



TOWN OF NORTON  
SELECT BOARD  
MUNICIPAL CENTER  
70 EAST MAIN STREET  
NORTON, MA 02766

Telephone (508) 285-0210; Facsimile (508) 285-0297

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NORTON TOWN CLERK  
2023 NOV 30 PM 3:55

Select Board  
Meeting Minutes  
November 2, 2023

I. Call to Order by Chair

The November 2, 2023 meeting of the Norton Select Board was held at the Norton Media Center, 184 West Main Street, Norton, MA 02766 as well as remotely (Web: <https://us02web.zoom.us/j/83225589285>; Phone: 646-558 8656; Webinar ID: 832 2558 9285), and was called to order at 7:00 P.M., by Mr. Kevin Snyder, Chair. Member(s) present: Mr. Steven Hornsby, Mr. Alec Rich, III, Ms. Megan Artz and Ms. Denise Luciano. Also in attendance: Mr. Michael D. Yunits, Town Manager.

II. Appointments/Resignations/Retirements

1. Appointment of Nicole L. Mello as the Public Health Nurse.

**MOTION was made by Mr. Hornsby to appoint Nicole L. Mello as the Public Health Nurse. Seconded by Ms. Luciano. Vote: Unanimous. MOTION CARRIES.**

2. Appointments of the Following Individuals to the Open Space Committee:  
a. Michael Martone;  
b. Amelia Lydon; and  
c. Melissa Niziolek.

Mr. Yunits advised that the Conservation Agent is reviving the Open Space Committee and explained that it is helpful to have such a committee when applying for grants.

**MOTION was made by Mr. Rich to appoint Michael Marton, Amelia Lydon, and Melissa Niziolek to the Open Space Committee. Seconded by Mr. Hornsby. Vote: Unanimous. MOTION CARRIES.**

3. Appointment of Bruno J. Giacalone as the Primary Waste Water Operator Position in the Water/Sewer Department.

**MOTION was made by Mr. Rich to appoint Bruno J. Giacalone as the Primary Waste Water Operator Position in the Water/Sewer Department. Seconded by Mr. Hornsby. Vote: Unanimous. MOTION CARRIES.**

4. Appointment of Sarah D'Andrea as Part-Time Temporary Account Clerk to the Town Clerk's Office.

**MOTION was made by Mr. Hornsby to appoint Sarah D'Andrea as Part-Time Temporary Account Clerk to the Town Clerk's Office. Seconded by Rich. Vote: Unanimous. MOTION CARRIES.**

### III. Minutes

Approve Minutes, including but not limited to: October 12, 2023 and October 19, 2023.

**MOTION was made by Mr. Hornsby to approve the October 12<sup>th</sup> and October 19<sup>th</sup> minutes. Seconded by Mr. Rich. Vote: Unanimous. MOTION CARRIES.**

### IV. Licenses and Permits

There were no licenses or permits to discuss and/or vote on at this meeting.

### V. Announcements

1. Veterans' Day Parade Scheduled from 10:00 A.M. to 12:00 P.M. on Saturday, November 11, 2023.

In the event of inclement weather, the ceremonies will be held inside the Henri A. Yelle Elementary School's gymnasium.

2. Town Hall Hours in Observance of Veterans' Day - Close at 4:30 P.M. on Thursday, November 9, 2023 and Closed on Friday, November 10, 2023.

3. Norton Community Holiday Toy Drive – Saturday, November 25, 2023.

The Norton Community Holiday Toy Drive sponsored by the NHS Math Honor Society, Norton Police Dept., and the C2 Foundation in Memory of Tommy Peterson will be accepting donations on Saturday, November 25<sup>th</sup>. You can drop off donations at the Henri A. Yelle School Driveway from 9:30 A.M. to 12:30 P.M. or at Bog Iron Brewing from 1:30 P.M. to close. They are looking for donations of new (unwrapped) toys for local children and gift cards for teens in our community. Toys may also be dropped off at the Police Station, Bog Iron, or any of the 5 schools in the weeks leading up to the big collection event. For more information, e-mail [info@thec2foundation.com](mailto:info@thec2foundation.com).

4. Halloween Parade.

Mr. Rich read the letter from the Director of Parks & Recreation, Ms. Melissa Niziolek, regarding the 30<sup>th</sup> Annual Halloween Parade thanking the Board for another successful parade. Mr. Rich recognized the great job she did and Mr. Snyder agreed and thanked her and everyone that volunteered.

Ms. Kim Arena asked how they could get the word about all of these great events, such as the Veterans' Day Parade and the Toy Drive. She proposed the idea of possibly getting the High School involved with the marketing students and the Distributive Education Club of America (DECA) Program. Mr. Snyder responded that they are always open to new ideas and explained that currently the information is put out there using the electronic sign outside of Town Hall, Facebook pages, etc. Ms. Arena asked who she should contact to do something like this and Mr. Snyder replied that if it is for town events, the Town Manager; if it is a school event, the School Superintendent, Dr. Jennifer O'Neil; and if it is something that needs to be voted on, then contact the Select Board or School Committee depending on what the event is.

VI. **Business**

A. **New Business**

1. 7:15 P.M. – FY 2024 Tax Classification Hearing.

**MOTION was made by Mr. Rich to open the tax classification hearing at 7:19 P.M.  
Seconded by Mr. Hornsby. Vote: Unanimous. MOTION CARRIES.**

Ms. Denise Ellis gave a presentation for the FY 2024 Tax Classification (see attached Power Point).

Ms. Ellis explained that if the Town went with a single tax rate, it would be \$13.12/thousand and currently, the Town has a split tax rate and if it stayed around there, it would be about \$12.95 per thousand for residential and \$13.84 per thousand for Commercial/Industrial/Personal (CIP). Ms. Artz asked if the Town saw a lot of new growth with commercial/industrial and Ms. Ellis answered that it has pretty much remained the same. Ms. Ellis explained that one thing that the Board has to vote on is the Residential Exemption, which is used primarily in communities that have a large seasonal tax base or large communities such as Boston and Cambridge. She advised that it is designed to give relief to taxpayers that use the property as the domicile/principal residence.

Another thing the Board would have to vote on is the Small Commercial Exemption:

- An exemption of up to 10% of the property valuation of commercial properties only.
- Eligible businesses cannot have more than 10 employees as certified by the Department of Employment and Training.
- One business in a building could not qualify unless every business qualifies.
- Exemption goes to the building owner.
- This lowers the taxes on small business and shifts the taxes to other commercial and industrial taxpayers.
- The Assessing Department is unaware of any business meeting these requirements

Ms. Ellis explained that she doesn't believe they have anything that would qualify within town for Open Space:

- Open Space Discount is defined as "land which is not otherwise classified and which is not taxable under provisions of Chapters 61A or 61B, or taxable under a permanent conservation restriction...not held for the production of income but maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public."
- A maximum exemption of 25% may be adopted. However, the Town has never voted a discount for open space since no properties have been identified which fulfill this section.
- Norton does not have an Open Space Classification

Mr. Snyder referred to the chart with the surrounding towns, which showed Norton having a \$13.80 per thousand CIP and he noted that this is much lower compared to surrounding towns. Mr. Hornsby suggested keeping it the same so that they have a couple of years to collect data and make sure they are doing the right thing and Ms. Artz agreed. Ms. Luciano agreed that people are still rebounding from the impacts of COVID-19. Mr. Rich mentioned that the businesses that are coming into town are because of the low cost of doing business in town compared to surrounding towns.

**MOTION was made by Mr. Rich to keep the current FY23 tax rate of 1.05 for FY24. Seconded by Mr. Hornsby. Vote: Unanimous. MOTION CARRIES.**

**MOTION was made by Mr. Hornsby to approve the Residential Exemption. Seconded by Ms. Artz. Vote: 0-Yes; 4 – No. MOTION FAILS.**

**MOTION was made by Mr. Hornsby to approve the Small Commercial Exemption. Seconded by Mr. Rich. Vote: 0-Yes; 4 – No. MOTION FAILS.**

**MOTION was made by Mr. Hornsby to approve the Open Space Discount. Seconded by Mr. Rich. Vote: 0-Yes; 4 – No. MOTION FAILS.**

**MOTION was made by Mr. Hornsby to close the tax classification hearing at 7:46 P.M. Seconded by Ms. Artz. Vote: Unanimous. MOTION CARRIES.**

## **2. Discussion on Upcoming Elections with the Town Clerk.**

Ms. Lucia Longhurst, Town Clerk, presented possible dates for the Spring Town Election. Ms. Longhurst suggested polling hours of 8:00 A.M. to 5:00 P.M. on April 27<sup>th</sup>. She noted that there had been controversy over the polling hours of 7:00 A.M. 8:00 P.M., but she emphasized that it really dies down in the afternoon around 3:00 P.M. on Saturdays and Mr. Snyder agreed.

**MOTION was made by Mr. Hornsby to have the town election on April 27<sup>th</sup> from 8:00 A.M. to 5:00 P.M. Seconded by Mr. Rich. Vote: Unanimous. MOTION CARRIES.**

## **3. Discussion and/or Vote Regarding Mail-In Ballots for Upcoming Elections.**

Ms. Longhurst explained that the next topic is based on mail-in voting and stated that she would explain what is going to happen on January 5<sup>th</sup>. She advised the Board that they have four elections next year and starting January 5<sup>th</sup>, the State is going to send out the post cards for how voters would like to opt to vote. Ms. Longhurst stated that 7,632 opted to vote-by-mail and in person 2,999. She informed the Board that the Town elections for 2021-2023 listed how many requested vote-by-mail and absentees and how many were returned. Ms. Longhurst noted that the Town election 2022 the State merged everything together. She advised that the Board needs to guide her as to how they want to move forward with the mail-in ballots. Ms. Luciano stated that she is all in favor for making things easier for voters and expressed that mail-in ballots for her are a definite yes. Mr. Rich stated that based off of 8,000 ballots, they are looking at around \$13,000. Ms. Longhurst pointed out that the State pays for the postage for their elections, but the Town is responsible for postage for its election and that would cost around \$5,000. Mr. Hornsby expressed that for the town election, spending \$13,000 on top of the costs of the election for the maybe 1,300 voters that will come through seemed too much to him and expressed his opinion that it would be a waste of money. Mr. Rich agreed with Mr. Hornsby and emphasized that it is a lot of money.

**MOTION was made by Mr. Hornsby to opt out of the vote-by-mail through the post card system, but can still request a mail-in ballot for the town election. Seconded by Mr. Rich. Vote: 3-Yes; 2-No. MOTION CARRIES.**

## **4. Discussion on Hazard Mitigation Task Force.**

Mr. Yunits explained that by creating such a plan and task force, it creates more opportunities for grant money. He informed the Board that the meetings are held once a month usually in the

morning via Zoom. He stated that the consultant asked if someone from Select Board would want to be on the committee.

**MOTION was made by Mr. Hornsby to nominate Mr. Rich as the Select Board Representative to the Hazard Mitigation Task Force. Seconded by Mr. Snyder. Vote: Unanimous. MOTION CARRIES.**

5. Discussion on Marijuana Licensing and Application Fees.

Mr. Yunits started with pointing out that he wasn't sure if they could even do this, but he wanted to bring the idea up and then ask town counsel if this is something the Town can do. He explained that for Retail Package All Alcohol (RPAA) licensees to renew their licenses, they pay a renewal fee every year of \$1,430. The Town Manager proposed doing the same thing for marijuana licenses and also include an application fee of \$75. The Board agreed it was something to look into.

6. Update on Host Community Agreement (HCA) Negotiations.

Mr. Yunits advised that they had a conference call with the Town's attorney. He stated that it was interesting that the day before the regulations were approved by the Cannabis Control Commission (CCC), one thing he found interesting was when it comes to mitigation fees, they can't get money from facility in advance; so, if the Town has any expenses during this year, it has to be documented and then the Town can bill the licensee for it. Mr. Yunits pointed out that if the licensee doesn't agree with what was billed, they can appeal to CCC, but the Town can't appeal anything.

Mr. Hornsby asked if there was a time frame of when the new draft was going to be sent. Mr. Yunits advised that the attorney for the applicant is away right now. Mr. Snyder asked how the final approval of the regulations varied from the draft and Ms. Luciano replied that there were some differences. Mr. Hornsby stated that previously the licensee would have to give \$35,000 and the Town would use those funds to cover expenses and now it is that the Town has to track the expenses, and then get reimbursed the following year. Mr. Yunits pointed out that it is one year from the date of when the establishment gets its license.

7. Other Business: Topics Not Reasonably Anticipated 48 Hours in Advance.

There was no other business to discuss.

B. **Old Business**

1. Discussion on Request to Exercise Right of First Refusal of Recreational Use Chapter 61A, Regarding Lots A, B, C, D on "Plan of Land on Crane Street and Pine Street in Norton Massachusetts" and Lot 9-12 on Assessor's Map No. 29 on Crane Street.

**MOTION was made by Mr. Hornsby to exercise its Right of First Refusal of Recreational Use Chapter 61A, Regarding Lots A, B, C, D on "Plan of Land on Crane Street and Pine Street in Norton Massachusetts" and Lot 9-12 on Assessor's Map No. 29 on Crane Street. Seconded by Mr. Rich. Vote: 0-Yes; 5-No. MOTION FAILS.**

Mr. Francis Riley of 174 Pine Street asked how fast the notice would go out. Mr. Yunits replied that the letter will go out either tomorrow or Monday.

2. Review and/or Vote on Select Board Code of Conduct.

The Board agreed to table this topic to a future meeting.

3. Update on Select Board's FY23 Town Report.

Mr. Snyder reported that he submitted a draft to the Town Manager and asked him to verify some dates and facts.

C. **Town Manager's Report**

Update on Grant Awards.

Mr. Yunits explained that some of the grant awards that were embargoed are no longer embargoed. He informed the Board that the Town received a MassWorks Grant for \$3.5 million; a Community Planning Grant for \$60,000; a Municipal Roads Safety Grant for \$2,150; and the School Department received a grant. Mr. Yunits mentioned that they received a grant for \$25,000 for repaving the Norton Public Library and the Town is working now with the contractors that are doing the Town Hall to see if they can connect the Library to the Municipal Complex.

VII. **Select Board's Report and Mail**

Ms. Artz announced that the Norton High School Football playoffs are Friday at 6:00 P.M.

Mr. Rich stated that the Norton High School Volleyball team plays tomorrow night in Wakefield.

Mr. Snyder mentioned having an update on Reed & Barton at their next meeting, which Mr. Yunits agreed to.

IX. **Warrants**

Mr. Hornsby reported that the following Payroll and Invoice Warrants were approved:

a. Invoice Warrant AP24-17 dated October 26, 2023.

b. Payroll Warrant PR24-09 for the week ended October 28, 2023, Warrant dated November 2, 2023.

c. Invoice Warrant AP24-18 dated November 2, 2023

X. **Other Business**

Other Business: Topics Not Reasonably Anticipated 48 Hours in Advance.

There was no other business to discuss.

XI. **Next Meeting's Agenda** – Next Meeting: Joint meeting with the Finance Committee and School Committee on Monday, November 13<sup>th</sup> and the Select Board's next regularly scheduled meeting will be held on Thursday, November 16<sup>th</sup>. Mr. Snyder mentioned having a remote option for the joint meeting as well. Mr. Snyder informed the Board that he watched the last School

Committee and advised the Board that if there are things they want to talk with that group about, to make sure it gets on the agenda.

XII. **Executive Session.**

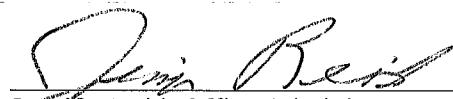
There was no executive session at this meeting.

XIII. **Adjournment.**

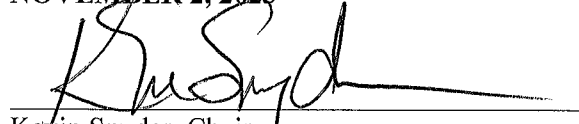
**MOTION was made by Mr. Hornsby to adjourn the Select Board meeting at 8:30 P.M.  
Seconded by Ms. Luciano. Vote: Unanimous. MOTION CARRIES.**

URL Link: <https://www.youtube.com/watch?v=V34fqaQCIEk>

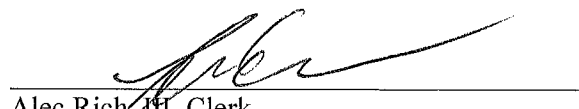
Respectfully Submitted by:

  
\_\_\_\_\_  
Jennifer Reid, Office Administrator

**SELECT BOARD  
MINUTES OF MEETING  
NOVEMBER 2, 2023**

  
\_\_\_\_\_  
Kevin Snyder, Chair

\_\_\_\_\_  
Steven Hornsby, Vice-Chair

  
\_\_\_\_\_  
Alec Rich, III, Clerk

  
\_\_\_\_\_  
Megan Artz

  
\_\_\_\_\_  
Denise Luciano

Minutes Approved by Board on: November 16, 2023

# Fiscal Year 2024 Classification Hearing

November 2, 2023

Norton Media Center

7:15 P.M.

## **BOARD OF ASSESSORS**

Richard Dorney, Chairperson

Michael Masone, Clerk

Michael Toole, Member

Denise Ellis, MAA

Director of Assessing



# Property Assessment & Tax Rate Process

- January 1<sup>st</sup> – Property valuation process begins
- January 1<sup>st</sup> – June 30<sup>th</sup> – Values are adjusted to reflect any changes to the property. Examples - new construction, additions, land splits, decks, inground pools etc.
- July 1<sup>st</sup> – New fiscal year begins
- July – October – Assessors finalize values and submit to the Department of Revenue (DOR). Assessors then receive certification of values and New Growth
- November – Classification Hearing
- November – DOR approves the tax rate
- December - New tax rates are applied and tax bills are mailed at the end of the month.

# Purpose of this Hearing

The purpose of the classification hearing is to adopt the Town's Tax Policy by allocating or classifying the tax levy among the 5 property types.

Residential

Open Space

Commercial

Industrial

Personal Property

## **Action Required by the Select Board**

1. Vote for a single tax rate or maintain the 1.05% shift. This factor allows the Select Board to shift the burden toward Commercial, Industrial and Personal Property taxpayers to a maximum of 150%
2. If the Select Board decides in favor of shifting the burden higher, by means of shifting the tax rate, the Board must then decide how much the burden will be shifted.
3. Vote whether to adopt a residential exemption
4. Vote whether to adopt a small commercial exemption
5. Vote whether to adopt an open space discount

## Selection of Minimum Residential Factor

**Shifting the taxes to the CLP classes does not increase the amount of revenue collected, It simply changes the allocation of the tax burden among the classes of taxpayers**

- A residential factor of 1.00 will result in the taxation of all property at the same tax rate (single tax rate)
- A residential factor less than 1.00 will increase the share of the levy raised by Commercial, Industrial and Personal Property (CLP) owners and reduces the share paid by the residential property owners.

## New Growth

New Growth Value was certified and approved by the Dept. of Revenue on September 21, 2023 in the amount of \$748,786

Real Estate \$356,200

Commercial \$35,948

Industrial \$156,440

Personal Property \$200,198

## Historical New Growth



# Property Assessment Review

Arms - length sales that occurred during Calendar Year 2022 were used to establish the Fiscal Year 2024 Assessment.

M.G.L. requires that Assessors value properties at a median assessment - to - sales (ASR) ratio of 90% to 110%.

For FY2024, the Assessors used a median ASR of 96.4%

# Valuation

For Fiscal Year 2024, the Town of Norton had a total taxable valuation of \$3,691,804,260 which is comprised of:

	<u>Value</u>	<u>% of Total</u>
Residential	\$ 2,997,598,299	81.20%
Commercial	\$ 265,207,426	7.18%
Industrial	\$ 319,710,555	8.66%
Personal Property	\$ 109,287,980	2.96%
<b>Total Taxable</b>	<b>\$3,691,804,260</b>	<b>100%</b>



Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	4,478	2,287,333,510				
102	1,155	457,832,250				
MISC 103,109	33	26,767,500				
104	97	48,207,800				
105	22	12,240,400				
111-125	77	97,730,200				
130-32,106	517	37,996,800				
200-231	0		0			
300-393	179			243,564,350		
400-442	49				306,485,100	
450-452	6				12,685,500	
CH 61 LAND	7 11		0	35,000		
CH 61A LAND	9 13		0	316,960		
CH 61B LAND	4 9		0	1,469,650		
012-043	62	29,489,839	0	19,801,466	539,955	
501	134					13,408,260
502	97					8,725,270
503	0					0
504	3					65,842,690
505	3					7,346,800
506	0					0
508	3					13,964,960
550-552	0					0
TOTALS	6,968	2,997,598,299	0	265,207,426	319,710,555	109,287,980
Real and Personal Property Total Value						3,691,804,260
Exempt Parcel Count & Value					794	470,503,800

FY23 Levy Limit	\$43,827,742
FY23 Amended Growth	- \$4,388.00
Prop. 2 1/2	\$1,095,584
New Growth	\$748,786
FY24 Subtotal	\$45,667,724
FY24 Debt Exclusion	\$2,768,047
FY24 Maximum Allowable Levy	\$48,435,771

Actual Levy / Total Assessed Value = Tax Rate

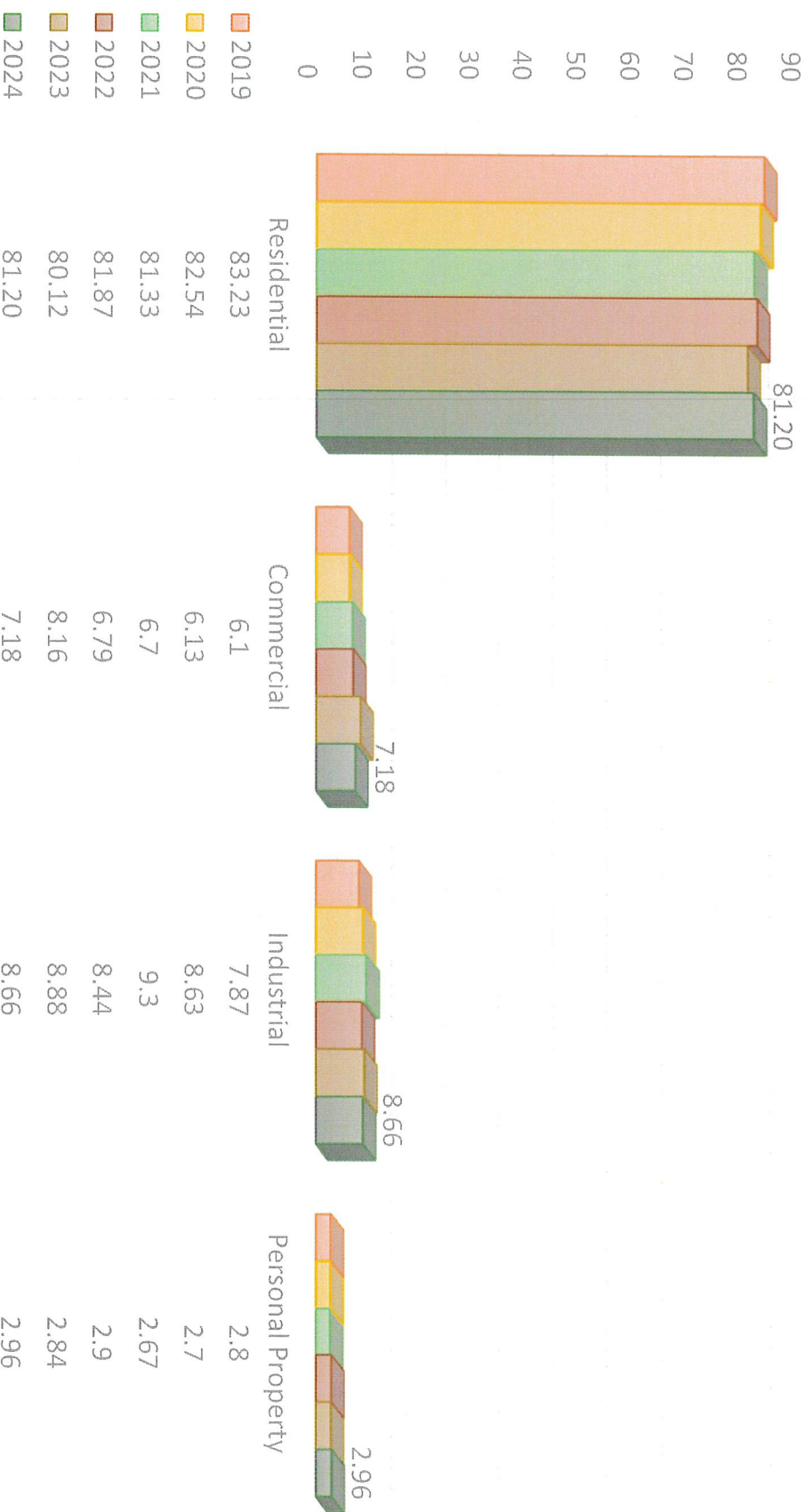
\$48,435,771 / \$3,691,804,260 = \$13.12

\*This is an estimated tax rate and could change by a few cents.

## Distribution of Classes by Total Valuation

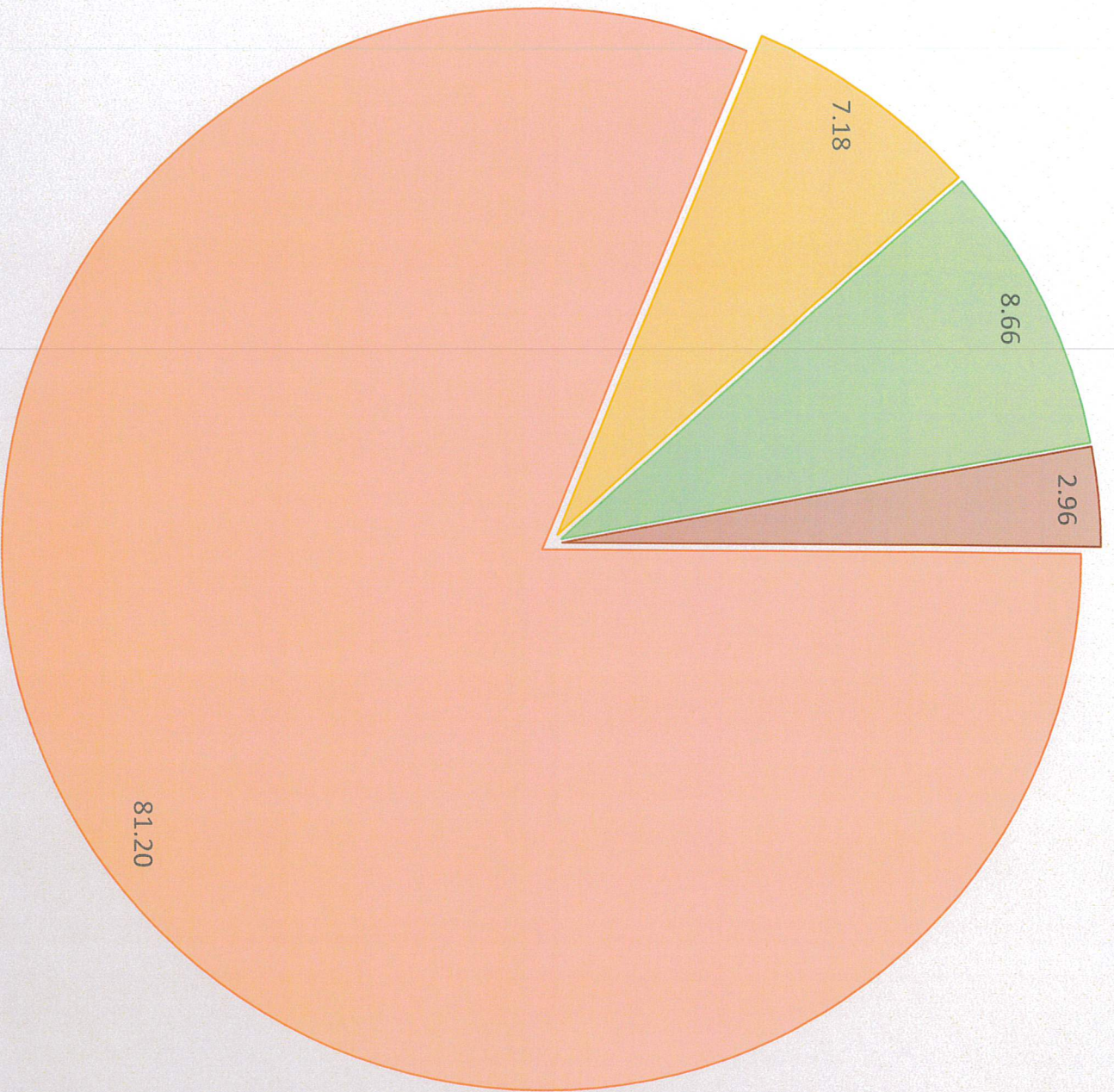
- Residential = 81.20%
- Open Space = 0.00%
- Commercial = 7.18%
- Industrial = 8.66%
- Personal Property = 2.96%

## Residential and Commercial by Fiscal Year



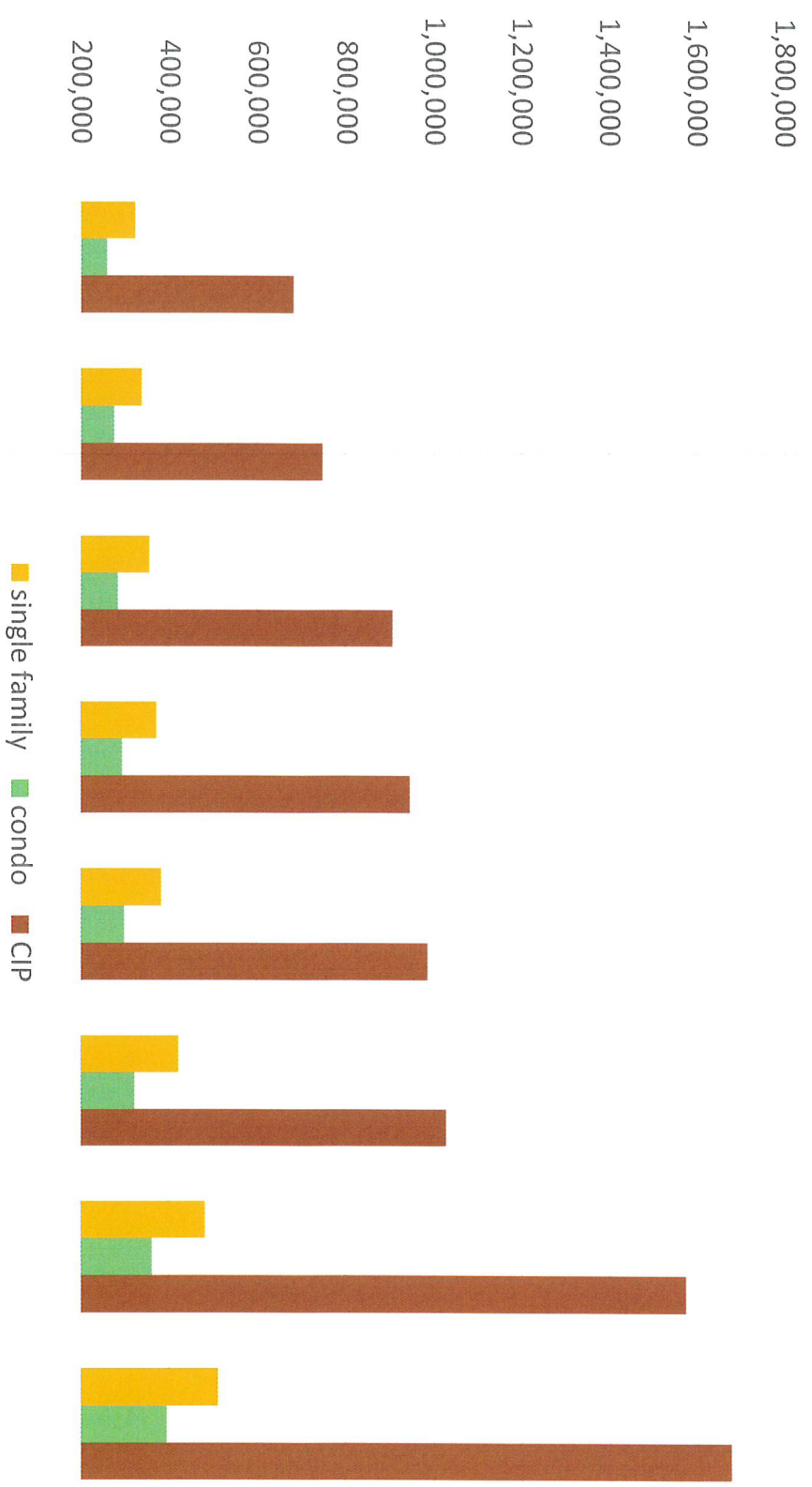
■ 2019 
 ■ 2020 
 ■ 2021 
 ■ 2022 
 ■ 2023 
 ■ 2024





- Residential
- Commercial
- Industrial
- Personal Property

# Average Assessments 2017-2024



# Potential Impact of Shifting the Residential Factor

CIP SHIFT	RESIDENTIAL FACTOR	RESIDENTIAL SHARE PERCENTAGE	CIP SHARE PERCENTAGE	RESIDENTIAL TAX PER THOUSAND	CIP TAX RATE PER THOUSAND
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100.00	100.00	81.20	18.80	13.12	13.12
1.05	98.73	80.16	19.84	12.95	13.84
1.10	97.71	79.33	20.67	12.82	14.42
1.15	96.43	78.30	21.70	12.65	15.14
1.20	95.16	77.27	22.73	12.48	15.86
1.25	94.14	76.44	23.56	12.35	16.44
1.30	92.87	75.40	24.60	12.18	17.16
1.35	91.85	74.58	25.42	12.05	17.74
1.40	90.57	73.54	26.46	11.88	18.46
1.15	89.56	72.72	27.28	11.75	19.04
1.50	88.54	71.89	28.11	11.62	19.61

# Average Tax Bill FY 2021-2024

	2021	2022	2023	2024
Average Single Family Value	\$ 382,978	\$422,532	481,557	\$510,794
Residential Tax Rate	\$ 14.93	\$14.27	\$12.99	\$12.95
Average Tax Bill	\$ 5,718	\$6,030	\$6,255	\$6,615
Average Condominium Value	\$300,670	\$323,300	\$362,273	\$396,392
Residential Tax Rate	\$14.93	\$14.27	\$12.99	\$12.95
Average Tax Bill	\$4,489	\$4,614	\$4,706	\$5,133
Average C&I Value	\$ 985,685	\$1,027,259	1,572,388	\$1,675,983
CIP Tax Rate	\$ 14.93	\$14.27	\$13.80	13.84
Average C&I Tax Bill	\$ 14,716	\$14,659	\$21,699	\$23,196



# Hypothetical Split Tax Rate

CIP SHIFT	AVERAGE SINGLE FAMILY VALUE	AVERAGE CONDO VALUE	AVERAGE CIP VALUE	RESIDENTIAL TAX RATE	CIP TAX RATE	AVERAGE RESIDENTIAL TAX BILL	AVERAGE CONDO TAX BILL	AVERAGE CIP TAX BILL
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1.00	\$510,794	\$396,392	\$1,675,983	13.12	13.12	\$6,702	\$5,201	\$21,989
1.05	\$510,794	\$396,392	\$1,675,983	12.95	13.84	\$6,615	\$5,133	\$23,196
1.10	\$510,794	\$396,392	\$1,675,983	12.82	14.42	\$6,548	\$5,082	\$24,168
1.15	\$510,794	\$396,392	\$1,675,983	12.65	15.14	\$6,462	\$5,014	\$25,374
1.20	\$510,794	\$396,392	\$1,675,983	12.48	15.86	\$6,375	\$4,947	\$26,581
1.25	\$510,794	\$396,392	\$1,675,983	12.35	16.44	\$6,308	\$4,895	\$27,553
1.30	\$510,794	\$396,392	\$1,675,983	12.18	17.16	\$6,221	\$4,828	\$28,760
1.35	\$510,794	\$396,392	\$1,675,983	12.05	17.74	\$6,155	\$4,777	\$29,732
1.40	\$510,794	\$396,392	\$1,675,983	11.88	18.46	\$6,068	\$4,709	\$30,939
1.45	\$510,794	\$396,392	\$1,675,983	11.75	19.04	\$6,002	\$4,658	\$31,911
1.50	\$510,794	\$396,392	\$1,675,983	11.62	19.61	\$5,935	\$4,606	\$32,866



# FY23 Tax Rates for surrounding towns

Town	Residential	CIP	Res. %	CIP %
Attleboro	\$13.69	\$20.27	79.06	20.94
Easton	\$14.59	\$16.24	88.17	11.83
Foxboro	\$14.21	\$18.37	75.06	24.94
Mansfield	\$14.09	\$18.52	73.08	26.92
N. Attleboro	\$12.79	\$15.48	82.12	17.88
Raynham	\$13.60	\$18.53	71.68	28.32
Taunton	\$12.05	\$26.30	63.10	36.90
Norton	\$12.99	\$13.80	80.12	19.88

## Top Ten Taxpayers

Business	Location	Assessed Value	Total Taxes
E/R PROPERTIES LLC (Horizon Beverage)	45 COMMERCE WAY	\$68,149,140	\$940,458.13
JSIP EAST MAIN LLC	274 EAST MAIN ST	\$43,684,400	\$602,844.27
PARK 192 MANSFIELD AVENUE OWNER LLC	192 MANSFIELD AV	\$47,911,900	\$661,184.22
LEONARD STREET B5 OWNER LLC	19 LEONARD ST	\$39,395,800	\$543,662.04
BCI IV NORTON DC LLC	176 S WASHINGTON ST	\$32,375,700	\$446,784.66
MASSACHUSETTS ELECTRIC COMPANY	0 NORTON	\$31,230,640	\$430,982.83
DOWE REALTY II, LLC	380 S WORCESTER ST	\$25,065,820	\$345,908.32
STAG NORTON LLC	202 S WASHINGTON ST	\$21,901,800	\$302,244.84
LEONARD STREET B4 OWNER LLC	15 LEONARD ST	\$21,753,400	\$300,196.92
NEW ENGLAND POWER COMPANY	0 NORTON	\$21,066,440	\$290,716.87

**Total Estimated Taxes for Top Ten Taxpayers**

**\$4,864,983.10**

# Residential Exemption

The Residential Exemption is used primarily in communities that have a large seasonal tax base or large communities such as Boston and Cambridge. It is designed to give relief to taxpayers that use the property as the domicile/principal residence

# Small Commercial Exemption

- An exemption of up to 10% of the property valuation of commercial properties only.
- Eligible businesses cannot have more than 10 employees as certified by the Department of Employment and Training.
- One business in a building could not qualify unless every business qualifies.
- Exemption goes to the building owner.
- This lowers the taxes on small business and shifts the taxes to other commercial and industrial taxpayers.
- The Assessing Department is unaware of any business meeting these requirements

# Open Space Discount

- Open Space Discount is defined as “land which is not otherwise classified and which is not taxable under provisions of Chapters 61A or 61B, or taxable under a permanent conservation restriction...not held for the production of income but maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public”.
- A maximum exemption of 25% may be adopted. However, the Town has never voted a discount for open space since no properties have been identified which fulfill this section.
- Norton does not have an Open Space Classification

## Classification hearing terms

**Shift** - Shifting the tax rate moves some of the burden of monies to be raised by taxes from the Residential to the Commercial, Industrial and Personal Property Classes.

**ASR** – Assessment - to - Sales Ratio

**CIP** - Commercial, Industrial, and Personal Property Classes

**MRF** – Minimum Residential Factor. This factor represents the minimum percentage of the levy the Residential class must pay.

**Levy** – The property tax levy is the revenue a community can raise through real and personal property taxes.

**Levy Limit** – The maximum a community can levy in a given year equal to last year's levy plus 2.5% plus new growth plus override if applicable.

**Levy Ceiling** – Equal to 2.5% of the total full and fair cash value of all taxable real and personal property in the community.

**New Growth** – Increase in the tax base due to new construction, parcel subdivisions, condominium conversions and property renovations. It is calculated by multiplying the increased assessed valuation by the prior year's tax rate for the appropriate class of property.

**Debt Exclusion** – A temporary increase over the levy limit for the payment of a specific debt service item over a specific period of time.