

Photo courtesy of Laurence Langlois,  
GIS Coordinator

# TOWN of STOUGHTON

Tax Classification Hearing FY 2026

# Tax Classification Advertisement

## LEGAL NOTICE

### PROPERTY TAX CLASSIFICATION HEARING

The Select Board will hold a Public Hearing in The Great Hall, Town Hall, 10 Pearl Street, 3<sup>rd</sup> Floor; Stoughton, MA 02072 on Tuesday, November 18, 2025 at 7:30pm regarding the allocation of the FY2026 tax levy among the various classes of property in the Town. This hearing, which is required by State Law, will give interested citizens an opportunity to comment on local property tax policy as it will be applied for FY2026. All real estate in the Town of Stoughton is classified according to use. The allocation of the tax levy may be adjusted, within certain limits, by the Select Board between the residential property class and the combined commercial/industrial/personal property classes. Relevant information will be provided by the Assessing Department at this hearing. All interested citizens are invited to attend this meeting and present their views to the Select Board.

#### SELECT BOARD

Stephen M. Cavey, Chair

Debra Roberts, Vice Chair

Scott Carrara, Board Member

Joseph M. Mokrisky, Board Member

Louis Gitto, Board Member

Posted in the  
Patriot Ledger on  
October 30, 2025  
November 7, 2025

November 18, 2025

# PURPOSE OF TAX CLASSIFICATION HEARING

Before the tax rate can be set, the Select Board is required to hold a public hearing each year to consider the tax rate options available to the Town under property tax classification. The hearing is held after the assessors have determined final values and classified all properties and reported this information to Massachusetts Department of Revenue, Bureau of Local Assessment. These values set the parameters for the options the Town may adopt.

The Town has several options in distributing the tax levy among taxpayers under property tax classification. Use of these options results in multiple tax rates for different property classes because they change the components used to calculate the rate, i.e., the amount of the tax levy being paid by, or the assessed valuation of, the class. However, the total tax levy remains the same.

The Select Board must decide whether (1) to tax all classes of property at their full and fair cash valuation share of the tax levy, which results in a single tax rate, or (2) to shift the share of the tax levy paid between residential property owners and shift those taxes to commercial, industrial and personal property taxpayers, which results in a split tax rate. When splitting the tax rate, the Select Board must decide what the shift between classes will be. Once the shift is known, the tax rates for the property classes can be determined.

# Decisions to be made under Classification

## 1. Residential Factor

### REQUIRED TO CHOOSE

A vote is needed to determine the percentage of the tax levy which the Residential, Commercial, Industrial and Personal Property classes will bear. The minimum Residential Factor shifts the level of tax to the Commercial, Industrial and Personal Property classes, as much as 70% of what they would pay if the minimum Residential Factor was set to one.

## 2. Open Space Discount: OPTIONAL (YES OR NO) VOTE:

### Board of Assessors voted 0-3 to not approve

Open Space is defined in M.G.L. Chapter 59, section 2A as: ...land which is not otherwise classified and which is not taxable under the provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public.

State law allows properties classified as Open Space to receive a maximum reduction allowed of 25% of the tax levy that would otherwise be due. The tax dollars lost by the discount are shifted to the residential class of properties, which includes developable vacant land. The local Board of Assessors must develop the criteria that must be met in order to classify a parcel as Open Space that meets the “significant contribution” for the benefit and enjoyment of the public criteria. In 2024 there were no communities using Open Space Discount.

*Open Space Discount also has no lien attached to this class that would provide a Right of First Refusal to the Town should an owner want to sell the land in the future. There are currently no city's or town's in the Commonwealth using this option.*

November 18, 2025

# Decisions to be made under Classification - Continued

## **3. Residential Exemption (YES OR NO) VOTE:**

**Board of Assessors voted 0-3 to not approve**

Of the 351 communities in Massachusetts 18 have adopted the Residential Exemption in FY2024. They tend to be communities with a large number of apartment buildings (Boston, Brookline, Cambridge and Chelsea) or a large number of second homes (Barnstable, Oak Bluffs, Tisbury and Nantucket).

If adopted, the Residential Exemption would shift the tax burden within the Residential Class from domiciled to non-domiciled taxpayers. This exemption reduces, by the adopted percentage, of up to 35% of the average assessed value of all residential Class I parcels. The residential exemption does not reduce the residential share of the tax levy for the fiscal year. Rather, the total tax reduction is offset by an increase in the residential tax rate which shifts the taxes not paid by eligible homeowners to residential properties not occupied by the owner and those over the breakeven value.

A possible downside of this shift is that those living in rental housing (with non-domiciled owners) are likely to have lower incomes than those who qualify to purchase homes. And, if the taxes increase for those landlords, it is likely that the increase will be passed along to the tenants.

# Decisions to be made under Classification - Continued

## 4. **Small Commercial Exemption** (YES OR NO) VOTE:

**Board of Assessors voted 0-3 to not approve**

Of the 351 communities in Massachusetts 14 adopted the Small Commercial Exemption in FY2024 with all but two Towns having a split tax rate. If adopted, the Small Commercial Exemption would shift the burden so that qualified Commercial and Chapter Land properties could receive the benefit but the burden would be shifted to the other Commercial and Industrial Properties. The exemption allows for up to a 10% reduction in value to qualifying properties.

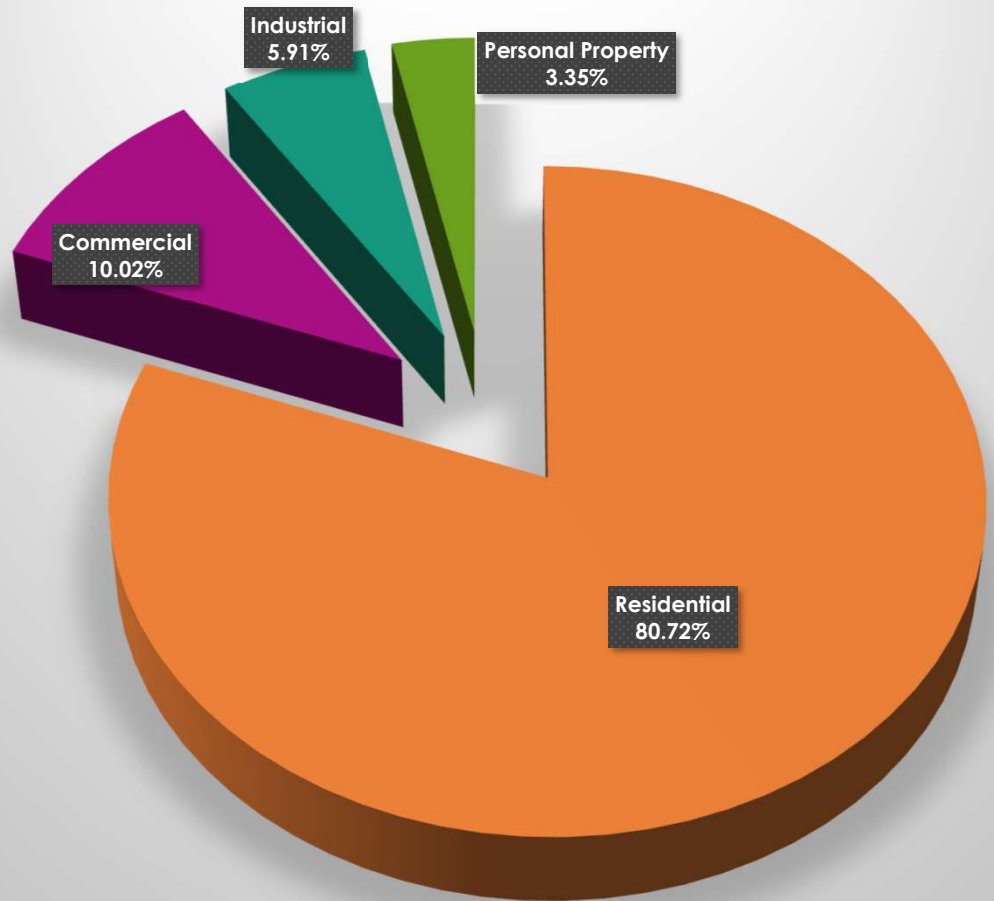
As determined by statute, to be eligible for the Small Commercial Exemption, properties must:

- 1) Have an assessed value of less than one million dollars and
- 2) Be occupied by a business which has been certified by the *Dept. of Unemployment Assistance* as having no more than an average of ten employees in the previous year.
- 3) The downside to adopting this option is that the reduced value and taxes are shifted within the commercial and industrial classes further increasing the tax rate on top of the determined shift factor.

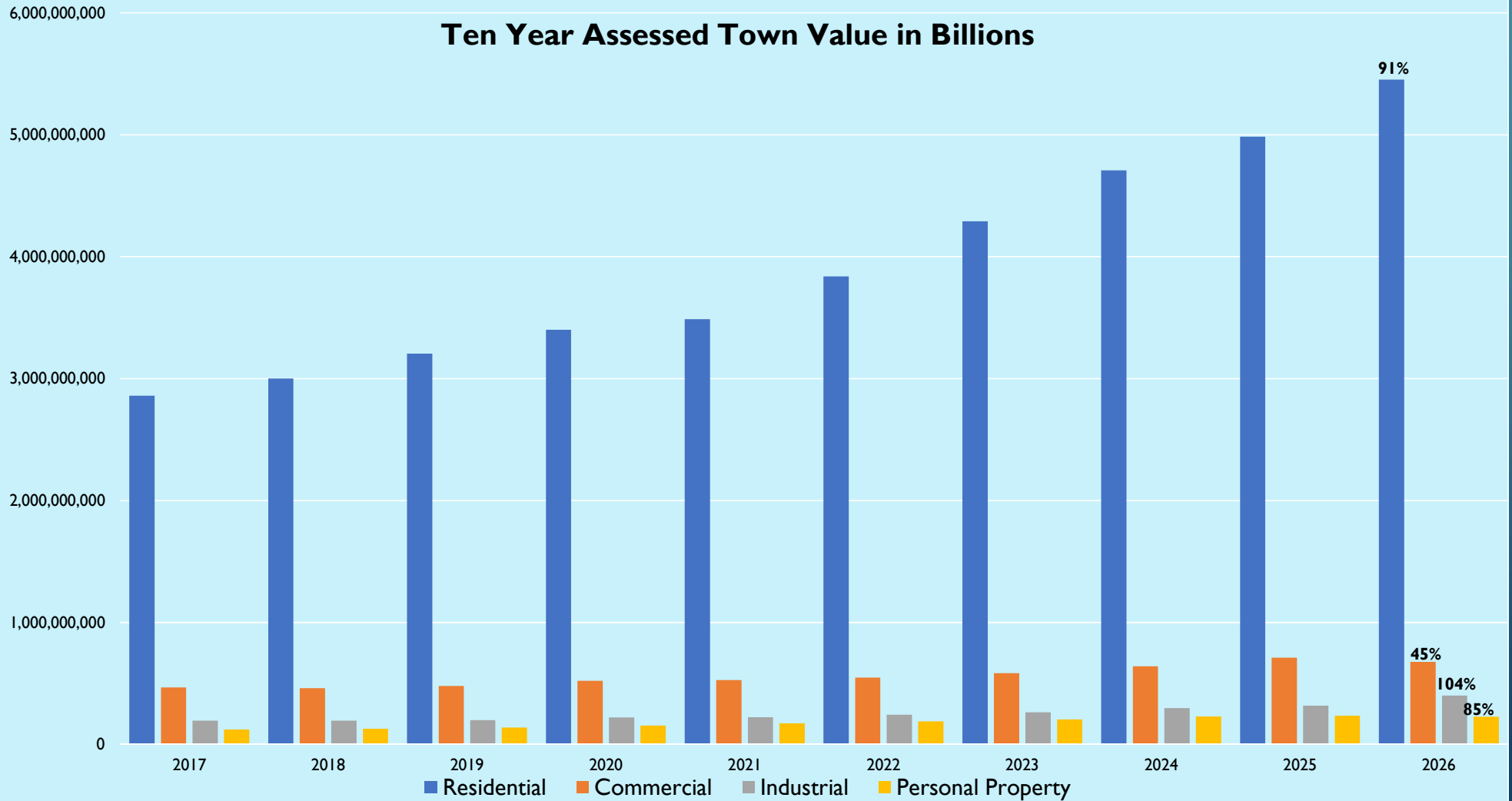
November 18, 2025

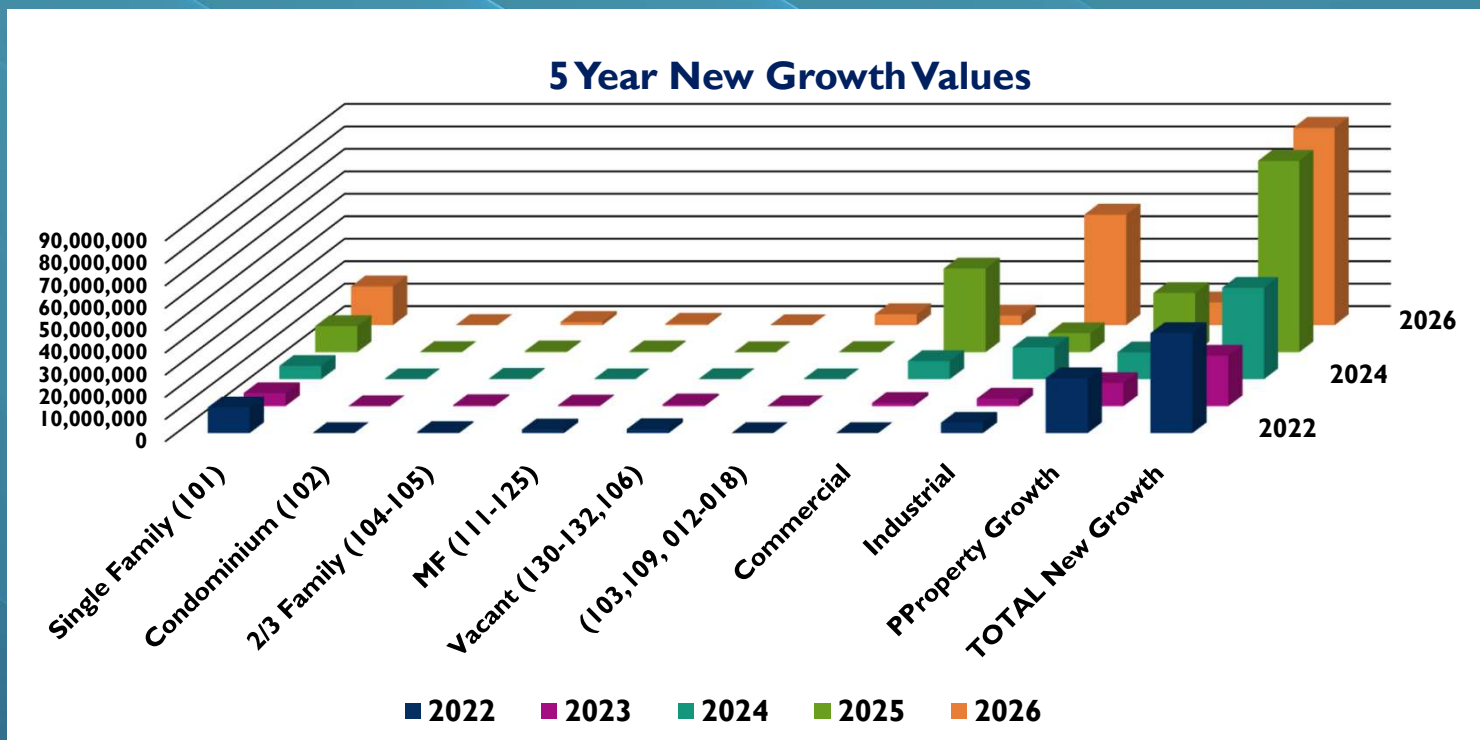
## Town Valuation by Class

Residential	\$5,451,187,261	80.72%
Commercial	\$676,507,073	10.02%
Industrial	\$399,265,705	5.91%
Personal Property	\$226,414,054	3.35%
	\$6,753,374,093	100.00%



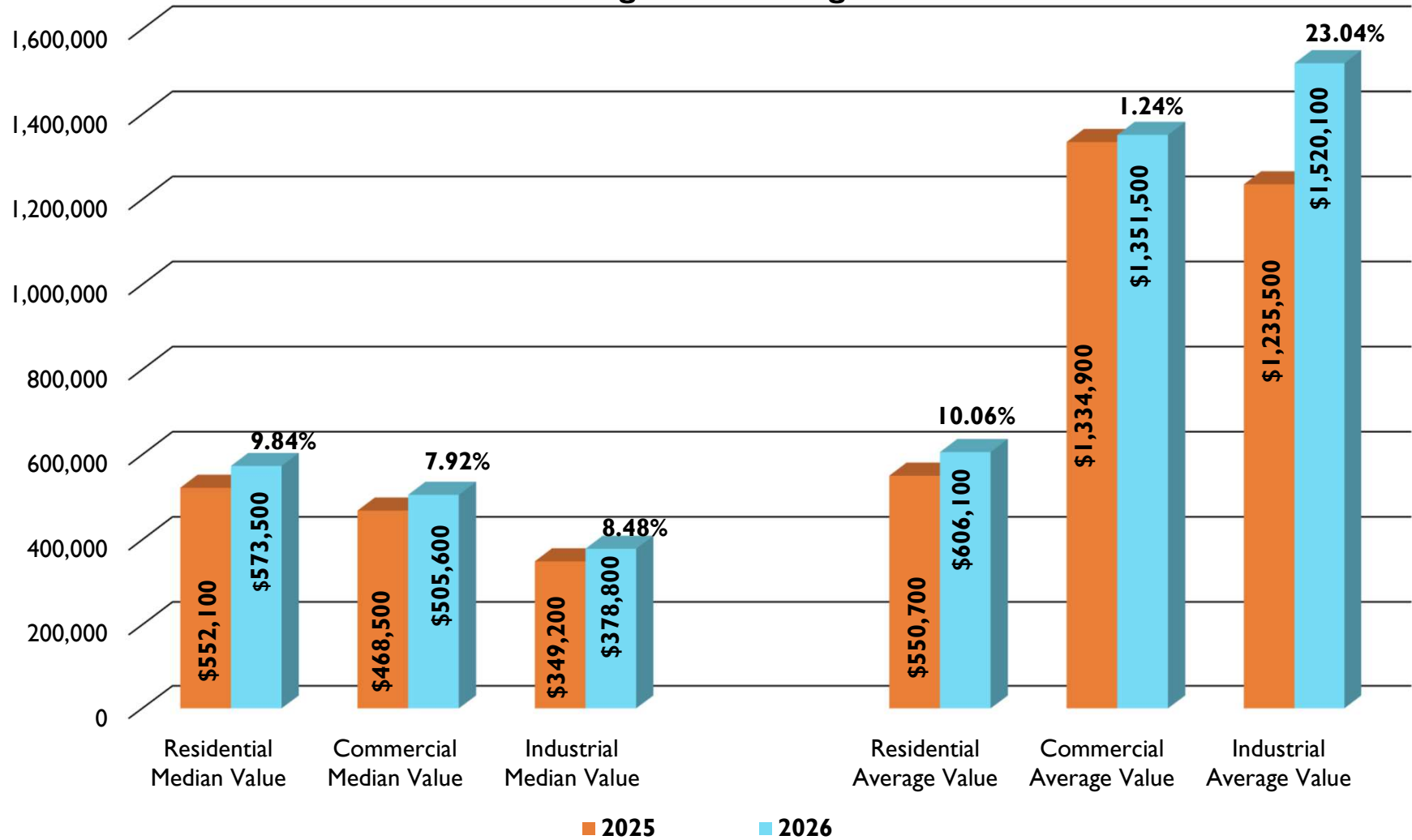
## Ten Year Assessed Town Value in Billions



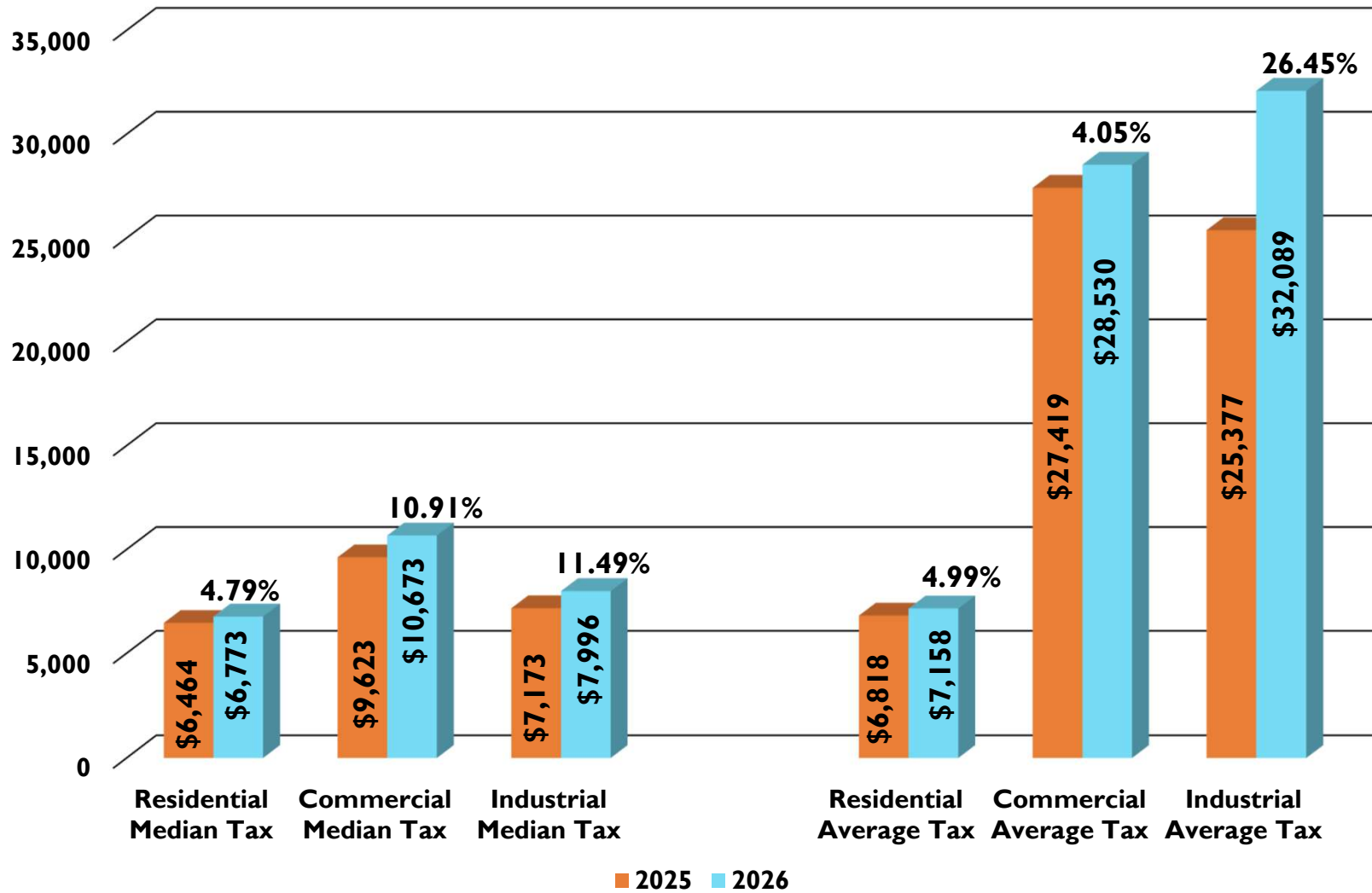


Fiscal Year	2022	2023	2024	2025	2026
Residential	\$ 234,849	\$ 107,846	\$ 84,672	\$ 164,134	\$ 300,515
Commercial	\$ 994	\$ 35,426	\$ 185,205	\$ 796,022	\$ 87,289
Industrial	\$ 119,864	\$ 82,909	\$ 325,612	\$ 182,365	\$ 1,010,936
Personal Property	\$ 631,657	\$ 251,713	\$ 274,558	\$ 563,253	\$ 207,952
Total Tax Levy Growth	\$ 987,364	\$ 477,894	\$ 870,047	\$ 1,705,774	\$ 1,606,692
Change from Prior Year	6%	-52%	82%	96%	-6%

**Median and Average Value Changes 2025 to 2026**



**Median and Average Tax Changes 2025 to 2026**



### FY 2025 Rates - Community Comparison

Municipality	Parcel Count	Residential Tax Rate	Commercial Tax Rate	Industrial Tax Rate	Personal Property Tax Rate	Total Levy	Res Levy as a % of Total	CIP Levy as a % of Total
Avon	2,080	13.34	27.28	27.28	27.23	23,857,785	43.20	56.80
Brockton	27,540	12.11	24.20	24.20	24.20	179,579,720	75.12	24.88
Canton	8,764	9.89	20.45	20.45	20.45	99,004,006	60.47	39.53
Easton	8,869	12.48	14.63	14.63	14.63	73,513,956	87.00	13.00
Randolph	10,560	11.61	22.15	22.15	22.15	77,013,079	80.42	19.58
Sharon	6,551	17.48	17.48	17.48	17.48	88,196,233	92.85	7.15
<b>Stoughton</b>	<b>10,875</b>	<b>12.38</b>	<b>20.54</b>	<b>20.54</b>	<b>20.54</b>	<b>87,396,504</b>	<b>70.99</b>	<b>29.01</b>

### Stoughton Ten Year Historical CIP Shifts

Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Lowest Residential Factor Allowed	Max CIP Shift Allowed	Residential Factor Selected	CIP Shift
2017	763,188,043	3,643,115,726	79.0512	20.9488	0.850023	1.565945	0.859549	1.53000
2018	760,285,198	3,782,511,050	79.9000	20.1000	0.840992	1.632077	0.866710	1.52984
2019	793,923,671	4,021,541,014	80.2582	19.7418	0.837239	1.661688	0.872100	1.51996
2020	871,319,316	4,296,417,680	79.7199	20.2801	0.872803	1.500000	0.872803	1.50000
2021	899,972,887	4,410,177,400	79.5933	20.4067	0.871806	1.500000	0.876900	1.48013
2022	954,510,331	4,815,594,158	80.1788	19.8212	0.838068	1.655032	0.881300	1.48015
2023	1,024,494,988	5,340,373,117	80.8161	19.1839	0.831459	1.710013	0.886100	1.47983
2024	1,137,290,101	5,871,290,348	80.6296	19.3704	0.879880	1.500000	0.884700	1.47994
2025	1,234,223,648	6,245,980,512	80.2397	19.7603	0.876866	1.500000	0.884730	1.46807
<b>2026</b>	<b>1,302,186,832</b>	<b>6,753,374,093</b>	<b>80.7179</b>	<b>19.2820</b>	<b>0.832800</b>	<b>1.700000</b>	<b>0.868260</b>	<b>1.55148</b>

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Tax Rate and Bill Changes			
	2024	2025	2026
<b>Residential 101</b>			
Tax Rate	12.73	12.38	<b>11.81</b>
Average Bill	\$6,637	\$6,818	\$7,158
Median Bill	\$6,278	\$6,464	\$6,772
<b>Commercial 300</b>			
Tax Rate	21.29	20.54	<b>21.11</b>
Average Bill	\$25,789	\$27,419	\$28,530
Median Bill	\$9,444	\$9,623	\$10,673
<b>Industrial 400</b>			
Tax Rate	21.29	20.54	<b>21.11</b>
Average Bill	\$24,124	\$25,377	\$32,089
Median Bill	\$7,200	\$7,173	\$7,996

## BOARD of ASSESSORS RECOMMENDATIONS

### TAX RATE

Historically the town has maintained a split tax rate. *The Board of Assessors recommends* that the town continue to use a split rate with a recommended split of 1.55.

### SMALL COMMERCIAL EXEMPTION

*The Board of Assessors does not recommend* adopting the Small Commercial Exemption. The Small Commercial Exemption is adopted by only fourteen communities within the commonwealth and would not benefit the town. This decision would need to be made well in advance

### RESIDENTIAL EXEMPTION

*The Board of Assessors does not recommend* a Residential Exemption due to the lack of summer homes and limited rentals in Stoughton. It is much more suited for resort/vacation communities and larger cities. This decision would need to be made well in advance.

### OPEN SPACE DISCOUNT

*The Board of Assessors does not recommend* an open space discount. Property owners of open space land should take advantage of Chapter Land Classification to lower valuation/s fairly without further burdening the residential class. This decision would need to be made well in advance.

November 18, 2025

Respectfully submitted,  
Stephen J. Dunn, Director of Assessing

Board of Assessors  
Stan Zoll, Chair  
Fran Bruttaniti, Vice Chair  
Paul Giannakoulis, Clerk

November 18, 2025