

Greenfield City Council  
November 29, 2023  
(Continued from November 15, 2023 247th Regular Meeting)  
6:30 p.m.  
John Zon Community Center/Zoom Hybrid

**To join in person:**

35 Pleasant Street, Greenfield

**To join via Zoom:**

<https://greenfield-ma-gov.zoom.us/j/96490544816?pwd=ZVZLVStNajlCUWZPTjNDNkUwK3NMdz09>

Meeting ID: 964 9054 4816

**To join via Phone:**

Dial by your location

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+1 646 931 3860 US

+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US

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+1 564 217 2000 US

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+1 669 900 9128 US (San Jose)

+1 689 278 1000 US

+1 719 359 4580 US

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+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

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Meeting ID: 964 9054 4816 Passcode: 735263

Find your local number: <https://greenfield-ma-gov.zoom.us/j/96490544816?pwd=ZVZLVStNajlCUWZPTjNDNkUwK3NMdz09>

## AGENDA

1. Call to Order

**CHAIRS STATEMENT:** This meeting is being recorded by the City Council and GCTV-9. If any other persons present are doing the same you must notify the chairperson at this time. In accordance with MGLc 30A SS 20(g) “No person shall address a meeting of a public body without permission of the Chair and all persons shall, at the request of the chair, be silent. No person shall disrupt the proceedings of a meeting of a public body. If, after clear warning from the chair, a person continues to disrupt the proceedings, the chair may order the person to withdraw from the meeting and if the person does not withdraw, the chair may authorize a constable or other officer to remove the person from the meeting.”

2. Roll Call of Members
3. Approval of minutes – None.
4. Communications from Mayor, City Officers and Employees (10 minutes)
  - Assessor Randall Austin and Finance Director/Interim Chief of Staff Diana Schindler’s Presentation of the FY 2024 Tax Classification.
- 5a. Questions from the Council for Mayor [City Officers and Employees]
5. Public Hearing:
  - Fiscal Year 2024 Tax Classification (3 orders )
    - Minimum Residential Factor
    - Residential Exemption
    - Small Commercial Exemption
6. Motions, Orders, and Resolutions
  - I. Take from the Table - Fiscal Year 2024 Tax Classification (3 orders )
    - Minimum Residential Factor (Order No. FY24-033A)
    - Residential Exemption (Order No. FY24-033B)
    - Small Commercial Exemption (Order No. FY24-033C)
7. Adjournment

#### **EXECUTIVE SESSION MAY BE CALLED**

***\*Please note that the list of topics was comprehensive at the time of posting, however, the public body may consider and take action on unforeseen matters not specifically named in this notice. Posted in accordance with M.G.L.c 30A § 18-25.***

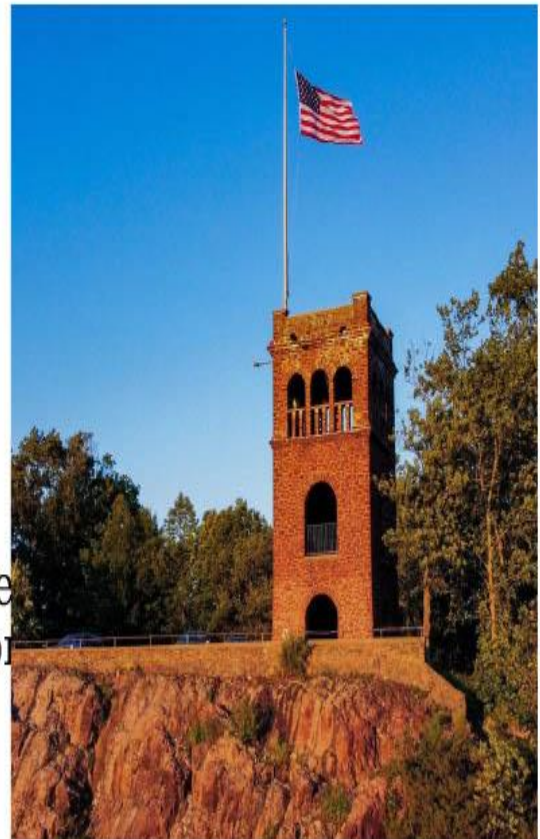
# City of Greenfield, Massachusetts



***Fiscal Year 2024***  
***Tax Classification Hearing***

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# *Notice of Classification Hearing*

The City Council will hold a public hearing on Tuesday, November 28, 2023 at 6:30 at the John Zon Community Center at 35 Pleasant Street on the issue of allocating the local property tax levy among the four classes of property for the fiscal year ending June 30, 2024.

The Tax Classification Hearing will be held for the purpose of providing an open forum for the discussion of the local property tax policy. The main issue to be discussed is whether all four classes of property, Residential – Commercial – Industrial & Personal Property will be taxed at different rates.

Written statements from interested taxpayers will be accepted and take into consideration at the Hearing. Written statements will also be accepted prior to the Hearing.

*City Council – President- Daniel J. Guin -Prec 2, Vice President – Sheila Gilmour-Prec 6, Councilors – Katherine Golub – Prec 1, Virginia DeSorgher – Prec 3, John Bottomley- - Prec 4, Marianne Bullock – Prec 5, Jasper Lapienski – Prec 6, Derek Helie – Prec 9*

*Councilors At Large – Philip Elmer, Christine Forgey, Penny Ricketts & Michael Terounzo*



# What is the 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 tax payers.
- Adopting a residential exemption increases the 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

# What is the Small Commercial Exemption?

## Qualifications

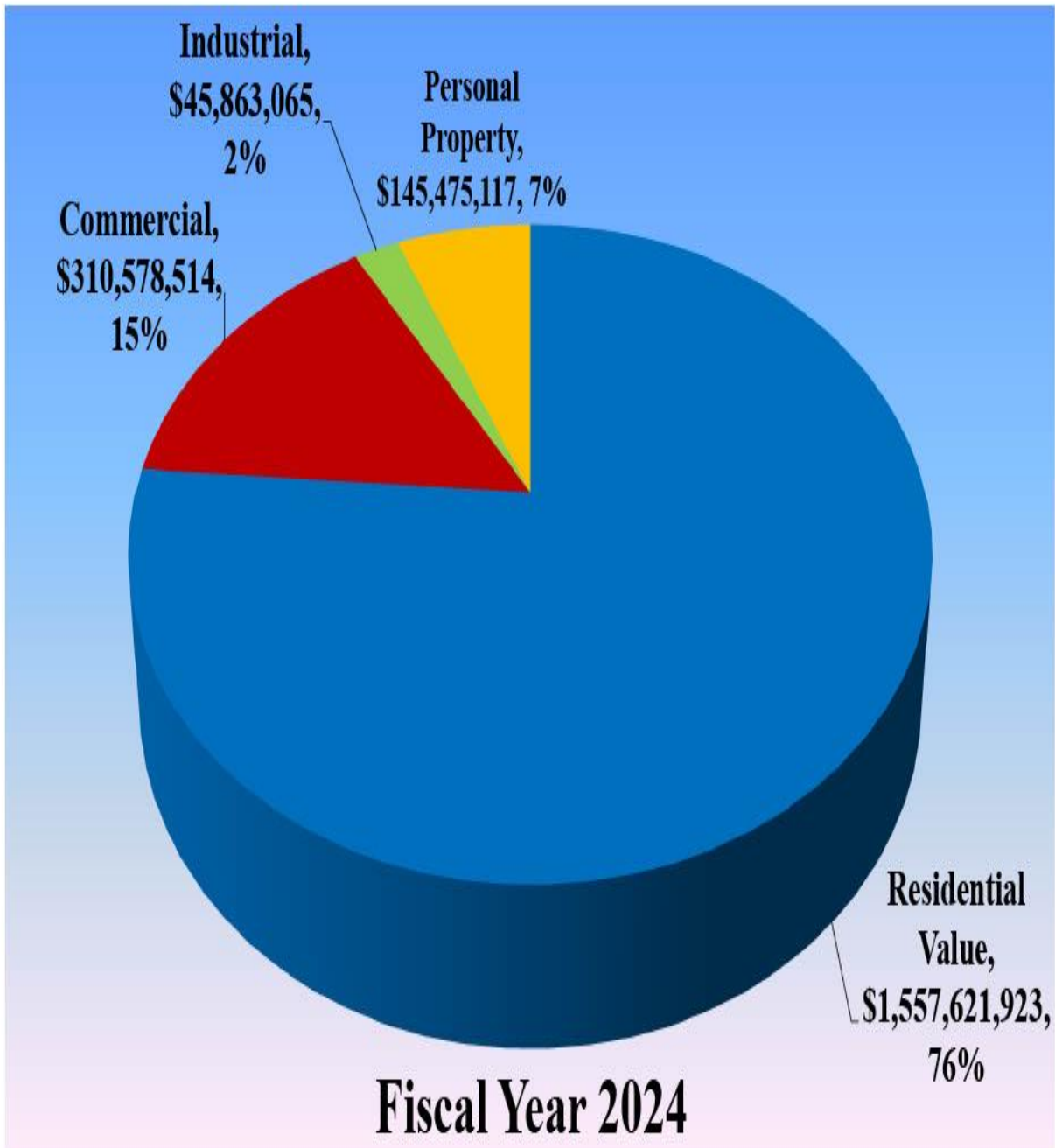
- Be Class Three, Commercial, property
- Be occupied solely by businesses with an average annual employment of 10 or under at all locations during the prior calendar year. Assessors may determine annual employment for a sole proprietorship or partnership. For all other businesses, they must rely solely on the determination of the Director of Labor and Workplace Development.
- Have an assessed valuation of \$1,000,000 or less before the application of the exemption.

# *Values by Classification*

	Residential Value	Commercial	Industrial	Personal Property	Total Value	Exempt Value	Tax Rate
<b>2024</b>	\$1,557,621,923	\$310,578,514	\$43,863,065	\$145,475,117	\$2,059,583,619	\$282,722,736	\$20.36
<b>2023</b>	\$1,453,804,533	\$291,952,338	\$43,570,725	\$133,488,973	\$1,922,816,569	\$269,238,657	\$19.65
<b>2022</b>	\$1,250,000,198	\$282,609,822	\$42,690,670	\$91,866,476	\$1,667,167,166	\$256,895,278	\$22.32
<b>2021</b>	\$1,159,277,775	\$272,830,611	\$40,608,337	\$93,794,917	\$1,566,511,640	\$246,046,086	\$23.22
<b>2020</b>	\$1,116,756,790	\$270,466,999	\$40,768,422	\$91,968,143	\$1,519,960,354	\$241,565,425	\$22.93
<b>2019</b>	\$1,075,391,345	\$272,964,916	\$39,114,922	\$89,415,997	\$1,476,887,180	\$228,610,373	\$22.36



# *Total Values by Property Class*



# Total Values Comparison FY 23 – FY 24

Property Type	Description	FY 2023 Parcel Count	FY 2023 Assessed Value	FY 2024 Parcel Count	FY 2024 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
101	Single Family	3888	1004337807	3892	1004337807	4	0.10%	1075658807	7.10%
102	Condominiums	381	71197600	381	71197600	0		81437900	14.40%
MISC 103,109	Miscellaneous Residential	40	14277800	41	14277800	1	2.50%	5916000	11.50%
104	Two - Family	685	154933900	684	154933900	-1	-0.10%	167789400	8.30%
105	Three - Family	115	30392700	115	30392700	0		31065100	2.20%
111-125	Apartment	156	126134200	156	126134200	0		129385600	2.60%
130-32,106	Vacant / Accessory Land	526	15587100	524	15587100	-2	-0.40%	15513100	-0.50%
200-231	Open Space	0		0		0		0	
300-393	Commercial	434	259617425	432	259617425	-2	-0.50%	277306906	6.80%
400-442	Industrial	67	39118900	65	39118900	-2	-3.00%	41279700	5.50%
450-452	Industrial Power Plant	0	0	0		0		0	
CH 61 LAND	Forest	13 - 28	66350	13 - 28	66350	0		66650	0.50%
CH 61A LAND	Agriculture	35 - 34	1368163	35 - 34	1368163	0		1591765	16.30%
CH 61B LAND	Recreational	17 - 19	967060	17 - 19	967060	0		973052	0.60%
012-043	Multi-use - Residential	115	36943426	113	36943426	-2	-1.70%	40856016	10.60%
012-043	Multi-use - Open Space	0	0	0		0		0	
012-043	Multi-use - Commercial	0	29933430	0	29933430	0		30640140	2.40%
012-043	Multi-use - Industrial	0	4451825	0	4451825	0		2678265	-39.80%
501	Individuals / Partnerships / Associations / Trusts / LLC	81	5067089	79	5067089	-2	-2.50%	5551600	9.60%
502	Corporations	85	8158615	82	8158615	-3	-3.50%	7756002	-4.90%
503	Manufacturing	0	0	0		0		0	
504	Public Utilities	3	108687923	3	108687923	0		121450983	11.70%
505	Centrally Valued Telephone	3	4801400	3	4801400	0		5283900	10.00%
506	Centrally Valued Pipelines	0		0	0	0		0	
508	Wireless Telephone	3	1438520	3	1438520	0		2036296	41.60%
550-552	Electric Generating Plant	1	4483856	1	4486856	0		3396336	-24.30%
EXEMPT VALUE	Exempt Property	465	269238657	467	269238657	2	0.40%	282742636	5.00%
Total Class 1	TOTAL RESIDENTIAL	5906	1453804533	5906	1453804533	0		1557621923	7.10%
Total Class 2	TOTAL OPEN SPACE	0	0	0	0	0		0	
Total Class 3	TOTAL COMMERCIAL	580	291952428	578	291952428	-2	-0.30%	310579514	6.40%
Total Class 4	TOTAL INDUSTRIAL	67	43570725	65	43570725	-2	-3.00%	43957965	0.90%
Total Class 5	TOTAL PERSONAL PROPERTY	176	132637403	171	132637403	-5	-2.80%	145475117	9.70%
Total Taxable	TOTAL REAL & PERSONAL	6729	1921965089	6720	1921968089	-9	-0.10%	2057633519	7.10%

# Values Comparison FY 2023 / 2024

Property Type	Description	FY 2023 Parcel Count	FY 2023 Assessed Value	FY 2024 Parcel Count	FY 2024 Assessed Value	Parcel Diff	Parcel % Diff	Assessed Value Difference	Assessed Value % Difference
Total Class 1	TOTAL RESIDENTIAL	5,906	\$1,453,804,533	5,906	\$1,557,050,023	0	0%	\$103,245,490	7.10%
Total Class 2	TOTAL OPEN SPACE	0	\$0	0	\$0	0	0	\$0	0%
Total Class 3	TOTAL COMMERCIAL	580	\$291,952,338	578	\$310,578,514	-2	0%	\$9,342,516	6.38%
Total Class 4	TOTAL INDUSTRIAL	67	\$43,570,725	65	\$43,957,965	-2	-1.50%	\$880,055	0.89%
Total Class 5	TOTAL PERSONAL PROPERTY	176	\$133,488,973	171	\$131,824,075	-5	-3.80%	\$41,622,497	-1.25%
Total Taxable	TOTAL REAL & PERSONAL PROPERTY	6729	\$1,922,816,569	6720	\$2,043,410,577	0	0.20%	\$255,649,403	6.27

# *Mean & Median Single-Family History*

Means & Medians	FY2020	2020 to 2021	FY2021	2021 to 2022	FY 2022	2022 to 2023	FY 2023
Total Value	\$754,077,357	5%	\$791,801,457	8.47%	\$858,863,207	16.93%	\$1,004,337,807
Mean Assessment	\$194,450	4.86%	\$203,915	8.49%	\$221,242	16.75%	\$258,317.34
Mean Tax Bill	\$4,458.74	6.19%	\$4,734.91	4.29%	\$4,938.12	2.79%	\$5,075.94
Median Assessment	\$181,200	4.74%	\$189,800	10.90%	\$205,800	15.89%	\$238,500
Median Tax Bill	\$4,154.92	6.07%	\$4,407.16	4.27%	\$4,593.46	2.02%	\$4,686.53
Tax Rate	\$22.93	1.26%	\$23.22	-3.90%	\$22.32	-12%	\$19.65

# Single-Family Value History

## 2019-2023

Single Family Homes						
Fiscal Year	Parcel Count	Total Value	Avg Value	Tax Rate	Tax Amount	% Increase
2019	3869	\$721,919,257	\$186,590.66	\$22.36	\$4,172.17	
2020	3878	\$754,077,357	\$194,450.07	\$22.93	\$4,458.74	6.87%
2021	3883	\$791,801,457	\$203,914.87	\$23.33	\$4,757.33	6.70%
2022	3882	\$858,863,207	\$221,242.45	\$22.32	\$4,938.13	3.80%
2023	3888	\$1,004,337,807	\$258,317.34	\$19.65	\$5,075.94	2.79%
2024	3892	\$1,075,197,707	\$276,258.40	\$20.38	\$5,630.15	10.91%

# *Condominium Value History*

## *2019-2023*

Condominiums						
Fiscal Year	Parcel Count	Total Value	Avg Value	Tax Rate	Tax Amount	% Increase
2019	381	\$58,752,900	\$154,207.09	\$22.36	\$3,448.07	
2020	381	\$58,325,100	\$153,084.25	\$22.93	\$3,510.22	1.80%
2021	381	\$58,897,900	\$154,587.66	\$23.33	\$3,606.53	2.74%
2022	381	\$65,058,300	\$170,756.69	\$22.32	\$3,811.29	5.68%
2023	381	\$71,197,600	\$186,870.34	\$19.65	\$3,672.00	-3.65%
2024	381	\$81,412,700	\$213,681.63	\$20.38	\$4,354.83	18.5%



# *Two-Family Value History*

## *2019-2023*

Two Family Homes						
Fiscal Year	Parcel Count	Total Value	Avg Value	Tax Rate	Tax Amount	% Increase
2019	678	\$115,008,600	\$169,629.20	\$22.36	\$3,792.91	
2020	676	\$118,961,700	\$175,978.85	\$22.93	\$4,035.19	6.39%
2021	678	\$122,299,300	\$180,382.45	\$23.33	\$ 4,208.32	4.29%
2022	667	\$129,735,900	\$194,506.60	\$22.32	\$4,341.39	3.16%
2023	685	\$154,933,900	\$226,180.88	\$19.65	\$4,444.45	2.37%
2024	685	\$167,618,800	\$244,698.98	\$20.38	\$4,986.97	12.97%

# *Commercial & Industrial Value History 2019-2023*

Commercial & Industrial						
Fiscal Year	Parcel Count	Total Value	Avg Value	Tax Rate	Tax Amount	% Increase
2019	505	\$ 281,329,839.00	\$ 557,088.79	\$ 22.36	\$ 12,456.51	
2020	503	\$ 280,678,179.00	\$ 558,008.31	\$ 22.93	\$ 12,795.13	2.72%
2021	505	\$ 282,388,596.00	\$ 559,185.34	\$ 23.33	\$ 13,045.79	1.96%
2022	502	\$ 289,723,547.00	\$ 577,138.54	\$ 22.32	\$ 12,881.73	-1.26%
2023	501	\$ 298,736,325.00	\$ 596,280.09	\$ 19.65	\$ 11,716.90	-9.04%
2024	501	\$ 318,658,506.00	\$ 636,044.92	\$ 20.52	\$ 13,051.64	11.39%

# *Personal Exemptions*

Fiscal Year	Code	Description	Granted	Amount
2023	17 D	WIDOWS CL17D	10	\$1,750
2023	18	HARDSHIP CL18	2	\$2,000
2023	22	VETERANS CL22 DISBLILITY 10-90%	87	\$34,800
2023	22A-F	VETERANS CL22 A Loss of 1 Foot/Hand/Eye	1	\$750
2023	22C	VETERANS CL 22C W/ Specially Adapted Housing	3	\$4,500
2023	22D	VETERANS CL 22D Died of injuries or illness	8	\$40,107
2023	22E	VETS CL22E 100% Disability Rating	36	\$36,000
2023	37A	BLIND CL37A Legally Blind	13	\$6,500
2023	41D	ELDERLY CL41D	41	\$41,000
2023	ELDWO	SENIOR WO	14	\$19,111
Total			215	\$186,518

# *FY 2024 Tax Rate & Values Factor of 1*

FY 2024 Value & Tax Rate				
Res Enter Rate		Res	CIP Enter Rate	CIP
\$ 20.38	Value		\$ 20.38	
Average Single Family Value	\$ 276,258.40	\$5,630.15		\$ 5,630.15
	\$ 250,000.00	\$ 5,095.00		\$ 5,095.00
	\$ 350,000.00	\$ 7,133.00		\$ 7,133.00
	\$ 450,000.00	\$ 9,171.00		\$ 9,171.00
	\$ 550,000.00	\$ 11,209.00		\$ 11,209.00
	\$ 650,000.00	\$ 13,247.00		\$ 13,247.00
	\$ 750,000.00	\$ 15,285.00		\$ 15,285.00
	\$ 850,000.00	\$ 17,323.00		\$ 17,323.00
	\$ 950,000.00	\$ 19,361.00		\$ 19,361.00
	\$ 1,050,000.00	\$ 21,399.00		\$ 21,399.00
	\$ 1,150,000.00	\$ 23,437.00		\$ 23,437.00
	\$ 1,250,000.00	\$ 25,475.00		\$ 25,475.00
	\$ 1,350,000.00	\$ 27,513.00		\$ 27,513.00
	\$ 1,450,000.00	\$ 29,551.00		\$ 29,551.00

# Value vs. Split Rate 1.1 Factor

FY 2024 Value & Tax Rate							FY 2024 Value & Tax Rate				
Res Enter Rate		Res	CIP Enter Rate	CIP	Residenntial	Commercial	Res Enter Rate		Res	CIP Enter Rate	CIP
\$20.38	Value		\$ 20.38		Value Dif	Value Dif	\$ 19.73	Value		\$ 22.42	
	\$ 276,258.40	\$ 5,630.15		\$ 5,630.15	\$ (179.57)	\$ 563.57		\$ 276,258.40	\$ 5,450.58		\$ 6,193.71
	\$ 250,000.00	\$ 5,095.00		\$ 5,095.00	\$ (162.50)	\$ 510.00		\$ 250,000.00	\$ 4,932.50		\$ 5,605.00
	\$ 350,000.00	\$ 7,133.00		\$ 7,133.00	\$ (227.50)	\$ 714.00		\$ 350,000.00	\$ 6,905.50		\$ 7,847.00
	\$ 450,000.00	\$ 9,171.00		\$ 9,171.00	\$ (292.50)	\$ 918.00		\$ 450,000.00	\$ 8,878.50		\$ 10,089.00
	\$ 550,000.00	\$ 11,209.00		\$ 11,209.00	\$ (357.50)	\$ 1,122.00		\$ 550,000.00	\$ 10,851.50		\$ 12,331.00
	\$ 650,000.00	\$ 13,247.00		\$ 13,247.00	\$ (422.50)	\$ 1,326.00		\$ 650,000.00	\$ 12,824.50		\$ 14,573.00
	\$ 750,000.00	\$ 15,285.00		\$ 15,285.00	\$ (487.50)	\$ 1,530.00		\$ 750,000.00	\$ 14,797.50		\$ 16,815.00
	\$ 850,000.00	\$ 17,323.00		\$ 17,323.00	\$ (552.50)	\$ 1,734.00		\$ 850,000.00	\$ 16,770.50		\$ 19,057.00
	\$ 950,000.00	\$ 19,361.00		\$ 19,361.00	\$ (617.50)	\$ 1,938.00		\$ 950,000.00	\$ 18,743.50		\$ 21,299.00
	\$ 1,050,000.00	\$ 21,399.00		\$ 21,399.00	\$ (682.50)	\$ 2,142.00		\$ 1,050,000.00	\$ 20,716.50		\$ 23,541.00
	\$ 1,150,000.00	\$ 23,437.00		\$ 23,437.00	\$ (747.50)	\$ 2,346.00		\$ 1,150,000.00	\$ 22,689.50		\$ 25,783.00
	\$ 1,250,000.00	\$ 25,475.00		\$ 25,475.00	\$ (812.50)	\$ 2,550.00		\$ 1,250,000.00	\$ 24,662.50		\$ 28,025.00
	\$ 1,350,000.00	\$ 27,513.00		\$ 27,513.00	\$ (877.50)	\$ 2,754.00		\$ 1,350,000.00	\$ 26,635.50		\$ 30,267.00
	\$ 1,450,000.00	\$ 29,551.00		\$ 29,551.00	\$ (942.50)	\$ 2,958.00		\$ 1,450,000.00	\$ 28,608.50		\$ 32,509.00

# Value vs. Split Rate 1.1110 Factor

FY 2024 Value & Tax Rate					FY 2024 Value & Tax Rate						
Res Enter Rate		Res	CIP Enter Rate	CIP	Residenntial	Commercial	Res Enter Rate		Res	CIP Enter Rate	CIP
\$ 20.38	Value		\$ 20.38		Value Dif	Value Dif	\$ 19.65	Value		\$ 22.66	
	\$ 276,258.40	\$5,630.15		\$ 5,630.15	\$ (201.67)	\$ 629.87		\$ 276,258.40	\$ 5,428.48		\$ 6,260.02
	\$ 250,000.00	\$ 5,095.00		\$ 5,095.00	\$ (182.50)	\$ 570.00		\$ 250,000.00	\$ 4,912.50		\$ 5,665.00
	\$ 350,000.00	\$ 7,133.00		\$ 7,133.00	\$ (255.50)	\$ 798.00		\$ 350,000.00	\$ 6,877.50		\$ 7,931.00
	\$ 450,000.00	\$ 9,171.00		\$ 9,171.00	\$ (328.50)	\$ 1,026.00		\$ 450,000.00	\$ 8,842.50		\$ 10,197.00
	\$ 550,000.00	\$ 11,209.00		\$ 11,209.00	\$ (401.50)	\$ 1,254.00		\$ 550,000.00	\$ 10,807.50		\$ 12,463.00
	\$ 650,000.00	\$ 13,247.00		\$ 13,247.00	\$ (474.50)	\$ 1,482.00		\$ 650,000.00	\$ 12,772.50		\$ 14,729.00
	\$ 750,000.00	\$ 15,285.00		\$ 15,285.00	\$ (547.50)	\$ 1,710.00		\$ 750,000.00	\$ 14,737.50		\$ 16,995.00
	\$ 850,000.00	\$ 17,323.00		\$ 17,323.00	\$ (620.50)	\$ 1,938.00		\$ 850,000.00	\$ 16,702.50		\$ 19,261.00
	\$ 950,000.00	\$ 19,361.00		\$ 19,361.00	\$ (693.50)	\$ 2,166.00		\$ 950,000.00	\$ 18,667.50		\$ 21,527.00
	\$ 1,050,000.00	\$ 21,399.00		\$ 21,399.00	\$ (766.50)	\$ 2,394.00		\$ 1,050,000.00	\$ 20,632.50		\$ 23,793.00
	\$ 1,150,000.00	\$ 23,437.00		\$ 23,437.00	\$ (839.50)	\$ 2,622.00		\$ 1,150,000.00	\$ 22,597.50		\$ 26,059.00
	\$ 1,250,000.00	\$ 25,475.00		\$ 25,475.00	\$ (912.50)	\$ 2,850.00		\$ 1,250,000.00	\$ 24,562.50		\$ 28,325.00
	\$ 1,350,000.00	\$ 27,513.00		\$ 27,513.00	\$ (985.50)	\$ 3,078.00		\$ 1,350,000.00	\$ 26,527.50		\$ 30,591.00
	\$ 1,450,000.00	\$ 29,551.00		\$ 29,551.00	\$ (1,058.50)	\$ 3,306.00		\$ 1,450,000.00	\$ 28,492.50		\$ 32,857.00



# Franklin County Tax Rates

Tax Factor	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
Single	Ashfield	2023	\$17.61	\$-	\$17.61	\$17.61	\$17.61
Single	Bernardston	2023	\$15.99	\$-	\$15.99	\$15.99	\$15.99
Single	Buckland	2023	\$16.94	\$-	\$16.94	\$16.94	\$16.94
Single	Charlemont	2023	\$20.63	\$-	\$20.63	\$20.63	\$20.63
Single	Colrain	2023	\$19.63	\$-	\$19.63	\$19.63	\$19.63
Single	Conway	2023	\$17.15	\$-	\$17.15	\$17.15	\$17.15
Single	Deerfield	2023	\$14.97	\$-	\$14.97	\$14.97	\$14.97
Split	Erving	2023	\$8.00	\$8.00	\$13.14	\$13.14	\$13.14
Single	Gill	2023	\$16.91	\$-	\$16.91	\$16.91	\$16.91
Single	Greenfield	2023	\$19.65	\$-	\$19.65	\$19.65	\$19.65
Single	Hawley	2023	\$16.66	\$-	\$16.66	\$16.66	\$16.66
Single	Heath	2023	\$22.88	\$-	\$22.88	\$22.88	\$22.88
Single	Leverett	2023	\$16.02	\$-	\$16.02	\$16.02	\$16.02
Single	Leyden	2023	\$15.18	\$-	\$15.18	\$15.18	\$15.18
Split	Montague	2023	\$15.65	\$-	\$23.78	\$23.78	\$23.78
Single	New Salem	2023	\$15.35	\$-	\$15.35	\$15.35	\$15.35
Single	Northfield	2023	\$13.58	\$-	\$13.58	\$13.58	\$13.58
Single	Orange	2023	\$17.96	\$-	\$17.96	\$17.96	\$17.96
Split	Rowe	2023	\$5.18	\$-	\$9.48	\$9.48	\$9.48
Single	Shelburne	2023	\$13.65	\$-	\$13.65	\$13.65	\$13.65
Single	Shutesbury	2023	\$18.44	\$-	\$18.44	\$18.44	\$18.44
Single	Sunderland	2023	\$12.80	\$-	\$12.80	\$12.80	\$12.80
Single	Warwick	2023	\$20.11	\$-	\$20.11	\$20.11	\$20.11
Single	Wendell	2023	\$21.41	\$-	\$21.41	\$21.41	\$21.41
Single	Whately	2023	\$14.20	\$14.20	\$14.20	\$14.20	\$14.20

# Largest Cities/Towns in Franklin County Comparison

Tax Factor	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property	2021 Population
Single	Deerfield	2023	\$14.97	\$-	\$14.97	\$14.97	\$14.97	5,115
Single	Greenfield	2023	\$19.65	\$-	\$19.65	\$19.65	\$19.65	17,652
Split	Montague	2023	\$15.65	\$-	\$23.78	\$23.78	\$23.78	8,580
Single	Orange	2023	\$17.96	\$-	\$17.96	\$17.96	\$17.96	7,577
Single	Sunderland	2023	\$12.80	\$-	\$12.80	\$12.80	\$12.80	3,662

DOR Code	Municipality	Fiscal Year	Residential Levy	Open Space Levy	Commercial Levy	Industrial Levy	Personal Property Levy	Total Levy	RO Levy as a % of Total	CIP Levy as a % of Total
074	Deerfield	2023	10,159,103	0	1,176,154	1,303,783	826,576	13,465,617	75.44	24.56
114	Greenfield	2023	28,567,259	0	5,736,865	856,165	2,606,325	37,766,614	75.64	24.36
192	Montague	2023	11,861,381	0	1,018,529	4,165,371	3,501,181	20,546,463	57.73	42.27
223	Orange	2023	10,845,920	0	1,234,986	726,668	603,192	13,410,767	80.87	19.13
289	Sunderland	2023	6,025,888	0	356,772	92,352	224,618	6,699,630	89.94	10.06

Municipality	Fiscal Year	Res Tax Rate	# of Single Family	Average Value	Average Tax Bill
Deerfield	2022	\$15.17	1,429	\$340,474.00	\$5,165.00
Greenfield	2022	\$22.32	3,888	\$276,258.00	\$4,938.00
Montague	2022	\$16.76	2,095	\$235,143.00	\$3,941.00
Orange	2022	\$19.12	2,139	\$202,667.00	\$3,875.00
Sunderland	2022	\$14.70	780	\$334,421.00	\$4,916.00

**Continued from November 15, 2023**

Tax Classification  
PUBLIC HEARING

The Greenfield City Council will hold a public hearing on Wednesday, November 29, 2023, at 6:30 pm, at John Zon Community Center, 35 Pleasant St., and Zoom: <https://greenfield-ma.gov.zoom.us/j/96490544816?pwd=ZVZLVStNajlCUWZPTjNDNkUwK3NMdz09> Meeting ID:964 9054 4816, to adopt a residential factor in accordance with the provisions of Massachusetts General Laws, Chapter 58, Section 1A, which shall be used by the Board of Assessors to determine the percentages of the local tax levy to be borne by each class of real and personal property.

The Assessors shall provide all information and data relevant to making such determination and the fiscal effect of the available alternatives.

The hearing is required under Section 56 of Chapter 40, Massachusetts General Laws.

Daniel Guin, Greenfield City Council President



Fiscal Year 2024

# Tax Classification Hearing

November 29, 2022

## Greenfield Board of Assessors

Joseph Ruggeri- Chairman  
Jim Geisman- Clerk  
Randall Austin- Chief Assessor

**Introduction**

Prior to the mailing of 3<sup>rd</sup> quarter tax billings, the City Council holds a public hearing to determine the percentage of the Town's property tax levy to be borne by each major property class. This responsibility and procedure are described in Chapter 40, Section 56 of the Massachusetts General Laws.

The steps in completing the Classification Hearing are outlined below. Also provided is information about the levy, property assessments, and recommendations made by the Board of Assessors.

**Steps in Setting Tax Rates****Pre-classification Hearing Steps**

Step 1: Determination of the property tax levy (Budget Process)

Step 2: Determine assessed valuations (Assessors)

Step 3: Tabulate assessed valuations by class (Assessors)

**Classification Hearing Steps**

Step 4: Classification hearing presentation (Assessors & Council)

Step 5: Voting a tax shift factor (Council)

**Post Classification Hearing Steps**

Step 6: Sign the LA-5 Classification Form (Council)

Step 7: Send annual recap to DOR for tax rate approval (Assessors)

Step 8: Obtain DOR approval of tax rates (DOR)

**See Power Point Presentation**

## **Board of Assessors Recommendation**

The Board of Assessors recommends that the Council adopt a single tax rate to be applied to all classes of property in Greenfield.

Official wording “That the City Council adopt a minimum residential factor of 1(one), resulting in an equal Tax Rate for all classes of property for the Fiscal Year 2024.

## **Voting a Tax Shift Factor (proposed motion)**

The Greenfield City Council votes in accordance with M.G.L., Ch. 40, Sec. 56, as amended, the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2023 tax rates and set the Residential Factor at 1.0, with a corresponding CIP shift of 1.0, pending approval of the town’s annual tax recap by the Massachusetts Department of Revenue.

## **Residential Exemption**

An Exemption of not more than 20% of the average assessed value of All Class One Residential parcels. Reduces the taxable valuation. We have historically never adopted this.

Official wording “That the City Council votes that no Residential Exemption be adopted for Fiscal Year 2024.

## **Small Commercial Exemption**

Be Class Three, Commercial, property.

- Be occupied solely by businesses with an average annual employment of 10 or under at all locations during the prior calendar year. Assessors may determine annual employment for a sole proprietorship or partnership. For all other businesses, they must rely solely on the determination of the Director of Labor and Workplace Development.
- Have an assessed valuation of \$1,000,000 or less before the application of the exemption.

Official Wording “That the City Council votes that no Small Commercial Exemption be adopted for Fiscal Year 2024”.



**CITY COUNCIL ORDER City of GREENFIELD MASSACHUSETTS**

Councilor \_\_\_\_\_:  
Second by Councilor \_\_\_\_\_:

*The City Council,*

*Moved that it be ordered,*

THAT THE GREENFIELD CITY COUNCIL TAKE FROM THE TABLE ORDER NOS. FY 24 - 033A: “ADOPT A MINIMUM RESIDENTIAL FACTOR OF 1(ONE), RESULTING IN AN EQUAL TAX RATE FOR ALL CLASSES OF PROPERTY FOR THE FISCAL YEAR 2024”; FY24 – 033B: THAT THE CITY COUNCIL VOTES THAT NO RESIDENTIAL EXEMPTION BE ADOPTED FOR FISCAL YEAR 2024”; AND FY24 – 033C: THAT THE CITY COUNCIL VOTES THAT NO SMALL COMMERCIAL EXEMPTION BE ADOPTED FOR FISCAL YEAR 2024.” WHICH WAS TABLED AT THE NOVEMBER 15, 2023 CITY COUNCIL MEETING.

Majority Vote Required.

VOTE:

Explanation of supporting rationale:

<b>TAKE FROM TABLE</b>	<b>YES</b>	<b>NO</b>	<b>ABST</b>
<b>CALL THE QUESTION</b>	<b>YES</b>	<b>NO</b>	<b>ABST</b>
<b>MAIN MOTION</b>	<b>YES</b>	<b>NO</b>	<b>ABST</b>

Order no. FY 24-033A

*The City Council,*

*Moved that it be ordered,*

THAT THE CITY COUNCIL ADOPT A MINIMUM RESIDENTIAL FACTOR OF 1(ONE), RESULTING IN AN EQUAL TAX RATE FOR ALL CLASSES OF PROPERTY FOR THE FISCAL YEAR 2024.

Majority Vote Required.

VOTE:

Explanation of supporting rationale:

Order no. FY 24-033B

*The City Council,*

*Moved that it be ordered,*

THAT THE CITY COUNCIL VOTES THAT NO RESIDENTIAL EXEMPTION BE ADOPTED FOR FISCAL YEAR 2024.

Majority Vote Required.

VOTE:

Explanation of supporting rationale:

Order no. FY 24-033C

*The City Council,*

*Moved that it be ordered,*

THAT THE CITY COUNCIL VOTES THAT NO SMALL COMMERCIAL EXEMPTION BE ADOPTED FOR FISCAL YEAR 2024.

Majority Vote Required.

VOTE:

Explanation of supporting rationale:



City of  
**GREENFIELD, MASSACHUSETTS**

**FINANCE DEPARTMENT**

**Diana M. Schindler**

**Finance Director**

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November 22, 2023

Dear City Councilors,

Attached please find the final draft of the City's Tax rate recap for FY24. This document reflects the data certified as accurate by the City administration, including myself, the Accountant, the City Clerk, and Board of Assessors when submitted to DOR to set the tax rate for fiscal year 2024. This letter is a summary of my comments addressed to the Ways and Means Committee on November 14, 2023 and the Board of Assessors on November 21, 2023, at duly posted meetings.

This year, values went up in all property classes, which reflects a strong real estate market in Greenfield and continued demand for all types of property. And while the demand for residential property never waned, the demand for commercial/industrial properties did, during and post-pandemic. This year, we see an increase in the values of Commercial/Industrial properties, in part to market conditions, but also due to a broader data period used by the Assessors to evaluate property sales, necessitated by so few sales in a single year. I'd like to thank the Board of Assessors, RRG and our staff, as they attempt to rectify issues that have occurred in the last several decades due to lack of policy direction, inconsistency in application of methods, and transient administration. Although there were challenges along the way, since my arrival a year ago, they diligently poured over data and are attempting numerous avenues to ensure they faithfully capture the full, fair market value of the City, which is their sworn duty. There is still work to do – I look forward to continued progress in these efforts.

The numbers that inform the levy speak for themselves. First the bad news; the City saw a substantial decrease in net State Aid due to a lower amount of Chapter 70 aid received, and due to the same issue, declining student enrollment, we paid substantially more in assessments for Charter and Choice students (summary attached). We anticipate that the cash infusion made to the Schools in FY23, the substantial increase in the FY24 budget, along with redistricting and other collective efforts will correct or mitigate this trend. Routinely providing 10% budget increases will be unsustainable in coming years without a substantial increase in Cherry Sheet State Aid. Continued focus at the State level on the formula for school aid should benefit the City in revenues. Thank you for your resolution to support.

The good news, in local receipts, we continue to see a rise in hotels and meals tax revenue, along with investment income, which helped to offset the decrease in cannabis impact fees beginning this fiscal year. The strength of our reserves continues to serve us well on many levels, most notably as we enter the bond market this spring. While we ended FY23 with \$2.8 million in Free Cash, we were unable to reduce the tax levy burden as we did last year, leaving another \$600,000 gap in revenues; instead, we must fund debt service and other expenditures that have been obligated.

Although this may be a cautionary tale you've heard previously, especially for long-seated Council members (as was noted to me when I said something similar at a department head meeting recently), I still want to end with this; as the City takes the full burden of debt service into the levy for the library and the fire station, and, of course, continues to need assets and fair, competitive wages, the importance of maintaining reserves and managing our finances (and operations) with precision and frugality will be key to preserving or enhancing the quality-of-life for those who call Greenfield 'home'. As the Council strives regularly to do this, I'm here to assist in any way I can.

Thank you for your patience and your continued efforts on behalf of the City of Greenfield.

Respectfully,

*Diana Schindler*

Diana Schindler  
Finance Director

cc: Mayor Roxann Wedegartner  
Board of Assessors

Attachments: Draft FY24 Recap, Net Cherry Sheet Aid Worksheet

Fiscal Year 2024  
General Fund Budget Recap

		Fiscal Year 21	Fiscal Year 22	Fiscal Year 23	Fiscal Year 24	\$	%
		Tax Recap	Tax Recap	Tax Recap	DRAFT Tax Recap	Inc/(Dec)	Inc/(Dec)
ws							
	Operating Budget	52,083,767	53,051,170	56,471,486	60,205,234	3,733,748	6.61%
	Prop. 2 1/2 Exempt Debt Service	1,425,850	1,421,350	1,422,150	1,422,350	200	0.01%
	Total Operating Budget	53,509,442	54,472,520	57,893,636	61,627,584	3,733,948	6.45%
	Special Orders						
	Special Council Votes						
	Total Appropriations	53,509,442	54,472,520	57,893,636	61,627,584	3,733,948	6.45%
	Other Amounts To Be Raised:						
	Current Year Overlay	309,172	321,266	400,000	450,000	50,000	12.50%
	Overlay Deficit (Prior Years)			22,166			0.00%
	Snow & Ice	0					
	Appropriation Deficits						
	Enterprise Deficit	288,264	310,331			0	
	State Assessments	257,352	299,726	285,437	281,876	(3,561)	-1.25%
	State Qualified Debt	1,842,544	1,802,295	1,791,694	1,764,894	(26,800)	-1.50%
	School Choice Sending Tuition	2,459,280	2,235,680	2,443,007	2,717,240	274,233	11.23%
	Charter School Sending Tuition	1,465,132	1,653,479	1,682,915	1,956,565	273,650	16.26%
	Total Other Amounts To Be Raised	6,621,744	6,622,777	6,625,219	7,170,575	545,356	8.23%
	<b>TOTAL AMOUNT TO BE RAISED</b>	<b>60,131,186</b>	<b>61,095,297</b>	<b>64,518,855</b>	<b>68,798,159</b>	<b>4,279,304</b>	<b>6.63%</b>
	Estimated Receipts:						
	Cherry Sheet Receipts	17,897,310	18,025,615	20,108,187	20,776,791	668,604	3.33%
	Mass. School Building Authority	0				0	
	Sewer Enterprise Indirect Costs	394,511	433,793	444,189	571,963	127,774	28.77%
	Water Enterprise Indirect Costs	317,995	472,839	435,889	405,663	(30,226)	-6.93%
	GCET Enterprise Fringe	109,470	97,879	0	0	0	
	Local Estimated Receipts	4,037,500	3,904,000	4,060,300	3,959,100	(101,200)	-2.49%
	Pay As You Throw Fees	600,000	600,000	700,000	700,000	0	0.00%
	Parking Meter Receipts	400,000	200,000	250,000	250,000	0	0.00%
	Total Estimated Receipts	23,756,786	23,734,126	25,998,565	26,663,517	664,952	2.56%
	Other Available Funds:						
	OPEB Stabilization (separate vote)	0	100,000	100,000	100,000	0	0.00%
	Stabilization Fund	0					
	Free Cash	0	50,000	650,000	50,000	(600,000)	-92.31%
	Total Other Available Funds	0	150,000	750,000	150,000	(600,000)	-80.00%
	<b>TOTAL REVENUES &amp; AVAILABLE FUNDS</b>	<b>23,756,786</b>	<b>23,884,126</b>	<b>26,748,565</b>	<b>26,813,517</b>	<b>64,952</b>	<b>0.24%</b>
	<b>Total Tax Levy</b>	<b>36,374,400</b>	<b>37,211,171</b>	<b>37,770,290</b>	<b>41,984,642</b>	<b>4,214,352</b>	<b>11.16%</b>
	Total Town Valuation	1,566,542,340	1,667,167,166	1,921,965,089	2,059,538,619	137,573,530	7.16%
	Tax Rate	23.22	22.32	19.65	20.39	0.73	3.73%
	Levy Limit Calculation:						
	Levy Allowed For Prior Fiscal Year	35,435,096	36,586,281	37,880,949	39,245,059		
	Amended New Growth	0	6,874	10,061	112,925		
	2-1/2% Property Tax Increase	885,877	914,829	947,275	983,950		
	New Growth	265,308	372,965	406,774	300,559		
	Levy Limit	36,586,281	37,880,949	39,245,059	40,642,493		
	Debt Excludable From Prop. 2 1/2	1,425,850	1,421,350	1,422,150	1,422,150		
	Maximum Allowable Levy Limit	38,012,131	39,302,299	40,667,209	42,064,643		
	Levy Capacity (levy under/over levy limit)	1,637,731	2,091,128	2,896,919	80,001		



FY2024 Cherry Sheet Estimates Greenfield
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PROGRAM	FY2023 Cherry Sheet Estimates	FY2024 Cherry Sheet Estimates	Diff Amt	Diff %
Education Receipts:				
Chapter 70	15,704,567	16,203,247		
School Transportation	0	0		
Charter Tuition Reimbursement	413,032	482,110		
Smart Growth School Reimbursement	0	0		
Offset Receipts:				
School Choice Receiving Tuition	415,816	306,694		
<b>Sub-Total, All Education Items:</b>	<b>16,117,599</b>	<b>16,685,357</b>		
General Government:				
Unrestricted Gen Gov't Aid	3,677,654	3,795,339		
Local Share of Racing Taxes	0	0		
Regional Public Libraries	0	0		
Veterans Benefits	191,440	171,685		
Exemp: VBS and Elderly	77,389	75,991		
State Owned Land	44,105	48,419		
Offset Receipts:				
Public Libraries	48,593	56,344		
<b>Sub-Total, All General Government:</b>	<b>3,990,588</b>	<b>4,091,434</b>		
<b>Total Estimated Receipts:</b>	<b>20,108,187</b>	<b>20,776,791</b>	<b>668,604</b>	<b>3.33%</b>

PROGRAM	FY2023 Cherry Sheet Estimates	FY2024 Cherry Sheet Estimates	Diff Amt	Diff %
State Assessments and Charges:				
Retired Employees Health Insurance	0	0		
Retired Teachers Health Insurance	0	0		
Mosquito Control Projects	0	0		
Air Pollution Districts	4,666	4,724		
Metropolitan Area Planning Council	0	0		
Old Colony Planning Council	0	0		
RMV Non-Renewal Surcharge	39,240	35,520		
<b>Sub-Total, State Assessments:</b>	<b>43,906</b>	<b>40,244</b>		
Transportation Authorities:				
MBTA	0	0		
Boston Metro. Transit District	0	0		
Regional Transit	240,673	241,632		
<b>Sub-Total, Transp Authorities:</b>	<b>240,673</b>	<b>241,632</b>		
Annual Charges Against Receipts:				
Multi-Year Repayment Program	0	0		
Special Education	858	0		
<b>Sub-Total, Annual Charges:</b>	<b>858</b>	<b>0</b>		
Tuition Assessments:				
School Choice Sending Tuition	2,443,007	2,717,240		
Charter School Sending Tuition	1,682,915	1,956,565		
<b>Sub-Total, Tuition Assessments:</b>	<b>4,125,922</b>	<b>4,673,805</b>		
<b>Total All Estimated Charges:</b>	<b>4,410,501</b>	<b>4,955,681</b>	<b>545,180</b>	<b>12.36%</b>
<b>Net State Aid</b>	<b>15,697,686</b>	<b>15,821,110</b>	<b>123,424</b>	<b>0.79%</b>