



Select Board Meeting

Monday, December 7, 2020 7:00 PM

Virtual Meeting Broadcast on Comcast Channel 22 Verizon Channel 45

I. Call to Order – 7:00 P.M.

II. Opening Ceremonies

A. Moment of Silence/Pledge of Allegiance

III. Communications/Announcements/Liaison Reports

IV. Citizens Petitions and Presentations

To provide public comment during Citizens Petitions and Presentations visit:

www.andoverma.gov/JoinSelectBoardMeeting

V. Public Hearings

A. OTTO All Alcohol Liquor License Hearing – (10 minutes)

Board to review and consider voting to approve the application of Pizza Hounds LLC d/b/a OTTO, 27 Main Street Andover, MA for an All Alcohol Restaurant Alcoholic Beverage License at 27 Main Street and the appointment of Alexander Budd, 10 Merrill Street, West Newbury, MA as designated manager.

B. Elm Square Liquor Co. All Alcoholic Liquor License Hearing – (10 minutes)

Board to review and consider voting to approve the application of Liquor Bros. LLC, d/b/a Elm Square Liquor Co., 2 Elm Square, Andover, MA, for an All Alcoholic Package Store Alcoholic Beverage License at 2 Elm Square and to appoint Krupal Soni, 161 Flower Lane, Dracut, MA, as designated Manager.

C. Fiscal Year 2021 Tax Classification – (30 minutes) – 2nd Reading

Board to discuss and vote on classification and taxation of all property within the Town.

VI. Regular Business

A. Bond and Bond Anticipation Note (BAN) Sale – (10 minutes)

Board to consider voting to approve a Bond Sale and a Bond Anticipation Note (BAN) Sale.

B. Board to Consider Temporarily Reducing Town Alcohol License Renewal Fees for Restaurant Licensees - (10 Minutes)

Board to discuss and consider approving a temporary reduction in alcohol license renewal fees.

C. Presentation on Pension Reform - (30 Minutes)

Retirement Board Member (Select Board appointee) Tom Hartwell to present an overview of Pension Reform options that are being considered by the Andover Retirement Board.

RECEIVED
TOWN CLERK'S OFFICE
2020 DEC -3 PM 1:37
TOWN OF ANDOVER, MASS

VII. Consent Agenda

A. Appointments by the Town Manager

Board to vote that the following appointments by the Town Manager be approved.

Department	Name	Position	Rate/Term	Date of Hire
Community Services – Recreation	Michael Fay	Kid Care	\$21.00/hour	1/4/2021

VIII. 2021 Board of Selectmen Meetings

A. Board to consider voting to accept the following Board of Selectmen Meeting Schedule:

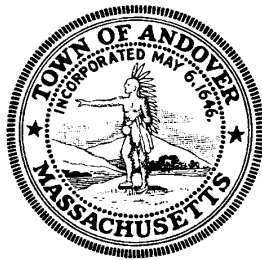
January 11, 2021
January, 25, 2021
February 8, 2021
February 22, 2021
March 8, 2021
March 22, 2021
April 5, 2021
April 26, 2021

IX. Adjourn

Pursuant to Governor Baker’s March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, and the Governor’s March 15, 2020 Order imposing strict limitation on the number of people that may gather in one place, this meeting of the Select Board will be conducted via remote participation to the greatest extent possible. For this meeting, members of the public who wish to watch the meeting may do so in the following manner: Andover TV COMCAST CHANNEL 22 AND VERIZON CHANNEL 45. Members of the public who wish to provide public comment during Citizens Petitions and Presentations may do so by visiting www.andoverma.gov/JoinSelectBoardMeeting. To ask a question on particular agenda items during the regular meeting can do so by calling 311 from their landline or cell phone within the geographical boundaries of Andover or by calling 978-623-8311 from anywhere or by emailing manager@andoverma.gov. Residents are encouraged to email their questions ahead of the meeting, however, staff will be available to present the Board with questions received during the meeting. Please include your name and address with your question.

Every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the Town’s website an audio or video recording, transcript, or other comprehensive record of the proceedings as soon as possible after the meeting.

TOWN OF ANDOVER



PUBLIC HEARING

Notice is hereby given under Chapter 138 of the General Laws, as amended, that Pizza Hounds LLC d/b/a OTTO., 27 Main Street, Andover, MA has applied for an All Alcohol Restaurant Alcoholic Beverage License at 27 Main street, Andover, MA. Alexander Budd, 10 Merrill Street, West Newbury, MA is the proposed designated manager.

The premises to be described as follows: The space is located on the back-side of the building, facing the shared parking lot. The restaurant will be on the ground floor, 3,100 square feet and contains 2 entrances, 3 exits, 2 restrooms with a proposed occupancy of 70 people.

The public hearing will be held on Monday, December 7, 2020 at 7:00 p.m. in accordance with the General Laws relating thereto. Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, and the Governor's March 15, 2020 Order imposing strict limitation on the number of people that may gather in one place, this hearing of the Select Board will be conducted via remote participation. The virtual hearing will be broadcast on Comcast Channel 22 and Verizon Channel 45,

Members of the public who wish to participate in the hearing can do so by calling 311 from their phone within the geographical boundaries of Andover or by calling 978-623-8311 from anywhere, or by emailing manager@andoverma.gov. Residents are encouraged to email their questions or comments ahead of the meeting, however, staff will be available to present the Board with questions and comments received during the hearing. Please include your name and address with your question or comment.

By Order of the
Select Board

Austin Simko
Town Clerk

Date of Issue: Thursday, November 26, 2020



**Town of Andover
SELECT BOARD**

License and Permit Application Public Hearing Questionnaire

Please be willing and able to address these questions before the Select Board during your hearing.

**Liquor License Application, Renewal, Change of Designated
Manager**

Name	
Address	10 Merrill St West Newbury MA 01985
Title	Owner/Operator
Company	Pizza Hounds LLC dba OTTO
Are all employees who will be serving alcohol TIPS certified?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Does the establishment or any employees have any prior violations in terms of liquor license compliance? If yes, please describe the nature of any violations	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Please describe your business and the plans that have brought you before the Board this evening.	OTTO is a restaurant specializing in unique pizza combinations , and salads. The dining room in this location has 70 seats, including a 16 seat bar with 12 draft lines that will feature New England Craft beers.
Please provide an overview of qualifications, certifications, and experience of the designated manager of the establishment.	Alex Budd, the owner/operator of this location will be the manager of record. He has previously been the manager of restaurants with liquor licenses for Fresh City in North Andover and Newton, MA, as well as with OTTO in Brookline, Arlington and Portland Maine. Alex is TIPS and Serv-Safe certified.

Alexander Budd

Pizza Hounds LLC, MOTIONS

MOTION #1

I move to approve the application of Pizza Hounds LLC, d/b/a OTTO, 27 Main Street, Andover, MA, for an All Alcohol Restaurant Alcoholic Beverage License at 27 Main Street, Andover, MA, and to appoint Alexander Budd, 10 Merrill Street, West Newbury, MA, as designated Manager, subject to the condition that all other requirements of the Town are met prior to issuance.

Moved by _____

Seconded by _____

Voted _____ to _____

MOTION #2

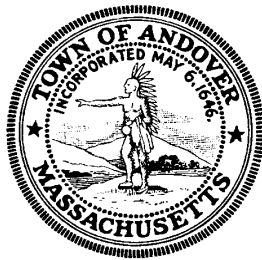
I move that the Board find that the application of Pizza Hounds LLC, d/b/a OTTO for an All Alcohol Restaurant Alcoholic Beverage License at 27 Main Street, Andover, MA is not detrimental to the educational and spiritual activities of the Saint Augustine School at 26 Central Street, the Andover Baptist Church at 7 Central Street, OR the Christ Church at 29 Central Street, Andover, MA.

Moved by _____

Seconded by _____

Voted _____ to _____

TOWN OF ANDOVER



PUBLIC HEARING

Notice is hereby given under Chapter 138 of the General Laws, as amended, that Liquor Bros. LLC d/b/a Elm Sq Liquor Co., 2 Elm Square, Andover, MA has applied for an All Alcoholic Package Store Alcoholic Beverage License at 2 Elm Square, Andover, MA. Krupal Soni, 161 Flower Lane, Dracut, MA is the proposed designated manager.

The premises to be described as follows: One floor with 1,093 sq. ft. space with front entrance/exit facing the street and a second exit at left rear, a small office are the rear and a small stock room at right rear.

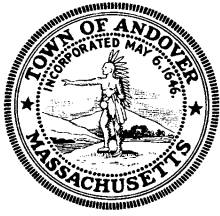
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By Order of the
Select Board

Austin Simko
Town Clerk

Date of Issue: Thursday, November 26, 2020



**Town of Andover
SELECT BOARD**

License and Permit Application Public Hearing Questionnaire

Please be willing and able to address these questions before the Board of Selectmen during your hearing.

Liquor License Application, Renewal, Change of Designated Manager

Name	Krupal Soni
Address	161 Flower Lane Unit 14 Dracut, MA 01826
Title	Owner/Manager
Company	Liquor Bros. LLC d/b/a Elm Sq Liquor Co.
Are all employees who will be serving alcohol TIPS certified?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Currently, the only employee is Krupal Soni, Who is TIPS certified. if the applicaiton is approved, there will be additional empolyees and they will be tips certified as part of training program.
Does the establishment or any employees have any prior violations in terms of liquor license compliance? If yes, please describe the nature of any violations	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Please describe your business and the plans that have brought you before the Board this evening.	This will be an high-end upscale liquor store.
Please provide an overview of qualifications, certifications, and experience of the designated manager of the establishment.	Business Manager/Owner with over 15 years of exprience manging a convenience store with beer/wine and lottery. Also, holds a Bachlors and Master degree in business managment from University of Massachusetts Lowell.

Liquor Bros. LLC, MOTIONS

MOTION #1

I move to approve the application of Liquor Bros. LLC, d/b/a Elm Square Liquor Co., 2 Elm Square, Andover, MA, for an All Alcoholic Package Store Alcoholic Beverage License at 2 Elm Square, Andover, MA, and to appoint Krupal Soni, 161 Flower Lane, Dracut, MA, as designated Manager, subject to the condition that all other requirements of the Town are met prior to issuance.

Moved by _____

Seconded by _____

Voted _____ to _____

MOTION #2

I move that the Board find that the application of Liquor Bros. LLC, d/b/a Elm Square Liquor Co. for an All Alcoholic Package Store Alcoholic Beverage License at 2 Elm Square, Andover, MA is not detrimental to the educational and spiritual activities of the Andover Baptist Church at 7 Central Street or the Free Christian Church at 31 Elm Street, Andover, MA.

Moved by _____

Seconded by _____

Voted _____ to _____

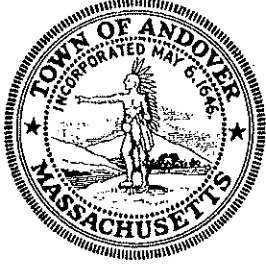
Kathryn Forina

From: Tim Sullivan <tsullivan@andoverlaw.com>
Sent: Monday, November 30, 2020 3:08 PM
To: manager
Subject: Liquor store proposed at 2 Elm

Elm Square is the center of town. Obviously, there are zoning requirements governing things like signage. A few years ago a liquor store opened right off of Elm Square. The owners promised there would be no illegal signage (even though there was illegal signage at the time of the hearing). They also promised that they would be subtle serving only fine wines and spirits with decorum.

They never intended to honor that promise and they never have. Instead, the windows are perpetually plastered with ads for cheap beer and booze in the style of an inner city slum. Nobody from the town enforces the ordinances. It now appears that someone (likely the same people) wish to move from off of Elm Square to the center of Elm Square. I don't understand how the town officials can continue to turn a blind eye to this eyesore. I don't understand how you could approve turning the center of our nice little town into a dump.

Respectfully,
Tim Sullivan



TOWN OF ANDOVER MASSACHUSETTS

Board of Assessors

(978) 623-8930

Fax (978) 623-8993

Town Office

36 Bartlet Street

Andover, Ma 01810

assessor@andoverma.gov

DATE: November 16, 2020

TO: Ms. Annie Gilbert, Chair
And Members of the Select Board

FROM: David A. Billard, MAA
Board of Assessors

SUBJECT: Classification of Property - Fiscal Year 2021

The Board of Assessors for the Town of Andover has determined the total valuation for all property in Andover for Fiscal Year 2021. The Department of Revenue has granted approval of the FY2021 assessments in Andover. With this approval we can determine the minimum residential factor that may be adopted by the Town of Andover pursuant to Chapter 40, Section 56, and the percentages of the local tax levy that may be borne by each class of property for the Fiscal Year 2021 tax.

In accordance with Chapter 390 of the Acts of 1982, the Andover select Board will hold a public hearing on the 16th of November 2020 at 7:00 p.m. in order to determine the following items as they pertain to the Fiscal Year 2021 tax rate:

- 1) The adoption of a residential factor for the purpose of determining the percentage tax load to be borne by each class of property.**

The major decision for the Select Board is the annual determination of a residential factor in order to determine the tax burden to be borne by each class of property. The Commissioner of Revenue for the Commonwealth of Massachusetts has determined that the residential factor can be a minimum of 82.7642% and a maximum of 100% or a factor of 1. Selection of the minimum residential factor will establish a maximum commercial, industrial and personal property tax shift of 175%. A maximum residential factor of 1 will establish a uniform tax rate for all classes of property. The Select board may select either of these factors or any factor in between the two.

2) The determination of a discount factor of up to twenty-five percent (25%) for all land properly identified as "Open Space".

The Select Board is entitled to grant a discount factor of up to twenty-five percent for all property classified as open space. For Fiscal Year 2020, the Assessors have reviewed, at the request of the Department of Revenue, properties that were classified as open space. As often discussed at the classification hearing, the parcels that were recognized as open space for assessment purposes were unbuildable lots. This exemption is to preserve open space from development. If the parcels are unbuildable, then there is no development potential and really are not "open space" from an assessment standpoint. As such, the previously classified open space parcels have been reclassified as they should be as vacant undevelopable land.

3) The determination of a residential exemption factor of up to thirty five percent (35%).

The Select Board may grant an exemption of not more than thirty five percent (35%) of the **average** value of all Class One, residential property. The exemption is borne by the residential class and may only be applied to residential parcels that are the **principal residence** of the taxpayer as used by the taxpayer for state income tax purposes as of January 1, 2019. The average of all Class One value for Fiscal Year 2021 is \$639,601. (Note that this average includes all Class One value, not just single-family homes. The average single family home for FY2021 is assessed at \$695,153. The maximum discount of 35% allowed for each eligible parcel would therefore be up to \$223,860. Based on these figures, every eligible parcel currently valued at less than \$749,043 would be subjected to a tax reduction. Conversely, each parcel valued greater than \$749,043 would be subjected to a tax increase. The less expensive residential properties would receive a tax reduction while more expensive properties would receive a tax increase.

4) The determination of a small commercial exemption of up to ten percent (10%).

Commercial properties with an assessed value of less than one million dollars and having each and every business in the building appearing on a specific list prepared by the Department of Employment and Training are eligible for a reduction in assessed value of up to ten percent (10%) of the existing assessed value. The resultant reduction in value and tax is to be borne by ineligible commercial and industrial property.

The information that follows in this packet is submitted to the Select Board to assist in understanding the impact of their votes. All tax rates and tax levy amounts are estimated in this document. The actual tax levy and the resultant tax rate/s cannot be calculated until the Select Board completes the Fiscal Year 2021 classification process. Should you have any questions or require other material, please do not hesitate to contact me at (978) 623-8930.

Respectfully submitted,
David Billard, Chief Assessor

Fiscal Year 2021 Property Valuation Changes

FY2021 assessments were derived using calendar year 2018 and 2019 sales. Single family home assessments increased from an average assessment of \$681,100 to \$695,152, a 2.1% increase. Condominium assessments increased from an average of \$336,520 to a FY2021 average of \$352,471, a 4.7% increase. Multifamily assessments, two and three family homes, had an average assessment of \$539,372 in FY2020 that increased to \$563,270 for FY2021, a 4.3% increase. Commercial assessments increased 0.5% from an average FY2020 assessment of \$2,282,749 to a FY2021 average assessment of \$2,293,079. Industrial properties had a FY2020 average assessment of \$4,752,441 increasing to an average assessment for FY2021 of \$4,761,648, a 0.2% increase. These percentages represent overall changes in classes of properties. Individual assessment changes may be different. Calendar year 2019 and 2020 sales will be used to determine the FY2022 assessments.

FY2020 assessments were derived using calendar year 2017 and 2018 sales. Single family home assessments increased from an average assessment of \$653,104 for FY2019 to an average assessment of \$681,100 for FY2020; a 4.3% increase. Condominium assessments increased from an average assessment of \$315,449 for FY2019 to \$336,520 for FY2020, a 6.7% increase. Multifamily assessments, two and three family homes, had an average assessment of \$498,768 in FY2019 that increased to \$539,372 for FY2020, an 8.1% increase. Commercial assessments increased 3.8% from an average FY2019 assessment of \$2,198,398 to a FY2020 average assessment of \$2,282,749. Industrial properties had a FY2019 average assessment of \$4,561,024 increasing to an average assessment for FY2020 of \$4,752,441, a 4.2% increase. These percentages represent overall changes in classes of properties. Individual assessment changes may be different.

Fiscal Year 2021 Classification Data

1. Total Assessed Value by Class - Fiscal Years 2020 to 2021 Comparison

The following chart compares the Fiscal Years 2020 and 2021 total assessed values of property by class. The total assessed value of all property in Andover increased by \$228,661,212. The class breakdown for the percentage changes are shown on the following table:

Property Class	Fiscal 2020 Value	Fiscal 2021 Value	% Change
Residential	\$7,175,327,051	\$7,340,698,246	+2.30%

Open Space	\$0	\$0	0%
Commercial	\$629,857,515	\$632,912,993	+4.49%
Industrial	\$674,985,400	\$681,028,200	+0.90%
Personal Property	\$318,839,379	\$373,031,118	+17.00%
TOTAL	\$8,799,009,345	\$9,027,670,557	+2.60%

2. Total Assessed Value Residential v. Commercial Class - Fiscal Years 2020 to 2021 Comparison

The following chart compares the Fiscal Year 2020 property values of residential and commercial (CIP) property to Fiscal Year 2021 totals.

Property Class	Fiscal 2020 Value	Fiscal 2020 Value	% Change
Res. & Open Space	\$7,175,327,051	\$7,340,698,246	+2.30 %
CIP	\$1,623,682,294	\$1,686,972,311	+3.90 %
TOTAL	\$8,799,009,345	\$9,027,670,557	+2.60 %

Estimated Tax Rates for Fiscal Year 2021

The levy limit for Fiscal Year 2021 is \$159,456,439. This amount includes \$3,530,110 for the school construction and Public Safety debt overrides. The estimated excess levy capacity for Fiscal Year 2021 is \$1,116,982. This will change when the tax rate is calculated due to rounding. The calculation of the excess levy capacity is done as follows.

Fiscal Year	Tax Levy Limit	Amount Levied	Excess Levy Amount
2021 (Estimated)	\$160,573,421	\$159,456,439	\$1,116,982
2020 (Actual)	\$154,314,611	\$151,611,876	\$2,702,735

The following table projects Fiscal Year 2021 estimated tax rates using various factors. **The FY2020 Shift Factor was 157.5%, which produced a residential rate of 15.01 and a commercial rate of \$27.14 for FY2020.**

Residential Factor	Resulting CIP Shift Factor (%)	Residential Rate	Commercial Rate
1.00	100	\$17.68	\$17.66
95.4038	120	\$16.87	\$21.20
93.1057	130	\$16.47	\$22.96
90.8076	140	\$16.06	\$24.73
88.5094	150	\$15.65	\$26.49
88.2796	151	\$15.61	\$26.67
88.0498	152	\$15.57	\$26.85
87.8200	153	\$15.53	\$27.02
87.5902	154	\$15.49	\$27.20
87.3604	155	\$15.45	\$27.38
87.2455	155.5	\$15.43	\$27.47
87.1306	156	\$15.41	\$27.55
86.9008	157	\$15.37	\$27.73
86.7859	157.5	\$15.35	\$27.82
86.6710	158	\$15.33	\$27.91
86.5560	158.5	\$15.31	\$28.00
82.7642	175	\$14.64	\$30.91

If you were to choose to keep the **same percentage shares** of the levy by class, so that residential and the commercial, industrial and personal property classes would pick up the same aggregate percentage of the levy as they did in Fiscal Year 2020, **you would need to vote a residential factor of 87.2455** equating to a 155.5 shift. By adopting this factor the average residential tax bill would increase by 4.9%, the average commercial tax bill would increase by 1.7% and the average industrial tax bill would increase by 1.4%.

If you were to choose to keep the **tax increases as uniform as possible** by class, **then a vote of a residential factor of 86.4411 would have to be adopted**, equating to a shift factor of 159.0. By adopting this factor the average residential tax bill would increase by 4.0%, the average commercial tax bill would increase by 3.9% and the average industrial tax bill would increase by 3.7%.

If you were to choose to keep **the same shift factor constant** at a 157.5 shift, **you would need to vote a residential factor of 86.7859**. Should the Fiscal Year 2021 shift factor remain at 157.5, the average single family tax bill would increase by about 4.4% while the average commercial tax bill would increase by 3.0% and the average industrial tax bill would increase by 2.7%.

The average single family value increased from \$681,094 to \$695,153 while the average commercial value increased from \$2,282,749 to \$2,293,079 and the average industrial value increased from \$4,752,441 to \$4,761,438.

**TOWN OF ANDOVER
LEVY SHARE AT FULL VALUE**

FISCAL YEAR	RES/OPN SPACE	RESID %	COMM/IND/PERSPROP	CIP %
2020	7,175,327,051	81.55%	1,623,682,294	18.45%
2019	6,825,956,695	82.03%	1,495,380,731	17.97%
2018	6,347,884,255	81.39%	1,451,345,590	18.61%
2017	6,191,555,580	80.77%	1,473,754,609	19.23%
2016	6,117,465,085	81.11%	1,425,011,097	18.89%
2015	5,801,226,330	80.24%	1,428,720,404	19.76%
2014	5,483,302,185	80.16%	1,357,223,951	19.84%
2013	5,450,304,845	80.12%	1,352,415,081	19.88%
2012	5,448,632,321	80.14%	1,349,872,925	19.86%
2011	5,269,717,961	79.64%	1,346,833,601	20.36%
2010	5,473,846,761	80.05%	1,363,810,483	19.95%
2009	5,765,913,581	80.52%	1,394,556,782	19.48%
2008	5,815,988,951	81.01%	1,363,764,124	18.99%

HISTORICAL TAX RATES

FISCAL	RES/OPN SPACE	COMM/IND PERS PROP	UNCLASSIFIED RATE
2020	\$15.01	\$27.14	\$17.23
2019	\$15.27	\$27.51	\$17.47
2018	\$15.64	\$27.61	\$17.87
2017	\$15.18	\$26.46	\$17.36
2016	\$14.82	\$25.99	\$16.93
2015	\$14.97	\$24.77	\$16.91
2014	\$15.18	\$25.25	\$17.18
2013	\$14.51	\$24.26	\$16.45
2012	\$14.15	\$23.54	\$16.02
2011	\$14.12	\$22.46	\$15.82
2010	\$13.19	\$21.33	\$14.81
2009	\$12.16	\$19.98	\$13.68
2008	\$11.69	\$19.13	\$13.11

CLASSIFICATION FACTORS

FISCAL YEAR	SHIFT
2020	157.5
2019	157.5
2018	154.5
2017	152.5
2016	153.5
2015	146.5
2014	147
2013	147.5
2012	147
2011	142
2010	144
2009	146

SHIFT EFFECTS OF CLASSIFICATION FY2018

SHIFT	AVERAGE SINGLE FAM ASSESSMENT	% DECREASE	AVERAGE COMM ASSESSMENT	AVERAGE INDUSTRIAL ASSESSMENT
FY2021	695,153		2,293,079	4,794,696
100	\$12,290.31		\$40,495.78	\$84,674.33
120	\$11,727.23	-4.6%	\$48,613.27	\$101,647.56
130	\$11,449.17	-6.8%	\$52,649.09	\$110,086.22
140	\$11,164.16	-9.2%	\$56,707.84	\$118,572.83
150	\$10,879.14	-11.5%	\$61,156.42	\$127,874.54
151	\$10,851.34	-11.7%	\$61,156.42	\$127,874.54
152	\$10,823.53	-11.9%	\$61,569.17	\$128,737.59
153	\$10,795.73	-12.2%	\$61,958.99	\$129,552.69
154	\$10,767.92	-12.4%	\$62,371.75	\$130,415.73
155	\$10,740.11	-12.6%	\$62,784.50	\$131,278.78
156	\$10,712.31	-12.8%	\$63,174.33	\$132,093.87
160	\$10,601.08	-13.7%	\$64,802.41	\$135,498.11
170	\$10,316.07	-16.1%	\$68,861.16	\$143,984.72
175	\$10,177.04	-17.2%	\$70,879.07	\$148,204.05

With the maximum shift of 175, the residential taxpayer saves a maximum of 17.2% from the \$12,290.31 tax with no split.

ANDOVER AVERAGE SINGLE FAMILY TAX BILL

FISCAL YEAR	AVG VALUE	TAX RATE	AVG TAX BILL	% CHANGE	TAX FACTOR
FY2020	\$681,094	\$15.01	\$10,223.22	2.51%	157.5%
FY2019	\$653,104	\$15.27	\$9,972.90	3.98%	157.5%
FY2018	\$613,261	\$15.64	\$9,591.40	4.60%	154.5%
FY2017	\$604,053	\$15.18	\$9,169.52	2.51%	152.5%
FY2016	\$603,550	\$14.82	\$8,944.61	3.43%	153.5%
FY2015	\$577,689	\$14.97	\$8,648.00	3.65%	146.5%
FY2014	\$549,662	\$15.18	\$8,343.87	4.73%	147.0%
FY2013	\$549,057	\$14.51	\$7,966.82	2.33%	147.5%
FY2012	\$550,219	\$14.15	\$7,785.60	4.08%	147.0%
FY2011	\$529,775	\$14.12	\$7,480.42	3.33%	142.0%
5 YEAR AVERAGE				3.41%	
10 YEAR AVERAGE				3.51%	

PERCENTAGE CHANGES IN PROPERTY TYPE VALUES

CLASS	VALUE FY2020	VALUE FY2021	VALUE CHANGE	PERCENT CHANGE
Single Family	5,928,243,700	6,058,256,300	\$130,012,600	2.19%
Condominium	634,339,600	665,113,000	\$30,773,400	4.85%
2 & 3 Family	126,752,400	132,368,500	\$5,616,100	4.43%
Multi-Family	373,031,100	373,479,700	\$448,600	0.12%
Vacant Land	59,940,700	56,715,700	-\$3,225,000	-5.38%
Other Residential	53,019,551	54,765,046	\$1,745,495	3.29%
Open Space	0	0	\$0	0.00%
Commercial	629,857,515	632,912,993	\$3,055,478	0.49%
Industrial	674,985,400	681,028,200	\$6,042,800	0.90%
Personal Property	318,839,379	373,031,118	\$54,191,739	17.00%
TOTAL	8,799,009,345	9,027,670,557	\$228,661,212	2.60%

COMMUNITY COMPARISON OF FY2020 TAX RATES

COMMUNITY	RSDNTL RATE	COM/IND RATE
ACTON	\$19.24	\$19.24
ANDOVER	\$15.01	\$27.14
ARLINGTON	\$11.06	\$11.06
BEDFORD	\$13.18	\$28.95
BELMONT	\$11.00	\$11.00
CANTON	\$12.23	\$25.42
CONCORD	\$14.23	\$14.23
DUXBURY	\$14.66	\$14.66
HINGHAM	\$11.53	\$11.53
LEXINGTON	\$14.05	\$27.22
MARBLEHEAD	\$10.39	\$10.39
NATICK	\$13.61	\$13.61
NEEDHAM	\$12.49	\$24.55
NORWELL	\$16.63	\$16.63
SUDBURY	\$18.45	\$24.97
WAYLAND	\$17.76	\$17.76
WELLESLEY	\$11.56	\$11.56
WESTWOOD	\$14.51	\$28.22

FY2021 DISTRIBUTION OF SINGLE FAMILY HOME PARCELS

VALUE RANGE	NUMBER OF PARCELS	PERCENT OF TOTAL (COUNT)	AGGREGATE VALUE	PERCENT OF TOTAL (VALUE)
0 to 300,000	37	0.4%	9,514,600	0.16%
300,001 to 400,000	275	3.2%	100,260,000	1.65%
400,001 to 500,000	1,213	13.9%	556,479,400	9.19%
500,001 to 600,000	2,203	25.3%	1,215,813,600	20.07%
600,001 to 700,000	1,914	22.0%	1,236,902,600	20.42%
700,001 to 800,000	1,038	11.9%	774,335,100	12.78%
800,001 to 900,000	736	8.4%	625,132,900	10.32%
900,001 to 1,000,000	444	5.1%	418,665,500	6.91%
1,000,001 to 1,100,000	288	3.3%	302,281,600	4.99%
1,100,001 to 1,200,000	182	2.1%	207,958,700	3.43%
1,200,001 to 1,300,000	106	1.2%	131,776,600	2.18%
1,300,001 to 1,400,000	88	1.0%	118,988,000	1.96%
1,400,001 to 1,500,000	51	0.6%	74,254,400	1.23%
1,500,001 to 2,000,000	89	1.0%	151,233,900	2.50%
2,000,000 AND UP	51	0.6%	134,659,400	2.22%
	8,715	100.0%	6,058,256,300	100.00%

FY2021 DISTRIBUTION OF COMMERCIAL AND INDUSTRIAL PARCELS

VALUE RANGE	NUMBER OF PARCELS	PERCENT OF TOTAL (COUNT)	AGGREGATE VALUE	PERCENT OF TOTAL (VALUE)
0 to 1,000,000	259	64.0%	85,466,500	6.67%
1,000,001 to 2,000,000	41	10.1%	56,626,200	4.42%
2,000,001 to 4,000,000	33	8.1%	91,891,300	7.17%
4,000,001 to 6,000,000	16	4.0%	74,514,400	5.81%
6,000,001 to 8,000,000	11	2.7%	76,804,000	5.99%
8,000,001 to 10,000,000	11	2.7%	98,420,900	7.68%
10,000,001 to 12,000,000	8	2.0%	88,089,600	6.87%
12,000,001 to 14,000,000	7	1.7%	89,396,400	6.97%
14,000,001 to 16,000,000	1	0.2%	14,498,900	1.13%
16,000,001 to 18,000,000	3	0.7%	49,876,000	3.89%
18,000,001 to 20,000,000	1	0.2%	19,577,900	1.53%
20,000,001 to 22,000,000	1	0.2%	21,671,700	1.69%
22,000,001 to 24,000,000	0	0.0%	0	0.00%
24,000,001 to 26,000,000	1	0.2%	24,519,200	1.91%
26,000,001 to 28,000,000	3	0.7%	80,873,600	6.31%
28,000,001 to 30,000,000	0	0.0%	0	0.00%
30,000,001 to 32,000,000	0	0.0%	0	0.00%
32,000,001 AND UP	9	2.2%	409,475,800	31.95%
	405	100.0%	1,281,702,400	100.00%

Average tax bill increases at 5 year and 10 year averages

Effects of FY2021 shift on 5 and 10 year averages

FISCAL YEAR	AVERAGE SINGLE FAMILY	AVERAGE SINGLE FAMILY TAX	TAX BILL INCREASE	AVERAGE COMM VALUE	AVERAGE COMM TAX	TAX BILL INCREASE	AVERAGE INDUST VALUE	AVERAGE INDUST TAX	TAX BILL INCREASE	SHIFT
2020	681,094	\$10,223	2.51%	2,282,749	\$61,954	2.44%	4,752,441	\$128,981	2.80%	157.5
2019	653,104	\$9,973	3.98%	2,198,398	\$60,478	3.88%	4,561,024	\$125,474	4.74%	157.5
2018	613,260	\$9,591	4.60%	2,108,567	\$58,218	5.30%	4,338,749	\$119,793	6.20%	154.5
2017	604,053	\$9,170	2.51%	2,089,455	\$55,287	2.84%	4,262,878	\$112,796	2.23%	152
2016	603,550	\$8,945	3.43%	2,068,524	\$53,761	3.63%	4,245,399	\$110,338	4.52%	153.5
2015	577,689	\$8,648	3.65%	2,094,392	\$51,878	3.77%	4,261,954	\$105,569	5.85%	146.5
2014	549,622	\$8,343	4.73%	1,979,913	\$49,993	3.52%	3,546,256	\$89,543	5.89%	147.0
2013	549,057	\$7,967	2.55%	1,990,558	\$48,291	2.44%	3,485,790	\$84,565	2.22%	147.5
2012	549,043	\$7,769	3.86%	2,002,639	\$47,142	3.95%	3,514,422	\$82,729	2.11%	147.0
2011	529,775	\$7,480	3.33%	2,019,107	\$45,349	3.08%	3,607,335	\$81,021	-0.38%	142.0
5 yr avg	2020-2016	AVERAGE	3.41%			3.62%			4.10%	
10 yr avg	2020-2011	AVERAGE	3.51%			3.49%			3.62%	

157.5 shift - same shift adopted in FY2020

2021	681,094	\$10,223	0.00%	2,282,749	\$61,954	0.00%	4,752,441	\$128,981	0.00%	157.5
2020	681,094	\$10,223	2.51%	2,282,749	\$61,954	2.44%	4,752,441	\$128,981	2.80%	157.5
2019	653,104	\$9,973	3.98%	2,198,398	\$60,478	3.88%	4,561,024	\$125,474	4.74%	157.5
2018	613,260	\$9,591	4.60%	2,108,567	\$58,218	5.30%	4,338,749	\$119,793	6.20%	154.5
2017	604,053	\$9,170	2.51%	2,089,455	\$55,287	2.84%	4,262,878	\$112,796	2.23%	152
2016	603,550	\$8,945	3.43%	2,068,524	\$53,761	3.63%	4,245,399	\$110,338	4.52%	153.5
2015	577,689	\$8,648	3.65%	2,094,392	\$51,878	3.77%	4,261,954	\$105,569	5.85%	146.5
2014	549,622	\$8,343	4.73%	1,979,913	\$49,993	3.52%	3,546,256	\$89,543	5.89%	147.0
2013	549,057	\$7,967	2.55%	1,990,558	\$48,291	2.44%	3,485,790	\$84,565	2.22%	147.5
2012	549,043	\$7,769	3.86%	2,002,639	\$47,142	3.95%	3,514,422	\$82,729	2.11%	147.0
5 yr avg	2020-2016	AVERAGE	2.72%			2.89%			3.19%	
10 yr avg	2020-2011	AVERAGE	3.18%			3.18%			3.66%	

153.5 shift- keeps levy shares consistent with FY2019 factor adopted

2020	681,094	\$10,332	3.60%	2,282,749	\$60,379	-0.16%	4,752,441	\$125,702	0.18%	153.5
2019	653,104	\$9,973	3.98%	2,198,398	\$60,478	3.88%	4,561,024	\$125,474	4.74%	157.5
2018	613,261	\$9,591	4.60%	2,108,567	\$58,218	5.30%	4,338,749	\$119,793	6.20%	154.5
2017	604,053	\$9,170	2.51%	2,089,455	\$55,287	2.84%	4,262,878	\$112,796	2.23%	152
2016	603,550	\$8,945	3.43%	2,068,524	\$53,761	3.63%	4,245,399	\$110,338	4.52%	153.5
2015	577,689	\$8,648	3.65%	2,094,392	\$51,878	3.77%	4,261,954	\$105,569	5.85%	146.5
2014	549,622	\$8,343	4.73%	1,979,913	\$49,993	3.52%	3,546,256	\$89,543	5.89%	147.0
2013	549,057	\$7,967	2.55%	1,990,558	\$48,291	2.44%	3,485,790	\$84,565	2.22%	147.5
2012	549,043	\$7,769	3.86%	2,002,639	\$47,142	3.95%	3,514,422	\$82,729	2.11%	147.0
2011	529,775	\$7,480	3.33%	2,019,107	\$45,349	3.08%	3,607,335	\$81,021	-0.38%	142.0
5 yr avg	2020-2016	AVERAGE	3.62%			3.10%			3.57%	
10 yr avg	2020-2011	AVERAGE	3.62%			3.23%			3.36%	

157 shift- most uniform increases across all classes

2020	681,094	\$10,237	2.65%	2,282,749	\$61,748	2.10%	4,752,441	\$128,554	2.45%	157
2019	653,104	\$9,973	3.98%	2,198,398	\$60,478	3.88%	4,561,024	\$125,474	4.74%	157.5
2018	613,261	\$9,591	4.60%	2,108,567	\$58,218	5.30%	4,338,749	\$119,793	6.20%	154.5
2017	604,053	\$9,170	2.51%	2,089,455	\$55,287	2.84%	4,262,878	\$112,796	2.23%	152
2016	603,550	\$8,945	3.43%	2,068,524	\$53,761	3.63%	4,245,399	\$110,338	4.52%	153.5
2015	577,689	\$8,648	3.65%	2,094,392	\$51,878	3.77%	4,261,954	\$105,569	5.85%	146.5
2014	549,622	\$8,343	4.73%	1,979,913	\$49,993	3.52%	3,546,256	\$89,543	5.89%	147.0
2013	549,057	\$7,967	2.55%	1,990,558	\$48,291	2.44%	3,485,790	\$84,565	2.22%	147.5
2012	549,043	\$7,769	3.86%	2,002,639	\$47,142	3.95%	3,514,422	\$82,729	2.11%	147.0
2011	529,775	\$7,480	3.33%	2,019,107	\$45,349	3.08%	3,607,335	\$81,021	-0.38%	142.0
2010	548,860	\$7,239	2.63%	2,062,520	\$43,994	2.68%	3,812,815	\$81,327	2.66%	144.0
5 yr avg	2020-2016	AVERAGE	3.43%			3.55%			4.03%	
10 yr avg	2020-2011	AVERAGE	3.45%			3.38%			3.50%	

FY2021 CLASSIFICATION HEARING

11/16/2020

The four votes needed to be taken by the
Select Board are:

1. Vote of a residential factor
2. Vote of an open space discount
3. Vote of a residential exemption
4. Vote of a commercial exemption

VALUE COMPARISONS FY2020 TO FY2021

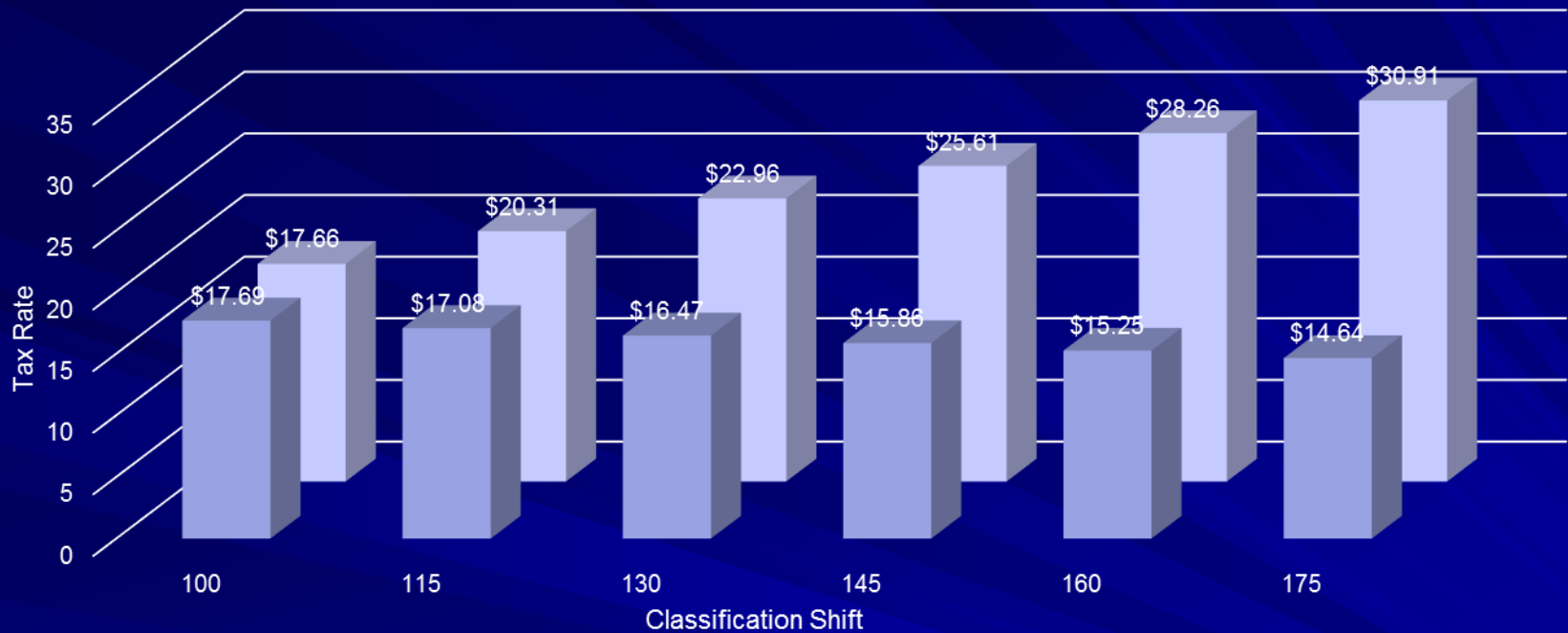
CLASS	FY2020 VALUE	FY2021 VALUE	% CHANGE
Residential	7,175,327,051	7,340,698,246	+2.30%
Open space	0	0	0%
Commercial	629,857,515	632,912,993	+0.49%
Industrial	674,985,400	681,028,200	+0.90%
Personal Prprty	318,839,379	373,031,118	+17.00%
TOTAL	8,799,009,345	9,027,670,557	+2.60%

1. The Residential Factor

- Total value of the town \$9,027,670,557.
- Total levy amount \$159,456,442
- Levy / Value X 1,000 = \$17.66 tax rate.
- Dividing the town value into classes yields:

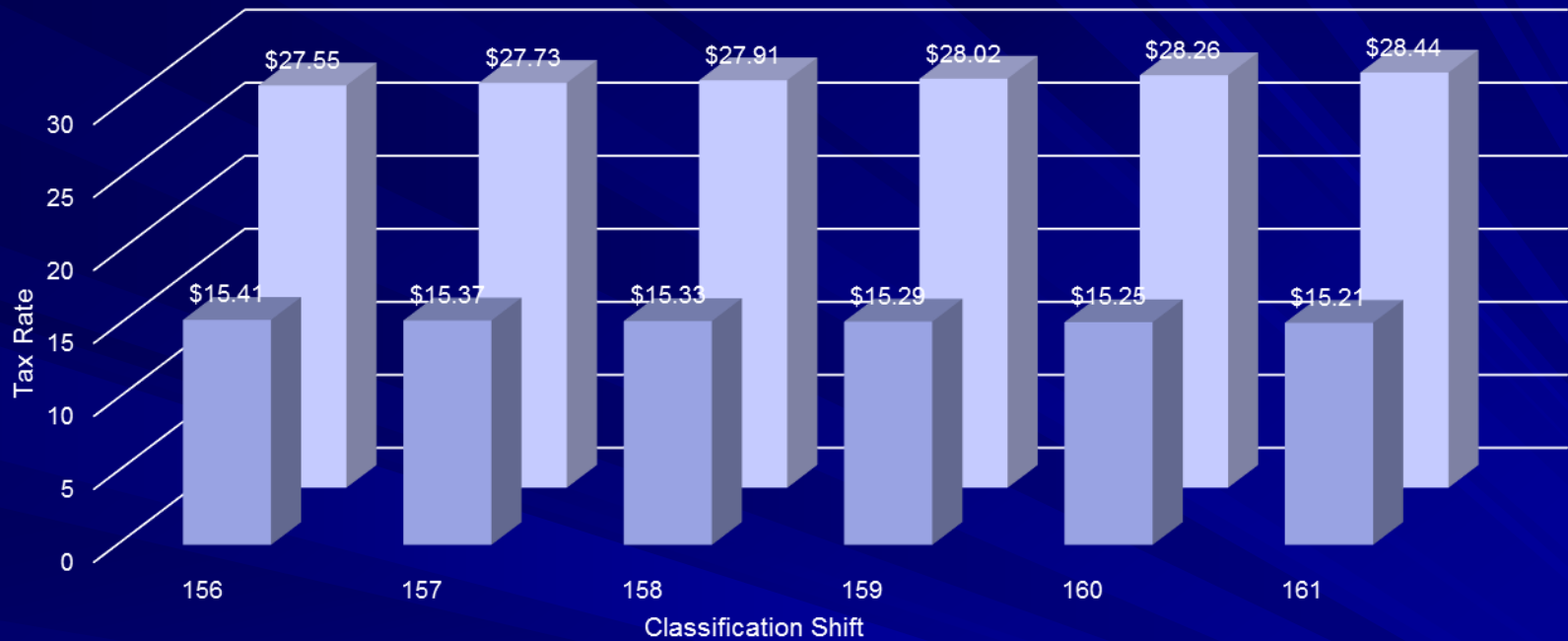
Residential	7,340,698,246	or	81.3%
Open space		or	.0%
Commercial	632,912,993	or	7.0%
Industrial	681,028,200	or	7.5%
Personal Prprty	373,031,118	or	4.1%
- Residential = 81.3% CIP = 18.7%

CLASSIFICATION SHIFTS



FY2021	100	115	130	145	160	175
RES RATE	17.68	17.08	16.47	15.86	15.25	14.64
CIP RATE	17.66	20.31	22.96	25.61	28.26	30.91

CLASSIFICATION SHIFTS



FY2021	156	157	158	159	160	161
RES RATE	15.41	15.37	15.33	15.29	15.25	15.21
CIP RATE	27.55	27.73	27.91	28.08	28.26	28.44

FY2020 TAX COMPARISON

FY2020
AVG SNGL FAM
TAX \$10,223

FY2020
AVG COMM
TAX \$61,954

FY2020
AVG IND
TAX \$128,981

FY21 VAL 695,153

2,293,079

4,761,438

157.0	\$10,684	4.5%	\$63,587	2.6%	\$132,035	2.4%
158.0	\$10,657	4.2%	\$64,000	3.3%	\$132,892	3.0%
158.5	\$10,643	4.1%	\$64,206	3.6%	\$133,320	3.4%
159.0	\$10,629	4.0%	\$64,390	3.9%	\$133,701	3.7%
159.5	\$10,615	3.8%	\$64,596	4.3%	\$134,130	4.0%
160.0	\$10,601	3.7%	\$64,802	4.6%	\$134,558	4.3%
161.0	\$10,573	3.4%	\$65,215	5.3%	\$135,415	5.0%
10 yr. average		3.5%		3.5%		3.6%

FY2020 TAX COMPARISON

2021	FY2020	FY2020	FY2020
SHIFT	AVG SINGLE	AVG COMM	AVG IND
	\$10,223-	\$61,954-	\$128,981-
	\$15.01	\$27.14	\$27.14
155.5	\$10,726	\$62,991	\$130,797
	4.9%	1.7%	1.4%

RETAINS THE LEVY SHARES

ADOPTED IN 2020 OF 70.9% RES 29.1% COM

RES RATE \$15.43 - CIP RATE \$27.47

For the vote- Residential Factor of 87.2455%

159.0	\$10,629	4.0%	\$64,390	3.9%	\$133,701	3.7%
MOST UNIFORM TAX INCREASES FOR FY21						
RES RATE \$15.29 - CIP RATE \$28.08						

For the vote- Residential Factor of 86.4411%

FY2020 TAX COMPARISON

2021	FY2020	FY2020	FY2020
SHIFT	AVG SINGLE	AVG COMM	AVG IND
	\$10,223-	\$61,954-	\$128,981-
	\$15.01	\$27.14	\$27.14

157.5 \$10,671 4.4% \$63,793 3.0% \$132,463 2.7%

RETAINS THE SHIFT ADOPTED IN FY2020

RES RATE \$15.35 - CIP RATE \$27.82

For the vote- Residential Factor of 86.7859%

2. The Open Space Discount

- This adoption exempts up to 25% of the value of land that is classified as open space.
- Open space is land not otherwise classified and land which is maintained in an open and natural condition which contributes significantly to the benefit and enjoyment of the public.
- The parcels classified as open space were in excess of zoning, basically rear land or land from cluster developments that were never built on and had no development potential.
- At DOR's request, these parcels were reviewed and for FY2020 reclassified as vacant land.
- In FY2020 , none of the communities in Massachusetts adopted this exemption.

3. The Residential Exemption

- This is an exemption of up to 35% of the average assessed value of all residential property which is applied to the assessment of the principal residence of the property owner.
- In FY2020, there were 16 communities that adopted this exemption. Out of these communities, either there were a much higher percentage of seasonal renters or a more urban setting with a much higher rental community.
- Adoption of this exemption with a high percentage of owner occupancy shifts tax burdens from lower valued properties to higher valued properties.

4. The Commercial Exemption

- The Select Board may vote up to a 10% exemption for commercial property owners that had an average annual employment of 10 or fewer employees and an assessed value less than 1,000,000.
- Increase the tax of industrial property owners and those owning commercial properties valued over 1,000,000, as both are ineligible for this exemption.
- 12 communities adopted this exemption for FY2020, Auburn, Avon, Bellingham, Berlin, Braintree, Chelmsford, Dartmouth, Erving, North Attleborough, Seekonk, Swampscott and Wrentham.

Sample motions for classification hearing

1. Motion to adopt a residential factor of _____ for FY2021.**See Below
2. Motion to not adopt an open space discount for FY2021.
3. Motion to not adopt a residential exemption for FY2021.
4. Motion to not adopt a commercial exemption for FY2021.

**

For a SHIFT of	1.500	VOTE A RESIDENTIAL FACTOR of	0.885094
For a SHIFT of	1.505	VOTE A RESIDENTIAL FACTOR of	0.883945
For a SHIFT of	1.510	VOTE A RESIDENTIAL FACTOR of	0.882796
For a SHIFT of	1.515	VOTE A RESIDENTIAL FACTOR of	0.881647
For a SHIFT of	1.520	VOTE A RESIDENTIAL FACTOR of	0.880498
For a SHIFT of	1.525	VOTE A RESIDENTIAL FACTOR of	0.879349
For a SHIFT of	1.530	VOTE A RESIDENTIAL FACTOR of	0.878200
For a SHIFT of	1.535	VOTE A RESIDENTIAL FACTOR of	0.877051
For a SHIFT of	1.540	VOTE A RESIDENTIAL FACTOR of	0.875902
For a SHIFT of	1.545	VOTE A RESIDENTIAL FACTOR of	0.874753
For a SHIFT of	1.550	VOTE A RESIDENTIAL FACTOR of	0.873604
For a SHIFT of	1.555	VOTE A RESIDENTIAL FACTOR of	0.872455
For a SHIFT of	1.560	VOTE A RESIDENTIAL FACTOR of	0.871306
For a SHIFT of	1.565	VOTE A RESIDENTIAL FACTOR of	0.870157
For a SHIFT of	1.570	VOTE A RESIDENTIAL FACTOR of	0.869008
For a SHIFT of	1.575	VOTE A RESIDENTIAL FACTOR of	0.867859
For a SHIFT of	1.580	VOTE A RESIDENTIAL FACTOR of	0.866710
For a SHIFT of	1.585	VOTE A RESIDENTIAL FACTOR of	0.865560
For a SHIFT of	1.590	VOTE A RESIDENTIAL FACTOR of	0.864411
For a SHIFT of	1.595	VOTE A RESIDENTIAL FACTOR of	0.863262
For a SHIFT of	1.600	VOTE A RESIDENTIAL FACTOR of	0.862113
For a SHIFT of	1.605	VOTE A RESIDENTIAL FACTOR of	0.860964
For a SHIFT of	1.610	VOTE A RESIDENTIAL FACTOR of	0.859815
For a SHIFT of	1.615	VOTE A RESIDENTIAL FACTOR of	0.858666
For a SHIFT of	1.620	VOTE A RESIDENTIAL FACTOR of	0.857517
For a SHIFT of	1.625	VOTE A RESIDENTIAL FACTOR of	0.856368
For a SHIFT of	1.630	VOTE A RESIDENTIAL FACTOR of	0.855219
For a SHIFT of	1.635	VOTE A RESIDENTIAL FACTOR of	0.854070
For a SHIFT of	1.640	VOTE A RESIDENTIAL FACTOR of	0.852921
For a SHIFT of	1.645	VOTE A RESIDENTIAL FACTOR of	0.851772
For a SHIFT of	1.650	VOTE A RESIDENTIAL FACTOR of	0.850623
For a SHIFT of	1.655	VOTE A RESIDENTIAL FACTOR of	0.849474
For a SHIFT of	1.660	VOTE A RESIDENTIAL FACTOR of	0.848325

Motions for Bond and Bond Anticipation Note (BAN) Sale

Motion #1

I move to adopt the vote presented to this meeting as prepared by bond counsel in connection with the Town's December 2020 bond issue and to incorporate the text of such votes in the minutes of this meeting.

Motion #2

I move to adopt the vote presented to this meeting as prepared by bond counsel in connection with the Town's December 2020 Bond Anticipation Note issue and to incorporate the text of such votes in the minutes of this meeting.