540	0.23	103,896	7.26	124

Average Single Family Tax Bills by Municipality, FY2025.

DOR Code	Municipality	Fiscal Year	Single-Family Values	Single-Family Parcels	Average Single-Family Value	Single-Family Tax Bill	Single-Family Tax Bill as % of Value	DOR Income Per Capita	Average Tax Bill as a % of Income	Rank
341	Williamstown	2025	1,022,316.8	1,872	546,109	7,536	1.38	47,254	15.95	125
232	Pepperell	2025	1,671,351.4	3,245	515,054	7,535	1.46	49,412	15.25	126
001	Abington	2025	2,212,974.3	3,847	575,247	7,513	1.31	42,780	17.56	127
171	Marshfield	2025	7,018,140.1	9,249	758,800	7,512	0.99	67,082	11.20	128
214	Northampton	2025	3,083,444.1	5,743	536,905	7,479	1.39	45,873	16.30	129
228	Paxton	2025	783,815.30	1,547	506,668	7,468	1.47	47,691	15.66	130
239	Plymouth	2025	11,734,370.	20,021	586,103	7,438	1.27	48,564	15.32	131
118	Halifax	2025	1,140,582.4	2,231	511,243	7,295	1.43	41,693	17.50	132
322	West Bridgewater	2025	1,145,353.6	2,149	532,971	7,286	1.37	44,799	16.26	133
085	East Longmeadow	2025	2,177,900.4	5,543	392,910	7,261	1.85	52,249	13.90	134
318	Wellfleet	2025	3,197,404.8	3,131	1,021,209	7,261	0.71	54,944	13.22	135
162	Lunenburg	2025	1,835,446.3	3,635	504,937	7,251	1.44	48,694	14.89	136
134	Holden	2025	3,179,989.6	6,100	521,310	7,225	1.39	56,534	12.78	137
231	Pembroke	2025	3,214,930.9	5,349	601,034	7,224	1.20	52,327	13.81	138
282	Sterling	2025	1,435,184.8	2,568	558,873	7,198	1.29	59,945	12.01	139
031	Billerica	2025	6,984,143.4	11,035	632,908	7,196	1.14	51,246	14.04	140
346	Winthrop	2025	1,603,112.3	2,299	697,309	7,196	1.03	45,268	15.90	141
321	West Boylston	2025	1,037,782.1	2,001	518,632	7,193	1.39	45,451	15.83	142
290	Sutton	2025	1,803,320.4	3,018	597,522	7,182	1.20	67,471	10.64	143
052	Carver	2025	1,647,286.6	3,184	517,364	7,176	1.39	38,190	18.79	144
083	East Bridgewater	2025	2,040,786.4	3,893	524,219	7,166	1.37	42,736	16.77	145
154	Leverett	2025	310,200.00	658	471,429	7,156	1.52	50,504	14.17	146
245	Raynham	2025	2,311,745.4	3,921	589,581	7,134	1.21	48,678	14.66	147
220	Norwood	2025	3,941,781.2	5,854	673,348	7,084	1.05	52,847	13.40	148
176	Medford	2025	6,321,594.5	7,854	804,889	7,083	0.88	47,556	14.89	149
251	Rockland	2025	1,973,192.3	3,814	517,355	7,072	1.37	36,166	19.55	150
040	Braintree	2025	6,416,758.0	9,111	704,287	7,029	1.00	53,799	13.07	151
042	Bridgewater	2025	3,427,334.9	5,770	593,992	7,027	1.18	41,141	17.08	152
218	Norton	2025	2,417,427.6	4,489	538,523	6,985	1.30	47,373	14.74	153
331	Westhampton	2025	220,762.10	660	334,488	6,954	2.08	49,506	14.05	154
123	Hanson	2025	1,646,160.2	3,191	515,876	6,902	1.34	46,839	14.74	155
258	Salem	2025	3,046,087.3	5,005	608,609	6,902	1.13	39,587	17.44	156
205	Newbury	2025	2,245,651.2	2,427	925,279	6,893	0.75	127,380	5.41	157
262	Saugus	2025	4,642,018.0	7,241	641,074	6,847	1.07	44,588	15.36	158
221	Oak Bluffs	2025	4,635,970.9	3,431	1,351,201	6,824	0.51	35,050	19.47	159
285	Stoughton	2025	3,696,511.2	6,712	550,732	6,818	1.24	41,746	16.33	160
238	Plainville	2025	1,192,413.4	2,028	587,975	6,797	1.16	50,487	13.46	161
018	Avon	2025	658,928.50	1,294	509,218	6,793	1.33	45,108	15.06	162
035	Boston	2025	17,850,459.	30,434	586,530	6,792	1.16	76,780	8.85	163
048	Burlington	2025	5,156,243.3	6,593	782,078	6,773	0.87	66,067	10.25	164
182	Middleborough	2025	2,923,761.4	5,799	504,184	6,761	1.34	37,564	18.00	165
211	North Attleborough	2025	3,971,072.7	6,969	569,820	6,718	1.18	55,139	12.18	166
089	Edgartown	2025	9,025,298.0	3,606	2,502,856	6,633	0.27	92,802	7.15	167
250	Rochester	2025	1,120,413.5	1,836	610,247	6,603	1.08	52,832	12.50	168
185	Milford	2025	3,052,259.4	5,932	514,541	6,586	1.28	39,858	16.52	169
027	Berkley	2025	1,175,687.7	2,161	544,048	6,534	1.20	47,561	13.74	170
338	Whitman	2025	1,683,522.1	3,396	495,737	6,504	1.31	38,112	17.07	171
257	Rutland	2025	1,314,700.4	2,890	454,914	6,478	1.42	46,736	13.86	172
086	Eastham	2025	4,335,356.1	5,164	839,534	6,473	0.77	50,199	12.89	173
326	West Stockbridge	2025	481,473.20	717	671,511	6,460	0.96	91,260	7.08	174
340	Williamsburg	2025	248,495.46	730	340,405	6,457	1.90	32,318	19.98	175
304	Uxbridge	2025	1,725,270.4	3,505	492,231	6,453	1.31	45,489	14.19	176
265	Seekonk	2025	2,665,464.2	5,107	521,924	6,446	1.24	48,536	13.28	177
247	Rehoboth	2025	2,408,893.1	4,187	575,327	6,415	1.12	55,533	11.55	178
032	Blackstone	2025	938,423.20	2,211	424,434	6,409	1.51	38,481	16.65	179
133	Holbrook	2025	1,566,336.1	3,223	485,987	6,405	1.32	37,374	17.14	180
076	Dighton	2025	1,273,432.0	2,501	509,169	6,395	1.26	42,730	14.97	181
186	Millbury	2025	1,744,893.6	3,667	475,837	6,371	1.34	42,232	15.09	182
249	Richmond	2025	482,297.70	749	643,922	6,362	0.99	58,824	10.82	183
041	Brewster	2025	5,244,216.4	5,673	924,417	6,360	0.69	52,538	12.11	184
120	Hampden	2025	744,162.40	1,777	418,775	6,319	1.51	53,288	11.86	185
299	Townsend	2025	1,268,842.1	2,934	432,462	6,279	1.45	41,852	15.00	186

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272	Shutesbury	2025	293,278,26	742	395,254	6,257	1.58	36,879	16.97	187
270	Shirley	2025	764,602,28	1,585	482,399	6,257	1.30	39,141	15.99	188
153	Leominster	2025	3,672,966,7	8,305	442,260	6,205	1.40	34,695	17.88	189
077	Douglas	2025	1,342,537,6	2,855	470,241	6,193	1.32	47,942	12.92	190
127	Hatfield	2025	457,404,90	1,023	447,121	6,188	1.38	43,837	14.12	191
019	Ayer	2025	896,093,90	1,735	516,481	6,177	1.20	44,451	13.90	192
244	Randolph	2025	3,863,369,8	7,267	531,632	6,172	1.16	33,603	18.37	193
111	Granby	2025	835,271,30	2,083	400,994	6,163	1.54	41,187	14.96	194
276	Southampton	2025	945,611,90	2,183	433,171	6,138	1.42	54,934	11.17	195
279	Southwick	2025	1,238,482,0	3,169	390,812	6,085	1.56	47,037	12.94	196
012	Ashby	2025	451,915,90	1,134	398,515	6,069	1.52	38,265	15.86	197
016	Attleboro	2025	4,803,925,4	9,973	481,693	6,045	1.26	39,991	15.12	198
273	Somerset	2025	2,755,832,9	6,074	453,710	6,034	1.33	39,559	15.25	199
068	Conway	2025	249,846,10	598	417,803	6,033	1.44	47,767	12.63	200
011	Ashburnham	2025	1,009,945,9	2,491	405,438	6,029	1.49	39,549	15.24	201
172	Mashpee	2025	6,834,400,6	7,279	938,920	6,028	0.64	57,264	10.53	202
024	Belchertown	2025	1,911,165,4	4,612	414,390	6,013	1.45	41,992	14.32	203
017	Auburn	2025	2,152,236,3	5,121	420,277	6,006	1.43	42,242	14.22	204
229	Peabody	2025	7,131,896,6	11,039	646,064	5,983	0.93	40,322	14.84	205
347	Woburn	2025	5,678,821,3	8,109	700,311	5,981	0.85	53,893	11.10	206
336	Weymouth	2025	7,958,573,4	13,493	589,830	5,957	1.01	44,810	13.29	207
146	Lakeville	2025	2,288,013,5	3,996	572,576	5,926	1.04	52,768	11.23	208
283	Stockbridge	2025	927,496,20	1,110	835,582	5,924	0.71	68,401	8.66	209
074	Deerfield	2025	634,238,78	1,424	445,392	5,901	1.33	54,070	10.91	210
259	Salisbury	2025	1,252,765,3	2,144	584,312	5,890	1.01	41,812	14.09	211
036	Bourne	2025	5,918,805,2	7,850	753,988	5,889	0.78	50,375	11.69	212
161	Ludlow	2025	2,083,979,0	6,158	338,418	5,872	1.74	35,908	16.35	213
170	Marlborough	2025	4,187,826,7	7,058	593,345	5,850	0.99	42,729	13.69	214
256	Russell	2025	168,778,13	531	317,850	5,817	1.83	37,015	15.72	215
202	New Braintree	2025	115,419,10	295	391,251	5,814	1.49	46,509	12.50	216
055	Chatham	2025	9,839,798,0	5,877	1,674,289	5,810	0.35	95,522	6.08	217
148	Lanesborough	2025	424,624,80	1,228	345,786	5,785	1.67	38,153	15.16	218
332	Westminster	2025	1,357,155,0	2,890	469,604	5,776	1.23	48,570	11.89	219
025	Bellingham	2025	2,244,722,8	4,884	459,607	5,773	1.26	42,868	13.47	220
152	Lenox	2025	1,029,192,1	1,615	637,271	5,767	0.91	71,325	8.09	221
216	Northbridge	2025	1,765,304,1	3,615	488,328	5,757	1.18	44,990	12.80	222
181	Methuen	2025	5,929,956,8	10,916	543,235	5,747	1.06	37,061	15.51	223
163	Lynn	2025	6,461,147,4	11,650	554,605	5,746	1.04	25,320	22.69	224
060	Chesterfield	2025	196,039,30	530	369,885	5,741	1.55	25,075	22.90	225
126	Harwich	2025	8,408,465,1	8,679	968,829	5,726	0.59	54,236	10.56	226
096	Falmouth	2025	18,162,013,	18,652	973,730	5,716	0.59	62,029	9.22	227
128	Haverhill	2025	5,612,332,1	10,547	532,126	5,699	1.07	34,981	16.29	228
234	Petersham	2025	179,270,03	457	392,276	5,684	1.45	46,952	12.11	229
114	Greenfield	2025	1,116,766,0	3,898	286,497	5,604	1.96	27,133	20.65	230
079	Dracut	2025	4,371,438,9	7,912	552,507	5,591	1.01	42,616	13.12	231
337	Whately	2025	237,587,98	569	417,554	5,570	1.33	25,928	21.48	232
188	Millville	2025	355,117,20	841	422,256	5,570	1.32	38,482	14.47	233
070	Dalton	2025	670,569,10	1,986	337,648	5,561	1.65	39,672	14.02	234
267	Sheffield	2025	615,230,70	1,341	458,785	5,556	1.21	56,572	9.82	235
319	Wendell	2025	87,920,700	333	264,026	5,531	2.10	22,900	24.15	236
064	Clinton	2025	1,014,706,4	2,443	415,353	5,524	1.33	34,975	15.79	237
047	Buckland	2025	192,827,50	592	325,722	5,518	1.69	25,403	21.72	238
160	Lowell	2025	5,723,588,4	11,918	480,247	5,513	1.15	26,787	20.58	239
275	South Hadley	2025	1,724,992,8	4,411	391,066	5,467	1.40	38,780	14.10	240
020	Barnstable	2025	16,576,773,	21,145	783,957	5,441	0.69	53,740	10.12	241
248	Revere	2025	2,663,600,6	4,473	595,484	5,401	0.91	30,194	17.89	242
329	Westfield	2025	3,362,647,3	9,463	355,347	5,394	1.52	34,361	15.70	243
044	Brockton	2025	7,468,296,6	16,806	444,383	5,381	1.21	24,698	21.79	244
087	Easthampton	2025	1,588,388,9	4,056	391,615	5,353	1.37	36,112	14.82	245
289	Sunderland	2025	317,882,30	778	408,589	5,320	1.30	59,903	8.88	246
236	Pittsfield	2025	3,344,475,1	11,326	295,292	5,298	1.79	31,497	16.82	247
045	Brookfield	2025	319,931,82	935	342,173	5,297	1.55	34,762	15.24	248

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117	Hadley	2025	769,877,10	1,696	453,937	5,279	1.16	42,487	12.42	249
043	Brimfield	2025	494,642,00	1,326	373,033	5,275	1.41	44,744	11.79	250
349	Worthington	2025	187,563,90	491	382,004	5,268	1.38	33,292	15.82	251
102	Freetown	2025	1,562,661,3	2,940	531,517	5,267	0.99	45,931	11.47	252
348	Worcester	2025	10,265,309,	25,710	399,273	5,266	1.32	25,451	20.69	253
292	Swansea	2025	2,950,238,7	6,180	477,385	5,242	1.10	40,531	12.93	254
013	Ashfield	2025	232,553,80	600	387,590	5,217	1.35	48,790	10.69	255
313	Washington	2025	93,853,400	255	368,053	5,212	1.42	34,793	14.98	256
226	Oxford	2025	1,532,190,2	3,755	408,040	5,170	1.27	37,155	13.91	257
191	Monson	2025	939,140,39	2,705	347,187	5,163	1.49	37,482	13.77	258
054	Charlton	2025	1,990,186,4	4,292	463,697	5,161	1.11	46,852	11.02	259
293	Taunton	2025	5,156,021,5	10,952	470,784	5,150	1.09	30,438	16.92	260
316	Webster	2025	1,693,610,7	3,914	432,706	5,141	1.19	35,584	14.45	261
093	Everett	2025	1,213,703,4	2,691	451,023	5,137	1.14	25,543	20.11	262
003	Acushnet	2025	1,617,568,0	3,429	471,732	5,090	1.08	40,392	12.60	263
090	Egremont	2025	640,683,00	790	810,991	5,077	0.63	39,823	12.75	264
193	Monterey	2025	586,441,20	749	782,966	5,042	0.64	49,509	10.18	265
097	Fitchburg	2025	2,480,168,5	6,650	372,958	5,039	1.35	25,471	19.78	266
005	Agawam	2025	2,667,529,1	7,757	343,887	5,035	1.46	35,689	14.11	267
072	Dartmouth	2025	6,183,626,0	10,152	609,104	5,031	0.83	49,314	10.20	268
006	Alford	2025	314,344,40	313	1,004,295	4,971	0.49	84,482	5.88	269
137	Holyoke	2025	1,516,607,4	5,331	284,488	4,967	1.75	22,368	22.21	270
165	Malden	2025	2,484,079,1	5,679	437,415	4,952	1.13	34,334	14.42	271
237	Plainfield	2025	71,337,600	269	265,196	4,901	1.85	32,224	15.21	272
053	Charlemont	2025	107,338,70	401	267,678	4,898	1.83	29,058	16.86	273
204	New Salem	2025	154,369,98	428	360,678	4,898	1.36	30,227	16.20	274
103	Gardner	2025	1,374,021,8	4,032	340,779	4,894	1.44	25,784	18.98	275
021	Barre	2025	554,255,93	1,543	359,207	4,882	1.36	32,869	14.85	276
227	Palmer	2025	951,838,64	3,215	296,062	4,879	1.65	29,777	16.39	277
325	West Springfield	2025	2,131,822,0	6,511	327,419	4,869	1.49	36,399	13.38	278
203	New Marlborough	2025	617,958,80	886	697,470	4,840	0.69	43,025	11.25	279
278	Southbridge	2025	910,388,80	2,763	329,493	4,830	1.47	24,588	19.64	280
223	Orange	2025	625,760,20	2,132	293,509	4,828	1.65	24,059	20.07	281
308	Waltham	2025	4,289,372,0	8,741	490,719	4,819	0.98	50,143	9.61	282
351	Yarmouth	2025	8,789,324,6	12,917	680,446	4,818	0.71	44,804	10.75	283
140	Hubbardston	2025	605,898,20	1,470	412,176	4,814	1.17	44,903	10.72	284
108	Goshen	2025	173,738,90	505	344,037	4,813	1.40	18,585	25.90	285
084	East Brookfield	2025	311,136,30	833	373,513	4,796	1.28	38,251	12.54	286
151	Leicester	2025	1,307,449,0	3,213	406,925	4,790	1.18	38,693	12.38	287
112	Granville	2025	197,403,50	563	350,628	4,783	1.36	41,994	11.39	288
334	Westport	2025	3,929,790,7	6,127	641,389	4,778	0.74	56,741	8.42	289
156	Leyden	2025	83,642,300	269	310,938	4,751	1.53	50,507	9.41	290
143	Huntington	2025	232,401,58	756	307,409	4,734	1.54	36,340	13.03	291
212	North Brookfield	2025	459,746,07	1,376	334,118	4,734	1.42	34,421	13.75	292
106	Gill	2025	144,762,50	452	320,271	4,695	1.47	28,162	16.67	293
029	Bernardston	2025	246,965,80	752	328,412	4,686	1.43	37,494	12.50	294
222	Oakham	2025	273,072,60	675	404,552	4,673	1.16	41,435	11.28	295
309	Ware	2025	803,157,40	2,613	307,370	4,629	1.51	26,488	17.48	296
312	Warwick	2025	90,058,753	346	260,285	4,628	1.78	28,036	16.51	297
280	Spencer	2025	1,248,150,9	3,170	393,738	4,622	1.17	33,700	13.72	298
129	Hawley	2025	40,559,600	144	281,664	4,605	1.64	25,763	17.87	299
130	Heath	2025	82,466,100	339	243,263	4,576	1.88	18,488	24.75	300
183	Middlefield	2025	47,137,800	188	250,733	4,573	1.82	61,059	7.49	301
150	Lee	2025	753,940,70	1,855	406,437	4,572	1.13	39,565	11.56	302
194	Montgomery	2025	133,603,60	333	401,212	4,550	1.13	39,782	11.44	303
235	Phillipston	2025	317,977,70	792	401,487	4,525	1.13	37,027	12.22	304
268	Shelburne	2025	176,868,50	503	351,627	4,515	1.28	25,360	17.80	305
124	Hardwick	2025	239,530,80	699	342,676	4,506	1.32	28,673	15.72	306
135	Holland	2025	476,263,82	1,372	347,131	4,506	1.30	37,165	12.12	307
201	New Bedford	2025	5,018,066,1	12,634	397,187	4,492	1.13	21,627	20.77	308
192	Montague	2025	619,134,40	2,097	295,248	4,491	1.52	27,855	16.12	309
294	Templeton	2025	926,980,60	2,532	366,106	4,437	1.21	33,081	13.41	310

Average Single Family Tax Bills by Municipality, FY2025.

DOR Code	Municipality	Fiscal Year	Single-Family Values	Single-Family Parcels	Average Single-Family Value	Single-Family Tax Bill	Single-Family Tax Bill as % of Value	DOR Income Per Capita	Average Tax Bill as a % of Income	Rank
233	Peru	2025	97,472,700	351	277,700	4,429	1.60	26,340	16.81	311
066	Colrain	2025	145,270,30	600	242,117	4,421	1.83	32,466	13.62	312
095	Fall River	2025	3,641,500,3	9,444	385,589	4,415	1.15	21,636	20.41	313
217	Northfield	2025	348,945,70	1,094	318,963	4,414	1.38	38,182	11.56	314
080	Dudley	2025	1,353,497,6	3,243	417,360	4,411	1.06	34,084	12.94	315
306	Wales	2025	215,691,80	707	305,080	4,399	1.44	28,823	15.26	316
059	Chester	2025	117,097,90	491	238,489	4,307	1.81	30,530	14.11	317
061	Chicopee	2025	3,184,450,4	11,214	283,971	4,305	1.52	24,527	17.55	318
311	Warren	2025	389,544,00	1,343	290,055	4,296	1.48	23,579	18.22	319
069	Cummington	2025	113,393,30	338	335,483	4,281	1.28	64,869	6.60	320
094	Fairhaven	2025	2,483,855,1	5,468	454,253	4,234	0.93	41,830	10.12	321
323	West Brookfield	2025	512,903,57	1,318	389,153	4,195	1.08	44,837	9.36	322
132	Hinsdale	2025	320,283,45	859	372,856	4,157	1.12	45,888	9.06	323
033	Blandford	2025	178,094,70	512	347,841	4,073	1.17	35,998	11.31	324
004	Adams	2025	528,703,90	2,213	238,908	4,064	1.70	26,598	15.28	325
281	Springfield	2025	6,786,329,7	26,531	255,789	4,011	1.57	19,256	20.83	326
057	Chelsea	2025	289,355,24	831	348,201	4,008	1.15	24,704	16.22	327
343	Winchendon	2025	996,678,44	2,923	340,978	4,006	1.18	27,321	14.66	328
302	Tyringham	2025	164,231,70	252	651,713	3,988	0.61	41,074	9.71	329
149	Lawrence	2025	1,932,311,7	4,293	450,108	3,961	0.88	20,915	18.94	330
310	Wareham	2025	4,401,186,4	9,501	463,234	3,961	0.86	31,782	12.46	331
015	Athol	2025	1,033,057,1	3,469	297,797	3,785	1.27	25,016	15.13	332
209	North Adams	2025	596,534,90	2,646	225,448	3,767	1.67	19,982	18.85	333
075	Dennis	2025	10,100,295,	11,753	859,380	3,721	0.43	54,924	6.77	334
195	Mount Washington	2025	95,357,000	156	611,263	3,716	0.61	74,433	4.99	335
260	Sandisfield	2025	238,989,40	594	402,339	3,629	0.90	29,501	12.30	336
263	Savoy	2025	66,356,175	306	216,850	3,604	1.66	33,237	10.84	337
058	Cheshire	2025	356,862,80	1,144	311,943	3,472	1.11	36,195	9.59	338
225	Otis	2025	781,478,60	1,548	504,831	3,261	0.65	50,272	6.49	339
022	Becket	2025	627,814,10	1,702	368,868	3,231	0.88	36,209	8.92	340
109	Gosnold	2025	120,758,60	119	1,014,778	3,217	0.32	14,063	22.88	341
063	Clarksburg	2025	144,204,00	613	235,243	3,195	1.36	29,474	10.84	342
255	Royalston	2025	175,650,90	535	328,319	3,158	0.96	29,975	10.54	343
345	Windsor	2025	124,102,90	454	273,354	3,100	1.13	36,407	8.51	344
297	Tolland	2025	202,606,90	504	401,998	3,003	0.75	32,214	9.32	345
200	New Ashford	2025	44,730,300	93	480,971	2,722	0.57	34,807	7.82	346
091	Erving	2025	140,277,50	517	271,330	2,526	0.93	36,000	7.02	347
098	Florida	2025	68,470,500	301	227,477	1,767	0.78	24,226	7.29	348
190	Monroe	2025	11,471,800	65	176,489	1,587	0.90	9,930	15.98	349
253	Rowe	2025	60,259,900	211	285,592	1,468	0.51	35,473	4.14	350
121	Hancock	2025	124,441,30	326	381,722	1,027	0.27	21,374	4.80	351

10 – Tax Assistance Programs

As approved by state law, the Town’s Assessor’s Office administers tax assistance programs for various eligible taxpayers. These programs are summarized below. Additional information can be obtained by contacting the Assessor’s Office at 781-794-8050 or email@braintree.ma.gov. Applications for fiscal year 2025 will be available July 15, 2024 or downloaded below. Applications for exemptions must be filed each year. Exemptions are granted on an annual basis. Applications are due on or before April 1, 2025.

For Older Citizens (Clause 41C)*

To qualify, a taxpayer:

1. must be over 65 years of age as of July 1, 2024 and
2. must have primary residence in Massachusetts for ten years and owned property in the state for five years and must have occupied the property as of July 1, 2024 and
3. must have a whole estate (the value of personal property excluding domicile) of less than \$55,332 if single, \$76,080 if married and
4. must have an income less than \$27,664 if single, \$41,499 if married, after subtracting an allowable exclusion.

Upon Approval, Taxpayer Is Entitled To A \$1,500.00 Exemption.

Elderly Surviving Spouse, Minor Child (Clause 17D)*

To qualify, a taxpayer:

1. must be over 70 years of age as of July 1, 2024 or must be a surviving spouse or surviving minor child
2. must have owned and occupied the property for five years and
3. must have a whole estate (the value of personal property less domicile) of less than \$55,332.

Upon Approval, Taxpayer is Entitled To a \$262.50 Exemption.

Disabled Veteran (Clause 22)

To qualify, a taxpayer:

1. must be a veteran or spouse of a veteran and
2. must have a service-connected disability of 10% or more or

3. have been awarded the Purple Heart or
4. be a veteran of the Spanish, Philippine or Chinese Expedition or
5. have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross or Navy Cross

N.B. The parents of a veteran who lost his/her life in service are also entitled to apply for this exemption. Amount of Exemption Varies According to Degree of Disability.

Age & Infirmity & Financial Hardship (Clause 18)*

Any property owner who cannot meet his/her real estate tax obligation due to AGE and INFIRMITY and POVERTY may apply for this exemption. To qualify, the applicant must present evidence to the Board of Assessors that corroborates the individual's inability to pay the assessed tax as well as documentation on the individual's infirmity and the individual's age. Home equity, household income, assets, and ability to defer taxes are some of the factors considered when determining poverty or financial hardship.

Upon approval, the amount granted varies according to need.

Blind Persons (Clause 37A)

To qualify, a taxpayer:

1. must be a legal resident of the Commonwealth of Massachusetts,
2. own and occupy the property as his/her domicile,
3. and must annually provide a current blindness certification (Massachusetts Commission for the Blind) **certifying date of registration** as of July 1, 2024.

Upon Approval, The Taxpayer Is Entitled To A \$1,000.00 Exemption.

Senior Property Tax Work-Off Program

To qualify, a taxpayer:

1. must be sixty (60) years of age or older as of July 1, 2024.
2. must own and occupy, as principal place of residence, as of July 1, 2024, the property in Braintree to which the tax work-off credit will be applied.

With prior approval, qualifying proxy may perform the volunteer service for a qualifying senior who is physically unable to volunteer.

Upon Approval, Taxpayer is eligible to earn up to \$1,500.00, which will be credited to the property owner's real estate tax bill.*

* Federal Tax and other deductions will be withheld.

Trash Collection Discount

In addition to tax programs, seniors are entitled to receive a discount on their annual Braintree trash bill. For FY 2026, the annual senior trash bill discount is \$65 off of the annual \$250 fee.