Town of Acton
FY '05 Classification Hearing
November 29, 2004

Assessed Value by Class

($ MIL)

CLASS	1999	2000	2001	2002	2003	2004	2005	% Change 04 - 05
Residential	1,539.8	1,716.1	1,973.7	2,298.4	2,700.4	2,898.8	3,103.2	7.05%
Open Space	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
Commercial	156.4	184.7	224.2	251.5	265.83	282.0	287.1	1.82%
Industrial	71.4	67.6	78.8	87.9	91.6471	98.7	98.7	0.05%
Personal Property	34.0	35.4	37.1	39.5	35.9377	49.1	53.2	8.28%
TOTALS	1,801.6	2,003.7	2,314.0	2,677.3	3,093.8	3,328.7	3,542.3	6.42%

("Mixed Use" valuations have been included in the appropriate classes)

Town of Acton
FY '05 Classification Hearing
November 29, 2004

Percentage of Total Valuation

	1999	2000	2001	2002	2003	2004	2005
R & O (Residential & Open Space)	85.5%	85.6%	85.3%	85.8%	87.3%	87.1%	87.6%
C I P (Commercial, Industrial, Personal Property)	14.5%	14.4%	14.7%	14.2%	12.7%	12.9%	12.4%

Town of Acton
FY '05 Classification Hearing
November 29, 2004

Number of Parcels

CLASS	1999	2000	2001	2002	2003	2004	2005	% Change 04 - 05
Residential	7,206	7,243	7,306	7,351	7,430	7447	7,465	0.24%
Mixed Use	95	94	92	93	88	84	83	-1.19%
Commercial	369	373	365	365	371	367	369	0.54%
Industrial	99	97	95	95	95	93	92	-1.08%
Personal Property	322	312	304	284	279	262	300	14.50%
Exempt	399	405	409	419	421	421	421	0.00%
TOTALS	8,490	8,524	8,571	8,607	8,684	8674	8,730	0.65%

Town of Acton
FY '05 Classification Hearing
November 29, 2004

Average Parcel Value by Class

CLASS	1999	2000	2001	2002	2003	2004	2005	% Change 04 - 05
Residential	211,482	234,481	267,272	309,407	360,026	385,855	412,142	6.81%
Mixed Use	336,686	362,897	425,664	470,808	529,286	555,470	583,457	5.04%
Commercial	388,701	460,468	576,735	647,569	672,680	724,503	733,061	1.18%
Industrial	688,545	660,999	784,707	875,886	912,751	1,005,348	1,016,575	1.12%
Personal Property	105,508	113,446	122,166	139,228	128,809	187,593	177,212	-5.53%

Town of Acton
FY '05 Classification Hearing
November 29, 2004

Average Values in Residential Class by Segment

SEGMENT	1999	2000	2001	2002	2003	2004	2005	% Change 04 - 05
Single Family	267,286	293,642	331,313	380,802	436,456	466,751	499,657	7.05%
Condominium	123,076	143,267	170,275	202,259	248,871	268,947	285,324	6.09%
2 Family	215,034	229,385	284,845	314,837	372,798	394,576	434,266	10.06%
3 Family	232,913	249,287	322,900	351,206	436,353	446,450	502,947	12.65%
Apartments	777,702	824,700	934,353	1,027,090	1,284,005	1,371,284	1,326,100	-3.30%
Vacant Land	31,911	38,551	40,518	44,701	47,266	52,530	46,287	-11.88%

Town of Acton
FY '05 Classification Hearing
November 29, 2004

FY 2005 TAX LEVY LIMITATION

FY 2004 Levy Limit	$	44,753,106
+ 2 - 1/2 % Increase	$	1,118,828
+ EST'D FY 2005 New Growth	$	608,354
+ FY 2005 Over-ride	$	0
FY 2005 LEVY LIMIT SUB-TOTAL	$	46,480,288
+ FY 2005 Debt Exclusions	$	2,460,535
FY 2005 LEVY SUB-TOTAL	$	48,940,823
FY 2005 VALUE	$	3,542,254,777
2 - 1/2 % (equals ceiling)	$	88,556,369

Town of Acton
FY '05 Classification Hearing
November 29, 2004

Total Residential Value	3,103,206,201	87.6054%
Total Commercial Value	287,139,825	8.1061%
Total Industrial Value	98,745,115	2.7876%
Total Pers. Prop. Value	53,163,636	1.5008%
TOTAL	3,542,254,777	100.0000%

FY 05 Levy Amount

48,918,538

	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Residential Percentage of Levy	87.6055%	86.9858%	86.6758%	86.3660%	85.7464%	85.1266%	84.5069%	83.8872%	82.6478%	81.4082%
Commercial Percentage of Levy	8.1061%	8.5114%	8.7141%	8.9167%	9.3220%	9.7273%	10.1326%	10.5379%	11.3485%	12.1592%
Industrial Percentage of Levy	2.7876%	2.9270%	2.9967%	3.0664%	3.2057%	3.3451%	3.4845%	3.6239%	3.9026%	4.1814%
Pers. Prop. Percentage of Levy	1.5008%	1.5758%	1.6134%	1.6509%	1.7259%	1.8010%	1.8760%	1.9510%	2.1011%	2.2512%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Residential Factor										
	100.00%	99.29%	98.94%	98.59%	97.88%	97.17%	96.46%	95.76%	94.34%	92.93%

	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Residential $ Share of Levy	42,855,330	42,552,182	42,400,535	42,248,985	41,945,886	41,642,689	41,339,540	41,036,392	40,430,096	39,823,702
Commercial $ Share of Levy	3,965,386	4,163,652	4,262,810	4,361,919	4,560,186	4,758,453	4,956,720	5,154,987	5,551,520	5,948,103
Industrial $Share of Levy	1,363,653	1,431,846	1,465,942	1,500,038	1,568,182	1,636,374	1,704,566	1,772,759	1,909,095	2,045,480
Pers. Prop. $ Share of Levy	734,169	770,858	789,252	807,596	844,285	881,023	917,712	954,401	1,027,827	1,101,254
	48,918,538	48,918,538	48,918,539	48,918,538	48,918,539	48,918,539	48,918,538	48,918,539	48,918,538	48,918,539

	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Residential Tax Rate	13.81	13.71	13.66	13.61	13.52	13.42	13.32	13.22	13.03	12.83
Commercial Tax Rate	13.81	14.50	14.85	15.19	15.88	16.57	17.26	17.95	19.33	20.72
Industrial Tax Rate	13.81	14.50	14.85	15.19	15.88	16.57	17.26	17.95	19.33	20.71
Pers. Prop. Tax Rate	13.81	14.50	14.85	15.19	15.88	16.57	17.26	17.95	19.33	20.71

Dollar change in Tax Rate from 04 to proposed 05 Rates ...	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Residential ($14.03 last year)	-0.22	-0.32	-0.37	-0.42	-0.51	-0.61	-0.71	-0.81	-1.00	-1.20
C I P ($14.03 last year)	-0.22	0.47	0.82	1.16	1.85	2.54	3.23	3.92	5.30	6.69

Town of Acton
FY '05 Classification Hearing
November 29, 2004

FY 2004 Information	Average Value	Avg. Tax Bill	Tax Rate was
Average Single Family Home	466,751	6,548.52	14.03
Average Residential Condominium	268,947	3,773.33	14.03
"Average Residential"	385,855	5,413.55	14.03
"Average Commercial / Industrial"	827,609	11,611.35	14.03
Average Commercial	724,503	10,164.78	14.03
Average Industrial	1,005,348	14,105.03	14.03

	FY '05 Average Value	Value change
Average Single Family Home	499,657	7.05%
Average Residential Condo	285,324	6.09%
"Average Residential"	412,142	6.81%
"Average Commercial / Industrial"	837,061	1.14%
Average Commercial	733,061	1.18%
Average Industrial	1,016,575	1.12%

Percentage change in Tax Rate from 04 to proposed 05 Rates ...	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Residential ($14.03 last year)	-1.57%	-2.28%	-2.64%	-2.99%	-3.64%	-4.35%	-5.06%	-5.77%	-7.13%	-8.55%
C I P ($14.03 last year)	-1.57%	3.35%	5.84%	8.27%	13.19%	18.10%	23.02%	27.94%	37.78%	47.68%

Proposed FY 05 Tax Bill (Using updated average values for FY 05)	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Average Single Family Home	6,900.26	6,850.30	6,825.32	6,800.33	6,755.36	6,705.40	6,655.43	6,605.47	6,510.53	6,410.60
Average Residential Condominium	3,940.32	3,911.79	3,897.52	3,883.26	3,857.58	3,829.05	3,800.51	3,771.98	3,717.77	3,660.71
"Average Residential"	5,691.68	5,650.47	5,629.86	5,609.25	5,572.16	5,530.95	5,489.73	5,448.52	5,370.21	5,287.78
"Average Commercial / Industrial"	11,559.81	12,137.38	12,430.35	12,714.95	13,292.52	13,870.09	14,447.67	15,025.24	16,180.38	17,343.90
Average Commercial	10,123.57	10,629.38	10,885.95	11,135.19	11,641.00	12,146.81	12,652.63	13,158.44	14,170.06	15,189.01
Average Industrial	14,038.90	14,740.34	15,096.14	15,441.77	16,143.21	16,844.65	17,546.08	18,247.52	19,650.39	21,063.43

Average Dollar change to Tax Bill (Using updated avg. values for 05)	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Average Single Family Home	351.74	301.78	276.80	251.81	206.84	156.88	106.91	56.95	-37.99	-137.92
Average Residential Condominium	166.99	138.46	124.19	109.93	84.25	55.72	27.18	-1.35	-55.56	-112.62
"Average Residential"	278.13	236.92	216.31	195.70	158.61	117.40	76.18	34.97	-43.34	-125.77
"Average Commercial / Industrial"	-51.54	526.03	819.00	1,103.60	1,681.17	2,258.74	2,836.32	3,413.89	4,569.03	5,732.55
Average Commercial	-41.21	464.60	721.17	970.41	1,476.22	1,982.03	2,487.85	2,993.66	4,005.28	5,024.23
Average Industrial	-66.13	635.31	991.11	1,336.74	2,038.18	2,739.62	3,441.05	4,142.49	5,545.36	6,958.40

Average % change to Tax Bill (Using updated avg. values for 05)	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
Average Single Family Home	5.37%	4.61%	4.23%	3.85%	3.16%	2.40%	1.63%	0.87%	-0.58%	-2.11%
Average Residential Condominium	4.43%	3.67%	3.29%	2.91%	2.23%	1.48%	0.72%	-0.04%	-1.47%	-2.98%
"Average Residential"	5.14%	4.38%	4.00%	3.62%	2.93%	2.17%	1.41%	0.65%	-0.80%	-2.32%
"Average Commercial / Industrial"	-0.44%	4.53%	7.05%	9.50%	14.48%	19.45%	24.43%	29.40%	39.35%	49.37%
Average Commercial	-0.41%	4.57%	7.09%	9.55%	14.52%	19.50%	24.48%	29.45%	39.40%	49.43%
Average Industrial	-0.47%	4.50%	7.03%	9.48%	14.45%	19.42%	24.40%	29.37%	39.31%	49.33%

Town of Acton
FY '05 Classification Hearing
November 29, 2004

CONSTANT VALUE ANALYSIS

FY 2004 Tax Bills based on ...		2004 Tax Bill
Single Family Home valued at	300,000	4,209.00
Residential Condo valued at	125,000	1,753.75
Typical Commercial valued at	450,000	6,313.50
Typical Industrial valued at	550,000	7,716.50

FY 2005 Tax Bills (Dollars)	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
$300,000 Single Family	4,143.00	4,113.00	4,098.00	4,083.00	4,056.00	4,026.00	3,996.00	3,966.00	3,909.00	3,849.00
$125,000 Residential Condo	1,726.25	1,713.75	1,707.50	1,701.25	1,690.00	1,677.50	1,665.00	1,652.50	1,628.75	1,603.75
$450,000 Commercial Property	6,214.50	6,525.00	6,682.50	6,835.50	7,146.00	7,456.50	7,767.00	8,077.50	8,698.50	9,324.00
$550,000 Industrial Property	7,595.50	7,975.00	8,167.50	8,354.50	8,734.00	9,113.50	9,493.00	9,872.50	10,631.50	11,396.00

Change in Tax Bills, 04 - 05 ($)	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
$300,000 Single Family	-66.00	-96.00	-111.00	-126.00	-153.00	-183.00	-213.00	-243.00	-300.00	-360.00
$125,000 Residential Condo	-27.50	-40.00	-46.25	-52.50	-63.75	-76.25	-88.75	-101.25	-125.00	-150.00
$450,000 Commercial Property	-99.00	211.50	369.00	522.00	832.50	1,143.00	1,453.50	1,764.00	2,385.00	3,010.50
$550,000 Industrial Property	-121.00	258.50	451.00	638.00	1,017.50	1,397.00	1,776.50	2,156.00	2,915.00	3,679.50

Change in Tax Bills, 04 - 05 (%)	NO SHIFT	5% Shift	7.5% Shift	10% Shift	15% Shift	20% Shift	25% Shift	30% Shift	40% Shift	50% Shift
$300,000 Single Family	-1.57%	-2.28%	-2.64%	-2.99%	-3.64%	-4.35%	-5.06%	-5.77%	-7.13%	-8.55%
$125,000 Residential Condo	-1.57%	-2.28%	-2.64%	-2.99%	-3.64%	-4.35%	-5.06%	-5.77%	-7.13%	-8.55%
$450,000 Commercial Property	-1.57%	3.35%	5.84%	8.27%	13.19%	18.10%	23.02%	27.94%	37.78%	47.68%
$550,000 Industrial Property	-1.57%	3.35%	5.84%	8.27%	13.19%	18.10%	23.02%	27.94%	37.78%	47.68%

Effect of Shifting the Tax Rate

Average Single Family Valuation : $ 499,657

	No Shift	5% Shift	10% Shift	20% Shift
Tax Rate	13.81	13.71	13.61	13.42
Tax Bill	6,900.26	6,850.30	6,800.33	6,705.40
Savings	~	49.96	99.93	194.86

Effect of Shifting the Tax Rate

Average Residential Condo Valuation : $ 285,324

	No Shift	5% Shift	10% Shift	20% Shift
Tax Rate	13.81	13.71	13.61	13.42
Tax Bill	3,940.32	3,911.79	3,883.26	3,829.05
Savings	~	28.53	57.06	111.27

Effect of Shifting the Tax Rate

Average Residential Valuation : $ 412,142

	No Shift	5% Shift	10% Shift	20% Shift
Tax Rate	13.81	13.71	13.61	13.42
Tax Bill	5,691.68	5,650.47	5,609.25	5,530.95
Savings	~	41.21	82.43	160.73

Effect of Shifting the Tax Rate

Average Commercial Valuation : $ 733,061

	No Shift	5% Shift	10% Shift	20% Shift
Tax Rate	13.81	14.50	15.19	16.57
Tax Bill	10,123.57	10,629.38	11,135.19	12,146.81
Added Tax	~	505.81	1,011.62	2,023.24

Effect of Shifting the Tax Rate

Average Commercial/Industrial Valuation: $837,061

	No Shift	5% Shift	10% Shift	20% Shift
Tax Rate	13.81	14.50	15.19	16.57
Tax Bill	11,559.81	12,137.38	12,714.95	13,870.09
Added Tax	~	577.57	1,155.14	2,310.28

Effect of Shifting the Tax Rate

Average Industrial Valuation : $ 1,016,575

	No Shift	5% Shift	10% Shift	20% Shift
Tax Rate	13.81	14.50	15.19	16.57
Tax Bill	14,038.90	14,740.34	15,441.77	16,844.65
Added Tax	~	701.44	1,402.87	2,805.75