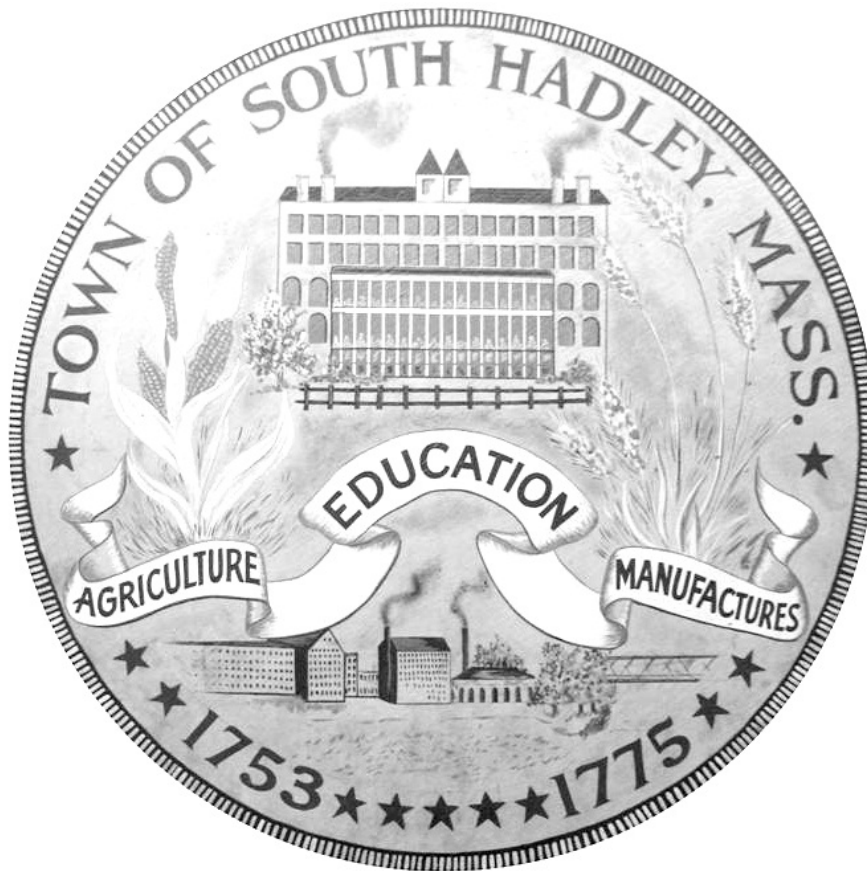




**Fiscal 2016 Tax Classification**

**PUBLIC HEARING ON  
CLASSIFICATION OF PROPERTY  
TUESDAY, DECEMBER 1 AT 7:15 P.M.  
IN THE SELECTBOARD'S MEETING ROOM  
TOWN HALL  
CONDUCTED BY:**

**TOWN OF SOUTH HADLEY:**

**SELECTBOARD  
BOARD OF ASSESSORS  
PRUDENTIAL COMMITTEE, F.D. #1  
PRUDENTIAL COMMITTEE, F.D. #2**

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## *Overview of Classification*

Cities and Towns that are certified as assessing property at full and fair cash value may elect to shift the tax burden among the major property classes within certain limits established by law. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class.

The share of the levy raised by the Commercial and Industrial classes and Personal Property (CIP) may be increased 50% as long as the Residential and Open space (R&O) classes raise at least 65% of what they would have raised without the shift.

The “minimum residential factor” established by the Commissioner of Revenue is used to make certain that the shift of the tax burden complies with the Classification Act. If the minimum residential factor would be less than .65, the community cannot make the maximum shift and must use a CIP factor of less than 1.50.

*An Open Space Discount, a Residential Exemption and a Small Commercial Exemption* may also be chosen by communities. The choice of either or both of these first two affects the tax rate of Residential property, whether a community chooses to shift more to the CIP classes or not. The third option affects the tax rate of the commercial and industrial classes. The alternatives are considered and voted on annually by the Board of Selectmen.

## Open Space Discount

What is open space?

- Open Space is defined as land maintained in an open or natural condition which contributes significantly to the benefit and enjoyment of the public.
- Exclusions:
  1. Land taxable under Chapter 61, 61A, 61B
  2. Land under a permanent conservation restriction
  3. Land held for production of income

The law allows a community to provide tax relief to the open space properties by shifting to the Residential class an amount up to a maximum of 25% of the residential factor.

In the past the Town has used an open space factor of 100%, which resulted in an equal tax rate for Open Space and Residential properties.

*For fiscal 2016 the town has 16 properties classified as open space that this discount could affect. If the Selectboard implemented this discount at the maximum of 25% the tax rate for the Open Space class of property would decrease to \$13.14. The tax rates for Residential, Commercial, Industrial and Personal classes of property would remain at \$17.56 as the difference in the reallocation of the levy is minimal.*

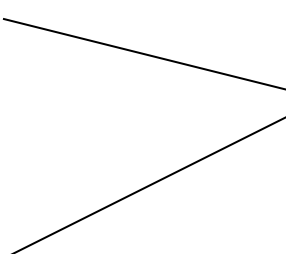
### Residential Exemption

- Applied to every residential property which is owner-occupied
- At the option of the Selectboard, an exemption of not more than 20% of the average assessed value of all Class 1, Residential parcels may be applied to residential parcels that are the principal residence of the property owner.
- Dollar value of the exemption is subtracted from the assessed value of every eligible property
- Exclusions:
  1. Accessory land incidental to a residential use
  2. Seasonal homes
  3. Residential property not occupied by its owner

In the case of South Hadley, the figure would be calculated as follows:

$$\begin{array}{rcl} \frac{\$ 1,319,449,500}{\text{Class 1 Value}} & / & 6,840 \text{ Parcels} = \frac{\$ 192,902}{\text{Avg. Cl. 1 Value}} \\ \\ \frac{\$ 192,902}{\text{Avg. Cl. 1 Value}} & \times & 20\% = \frac{\$ 38,580}{\text{Max Residential Exemption}} \end{array}$$

The approximate *number of owner-occupied primary residences* is  $5,814 \times \$ 38,580 = \$ 224,304,120$ . The granting of the Residential Exemption does not change the burden of the levy on the Residential Class. Therefore, the tax rate within the Residential Class will be increased accordingly. The effect is to increase the taxes on vacant land and accessory land to the primary residences, as well as non-owner occupied homes. The effect to the tax rate would be as follows:

| Property Class      | Exemption     | Value                                                                               | Tax Rate |
|---------------------|---------------|-------------------------------------------------------------------------------------|----------|
| Class 1 Residential | - 224,304,120 | 1,095,145,380                                                                       | 21.16    |
| Class 2 Open Space  | - None        |  | 17.56    |
| Class 3 Commercial  | - None        |                                                                                     |          |
| Class 4 Industrial  | - None        |                                                                                     |          |
| Class 5 Personal    | - None        |                                                                                     |          |

The overall effect of the Residential Exemption on a variety of properties is shown below:

An **owner occupied** primary residence valued at \$100,000 with the residential exemption applied, would go from \$ 1,756 to \$ 1,299.65 which would be a *decrease of (\$ 456.35)*.

A **non owner occupied** residence valued at \$100,000 with no residential exemption would go from \$ 1,756 to \$ 2,246 which would be an *increase of \$ 360*.

A **vacant parcel** of land valued at \$50,000 would go from \$ 878 to \$ 1,058 which would be an *increase of \$ 180*.

An **accessory parcel** of land valued at \$20,000 would go from \$ 351.20 to \$ 423.20 which would be an *increase of \$ 72*.

*For fiscal 2016 approximately 1023 properties would have an increase in tax if adopted.*

### Small Commercial Exemption

- At the option of the Selectboard, any percent of valuation up to a 10% exemption may be adopted
- Business must have an average of 10 or fewer employees (DET mails list of eligible businesses to Assessors annually)
- Tax burden is shifted to the Commercial & Industrial classes (NOT Personal Property)
- Property must have a valuation of less than \$1,000,000
- Applies to class 3 (Commercial), 600-800 (Chapter land) and Mixed Use
- Assessors calculate impact and tax rates
- Can be used with other classification options
  1. Separate CIP rate becomes 2 rates: 1 C & I, 1 Personal Property
  2. Residential Exemption, Open Space Discount not affected

*For fiscal 2016, 32 parcels would be considered to be eligible to receive this exemption. If this exemption were to be adopted at the maximum rate of 10%, the tax rates for Commercial and Industrial property classes would be \$17.71.*

### Classification Considerations

1. Consider the percentage of Commercial & Industrial (C & I) properties as compared to Residential (R).
  - Will an increased tax burden on C & I significantly lower the R tax burden?
2. What is the mix of C & I properties?
  - How much is big business?
  - How much is small business? (Mom & Pop stores)
3. Will it adversely affect small businesses and drive them out of the community?
4. Will it slow big business development?
5. Does business significantly contribute in a non-tax way to the community?
6. Are the businesses of the type that require extraordinary municipal services?
7. Is the timing proper for the move to a multiple tax rate?
8. Will a shift to the C & I maintain or increase the relative or historical share of the tax burden?
9. Is it a matter of principle or economics?

## Fiscal 2016

| <u><b>PROPOSED</b> Tax Rates:</u>                                                                                                         |       | <u>Rate</u>          | <u>% increase</u>                      |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------|----------------------|----------------------------------------|
| <div style="border: 1px solid black; padding: 5px; width: fit-content;"> Fiscal 2015 rates:<br/> \$17.08<br/> \$ 2.30<br/> \$ 2.93 </div> | Town  | \$17.56              | 2.81 %                                 |
|                                                                                                                                           | FD #1 | \$ 2.29              | -0.43 %                                |
|                                                                                                                                           | FD #2 | \$ 2.93              | -7.86 %                                |
|                                                                                                                                           |       |                      |                                        |
| <i>New Growth</i>                                                                                                                         |       | \$ 199,811.00        |                                        |
| <i>Tax Levy</i>                                                                                                                           |       | \$ 25,504,646.65     |                                        |
| <i>Debt Exclusion Total</i>                                                                                                               |       | \$ 1,336,600.00      |                                        |
| <i>Maximum Allowable Levy Limit</i>                                                                                                       |       | \$ 25,513,866.00     |                                        |
| <i>Excess Levy Capacity</i>                                                                                                               |       | \$ 9,219.35          |                                        |
|                                                                                                                                           |       |                      |                                        |
| MRF = <u>94.9766%</u>                                                                                                                     |       | Rate <u>\$ 17.56</u> | R&O <u>90.8704%</u> CIP <u>9.1296%</u> |

| <u>%</u> | <u>R&amp;O</u> | <u>CIP</u>   | <u>Res Factor</u> |
|----------|----------------|--------------|-------------------|
| 100----- | <b>17.56</b>   | <b>17.56</b> | <b>100.000%</b>   |
| 110----- | <b>17.38</b>   | <b>19.32</b> | <b>98.9953%</b>   |
| 120----- | <b>17.21</b>   | <b>21.07</b> | <b>97.9906%</b>   |
| 130----- | <b>17.03</b>   | <b>22.83</b> | <b>96.9860%</b>   |
| 140----- | <b>16.85</b>   | <b>24.58</b> | <b>95.9813%</b>   |
| 150----- | <b>16.68</b>   | <b>26.34</b> | <b>94.9766%</b>   |

**Example:** \$100,000 property value

| <u>%</u> | <u>Res tax (decr)</u> |       | <u>Comm (+ incr)</u> |      |
|----------|-----------------------|-------|----------------------|------|
| 100----- | 1,756                 | (0)   | 1,756                | (0)  |
| 110----- | 1,738                 | (-18) | 1,932                | +176 |
| 120----- | 1,721                 | (-35) | 2,107                | +351 |
| 130----- | 1,703                 | (-53) | 2,283                | +527 |
| 140----- | 1,685                 | (-71) | 2,458                | +702 |
| 150----- | 1,668                 | (-88) | 2,634                | +878 |

**Maximum decrease** on a residential \$100,000 property **(\$ 88)**

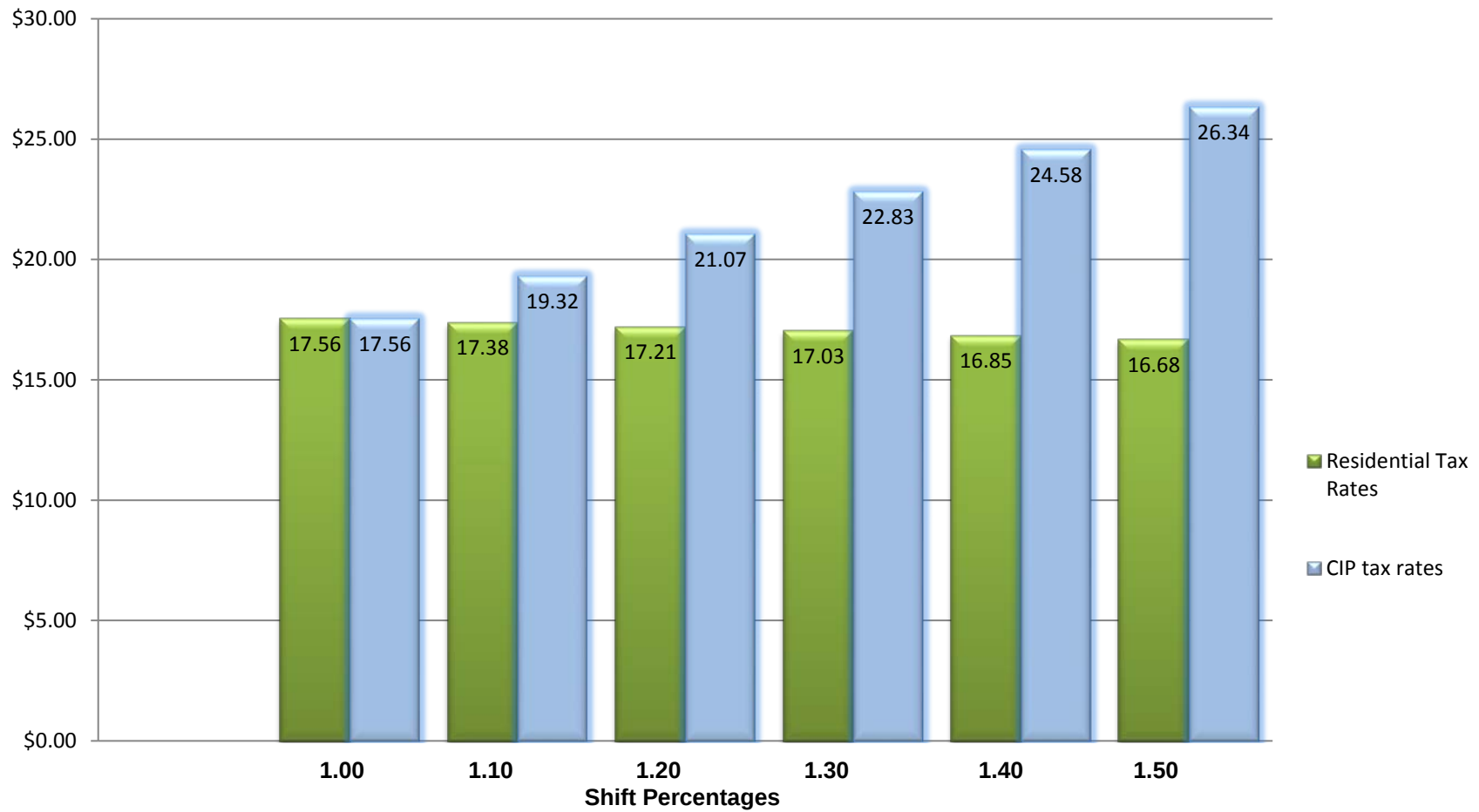
**Maximum increase** on a commercial/industrial \$100,000 property **\$ +878**

(The average value of a commercial/industrial property is \$346,400)

(The average value of a single family home is \$231,700)

Tax Rates per 1,000

## Tax Rate Alternatives -- Town of South Hadley



# What If ... Scenario Worksheet

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

| CLASS         | VALUE         | PERCENTAGE |          |
|---------------|---------------|------------|----------|
| Residential   | 1,319,449,500 | 90.8444%   | R & O %  |
| Open Space    | 378,400       | 0.0261%    | 90.8704% |
| Commercial    | 70,660,110    | 4.8650%    |          |
| Industrial    | 35,342,100    | 2.4333%    | CIP %    |
| Personal Prop | 26,598,515    | 1.8313%    | 9.1296%  |
| Total         | 1,452,428,625 | 100.0000%  |          |

## CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption
- 0 Open Space Discount

## LEVY

\$ 25,504,647 Estimated Levy  
\$ 17.56 Single Tax Rate

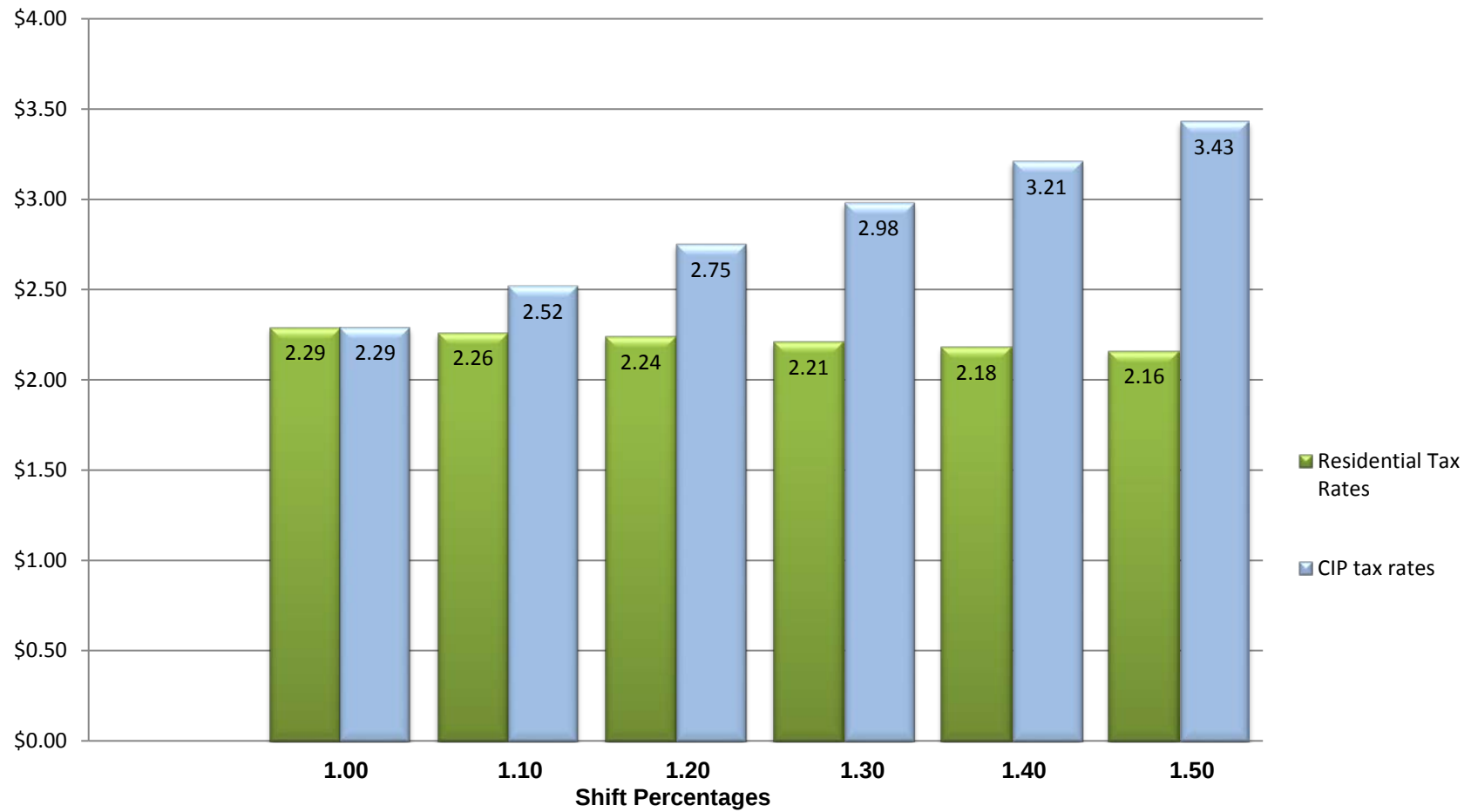
|           |            | Share Percentages |        |       |       |       |       | Levy Amounts |       |           |         |         |            | Estimated Tax Rates |       |       |       |       |
|-----------|------------|-------------------|--------|-------|-------|-------|-------|--------------|-------|-----------|---------|---------|------------|---------------------|-------|-------|-------|-------|
| CIP Shift | Res Factor | Res               | O S    | Com   | Ind   | PP    | Total | Res          | O S   | Com       | Ind     | PP      | Total      | Res                 | O S   | Com   | Ind   | PP    |
| 1.00      | 100        | 90.8444           | 0.0261 | 4.865 | 2.433 | 1.831 | 100   | 23,169,534   | 6,645 | 1,240,792 | 620,607 | 467,070 | 25,504,647 | 17.56               | 17.56 | 17.56 | 17.56 | 17.56 |
| 1.01      | 99.8995    | 90.7531           | 0.026  | 4.914 | 2.458 | 1.85  | 100   | 23,146,256   | 6,638 | 1,253,199 | 626,813 | 471,741 | 25,504,647 | 17.54               | 17.54 | 17.74 | 17.74 | 17.74 |
| 1.02      | 99.7991    | 90.6618           | 0.026  | 4.962 | 2.482 | 1.868 | 100   | 23,122,978   | 6,631 | 1,265,607 | 633,019 | 476,411 | 25,504,647 | 17.52               | 17.52 | 17.91 | 17.91 | 17.91 |
| 1.03      | 99.6986    | 90.5706           | 0.026  | 5.011 | 2.506 | 1.886 | 100   | 23,099,699   | 6,625 | 1,278,015 | 639,226 | 481,082 | 25,504,647 | 17.51               | 17.51 | 18.09 | 18.09 | 18.09 |
| 1.04      | 99.5981    | 90.4793           | 0.0259 | 5.06  | 2.531 | 1.905 | 100   | 23,076,421   | 6,618 | 1,290,423 | 645,432 | 485,753 | 25,504,647 | 17.49               | 17.49 | 18.26 | 18.26 | 18.26 |
| 1.05      | 99.4977    | 90.388            | 0.0259 | 5.108 | 2.555 | 1.923 | 100   | 23,053,143   | 6,611 | 1,302,831 | 651,638 | 490,423 | 25,504,647 | 17.47               | 17.47 | 18.44 | 18.44 | 18.44 |
| 1.06      | 99.3972    | 90.2967           | 0.0259 | 5.157 | 2.579 | 1.941 | 100   | 23,029,865   | 6,605 | 1,315,239 | 657,844 | 495,094 | 25,504,647 | 17.45               | 17.45 | 18.61 | 18.61 | 18.61 |
| 1.07      | 99.2967    | 90.2055           | 0.0259 | 5.206 | 2.604 | 1.96  | 100   | 23,006,587   | 6,598 | 1,327,647 | 664,050 | 499,765 | 25,504,647 | 17.44               | 17.44 | 18.79 | 18.79 | 18.79 |
| 1.08      | 99.1963    | 90.1142           | 0.0258 | 5.254 | 2.628 | 1.978 | 100   | 22,983,309   | 6,591 | 1,340,055 | 670,256 | 504,436 | 25,504,647 | 17.42               | 17.42 | 18.96 | 18.96 | 18.96 |
| 1.09      | 99.0958    | 90.0229           | 0.0258 | 5.303 | 2.652 | 1.996 | 100   | 22,960,031   | 6,585 | 1,352,463 | 676,462 | 509,106 | 25,504,647 | 17.40               | 17.40 | 19.14 | 19.14 | 19.14 |
| 1.10      | 98.9953    | 89.9317           | 0.0258 | 5.352 | 2.677 | 2.014 | 100   | 22,936,753   | 6,578 | 1,364,871 | 682,668 | 513,777 | 25,504,647 | 17.38               | 17.38 | 19.32 | 19.32 | 19.32 |
| 1.11      | 98.8948    | 89.8404           | 0.0258 | 5.4   | 2.701 | 2.033 | 100   | 22,913,475   | 6,571 | 1,377,279 | 688,874 | 518,448 | 25,504,647 | 17.37               | 17.37 | 19.49 | 19.49 | 19.49 |
| 1.12      | 98.7944    | 89.7491           | 0.0257 | 5.449 | 2.725 | 2.051 | 100   | 22,890,197   | 6,565 | 1,389,687 | 695,080 | 523,118 | 25,504,647 | 17.35               | 17.35 | 19.67 | 19.67 | 19.67 |
| 1.13      | 98.6939    | 89.6579           | 0.0257 | 5.497 | 2.75  | 2.069 | 100   | 22,866,919   | 6,558 | 1,402,094 | 701,286 | 527,789 | 25,504,647 | 17.33               | 17.33 | 19.84 | 19.84 | 19.84 |
| 1.14      | 98.5934    | 89.5666           | 0.0257 | 5.546 | 2.774 | 2.088 | 100   | 22,843,641   | 6,551 | 1,414,502 | 707,492 | 532,460 | 25,504,647 | 17.31               | 17.31 | 20.02 | 20.02 | 20.02 |
| 1.15      | 98.493     | 89.4753           | 0.0257 | 5.595 | 2.798 | 2.106 | 100   | 22,820,363   | 6,545 | 1,426,910 | 713,698 | 537,130 | 25,504,647 | 17.30               | 17.30 | 20.19 | 20.19 | 20.19 |

TOWN OF SOUTH HADLEY

| CIP Shift | Res Factor | Share Percentages |        |       |       |       |       | Levy Amounts |       |           |         |         |            | Estimated Tax Rates |       |       |       |       |
|-----------|------------|-------------------|--------|-------|-------|-------|-------|--------------|-------|-----------|---------|---------|------------|---------------------|-------|-------|-------|-------|
|           |            | Res               | O S    | Com   | Ind   | PP    | Total | Res          | O S   | Com       | Ind     | PP      | Total      | Res                 | O S   | Com   | Ind   | PP    |
| 1.16      | 98.3925    | 89.384            | 0.0256 | 5.643 | 2.823 | 2.124 | 100   | 22,797,085   | 6,538 | 1,439,318 | 719,904 | 541,801 | 25,504,647 | 17.28               | 17.28 | 20.37 | 20.37 | 20.37 |
| 1.17      | 98.292     | 89.2928           | 0.0256 | 5.692 | 2.847 | 2.143 | 100   | 22,773,807   | 6,531 | 1,451,726 | 726,111 | 546,472 | 25,504,647 | 17.26               | 17.26 | 20.55 | 20.55 | 20.55 |
| 1.18      | 98.1916    | 89.2015           | 0.0256 | 5.741 | 2.871 | 2.161 | 100   | 22,750,529   | 6,525 | 1,464,134 | 732,317 | 551,143 | 25,504,647 | 17.24               | 17.24 | 20.72 | 20.72 | 20.72 |
| 1.19      | 98.0911    | 89.1102           | 0.0256 | 5.789 | 2.896 | 2.179 | 100   | 22,727,251   | 6,518 | 1,476,542 | 738,523 | 555,813 | 25,504,647 | 17.22               | 17.22 | 20.90 | 20.90 | 20.90 |
| 1.20      | 97.9906    | 89.019            | 0.0255 | 5.838 | 2.92  | 2.198 | 100   | 22,703,973   | 6,511 | 1,488,950 | 744,729 | 560,484 | 25,504,647 | 17.21               | 17.21 | 21.07 | 21.07 | 21.07 |
| 1.21      | 97.8902    | 88.9277           | 0.0255 | 5.887 | 2.944 | 2.216 | 100   | 22,680,695   | 6,505 | 1,501,358 | 750,935 | 565,155 | 25,504,647 | 17.19               | 17.19 | 21.25 | 21.25 | 21.25 |
| 1.22      | 97.7897    | 88.8364           | 0.0255 | 5.935 | 2.969 | 2.234 | 100   | 22,657,417   | 6,498 | 1,513,766 | 757,141 | 569,825 | 25,504,647 | 17.17               | 17.17 | 21.42 | 21.42 | 21.42 |
| 1.23      | 97.6892    | 88.7452           | 0.0255 | 5.984 | 2.993 | 2.253 | 100   | 22,634,139   | 6,491 | 1,526,174 | 763,347 | 574,496 | 25,504,647 | 17.15               | 17.15 | 21.60 | 21.60 | 21.60 |
| 1.24      | 97.5888    | 88.6539           | 0.0254 | 6.033 | 3.017 | 2.271 | 100   | 22,610,861   | 6,484 | 1,538,582 | 769,553 | 579,167 | 25,504,647 | 17.14               | 17.14 | 21.77 | 21.77 | 21.77 |
| 1.25      | 97.4883    | 88.5626           | 0.0254 | 6.081 | 3.042 | 2.289 | 100   | 22,587,583   | 6,478 | 1,550,989 | 775,759 | 583,837 | 25,504,647 | 17.12               | 17.12 | 21.95 | 21.95 | 21.95 |
| 1.26      | 97.3878    | 88.4713           | 0.0254 | 6.13  | 3.066 | 2.308 | 100   | 22,564,305   | 6,471 | 1,563,397 | 781,965 | 588,508 | 25,504,647 | 17.10               | 17.10 | 22.13 | 22.13 | 22.13 |
| 1.27      | 97.2874    | 88.3801           | 0.0253 | 6.179 | 3.09  | 2.326 | 100   | 22,541,027   | 6,464 | 1,575,805 | 788,171 | 593,179 | 25,504,647 | 17.08               | 17.08 | 22.30 | 22.30 | 22.30 |
| 1.28      | 97.1869    | 88.2888           | 0.0253 | 6.227 | 3.115 | 2.344 | 100   | 22,517,749   | 6,458 | 1,588,213 | 794,377 | 597,850 | 25,504,647 | 17.07               | 17.07 | 22.48 | 22.48 | 22.48 |
| 1.29      | 97.0864    | 88.1975           | 0.0253 | 6.276 | 3.139 | 2.362 | 100   | 22,494,471   | 6,451 | 1,600,621 | 800,583 | 602,520 | 25,504,647 | 17.05               | 17.05 | 22.65 | 22.65 | 22.65 |
| 1.30      | 96.986     | 88.1063           | 0.0253 | 6.325 | 3.163 | 2.381 | 100   | 22,471,193   | 6,444 | 1,613,029 | 806,789 | 607,191 | 25,504,647 | 17.03               | 17.03 | 22.83 | 22.83 | 22.83 |
| 1.31      | 96.8855    | 88.015            | 0.0252 | 6.373 | 3.188 | 2.399 | 100   | 22,447,915   | 6,438 | 1,625,437 | 812,996 | 611,862 | 25,504,647 | 17.01               | 17.01 | 23.00 | 23.00 | 23.00 |
| 1.32      | 96.785     | 87.9237           | 0.0252 | 6.422 | 3.212 | 2.417 | 100   | 22,424,637   | 6,431 | 1,637,845 | 819,202 | 616,532 | 25,504,647 | 17.00               | 17.00 | 23.18 | 23.18 | 23.18 |
| 1.33      | 96.6845    | 87.8325           | 0.0252 | 6.47  | 3.236 | 2.436 | 100   | 22,401,359   | 6,424 | 1,650,253 | 825,408 | 621,203 | 25,504,647 | 16.98               | 16.98 | 23.35 | 23.35 | 23.35 |
| 1.34      | 96.5841    | 87.7412           | 0.0252 | 6.519 | 3.261 | 2.454 | 100   | 22,378,081   | 6,418 | 1,662,661 | 831,614 | 625,874 | 25,504,647 | 16.96               | 16.96 | 23.53 | 23.53 | 23.53 |
| 1.35      | 96.4836    | 87.6499           | 0.0251 | 6.568 | 3.285 | 2.472 | 100   | 22,354,803   | 6,411 | 1,675,069 | 837,820 | 630,544 | 25,504,647 | 16.94               | 16.94 | 23.71 | 23.71 | 23.71 |
| 1.36      | 96.3831    | 87.5587           | 0.0251 | 6.616 | 3.309 | 2.491 | 100   | 22,331,525   | 6,404 | 1,687,477 | 844,026 | 635,215 | 25,504,647 | 16.92               | 16.92 | 23.88 | 23.88 | 23.88 |
| 1.37      | 96.2827    | 87.4674           | 0.0251 | 6.665 | 3.334 | 2.509 | 100   | 22,308,247   | 6,398 | 1,699,884 | 850,232 | 639,886 | 25,504,647 | 16.91               | 16.91 | 24.06 | 24.06 | 24.06 |
| 1.38      | 96.1822    | 87.3761           | 0.0251 | 6.714 | 3.358 | 2.527 | 100   | 22,284,969   | 6,391 | 1,712,292 | 856,438 | 644,557 | 25,504,647 | 16.89               | 16.89 | 24.23 | 24.23 | 24.23 |
| 1.39      | 96.0817    | 87.2848           | 0.025  | 6.762 | 3.382 | 2.546 | 100   | 22,261,691   | 6,384 | 1,724,700 | 862,644 | 649,227 | 25,504,647 | 16.87               | 16.87 | 24.41 | 24.41 | 24.41 |
| 1.40      | 95.9813    | 87.1936           | 0.025  | 6.811 | 3.407 | 2.564 | 100   | 22,238,413   | 6,378 | 1,737,108 | 868,850 | 653,898 | 25,504,647 | 16.85               | 16.85 | 24.58 | 24.58 | 24.58 |
| 1.41      | 95.8808    | 87.1023           | 0.025  | 6.86  | 3.431 | 2.582 | 100   | 22,215,135   | 6,371 | 1,749,516 | 875,056 | 658,569 | 25,504,647 | 16.84               | 16.84 | 24.76 | 24.76 | 24.76 |
| 1.42      | 95.7803    | 87.011            | 0.025  | 6.908 | 3.455 | 2.601 | 100   | 22,191,857   | 6,364 | 1,761,924 | 881,262 | 663,239 | 25,504,647 | 16.82               | 16.82 | 24.94 | 24.94 | 24.94 |
| 1.43      | 95.6799    | 86.9198           | 0.0249 | 6.957 | 3.48  | 2.619 | 100   | 22,168,579   | 6,358 | 1,774,332 | 887,468 | 667,910 | 25,504,647 | 16.80               | 16.80 | 25.11 | 25.11 | 25.11 |
| 1.44      | 95.5794    | 86.8285           | 0.0249 | 7.006 | 3.504 | 2.637 | 100   | 22,145,301   | 6,351 | 1,786,740 | 893,674 | 672,581 | 25,504,647 | 16.78               | 16.78 | 25.29 | 25.29 | 25.29 |
| 1.45      | 95.4789    | 86.7372           | 0.0249 | 7.054 | 3.528 | 2.655 | 100   | 22,122,023   | 6,344 | 1,799,148 | 899,881 | 677,251 | 25,504,647 | 16.77               | 16.77 | 25.46 | 25.46 | 25.46 |
| 1.46      | 95.3785    | 86.646            | 0.0248 | 7.103 | 3.553 | 2.674 | 100   | 22,098,745   | 6,338 | 1,811,556 | 906,087 | 681,922 | 25,504,647 | 16.75               | 16.75 | 25.64 | 25.64 | 25.64 |
| 1.47      | 95.278     | 86.5547           | 0.0248 | 7.152 | 3.577 | 2.692 | 100   | 22,075,467   | 6,331 | 1,823,964 | 912,293 | 686,593 | 25,504,647 | 16.73               | 16.73 | 25.81 | 25.81 | 25.81 |
| 1.48      | 95.1775    | 86.4634           | 0.0248 | 7.2   | 3.601 | 2.71  | 100   | 22,052,189   | 6,324 | 1,836,371 | 918,499 | 691,263 | 25,504,647 | 16.71               | 16.71 | 25.99 | 25.99 | 25.99 |
| 1.49      | 95.0771    | 86.3721           | 0.0248 | 7.249 | 3.626 | 2.729 | 100   | 22,028,911   | 6,318 | 1,848,779 | 924,705 | 695,934 | 25,504,647 | 16.70               | 16.70 | 26.16 | 26.16 | 26.16 |
| 1.50      | 94.9766    | 86.2809           | 0.0247 | 7.297 | 3.65  | 2.747 | 100   | 22,005,633   | 6,311 | 1,861,187 | 930,911 | 700,605 | 25,504,647 | 16.68               | 16.68 | 26.34 | 26.34 | 26.34 |

Tax Rates per 1,000

## Tax Rate Alternatives -- Fire District #1



# What If ... Scenario Worksheet

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

| CLASS         | VALUE         | PERCENTAGE |          |
|---------------|---------------|------------|----------|
| Residential   | 987,261,280   | 89.5239%   | R & O %  |
| Open Space    | 0             | 0.0000%    | 89.5239% |
| Commercial    | 59,238,130    | 5.3717%    |          |
| Industrial    | 38,098,000    | 3.4547%    | CIP %    |
| Personal Prop | 18,192,731    | 1.6497%    | 10.4761% |
| Total         | 1,102,790,141 | 100.0000%  |          |

## CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption
- 0 Open Space Discount

## LEVY

\$ 2,525,389 Estimated Levy  
\$ 2.29 Single Tax Rate

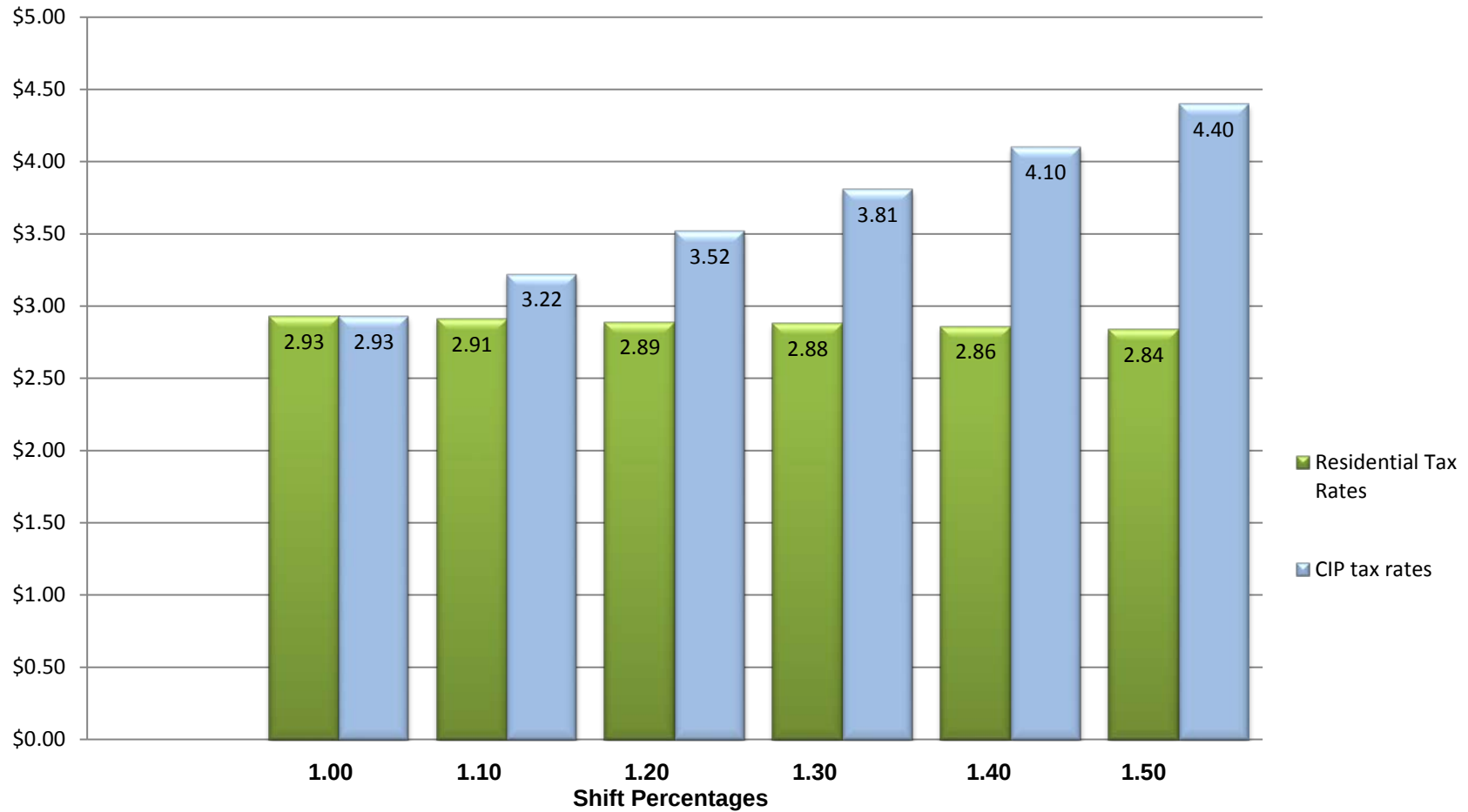
| CIP Shift | Res Factor | Share Percentages |     |       |       |       |       | Levy Amounts |     |         |         |        |           | Estimated Tax Rates |      |      |      |      |
|-----------|------------|-------------------|-----|-------|-------|-------|-------|--------------|-----|---------|---------|--------|-----------|---------------------|------|------|------|------|
|           |            | Res               | O S | Com   | Ind   | PP    | Total | Res          | O S | Com     | Ind     | PP     | Total     | Res                 | O S  | Com  | Ind  | PP   |
| 1.00      | 100        | 89.5239           | 0   | 5.372 | 3.455 | 1.65  | 100   | 2,260,828    | 0   | 135,655 | 87,244  | 41,661 | 2,525,389 | 2.29                | 0.00 | 2.29 | 2.29 | 2.29 |
| 1.01      | 99.883     | 89.4192           | 0   | 5.425 | 3.489 | 1.666 | 100   | 2,258,182    | 0   | 137,012 | 88,117  | 42,078 | 2,525,389 | 2.29                | 0.00 | 2.31 | 2.31 | 2.31 |
| 1.02      | 99.766     | 89.3144           | 0   | 5.479 | 3.524 | 1.683 | 100   | 2,255,537    | 0   | 138,368 | 88,989  | 42,495 | 2,525,389 | 2.28                | 0.00 | 2.34 | 2.34 | 2.34 |
| 1.03      | 99.6489    | 89.2097           | 0   | 5.533 | 3.558 | 1.699 | 100   | 2,252,891    | 0   | 139,725 | 89,862  | 42,911 | 2,525,389 | 2.28                | 0.00 | 2.36 | 2.36 | 2.36 |
| 1.04      | 99.5319    | 89.1049           | 0   | 5.587 | 3.593 | 1.716 | 100   | 2,250,246    | 0   | 141,082 | 90,734  | 43,328 | 2,525,389 | 2.28                | 0.00 | 2.38 | 2.38 | 2.38 |
| 1.05      | 99.4149    | 89.0001           | 0   | 5.64  | 3.627 | 1.732 | 100   | 2,247,600    | 0   | 142,438 | 91,607  | 43,744 | 2,525,389 | 2.28                | 0.00 | 2.40 | 2.40 | 2.40 |
| 1.06      | 99.2979    | 88.8954           | 0   | 5.694 | 3.662 | 1.749 | 100   | 2,244,954    | 0   | 143,795 | 92,479  | 44,161 | 2,525,389 | 2.27                | 0.00 | 2.43 | 2.43 | 2.43 |
| 1.07      | 99.1809    | 88.7906           | 0   | 5.748 | 3.697 | 1.765 | 100   | 2,242,309    | 0   | 145,151 | 93,352  | 44,578 | 2,525,389 | 2.27                | 0.00 | 2.45 | 2.45 | 2.45 |
| 1.08      | 99.0638    | 88.6859           | 0   | 5.801 | 3.731 | 1.782 | 100   | 2,239,663    | 0   | 146,508 | 94,224  | 44,994 | 2,525,389 | 2.27                | 0.00 | 2.47 | 2.47 | 2.47 |
| 1.09      | 98.9468    | 88.5811           | 0   | 5.855 | 3.766 | 1.798 | 100   | 2,237,017    | 0   | 147,864 | 95,096  | 45,411 | 2,525,389 | 2.27                | 0.00 | 2.50 | 2.50 | 2.50 |
| 1.10      | 98.8298    | 88.4763           | 0   | 5.909 | 3.8   | 1.815 | 100   | 2,234,372    | 0   | 149,221 | 95,969  | 45,827 | 2,525,389 | 2.26                | 0.00 | 2.52 | 2.52 | 2.52 |
| 1.11      | 98.7128    | 88.3716           | 0   | 5.963 | 3.835 | 1.831 | 100   | 2,231,726    | 0   | 150,577 | 96,841  | 46,244 | 2,525,389 | 2.26                | 0.00 | 2.54 | 2.54 | 2.54 |
| 1.12      | 98.5958    | 88.2668           | 0   | 6.016 | 3.869 | 1.848 | 100   | 2,229,081    | 0   | 151,934 | 97,714  | 46,661 | 2,525,389 | 2.26                | 0.00 | 2.56 | 2.56 | 2.56 |
| 1.13      | 98.4787    | 88.1621           | 0   | 6.07  | 3.904 | 1.864 | 100   | 2,226,435    | 0   | 153,290 | 98,586  | 47,077 | 2,525,389 | 2.26                | 0.00 | 2.59 | 2.59 | 2.59 |
| 1.14      | 98.3617    | 88.0573           | 0   | 6.124 | 3.938 | 1.881 | 100   | 2,223,789    | 0   | 154,647 | 99,459  | 47,494 | 2,525,389 | 2.25                | 0.00 | 2.61 | 2.61 | 2.61 |
| 1.15      | 98.2447    | 87.9525           | 0   | 6.177 | 3.973 | 1.897 | 100   | 2,221,144    | 0   | 156,004 | 100,331 | 47,911 | 2,525,389 | 2.25                | 0.00 | 2.63 | 2.63 | 2.63 |
| 1.16      | 98.1277    | 87.8478           | 0   | 6.231 | 4.007 | 1.914 | 100   | 2,218,498    | 0   | 157,360 | 101,204 | 48,327 | 2,525,389 | 2.25                | 0.00 | 2.66 | 2.66 | 2.66 |

# FIRE DISTRICT #1

| CIP Shift | Res Factor | Share Percentages |     |       |       |       |       |           | Levy Amounts |         |         |        |           |      | Estimated Tax Rates |      |      |      |  |
|-----------|------------|-------------------|-----|-------|-------|-------|-------|-----------|--------------|---------|---------|--------|-----------|------|---------------------|------|------|------|--|
|           |            | Res               | O S | Com   | Ind   | PP    | Total | Res       | O S          | Com     | Ind     | PP     | Total     | Res  | O S                 | Com  | Ind  | PP   |  |
| 1.17      | 98.0107    | 87.743            | 0   | 6.285 | 4.042 | 1.93  | 100   | 2,215,853 | 0            | 158,717 | 102,076 | 48,744 | 2,525,389 | 2.24 | 0.00                | 2.68 | 2.68 | 2.68 |  |
| 1.18      | 97.8936    | 87.6383           | 0   | 6.339 | 4.077 | 1.947 | 100   | 2,213,207 | 0            | 160,073 | 102,948 | 49,160 | 2,525,389 | 2.24 | 0.00                | 2.70 | 2.70 | 2.70 |  |
| 1.19      | 97.7766    | 87.5335           | 0   | 6.392 | 4.111 | 1.963 | 100   | 2,210,561 | 0            | 161,430 | 103,821 | 49,577 | 2,525,389 | 2.24 | 0.00                | 2.73 | 2.73 | 2.73 |  |
| 1.20      | 97.6596    | 87.4287           | 0   | 6.446 | 4.146 | 1.98  | 100   | 2,207,916 | 0            | 162,786 | 104,693 | 49,994 | 2,525,389 | 2.24 | 0.00                | 2.75 | 2.75 | 2.75 |  |
| 1.21      | 97.5426    | 87.324            | 0   | 6.5   | 4.18  | 1.996 | 100   | 2,205,270 | 0            | 164,143 | 105,566 | 50,410 | 2,525,389 | 2.23 | 0.00                | 2.77 | 2.77 | 2.77 |  |
| 1.22      | 97.4256    | 87.2192           | 0   | 6.553 | 4.215 | 2.013 | 100   | 2,202,625 | 0            | 165,499 | 106,438 | 50,827 | 2,525,389 | 2.23 | 0.00                | 2.79 | 2.79 | 2.79 |  |
| 1.23      | 97.3086    | 87.1145           | 0   | 6.607 | 4.249 | 2.029 | 100   | 2,199,979 | 0            | 166,856 | 107,311 | 51,243 | 2,525,389 | 2.23 | 0.00                | 2.82 | 2.82 | 2.82 |  |
| 1.24      | 97.1915    | 87.0097           | 0   | 6.661 | 4.284 | 2.046 | 100   | 2,197,333 | 0            | 168,213 | 108,183 | 51,660 | 2,525,389 | 2.23 | 0.00                | 2.84 | 2.84 | 2.84 |  |
| 1.25      | 97.0745    | 86.9049           | 0   | 6.715 | 4.318 | 2.062 | 100   | 2,194,688 | 0            | 169,569 | 109,056 | 52,077 | 2,525,389 | 2.22 | 0.00                | 2.86 | 2.86 | 2.86 |  |
| 1.26      | 96.9575    | 86.8002           | 0   | 6.768 | 4.353 | 2.079 | 100   | 2,192,042 | 0            | 170,926 | 109,928 | 52,493 | 2,525,389 | 2.22 | 0.00                | 2.89 | 2.89 | 2.89 |  |
| 1.27      | 96.8405    | 86.6954           | 0   | 6.822 | 4.388 | 2.095 | 100   | 2,189,396 | 0            | 172,282 | 110,800 | 52,910 | 2,525,389 | 2.22 | 0.00                | 2.91 | 2.91 | 2.91 |  |
| 1.28      | 96.7235    | 86.5907           | 0   | 6.876 | 4.422 | 2.112 | 100   | 2,186,751 | 0            | 173,639 | 111,673 | 53,327 | 2,525,389 | 2.21 | 0.00                | 2.93 | 2.93 | 2.93 |  |
| 1.29      | 96.6064    | 86.4859           | 0   | 6.929 | 4.457 | 2.128 | 100   | 2,184,105 | 0            | 174,995 | 112,545 | 53,743 | 2,525,389 | 2.21 | 0.00                | 2.95 | 2.95 | 2.95 |  |
| 1.30      | 96.4894    | 86.3811           | 0   | 6.983 | 4.491 | 2.145 | 100   | 2,181,460 | 0            | 176,352 | 113,418 | 54,160 | 2,525,389 | 2.21 | 0.00                | 2.98 | 2.98 | 2.98 |  |
| 1.31      | 96.3724    | 86.2764           | 0   | 7.037 | 4.526 | 2.161 | 100   | 2,178,814 | 0            | 177,708 | 114,290 | 54,576 | 2,525,389 | 2.21 | 0.00                | 3.00 | 3.00 | 3.00 |  |
| 1.32      | 96.2554    | 86.1716           | 0   | 7.091 | 4.56  | 2.178 | 100   | 2,176,168 | 0            | 179,065 | 115,163 | 54,993 | 2,525,389 | 2.20 | 0.00                | 3.02 | 3.02 | 3.02 |  |
| 1.33      | 96.1384    | 86.0669           | 0   | 7.144 | 4.595 | 2.194 | 100   | 2,173,523 | 0            | 180,422 | 116,035 | 55,410 | 2,525,389 | 2.20 | 0.00                | 3.05 | 3.05 | 3.05 |  |
| 1.34      | 96.0213    | 85.9621           | 0   | 7.198 | 4.629 | 2.211 | 100   | 2,170,877 | 0            | 181,778 | 116,908 | 55,826 | 2,525,389 | 2.20 | 0.00                | 3.07 | 3.07 | 3.07 |  |
| 1.35      | 95.9043    | 85.8573           | 0   | 7.252 | 4.664 | 2.227 | 100   | 2,168,232 | 0            | 183,135 | 117,780 | 56,243 | 2,525,389 | 2.20 | 0.00                | 3.09 | 3.09 | 3.09 |  |
| 1.36      | 95.7873    | 85.7526           | 0   | 7.306 | 4.698 | 2.244 | 100   | 2,165,586 | 0            | 184,491 | 118,652 | 56,659 | 2,525,389 | 2.19 | 0.00                | 3.11 | 3.11 | 3.11 |  |
| 1.37      | 95.6703    | 85.6478           | 0   | 7.359 | 4.733 | 2.26  | 100   | 2,162,940 | 0            | 185,848 | 119,525 | 57,076 | 2,525,389 | 2.19 | 0.00                | 3.14 | 3.14 | 3.14 |  |
| 1.38      | 95.5533    | 85.543            | 0   | 7.413 | 4.768 | 2.277 | 100   | 2,160,295 | 0            | 187,204 | 120,397 | 57,493 | 2,525,389 | 2.19 | 0.00                | 3.16 | 3.16 | 3.16 |  |
| 1.39      | 95.4362    | 85.4383           | 0   | 7.467 | 4.802 | 2.293 | 100   | 2,157,649 | 0            | 188,561 | 121,270 | 57,909 | 2,525,389 | 2.19 | 0.00                | 3.18 | 3.18 | 3.18 |  |
| 1.40      | 95.3192    | 85.3335           | 0   | 7.52  | 4.837 | 2.31  | 100   | 2,155,004 | 0            | 189,917 | 122,142 | 58,326 | 2,525,389 | 2.18 | 0.00                | 3.21 | 3.21 | 3.21 |  |
| 1.41      | 95.2022    | 85.2288           | 0   | 7.574 | 4.871 | 2.326 | 100   | 2,152,358 | 0            | 191,274 | 123,015 | 58,742 | 2,525,389 | 2.18 | 0.00                | 3.23 | 3.23 | 3.23 |  |
| 1.42      | 95.0852    | 85.124            | 0   | 7.628 | 4.906 | 2.343 | 100   | 2,149,712 | 0            | 192,631 | 123,887 | 59,159 | 2,525,389 | 2.18 | 0.00                | 3.25 | 3.25 | 3.25 |  |
| 1.43      | 94.9682    | 85.0192           | 0   | 7.682 | 4.94  | 2.359 | 100   | 2,147,067 | 0            | 193,987 | 124,759 | 59,576 | 2,525,389 | 2.17 | 0.00                | 3.27 | 3.27 | 3.27 |  |
| 1.44      | 94.8511    | 84.9145           | 0   | 7.735 | 4.975 | 2.376 | 100   | 2,144,421 | 0            | 195,344 | 125,632 | 59,992 | 2,525,389 | 2.17 | 0.00                | 3.30 | 3.30 | 3.30 |  |
| 1.45      | 94.7341    | 84.8097           | 0   | 7.789 | 5.009 | 2.392 | 100   | 2,141,775 | 0            | 196,700 | 126,504 | 60,409 | 2,525,389 | 2.17 | 0.00                | 3.32 | 3.32 | 3.32 |  |
| 1.46      | 94.6171    | 84.705            | 0   | 7.843 | 5.044 | 2.409 | 100   | 2,139,130 | 0            | 198,057 | 127,377 | 60,826 | 2,525,389 | 2.17 | 0.00                | 3.34 | 3.34 | 3.34 |  |
| 1.47      | 94.5001    | 84.6002           | 0   | 7.896 | 5.078 | 2.425 | 100   | 2,136,484 | 0            | 199,413 | 128,249 | 61,242 | 2,525,389 | 2.16 | 0.00                | 3.37 | 3.37 | 3.37 |  |
| 1.48      | 94.3831    | 84.4954           | 0   | 7.95  | 5.113 | 2.442 | 100   | 2,133,839 | 0            | 200,770 | 129,122 | 61,659 | 2,525,389 | 2.16 | 0.00                | 3.39 | 3.39 | 3.39 |  |
| 1.49      | 94.266     | 84.3907           | 0   | 8.004 | 5.148 | 2.458 | 100   | 2,131,193 | 0            | 202,126 | 129,994 | 62,075 | 2,525,389 | 2.16 | 0.00                | 3.41 | 3.41 | 3.41 |  |
| 1.50      | 94.149     | 84.2859           | 0   | 8.058 | 5.182 | 2.475 | 100   | 2,128,547 | 0            | 203,483 | 130,867 | 62,492 | 2,525,389 | 2.16 | 0.00                | 3.43 | 3.43 | 3.43 |  |

Tax Rates per 1,000

## Tax Rate Alternatives -- Fire District #2



# What If ... Scenario Worksheet

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

| CLASS         | VALUE       | PERCENTAGE |          |
|---------------|-------------|------------|----------|
| Residential   | 353,457,920 | 94.1657%   | R & O %  |
| Open Space    | 378,400     | 0.1008%    | 94.2665% |
| Commercial    | 11,421,980  | 3.0430%    |          |
| Industrial    | 1,172,300   | 0.3123%    | CIP %    |
| Personal Prop | 8,926,673   | 2.3782%    | 5.7335%  |
| Total         | 375,357,273 | 100.0000%  |          |

## CLASSIFICATION OPTIONS

- 0 Residential Exempt
- 0 Small Commercial Exemption
- 0 Open Space Discount

## LEVY

\$ 1,099,797 Estimated Levy  
\$ 2.93 Single Tax Rate

| CIP Shift | Res Factor | Share Percentages |        |       |       |       |       | Levy Amounts |       |        |       |        |           | Estimated Tax Rates |      |      |      |      |
|-----------|------------|-------------------|--------|-------|-------|-------|-------|--------------|-------|--------|-------|--------|-----------|---------------------|------|------|------|------|
|           |            | Res               | O S    | Com   | Ind   | PP    | Total | Res          | O S   | Com    | Ind   | PP     | Total     | Res                 | O S  | Com  | Ind  | PP   |
| 1.00      | 100        | 94.1657           | 0.1008 | 3.043 | 0.312 | 2.378 | 100   | 1,035,632    | 1,109 | 33,466 | 3,435 | 26,155 | 1,099,797 | 2.93                | 2.93 | 2.93 | 2.93 | 2.93 |
| 1.01      | 99.9392    | 94.1085           | 0.1007 | 3.073 | 0.315 | 2.402 | 100   | 1,035,002    | 1,108 | 33,801 | 3,469 | 26,417 | 1,099,797 | 2.93                | 2.93 | 2.96 | 2.96 | 2.96 |
| 1.02      | 99.8784    | 94.0512           | 0.1007 | 3.104 | 0.319 | 2.426 | 100   | 1,034,372    | 1,107 | 34,136 | 3,504 | 26,678 | 1,099,797 | 2.93                | 2.93 | 2.99 | 2.99 | 2.99 |
| 1.03      | 99.8175    | 93.9939           | 0.1006 | 3.134 | 0.322 | 2.45  | 100   | 1,033,742    | 1,107 | 34,470 | 3,538 | 26,940 | 1,099,797 | 2.92                | 2.92 | 3.02 | 3.02 | 3.02 |
| 1.04      | 99.7567    | 93.9366           | 0.1006 | 3.165 | 0.325 | 2.473 | 100   | 1,033,112    | 1,106 | 34,805 | 3,572 | 27,201 | 1,099,797 | 2.92                | 2.92 | 3.05 | 3.05 | 3.05 |
| 1.05      | 99.6959    | 93.8794           | 0.1005 | 3.195 | 0.328 | 2.497 | 100   | 1,032,482    | 1,105 | 35,140 | 3,607 | 27,463 | 1,099,797 | 2.92                | 2.92 | 3.08 | 3.08 | 3.08 |
| 1.06      | 99.6351    | 93.8221           | 0.1004 | 3.226 | 0.331 | 2.521 | 100   | 1,031,853    | 1,105 | 35,474 | 3,641 | 27,724 | 1,099,797 | 2.92                | 2.92 | 3.11 | 3.11 | 3.11 |
| 1.07      | 99.5742    | 93.7648           | 0.1004 | 3.256 | 0.334 | 2.545 | 100   | 1,031,223    | 1,104 | 35,809 | 3,675 | 27,986 | 1,099,797 | 2.92                | 2.92 | 3.14 | 3.14 | 3.14 |
| 1.08      | 99.5134    | 93.7075           | 0.1003 | 3.286 | 0.337 | 2.568 | 100   | 1,030,593    | 1,103 | 36,144 | 3,710 | 28,248 | 1,099,797 | 2.92                | 2.92 | 3.16 | 3.16 | 3.16 |
| 1.09      | 99.4526    | 93.6503           | 0.1003 | 3.317 | 0.34  | 2.592 | 100   | 1,029,963    | 1,103 | 36,478 | 3,744 | 28,509 | 1,099,797 | 2.91                | 2.91 | 3.19 | 3.19 | 3.19 |
| 1.10      | 99.3918    | 93.593            | 0.1002 | 3.347 | 0.344 | 2.616 | 100   | 1,029,333    | 1,102 | 36,813 | 3,778 | 28,771 | 1,099,797 | 2.91                | 2.91 | 3.22 | 3.22 | 3.22 |
| 1.11      | 99.331     | 93.5357           | 0.1001 | 3.378 | 0.347 | 2.64  | 100   | 1,028,703    | 1,101 | 37,148 | 3,813 | 29,032 | 1,099,797 | 2.91                | 2.91 | 3.25 | 3.25 | 3.25 |
| 1.12      | 99.2701    | 93.4785           | 0.1001 | 3.408 | 0.35  | 2.664 | 100   | 1,028,073    | 1,101 | 37,482 | 3,847 | 29,294 | 1,099,797 | 2.91                | 2.91 | 3.28 | 3.28 | 3.28 |
| 1.13      | 99.2093    | 93.4212           | 0.1    | 3.439 | 0.353 | 2.687 | 100   | 1,027,443    | 1,100 | 37,817 | 3,881 | 29,555 | 1,099,797 | 2.91                | 2.91 | 3.31 | 3.31 | 3.31 |
| 1.14      | 99.1485    | 93.3639           | 0.1    | 3.469 | 0.356 | 2.711 | 100   | 1,026,813    | 1,099 | 38,152 | 3,916 | 29,817 | 1,099,797 | 2.91                | 2.91 | 3.34 | 3.34 | 3.34 |
| 1.15      | 99.0877    | 93.3066           | 0.0999 | 3.499 | 0.359 | 2.735 | 100   | 1,026,184    | 1,099 | 38,486 | 3,950 | 30,078 | 1,099,797 | 2.90                | 2.90 | 3.37 | 3.37 | 3.37 |

**FIRE DISTRICT #2**

| CIP Shift | Res Factor | Share Percentages |        |       |       |       |       | Levy Amounts |       |        |       |        |           | Estimated Tax Rates |      |      |      |      |
|-----------|------------|-------------------|--------|-------|-------|-------|-------|--------------|-------|--------|-------|--------|-----------|---------------------|------|------|------|------|
|           |            | Res               | O S    | Com   | Ind   | PP    | Total | Res          | O S   | Com    | Ind   | PP     | Total     | Res                 | O S  | Com  | Ind  | PP   |
| 1.16      | 99.0269    | 93.2494           | 0.0998 | 3.53  | 0.362 | 2.759 | 100   | 1,025,554    | 1,098 | 38,821 | 3,984 | 30,340 | 1,099,797 | 2.90                | 2.90 | 3.40 | 3.40 | 3.40 |
| 1.17      | 98.966     | 93.1921           | 0.0998 | 3.56  | 0.365 | 2.783 | 100   | 1,024,924    | 1,097 | 39,156 | 4,019 | 30,602 | 1,099,797 | 2.90                | 2.90 | 3.43 | 3.43 | 3.43 |
| 1.18      | 98.9052    | 93.1348           | 0.0997 | 3.591 | 0.369 | 2.806 | 100   | 1,024,294    | 1,097 | 39,490 | 4,053 | 30,863 | 1,099,797 | 2.90                | 2.90 | 3.46 | 3.46 | 3.46 |
| 1.19      | 98.8444    | 93.0775           | 0.0996 | 3.621 | 0.372 | 2.83  | 100   | 1,023,664    | 1,096 | 39,825 | 4,087 | 31,125 | 1,099,797 | 2.90                | 2.90 | 3.49 | 3.49 | 3.49 |
| 1.20      | 98.7836    | 93.0203           | 0.0996 | 3.652 | 0.375 | 2.854 | 100   | 1,023,034    | 1,095 | 40,160 | 4,122 | 31,386 | 1,099,797 | 2.89                | 2.89 | 3.52 | 3.52 | 3.52 |
| 1.21      | 98.7227    | 92.963            | 0.0995 | 3.682 | 0.378 | 2.878 | 100   | 1,022,404    | 1,095 | 40,494 | 4,156 | 31,648 | 1,099,797 | 2.89                | 2.89 | 3.55 | 3.55 | 3.55 |
| 1.22      | 98.6619    | 92.9057           | 0.0995 | 3.712 | 0.381 | 2.901 | 100   | 1,021,774    | 1,094 | 40,829 | 4,191 | 31,909 | 1,099,797 | 2.89                | 2.89 | 3.57 | 3.57 | 3.57 |
| 1.23      | 98.6011    | 92.8484           | 0.0994 | 3.743 | 0.384 | 2.925 | 100   | 1,021,144    | 1,093 | 41,164 | 4,225 | 32,171 | 1,099,797 | 2.89                | 2.89 | 3.60 | 3.60 | 3.60 |
| 1.24      | 98.5403    | 92.7912           | 0.0993 | 3.773 | 0.387 | 2.949 | 100   | 1,020,515    | 1,093 | 41,498 | 4,259 | 32,432 | 1,099,797 | 2.89                | 2.89 | 3.63 | 3.63 | 3.63 |
| 1.25      | 98.4795    | 92.7339           | 0.0993 | 3.804 | 0.39  | 2.973 | 100   | 1,019,885    | 1,092 | 41,833 | 4,294 | 32,694 | 1,099,797 | 2.89                | 2.89 | 3.66 | 3.66 | 3.66 |
| 1.26      | 98.4186    | 92.6766           | 0.0992 | 3.834 | 0.394 | 2.997 | 100   | 1,019,255    | 1,091 | 42,168 | 4,328 | 32,955 | 1,099,797 | 2.88                | 2.88 | 3.69 | 3.69 | 3.69 |
| 1.27      | 98.3578    | 92.6194           | 0.0992 | 3.865 | 0.397 | 3.02  | 100   | 1,018,625    | 1,091 | 42,502 | 4,362 | 33,217 | 1,099,797 | 2.88                | 2.88 | 3.72 | 3.72 | 3.72 |
| 1.28      | 98.297     | 92.5621           | 0.0991 | 3.895 | 0.4   | 3.044 | 100   | 1,017,995    | 1,090 | 42,837 | 4,397 | 33,479 | 1,099,797 | 2.88                | 2.88 | 3.75 | 3.75 | 3.75 |
| 1.29      | 98.2362    | 92.5048           | 0.099  | 3.925 | 0.403 | 3.068 | 100   | 1,017,365    | 1,089 | 43,172 | 4,431 | 33,740 | 1,099,797 | 2.88                | 2.88 | 3.78 | 3.78 | 3.78 |
| 1.30      | 98.1753    | 92.4475           | 0.099  | 3.956 | 0.406 | 3.092 | 100   | 1,016,735    | 1,088 | 43,506 | 4,465 | 34,002 | 1,099,797 | 2.88                | 2.88 | 3.81 | 3.81 | 3.81 |
| 1.31      | 98.1145    | 92.3903           | 0.0989 | 3.986 | 0.409 | 3.115 | 100   | 1,016,105    | 1,088 | 43,841 | 4,500 | 34,263 | 1,099,797 | 2.87                | 2.87 | 3.84 | 3.84 | 3.84 |
| 1.32      | 98.0537    | 92.333            | 0.0988 | 4.017 | 0.412 | 3.139 | 100   | 1,015,475    | 1,087 | 44,176 | 4,534 | 34,525 | 1,099,797 | 2.87                | 2.87 | 3.87 | 3.87 | 3.87 |
| 1.33      | 97.9929    | 92.2757           | 0.0988 | 4.047 | 0.415 | 3.163 | 100   | 1,014,846    | 1,086 | 44,510 | 4,568 | 34,786 | 1,099,797 | 2.87                | 2.87 | 3.90 | 3.90 | 3.90 |
| 1.34      | 97.9321    | 92.2184           | 0.0987 | 4.078 | 0.419 | 3.187 | 100   | 1,014,216    | 1,086 | 44,845 | 4,603 | 35,048 | 1,099,797 | 2.87                | 2.87 | 3.93 | 3.93 | 3.93 |
| 1.35      | 97.8712    | 92.1612           | 0.0987 | 4.108 | 0.422 | 3.211 | 100   | 1,013,586    | 1,085 | 45,180 | 4,637 | 35,309 | 1,099,797 | 2.87                | 2.87 | 3.96 | 3.96 | 3.96 |
| 1.36      | 97.8104    | 92.1039           | 0.0986 | 4.138 | 0.425 | 3.234 | 100   | 1,012,956    | 1,084 | 45,514 | 4,671 | 35,571 | 1,099,797 | 2.87                | 2.87 | 3.98 | 3.98 | 3.98 |
| 1.37      | 97.7496    | 92.0466           | 0.0985 | 4.169 | 0.428 | 3.258 | 100   | 1,012,326    | 1,084 | 45,849 | 4,706 | 35,833 | 1,099,797 | 2.86                | 2.86 | 4.01 | 4.01 | 4.01 |
| 1.38      | 97.6888    | 91.9893           | 0.0985 | 4.199 | 0.431 | 3.282 | 100   | 1,011,696    | 1,083 | 46,184 | 4,740 | 36,094 | 1,099,797 | 2.86                | 2.86 | 4.04 | 4.04 | 4.04 |
| 1.39      | 97.628     | 91.9321           | 0.0984 | 4.23  | 0.434 | 3.306 | 100   | 1,011,066    | 1,082 | 46,518 | 4,774 | 36,356 | 1,099,797 | 2.86                | 2.86 | 4.07 | 4.07 | 4.07 |
| 1.40      | 97.5671    | 91.8748           | 0.0984 | 4.26  | 0.437 | 3.33  | 100   | 1,010,436    | 1,082 | 46,853 | 4,809 | 36,617 | 1,099,797 | 2.86                | 2.86 | 4.10 | 4.10 | 4.10 |
| 1.41      | 97.5063    | 91.8175           | 0.0983 | 4.291 | 0.44  | 3.353 | 100   | 1,009,806    | 1,081 | 47,188 | 4,843 | 36,879 | 1,099,797 | 2.86                | 2.86 | 4.13 | 4.13 | 4.13 |
| 1.42      | 97.4455    | 91.7603           | 0.0982 | 4.321 | 0.444 | 3.377 | 100   | 1,009,177    | 1,080 | 47,522 | 4,877 | 37,140 | 1,099,797 | 2.86                | 2.86 | 4.16 | 4.16 | 4.16 |
| 1.43      | 97.3847    | 91.703            | 0.0982 | 4.351 | 0.447 | 3.401 | 100   | 1,008,547    | 1,080 | 47,857 | 4,912 | 37,402 | 1,099,797 | 2.85                | 2.85 | 4.19 | 4.19 | 4.19 |
| 1.44      | 97.3238    | 91.6457           | 0.0981 | 4.382 | 0.45  | 3.425 | 100   | 1,007,917    | 1,079 | 48,192 | 4,946 | 37,663 | 1,099,797 | 2.85                | 2.85 | 4.22 | 4.22 | 4.22 |
| 1.45      | 97.263     | 91.5884           | 0.0981 | 4.412 | 0.453 | 3.448 | 100   | 1,007,287    | 1,078 | 48,526 | 4,981 | 37,925 | 1,099,797 | 2.85                | 2.85 | 4.25 | 4.25 | 4.25 |
| 1.46      | 97.2022    | 91.5312           | 0.098  | 4.443 | 0.456 | 3.472 | 100   | 1,006,657    | 1,078 | 48,861 | 5,015 | 38,187 | 1,099,797 | 2.85                | 2.85 | 4.28 | 4.28 | 4.28 |
| 1.47      | 97.1414    | 91.4739           | 0.0979 | 4.473 | 0.459 | 3.496 | 100   | 1,006,027    | 1,077 | 49,196 | 5,049 | 38,448 | 1,099,797 | 2.85                | 2.85 | 4.31 | 4.31 | 4.31 |
| 1.48      | 97.0806    | 91.4166           | 0.0979 | 4.504 | 0.462 | 3.52  | 100   | 1,005,397    | 1,076 | 49,530 | 5,084 | 38,710 | 1,099,797 | 2.84                | 2.84 | 4.34 | 4.34 | 4.34 |
| 1.49      | 97.0197    | 91.3593           | 0.0978 | 4.534 | 0.465 | 3.544 | 100   | 1,004,767    | 1,076 | 49,865 | 5,118 | 38,971 | 1,099,797 | 2.84                | 2.84 | 4.37 | 4.37 | 4.37 |
| 1.50      | 96.9589    | 91.3021           | 0.0977 | 4.564 | 0.469 | 3.567 | 100   | 1,004,137    | 1,075 | 50,200 | 5,152 | 39,233 | 1,099,797 | 2.84                | 2.84 | 4.40 | 4.40 | 4.40 |

**South Hadley Valuation  
Fiscal 2000-2016**

| Valuation by class |                  |            |               |               |               | % of Total Valuation |        | Total Valuation  |
|--------------------|------------------|------------|---------------|---------------|---------------|----------------------|--------|------------------|
|                    | R                | O          | C             | I             | P             | R&O %                | CIP %  |                  |
| <b>2016</b>        | \$ 1,319,449,500 | \$ 378,400 | \$ 70,660,110 | \$ 35,342,100 | \$ 26,598,515 | 90.87%               | 9.13%  | \$ 1,452,428,625 |
| <b>2015</b>        | \$ 1,277,583,605 | \$ 378,000 | \$ 68,480,570 | \$ 38,481,200 | \$ 24,649,555 | 90.66%               | 9.34%  | \$ 1,409,572,930 |
| <b>2014</b>        | \$ 1,279,016,795 | \$ 378,000 | \$ 67,685,580 | \$ 38,273,600 | \$ 25,386,665 | 90.69%               | 9.31%  | \$ 1,410,740,640 |
| <b>2013</b>        | \$ 1,344,616,660 | \$ 394,800 | \$ 73,258,675 | \$ 40,364,275 | \$ 27,651,467 | 90.49%               | 9.51%  | \$ 1,486,285,877 |
| <b>2012</b>        | \$ 1,338,967,050 | \$ 394,800 | \$ 73,138,775 | \$ 37,986,675 | \$ 26,844,020 | 90.66%               | 9.34%  | \$ 1,477,331,320 |
| <b>2011</b>        | \$ 1,331,499,955 | \$ 394,800 | \$ 72,928,670 | \$ 39,093,875 | \$ 25,308,939 | 90.65%               | 9.34%  | \$ 1,469,226,239 |
| <b>2010</b>        | \$ 1,322,522,955 | \$ 394,800 | \$ 72,916,470 | \$ 39,220,375 | \$ 28,104,763 | 90.40%               | 9.60%  | \$ 1,463,159,363 |
| <b>2009</b>        | \$ 1,432,874,625 | \$ 227,100 | \$ 77,770,275 | \$ 41,524,100 | \$ 31,020,054 | 90.50%               | 9.50%  | \$ 1,583,416,154 |
| <b>2008</b>        | \$ 1,421,229,395 | \$ 227,100 | \$ 78,538,305 | \$ 40,753,400 | \$ 20,233,072 | 91.10%               | 8.90%  | \$ 1,560,981,272 |
| <b>2007</b>        | \$ 1,405,229,955 | \$ 227,100 | \$ 78,316,345 | \$ 40,666,500 | \$ 16,112,248 | 91.20%               | 8.80%  | \$ 1,540,552,148 |
| <b>2006</b>        | \$ 1,255,576,565 | \$ 219,200 | \$ 70,816,835 | \$ 41,016,500 | \$ 14,379,499 | 90.90%               | 9.10%  | \$ 1,382,008,599 |
| <b>2005</b>        | \$ 1,037,951,150 | \$ 212,600 | \$ 62,253,850 | \$ 35,816,100 | \$ 13,455,729 | 90.30%               | 9.70%  | \$ 1,149,689,429 |
| <b>2004</b>        | \$ 1,018,133,850 | \$ 212,600 | \$ 60,685,850 | \$ 35,768,600 | \$ 15,068,698 | 90.10%               | 9.90%  | \$ 1,129,869,598 |
| <b>2003</b>        | \$ 792,296,800   | \$ 246,300 | \$ 56,570,500 | \$ 35,635,400 | \$ 14,179,315 | 88.20%               | 11.80% | \$ 898,928,315   |
| <b>2002</b>        | \$ 784,915,600   | \$ 246,300 | \$ 55,257,100 | \$ 36,085,600 | \$ 13,913,492 | 88.20%               | 11.80% | \$ 890,418,092   |
| <b>2001</b>        | \$ 780,110,000   | \$ 246,300 | \$ 54,414,300 | \$ 35,647,600 | \$ 12,995,911 | 88.30%               | 11.70% | \$ 883,414,111   |
| <b>2000</b>        | \$ 698,497,900   | \$ 245,300 | \$ 45,443,400 | \$ 31,846,100 | \$ 12,103,421 | 88.70%               | 11.30% | \$ 788,136,121   |

**R** Residential  
**O** Open space  
**C** Commercial  
**I** Industrial  
**P** Personal Property

11/21/2015

**Analysis of average single family tax bill.  
FY 16(Estimated)  
vs.  
FY 15(Actual)**

| <b><u>PROPOSED</u></b>                          | <b><u>ESTIMATED</u></b>                                 |                                                 |                                                                |            |                                |
|-------------------------------------------------|---------------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------|------------|--------------------------------|
| Average Single Family<br>Home Value for FY 2016 | <b><u>Taxes for<br/>Fiscal 2016</u></b><br>Town \$17.56 | Average Single Family<br>Home Value for FY 2015 | <b><u>Actual Taxes for<br/>Fiscal 2015</u></b><br>Town \$17.08 |            |                                |
| \$ 231,700                                      | \$ 4,068.65                                             | \$ 224,800                                      | \$ 3,839.58                                                    | \$ 229.07  | increase over last fiscal year |
|                                                 | <b><u>Fiscal 2016</u></b><br>FD #1 \$2.29               |                                                 | <b><u>Fiscal 2015</u></b><br>FD #1 \$2.30                      |            |                                |
| \$ 231,700                                      | \$ 530.59                                               | \$ 224,800                                      | \$ 517.04                                                      | \$ 13.55   | increase over last fiscal year |
|                                                 | <b><u>Fiscal 2016</u></b><br>FD #2 \$2.93               |                                                 | <b><u>Fiscal 2015</u></b><br>FD #2 \$3.18                      |            |                                |
| \$ 231,700                                      | \$ 678.88                                               | \$ 224,800                                      | \$ 714.86                                                      | \$ (35.98) | decrease over last fiscal year |

11/21/2015

**Analysis of Comm/Ind average tax bill  
FY 16(Estimated)  
vs.  
FY 15 (Actual)**

**PROPOSED**

**ESTIMATED**

Average Commercial  
Industrial Value FY 2016

**Taxes for**  
**Fiscal 2016**  
Town \$17.56

Average Commercial  
Industrial Value FY 2015

**Actual Taxes for**  
**Fiscal 2015**  
Town \$17.08

|    |         |    |          |    |         |    |          |    |       |                                |
|----|---------|----|----------|----|---------|----|----------|----|-------|--------------------------------|
| \$ | 346,400 | \$ | 6,082.78 | \$ | 354,200 | \$ | 6,049.74 | \$ | 33.04 | increase over last fiscal year |
|----|---------|----|----------|----|---------|----|----------|----|-------|--------------------------------|

**Fiscal 2016**  
FD #1 \$2.29

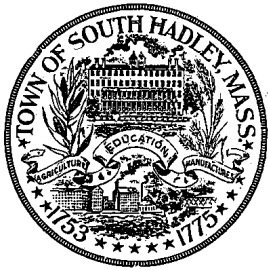
**Fiscal 2015**  
FD #1 \$2.30

|    |         |    |        |    |         |    |        |    |         |                                |
|----|---------|----|--------|----|---------|----|--------|----|---------|--------------------------------|
| \$ | 346,400 | \$ | 793.26 | \$ | 354,200 | \$ | 814.66 | \$ | (21.40) | decrease over last fiscal year |
|----|---------|----|--------|----|---------|----|--------|----|---------|--------------------------------|

**Fiscal 2016**  
FD #2 \$2.93

**Fiscal 2015**  
FD #2 \$3.18

|    |         |    |          |    |         |    |          |    |          |                                |
|----|---------|----|----------|----|---------|----|----------|----|----------|--------------------------------|
| \$ | 346,400 | \$ | 1,014.95 | \$ | 354,200 | \$ | 1,126.36 | \$ | (111.41) | decrease over last fiscal year |
|----|---------|----|----------|----|---------|----|----------|----|----------|--------------------------------|



## TOWN OF SOUTH HADLEY

Board of Assessors  
116 Main Street, Room 104  
South Hadley, MA. 01075-2896

[www.southhadleyma.gov](http://www.southhadleyma.gov)

Kevin E. Taugher  
Chairman

Hazel R. Snopek  
Clerk

Francis M. Conti  
Member

Melissa L. Couture  
Associate Assessor

Phone: 413-538-5017 ext. 202  
Fax: 413-538-7565  
Email: [mcouture@southhadleyma.gov](mailto:mcouture@southhadleyma.gov)

November 23, 2015

To: Selectboard and Prudential Committee members

Annually, the Selectboard and Prudential Committees of both Fire District #1 and #2 make a decision as to whether or not to shift any of the burden of the tax levy across the five different classes of property. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class. If the burden is shifted, this would apportion the tax levy burden between the Residential and Open Space classes of property together, (R&O), and the Commercial, Industrial and Personal Property classes together, (CIP).

Since the inception of Proposition 2 ½, the Town of South Hadley has consistently chosen to not shift the burden amongst the different property classes and has chosen a factor of "one". This essentially leaves the tax rate the same for all five classes of property.

Additionally, the Selectboard must delegate either the Clerk of the Selectboard or a similar official to electronically sign on the board's behalf. I would once again recommend that the Selectboard authorize the Town Administrator to perform this task for fiscal 2016.

Sincerely,

Melissa L. Couture  
Associate Assessor

**SELECTBOARD MEETING  
TUESDAY, DECEMBER 1, 2015  
SELECTBOARD MEETING ROOM – 7:00 P.M.  
AGENDA**

|                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Note: Not all the topics listed in this notice may actually be reached for discussion. In addition, the topics listed are those which the chair reasonably expects will be discussed as of the date of this notice.</b></p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1. CALL TO ORDER/ROLL CALL
2. APPROVAL OF MINUTES                      *November 17, 2015 Regular Selectboard Minutes*
3. ANNOUNCEMENTS/OPEN FORUM
4. Introduction of New Town Hall Employees - Jacqueline Iskander P&B Coordinator (HR FT), David Gardner Local Inspector (Building PT), Lori Vautrin Clerk (T/C FT), Gail Chadwick Clerk (Building PT)
5. 7:15 P.M. – Tax Classification Hearing with Fire District/Prudential Committees#1, #2
6. NEW BUSINESS
  - A. Tree City USA Application
  - B. DPW Winter Preparedness J. Reidy
  - C. DPW Report on Landfill Closure, Agreement, Fees J Reidy
  - D. FY 17 Trash Fee Discussion
  - E. Ledges Season End Report D Juhasz
7. OLD BUSINESS
8. TOWN ADMINISTRATOR REPORT
9. CHAIRMANS REPORT
10. EXECUTIVE SESSION under M.G.L. Chapter 30A, Section 21(a)(3) to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares; Police Union Negotiations
11. ADJOURN

**SELECTBOARD MEETING  
TUESDAY, NOVEMBER 17, 2015  
SELECTBOARD MEETING ROOM – 7 P.M.  
MINUTES**

Present were Members: Chair Francis J. DeToma, Vice Chair Ira J. Brezinsky, Sarah Etelman, Bruce C. Forcier and John R. Hine; Town Administrator Michael J. Sullivan.

At 7 o'clock, Chair DeToma called the meeting to order, noting that all members were present.

**1. APPROVAL OF MINUTES**

**SB Member Brezinsky moved to approve the minutes of the November 3, 2015 regular Selectboard meeting. SB Member Etelman seconded. The motion passed unanimously 5:0.**

**2. ANNOUNCEMENTS**

The Special Town Meeting is tomorrow evening at 6 p.m. in the Town Hall auditorium, Chair DeToma reminded.

SB Member Brezinsky announced that Columbia Gas has a fuel assistance program for individuals that meet certain income guidelines; i.e. – a maximum income of \$637 per week for one individual and up to \$1,690 a week for eight individuals. Anyone meeting those guidelines is eligible to apply. People are encouraged to do so as soon as possible by either calling #1-800-370-0940 or going to Columbia gas's website: [www.columbiagasma.com](http://www.columbiagasma.com).

SB Member Forcier informed residents that the Plains Elementary School Parent/Teacher's Association (PTA) is selling bricks from the old Plains School as a fundraiser.

**3. CONSENT AGENDA**

**A. One Day Beer and Wine Requests:**

- **Mark Garner, for MHC Dining Services – December 5, 2015 – Chapin Auditorium**
- **Mark Garner, for MHC Dining Services – December 10, 2015 – Chapin Auditorium**
- **Robert Adam, Owner – December 3, 2015 – Tower Theaters, 19 College Street**
- **Robert Adam, Owner – December 8, 2015 – Tower Theaters, 19 College Street**
- **Robert Adam, Owner – December 15, 2015 – Tower Theaters, 19 College Street**

Chair DeToma read the consent agenda and asked if anyone wished to pull an item off for separate discussion. **SB Member Forcier moved to accept the consent agenda One Day Beer and Wine requests. SB Member Brezinsky seconded. The motion passed unanimously 5:0.**

**4. SPECIAL TOWN MEETING FINAL REVIEW**

The motions have been reviewed and approved by town counsel and will be sent out to Town Meeting members electronically tomorrow morning if the Selectboard is agreeable, Mr. Sullivan related. He has had a number of calls from Town Meeting members, and they greatly appreciate the directive from the Selectboard to provide them with more information. He has been sending out information to Town Meeting members regularly through electronic mail. He hopes they will have a good turnout tomorrow night; most questions have revolved around Article 16 and Article 11 with people on both sides of these issues. He expressed his hope that most people are getting the information sent.

**5. LEDGES OCTOBER REPORT**

Mr. Sullivan apologized for neglecting to invite the Golf Manager to tonight's meeting. He knows staff members are scheduling tee times through Sunday of this week, weather permitting. As seen by October's monthly report, rounds of golf are up (from 2,350 to 2859, for an increase of 509) and look quite promising. Obviously there are some issues of concern; food and beverage revenue didn't grow at the same rate as golf revenue and he believes expenses for food and beverage went up while revenue went down. (Food and beverage revenue year-to-date decreased by \$1,194 while expenses rose \$639, he noted.) However, rounds of golf and earnings are up significantly this year over last; the course had a very strong spring and he hopes they can close the gap and make this a true enterprise fund.

Chair DeToma commented that it was a good month but that weather was very much in the town's favor.

Mr. Sullivan let Selectboard members know that the phone system was down all day at Ledges yesterday. The IT director went out and got service back on two lines, and Verizon technicians came out today to make repairs.

Chair DeToma asked if he knew the cause, and Mr. Sullivan said it went down also in late April or May; there just seems to be something in the system that goes off. Operators have to send a busy tone from the phone company and that corrects it.

Mr. Sullivan asked members if they thought it would be appropriate for Mr. Juhasz to come to the December 1<sup>st</sup> meeting to give an end of season report since he would probably have a good idea of how he ended the calendar year at that point, and members agreed.

#### **6. CHAIRMAN'S REPORT**

Chair DeToma said he had nothing to report.

#### **7. TOWN ADMINISTRATOR REPORT**

Chair DeToma expressed his understanding that the new town hall boilers are in and under budget.

The boilers were once professed to cost \$200,000; the town received the final bill today and it is just under \$45,000, Mr. Sullivan confirmed. The town will also get an \$8,000 rebate from Columbia Gas so the entire system will be in for about \$37,000. The new boilers look like little washing machines and are about the size of a file cabinet, he related. Siemens representatives will be coming in with Beth Greenblatt in the next two or three weeks to make sure the energy savings system in place is in sync with the two boilers.

"We have heat, and things seem to be working well," he reported. The system now measures the air temperature outside and adjusts the water temperature to bring it up to the desired temperature. The previous system would blast hot air and then it would be cold. It is a condensing system and there was some worry that water quality would damage the system over time. He wanted to make sure the public and Selectboard know that there is a service contract in place for the next two years to make sure that water quality is corrected.

As they enter the winter season there are a number of maintenance issues town employees are attending to. He has gotten a couple of calls from Senior Center visitors concerned that the gutters there won't be cleaned out; they will be cleaned out, he assured. The boiler in the Old Firehouse Museum was checked yesterday; the boilers at the Council on Aging will be checked next week and the Police Department is already done. Staff is going through a routine of regular maintenance for this time of year. He wanted to make sure Selectboard members know they are keeping up with maintenance protocols.

Chair DeToma asked if maintenance procedures are being tracked on a program.

Town employees were using Facility Dude to track maintenance but are no longer doing so, Mr. Sullivan responded. They are now tracking energy usage on Mass Energy Insight (MEI) and using a spreadsheet to track maintenance.

## **8. AUCTION UPDATE**

Mr. Sullivan updated members on the status of property transfers related to the recent auction. 8 Graves Street is now back on the tax rolls and being renovated by the new owner. The town still owns 8 Bardwell Street because the transfer is still in process, so town employees will take steps to prepare it for winter. 11 Lawrence Avenue has been conveyed to the new owner; however, 351 East Street is not going to go through because of serious family difficulties on the part of the purchasers. The town is going to recover its costs from the bidders.

The town has run into a title issue on the Granby Road property, Mr. Sullivan continued. Three out of four properties are going forward but unfortunately, the one that garnered the highest bid is not going forward. The bad news is that the town is going to own 351 East Street a little while longer; the good news is that it is a property instead of a building. "It wasn't as great as we hoped but it's not as bad as one thinks," he concluded.

Associate Assessor Melissa Couture and Tax Collector Deb Baldini are working very hard to identify Land of Low Value parcels as a precursor to initiating a mechanism to get these properties off of the town's books, Mr. Sullivan advised. After an expedited foreclosure procedure, town officials will be able to offer them to abutting property owners to add to their properties. More information about this process will be forthcoming in January as it moves forward.

In response to a question, Mr. Sullivan confirmed that construction on Newton Street is a Water Department project to replace a main and some other equipment. When the town did sewer work there some natural shifting occurred that disrupted some of the infrastructure and the superintendent is taking the opportunity to replace it.

**SB Member Etelman moved to adjourn. SB Member Forcier seconded.** Mr. Sullivan announced that there is no Executive Session tonight; it has been cancelled. **The motion passed unanimously 5:0. The meeting was adjourned at 7:24 p.m.**

**RESPECTFULLY SUBMITTED,**

**LAURA KRUTZLER  
ADMINISTRATIVE SECRETARY**

## **EXHIBIT A**

### List of Documents Reviewed at November 17, 2015 Selectboard Meeting:

1. November 17, 2015 Agenda.
2. Minutes of the November 3, 2015 regular Selectboard Meeting.
3. Letter from Mark Garner, Mount Holyoke College Dining Services, requesting One Day Beer and Wine License for reception at Chapin Auditorium from 8 p.m. to 2 a.m. on Saturday, December 5<sup>th</sup>, 2015.
4. Letter from Mark Garner, Mount Holyoke College Dining Services, requesting One Day Beer and Wine License for reception at Chapin Auditorium from 8 p.m. to 2 a.m. on Thursday, December 10<sup>th</sup>, 2015.
5. One Day Beer and Wine License Application from Robert Adam, owner of South Hadley Tower Theaters, for special events on Thursday, December 3<sup>rd</sup>, Tuesday, December 8<sup>th</sup> and Tuesday, December 15<sup>th</sup>, 2015 from 4 p.m. to 11 p.m. (Opera in HD, comedy show and Christmas Concert in HD).
6. Letter from Robert Adam, owner of South Hadley's Tower Theaters, requesting approval of One Day Beer and Wine Licenses for Thursday, December 3<sup>rd</sup>, Tuesday, December 8<sup>th</sup> and Tuesday, December 15<sup>th</sup>, 2015 from 4 p.m. to 11 p.m.
7. Warrant for Special Town Meeting dated November 18, 2015.
8. Third Amendment to Amended and Restated Waste Disposal and Landfill Operation Agreement between the Town of South Hadley and South Hadley Landfill, LLC dated October 22, 2015.
9. Proposal dated November 12, 2015 from SCS Field Services to perform a Permit Transfer Inspection of the South Hadley Landfill (Landfill), including the MSE berms, landfill gas collection and control system (GCCS), leachate collection system (LCS), groundwater monitoring system, and surface water system.
10. October 2015 Monthly Financial Report of Ledges Golf Course.
11. Town Administrator Report dated November 13, 2015.



November 24, 2015

Honorable Selectboard;

Please accept this as an abridged accounting of recent activities of the Town Administrator on your behalf and related to various projects and initiatives.

**Hampshire/Franklin Opioid Coalition:** On November 23<sup>rd</sup> Chief Labrie, Health Director Hart and I attended an emergency meeting in Northampton with area law enforcement, health officials along with elected and appointed community leaders to discuss the sudden dramatic spike in heroin overdoses experienced in communities up and down the Pioneer Valley November 12th through the 15<sup>th</sup>.

The use of Narcan saved a number of lives, but fatalities were recorded in Hampden, Hampshire and Franklin counties. A powerful batch of the opioid came to market just prior to the twelfth of November. Every community the number of overdoses more than doubled the "norm" in South Hadley. While South Hadley's may see one or possibly two overdoses a month, there was four in a four day period during this regional spike.

District Attorney Sullivan has been an important leader in the fight to coordinate information on the law enforcement, community and the addict cluster. The messages are very complex and each crafted to audience (addict, public, public safety communities) and delivered in three significantly different ways.

The importance of heightened awareness for the public safety (police/responders/dispatchers) community allows them to recognize signs of an overdose due to a stronger product being on the street and to take aggressive and immediate action to save and revive the victims. Seeking additional information to identify the deadly drug by brand (yes, there are brands of heroin) or name in the case of pills/altered substances is also critical to saving lives, but also to recognizing trends so the appropriate constituencies can be given this applicable important information. This info saves a life in the immediate and may save more lives in the future.

This issue is robbing the economy of productive futures and we all need to work towards a solution. It was especially sad to hear from rehab center personnel at this meeting about addicts checking themselves out of facilities when word reached them that there was a powerful, perhaps deadly strain on the streets of the four western counties. The reach of this problem continues to spread.

**Bardwell Street Library;** As much as I had hoped the Town of South Hadley would no longer have to use resources, divert staff and generally spend time and money on the Bardwell Street Library by this point in time, the fact is we still are responsible for the property.

The approval process continues to move ever so slowly towards the construction start date, but has not moved as fast as I had anticipated and certainly not as I had hoped (or budgeted). I have decided to

have the building drained and winterized, the heating system did not answer the call today and the cost of restarting that aging system would be about as much as winterizing (approximately \$1,200). Dean Development our property manager has been instructed to have the water service shut off, get the pipes drained and filled with antifreeze and take reasonable steps necessary to close it up for the winter.

Superintendent Reidy, Dean Development, Library Director Joe Rodio and I toured the building (11/24) and discussed what steps we each would be taking in the Hibernation Plan for the library. Dean Development will blow out the lines and take the necessary steps to avoid freezing pipes and other such issues. The DPW will continue to maintain sidewalks and grounds through the winter. Director Rodio will assist in continuing to empty the contents (not much left) and I will just worry until it is in the hands of some other entity.

**Budget FY 17:** I have started the initial budget meetings with departments, the first meeting was with the always prepared Library Director Joe Rodio. We have discussed some control concepts and it initially looks like the Library will stay within the parameters set forth for the FY 17 Budget. Over the next two weeks I have another eight departments scheduled for their initial meetings and that number will likely grow as I write this report.

The goal is to have a budget growth of less than 1.5% including labor agreement increases, health care and retirement increase. The latter two items will certainly be the biggest challenge to meeting that goal. I am not including any “excluded” debt service the measure, as that is set by vote.

**Land of Low Value:** This tedious project is a companion program for the Tax Title and abandon housing initiatives. The work and effort of the Assistant assessor Melissa Couture and the Treasurer/Collector Deb Baldini has been and will be critical to move this forward.

In a nutshell, there are hundreds of properties across the Town map which is listed as “owner unknown”, owned by the Town of South Hadley (or said to be) which are not being used or invested in the full potential of the land. These properties range from acres to a few square feet. Each case is almost unique and in turn the approach tends to be quite tailored as well. We need interested parties or be confident the parcel will on its own create some interest.

There are situations where it will make sense to have abutters tie it to properties they already own and in some of those cases there are expedited ways to make that happen. In some cases we would have to do RFPs or go to auction, in some cases there may be open space sensibility or perhaps wetlands protection traits which make it reasonable to retain a parcel. It is critical to clean up the inventory and this is a start.

The bottom line is that each property needs to be researched and considered one by one for a recommendation. The hope is we will have a few properties ready mid-year 2016 to test some strategies. There are inevitably complications which cannot be reasonably expected as the next report will suggest.

**Attorney Brown/Auction Properties:** We have run into some unfortunate situations with the properties which were part of the September auction. It is readily apparent why this process is so complicated and consumes so much time and effort internally and externally. Unless you work on these regularly one cannot even imagine the twists and turns these sales take. Even the most experienced land attorneys shudder when they consider these prospects.

Lawrence Avenue has been sold, 8 Graves (sold) is being gutted and soon will start renovations. Granby Road is stalled as the fifth title search in the last three years revealed a defect from the early 1800s (yes 1800s) in a transfer. The property which has been researched by both town hired title examiners, private property contracted examiners and a cadre of attorneys (public and private) all missed the defect. At this point we believe it can be repaired and allow the sale to go forward.

351 East Street is not as hopeful of a tale. The high bidder has been hit by a familial bump in the road and will not go forward with the sale. The property as allowed by law can be offered to the next highest bidder, the auction house has reached out to the group with no response. We will, as we have the right to pursue damages to the extent of our costs associated with the sale from the high bidder.

**King Information/General Code:** Both these projects are moving along fairly well. General Code has been reviewed by-law by by-law (there is a mouthful) by our liaison at General Code, Town Counsel Ed Ryan and Town Clerk Charlene Hamlin. Their input and the Town Clerk's oversight is vital to the success of the project. However, they must get cooperation from various departments including Administration, Planning and Conservation. So far all have been trying to get through the mountain of review or submittal in a timely manner.

At the end of the rainbow for the codification we should see a substantial easing of effort put forth retrieving information. All by-laws will be accessible in a standard format which will be orderly and fairly intuitive for the public on the website. Internally it will be much easier for departments to cross reference information. Hopefully the SB and TM will support an expenditure to have annual maintenance of this system.

King Information has completed Phase 1 of the records retention project and the results are incredible. Several departments have made comment how easy it is to find records with the new system, saving time and effort. The records have been consolidated from seven different location down to one room. To implement the final part of the system it will be necessary to take over the space presently used (but not often) by the South Hadley Chamber of Commerce.

Similar to General Code, I will propose in the next budget an annual cost to have King Info come in and remove the records which cycle out annually and to make sure the system is being maintained.

**Civic Ready:** As we head to the "Winter Season" it is important for residents to update their information or actually enter their information on the web based notification system. The update is easily accessible from going on the website scrolling to the bottom and look for the icon (see below), then click and follow the instructions.



Much of the inclement weather warnings, schedule changes and other related information will be delivered through this system. The greater familiarity with the system the residents have now, the more likely they will be able to navigate when the snow flies. It also will give us an opportunity to make adjustments or get answers to unanticipated questions. Any advocacy to remind people to sign up would be appreciated.

**Special Town Meeting:** The recent Special Town Meeting received a number of endorsements in regards to increased dissemination of information. We also had a suggestion from a Town Meeting Member to put the agenda up on the screen as the articles are considered during the meeting. I have inquired about the possibility and while it is possible it would require a specialized projector which can project at long distances. This projector could be as much as \$8 K to purchase and install. Our tech people here in Town Hall have also suggested we look in to large screen monitors which may be placed around the room strategically and work off a computer to display information. These monitors would have more flexibility as they may be used in other rooms or even buildings if needed. I will continue to review the concept which I believe be very worthy of consideration.

The meeting went along well thanks to our skilled Moderator Edward Ryan. The discussions were respectful and professional, something which is not always the case in TM in other communities. The issues would well vetted, which is solemn tribute to the members coming prepared and well informed. Thank you to all Town Meeting Members for your earnest participation.

Thank you for your support and guidance in all matters and I wish you all a happy and healthy Thanksgiving!

Respectfully submitted,

Michael J. Sullivan  
South Hadley, Town Administrator

Third Amendment to Amended and Restated Waste Disposal  
and Landfill Operation Agreement

This is the Third Amendment to the Amended and Restated Waste Disposal and Landfill Operation Agreement (“Third Amendment”) entered into as of November 20, 2015, by and between the Town of South Hadley, Massachusetts (the “Town”) and South Hadley Landfill, LLC, a limited liability company organized under the laws of the state of Delaware (“SHL”).

Recitals

A. The Town and SHL are parties to an Amended and Restated Waste Disposal and Landfill Operation Agreement dated June 23, 2009 and thereafter amended by a First and Second Amendment (the “Agreement”) pursuant to which SHL has operated the Landfill owned by the Town and conducted certain Closure activities. Capitalized terms used and not defined herein shall have the meanings given them in the Agreement.

B. The Town is concerned that there may be outstanding closure issues that should be resolved before the landfill is turned over to the Town and has raised these concerns to MassDEP. These concerns include the sufficiency of the vegetative cover on the Mechanically Stabilized Earthen (MSE) berms and the effectiveness of the repairs made along the perimeter of the landfill to prevent infiltration of surface water into the secondary liner system.

C. SHL would prefer to address these issues separately from the closure process with MassDEP and to induce the Town to notify MassDEP that it has no objection to the issuance of the Closure Approval is willing to agree to conduct specified activities for the benefit of the Town following receipt of a Closure Approval from MassDEP.

In consideration of the foregoing and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. On the condition that SHL agrees to undertake in good faith the actions and commitments provided below, the Town agrees that on or before [November \_\_, 2015] it will notify MassDEP that it has no objection to the issuance of the Closure Approval and execute and deliver to MassDEP Form BWP SW 49 - Certification for Transfer of a Permit.
2. An MSE Berm Reseeding Plan will be completed for the benefit of the Town within 60 days following the issuance of the Closure Approval by MassDEP. The plan will be prepared by a consultant that has expertise in plant science and MSE Berms, will present a plan for reseeding that constitutes good engineering practice for the closure seeding of an MSE Berm, and will include criteria for establishing minimum acceptable vegetative density. The choice of the consultant will be by mutual agreement of SHL and the Town. SHL will be responsible for all costs relating to the preparation of the MSE Berm Reseeding Plan.
3. If the November 2015 reseeding that SHL conducted does not meet the MSE Berm Reseeding Plan good engineering practice parameters and requirements by May 15, 2016, SHL will, at its sole cost and expense, complete the reseeding of the Cell 2D MSE Berm in accordance with the MSE Berm Reseeding Plan. Following completion of this work, SHL will maintain the MSE

Berm vegetation until such time that it meets the minimum vegetative density requirements of the MSE Berm Reseeding Plan.

4. By December 15, 2015, the Town will cause a Final Landfill Inspection Report to be completed. The report will be prepared by a consultant that has expertise in landfill operations, maintenance, and MSE Berms, and will include an analysis of the condition of the Landfill, the completeness of closure activities, and the suitability of the environmental systems for placing the Landfill into post-closure status. The choice of the consultant will be by mutual agreement of SHL and the Town. The Town will be responsible for the cost of preparing the Final Landfill Inspection Report. The Town will allow SHL's consultant(s) a reasonable opportunity to discuss landfill inspection activities, including an opportunity to meet with Town's consultant during a site visit. SHL will have the opportunity to review and comment on the Town's report prior to being finalized. Both parties will work in good faith to resolve any disagreement with the proposed conclusions prior to issuance of a final report. Upon issuance of a Final Landfill Inspection Report, if SHL disagrees with any conclusions in the report that require remedial actions at a cumulative cost in excess of \$50,000, the Town and SHL agree to meet and confer in good faith to attempt to resolve the disagreement. If the parties can't agree, the parties will refer the disagreement to a third party independent engineering consultant with landfill closure experience chosen by the mutual consent of the parties to resolve the matter, and such resolution shall be final and binding on the parties, subject to the provisions of paragraph 5 hereunder. SHL shall be responsible for the cost of the third party independent engineering consultant.
5. Within fifteen (15) days of the execution of this Third Amendment, SHL will provide to the Town an irrevocable direct pay letter of credit issued by a United States bank with a commercial office in Massachusetts in an amount of \$150,000, to secure the performance of SHL's obligations in this Third Amendment ("Remedial Obligations"). The Letter of Credit shall have an initial term of one (1) year, and shall be renewed at least thirty days prior to expiration if SHL has not completed any of the Remedial Obligations. The Town shall be authorized under the Letter of Credit to make one or more sight drawings upon certification to the issuing bank that SHL has failed to perform any Remedial Obligations, or that SHL has not renewed the Letter of Credit as required thirty days prior to expiration. The Town will have the sole right to draw upon the Letter of Credit to fund completion of any Remedial Obligation, including work identified by the MSE Berm Reseeding Plan and/or the agreed remedial activity identified in the Final Landfill Inspection Report that SHL does not perform in a timely manner. SHL's maximum liability hereunder shall be \$150,000. Upon completion of all required activity hereunder, to be acknowledged by a joint writing by the Town and SHL, or expenditure of \$150,000, SHL may cancel the Letter of Credit and will have no further liability hereunder whatsoever.
6. The Term of the Amended Landfill Agreement as set forth in Section 2.3 of the Agreement shall be extended for the limited purposes set forth in this Third Amendment. Upon conclusion of the activities and responsibilities set forth in this Third Amendment, the Term of the Amended Landfill Agreement shall be deemed to have expired.

In all other respects, the Amended Landfill Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have set forth their hands and seals as of the date set forth above.

Town of South Hadley

By \_\_\_\_\_

Attest

\_\_\_\_\_  
Town Clerk

South Hadley Landfill, LLC

By \_\_\_\_\_

Its: \_\_\_\_\_

DRAFT

# Tree City USA

## 2015 Application for Certification



The Tree City USA award is in recognition of work completed by the community during the 2015 calendar year.

### As Mayor or Equivalent of the Community of South Hadley

I herewith make application for this community to be officially certified/recertified as a Tree City USA for 2015, having achieved the standards set forth by the Arbor Day Foundation as noted below.

**Standard 1: A Tree Board or Department**  
Community has a Tree Board only

Tree Board Chair

Karen Doherty Tree Board Chairperson 413-552-0133 karendoherty2@gmail.com

**Standard 2: A Community Tree Ordinance**

✓ Our community ordinance is on record

**Standard 3: A Community Forestry Program with an Annual Budget of at Least \$2 Per Capita**

|                                       |            |
|---------------------------------------|------------|
| Total Community Forestry Expenditures | \$145124.2 |
| Community Population                  | 17300      |
| Per Capita Spending                   | \$8.39     |

**Standard 4: An Arbor Day Observance and Proclamation**

✓ Official Arbor Day proclamation is on record

Mayor or Equivalent Signature

Title

Date

### Application Certification

To Be Completed By The State Forester:

**South Hadley**

The above named community has made formal application to this office. I am pleased to advise you that we reviewed the application and have concluded that, based on the information contained herein, said community is eligible to be certified as a Tree City USA community, for the 2015 calendar year, having in my opinion met the four standards required for recognition.

State Forester Signature

Title

Date



Town Administrator  
from Tree Committee

→ May we please be on the  
agenda for the December 1st  
meeting of the Selectboard?

A signature of approval is  
needed in order to submit  
the 2015 Tree City USA  
application.

One or more of our Tree  
Committee members will plan to  
be present on December 1st in  
the event there are any questions.

Thank you!

Karen Doherty, Chair  
413-552-0133