

**TOWN OF MILLBURY  
BOARD OF SELECTMEN MINUTES**

**Zoom Meeting ID: 851 0725 4261**

**November 23, 2021**

**6 PM**

**Present:** Mary Krumsiek, Scott Despres, Chris Naff, David Delaney and Katie McKenna, Town Manager Sean Hendricks, Executive Assistant Amy Fleming, Principal Assessor Lee Keomani, and Town Clerk Jayne Davolio

**Remote:** Ipad, Jude Cristo, Joe, Lisa Redmond, ariordan, Maxine

**Regular Session 6 PM**

Pledge of Allegiance

**Public Hearing**

**6:00 PM Public Hearing -Tax Classification Hearing FY 2022**

\*See Attached

Lee updated on the Town on values and tax rate options. For FY22. The town saw an increase of 6% in value. The increase was attributed to market adjustment and new growth. The total approved budget is \$52,711,839. The Board of Selectmen need to determine the amount of tax levy paid by each class, 77% will be paid by residential properties and 23% will be by commercial properties. The selectmen have two options: adopt a residential factor of 1 which will be a single tax rate of \$15 per thousand or adopt a factor less than 1 which will lower the residential share and shift it to commercial properties, this will cause the classes to pay different rates which will be a split tax rate. The Board of Assessors suggest the Board of Selectmen pick the residential factor of 1 and have a single rate for FY22. Selectmen Naff stated that on page 6, the percentage of value by class is shifting away from the residents to the commercial segment which shows a success story therefore the single rate would be a good option to pick. Selectman Krumsiek stated that in 2007 they tried a split rate and it was not a good idea. Selectman Despres asked whether the residential or commercial rate is growing faster and Lee stated that it was residential. Chairman Krumsiek thanked Lee for the presentation.

Motion to open the public hearing made by Selectman Naff, seconded by Selectman McKenna and on roll call vote with Selectman Krumsiek, Selectman Despres, Selectman Naff, Selectman McKenna and Selectman Delaney .Motion carried unanimously.

Motion to close the public hearing made by Selectman McKenna, seconded by Selectman Delaney and on roll call vote with Selectman Krumsiek, Selectman Despres, Selectman Naff, Selectman McKenna and Selectman Delaney Motion carried unanimously.

Motion to adopt a residential factor of 1 and the continuing of a Single Rate for FY 2022 by Selectman Naff seconded by Selectman Delaney and on roll call vote with Selectman Krumsiek, Selectman Naff, Selectman McKenna and Selectman Delaney and Selectman Despres all in favor, the following vote was approved 5-0.

2022 JAN - 7 AM 11:50  
MILLBURY, MASS  
TOWN CLERK

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Sean Hendricks added that last years tax rate was \$15.43 and this years will be \$15, which is a decrease of \$.43 per thousand.

**Discussion & Possible Vote to Appoint to the Roadway Advisory Committee-Francis King & Fabrizio Bordo, Re-Appoint Paul DiCicco**

Sean Hendricks stated that after the posting of the agenda some research was done and determined that new members cannot be appointed because current old members still have active terms therefore they need notices of resignation from those members otherwise there is only one open seat. Sean read the charge and recommended that the Board looks at the charge of the group before the next meeting to see if it should be modified. Selectman Naff stated that would be a good idea because due to issues the group had with prior management there was no change and lack of interest. It was an informal group and a written charge should be determined. Due to these factors, the breakdown happened. Sean added that the charge will be good because it provides clarity and can make the committee permanent. The Board determined to **Table** the discussion regarding the Roadway Advisory Committee to next month.

**Vote to authorize the Town Manager to execute all necessary documents associated with the Shaw School Project**

Sean stated that they were previously working on a part of land they weren't authorized to and National Grid made them stop the work. They have resolved the issue now and just need official paperwork, but the Town is able to continue the work again because they received a temporary assent from Nation Grid. The Board could give the Town Manager permission to sign those types of documents himself. Selectman Despres stated that it can be all administrative operational documents. Motion to authorize the Town Manager to execute all necessary administrative documents associated with the Shaw School Project by Selectman McKenna, 2<sup>nd</sup> by Selectman Delaney and on roll call vote with Selectman Despres, Selectman Naff, Selectman McKenna, Selectman Delaney and Selectman Krumsiek, all in favor, the following vote was approved 5-0.

**Town Manager's annual performance evaluation**

**Quantity of Work: 4.2, Quality of Work: 4.1, Job Knowledge: 5, Initiative: 4.4, Cooperation and Courtesy: 3.8, Accepts Constructive Criticism: 3.7, Attitude: 3.8, Organization: 4.9, Implementing/Obtaining Results: 4.2, Planning and Organizing: 4.6, Analyzing and Decision Making: 4.4, Managing and Developing Staff: 3.6, Communication and Relating to colleagues: 3.7**  
**Overall: 4.18**

**Comments:** Strengths were Quantity of Work, Quality of Work, and Job Knowledge. BOS Meetings go smoothly and are enjoyable. Weaknesses were: needs some stronger communication with the Board such as setting up individual meetings with the members as needed. The Town Manager could improve on slowing down before getting to conclusions and look for input of the Board. Per his contract, Sean is up for a 3% increase with a favorable job performance

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Motion to approve a 3% increase for the Town Manager by Selectman McKenna. 2<sup>nd</sup> by Selectman Delaney and on roll call vote with Selectman Despres, Selectman Naff, Selectman McKenna, Selectman Delaney and Selectman Krumsiek, all in favor, the following vote was approved 5-0.

Sean asked what specific issue occurred that led the Board to feel like he had jumped to conclusions so that he could prevent this in the future. Selectman Delaney stated that he needs better the communication. Selectman McKenna stated that it's a two way street and maybe Sean and each member of the Board can have individual meetings so that the Board knows about issues that occur in between the BOS meetings. Sean stated that he gives people the space to work so that may come off as lack of communication. Selectman Despres added that overall he was pretty happy with Sean's performance. He also stated that his phone isn't constantly ringing with complaints about the Town Manager and that sometimes the Town Manager has to make decisions on his own. He worked with Sean on two complaints and had good communication. He believes that Sean's communication should be with the Chair and then the Chair should tell the rest of the Board as needed. He also mentioned that the Policy Manual was started 5-6 months ago, but they haven't received any update. Selectman Despres then thanked Sean for his hard work over the past year. Selectman Naff stated that he calls Sean frequently and they have good communication going on. Selectman Naff also stated Sean started in a very difficult time with the pandemic and financial uncertainty and he feels Sean made great decisions on his own. He did state there should be just a bit more communication with the Board and when starting bigger projects, Sean should talk to the Board before forming agreements. He is looking forward to the next year. Chairman Krumsiek stated that after the holidays they can talk about the new goals and objectives for Sean. Sean thanked the Board for the opportunity. Selectman Naff added that things will continue to get better.

**Management Update**

**\*See Attached**

Sean talked about the Mass Works grant and the Lieutenant Government Office. The presentation will be at the Mansion, it will be about an hour long. Laurie Connors and Steve Vanacasa will speak. Sean asked the Board to RSVP. Woolie World is back. Chairman Krumsiek thanked Sean for helping at the park.. Sean then talked about Free Cash Mrs. Barrett mentioned there was money being leveraged against the Free Cash. The field project was under borrowed by \$3,600,000 and the questions were whether the project was over budget. They have spent around \$4.4 million of the \$4.9 million that have. The project has been paid for and the whole project is being paid through borrowing and they just need to borrow the last \$360,000. It did not get borrowed by June 30<sup>th</sup> therefore it will get put in the next fiscal year borrowing. The bills are paid and everything is all set, they just need to borrow it and do journal entries for Free Cash. Selectman Naff asked that if we have free cash do we need to borrow the money. Sean stated that they want to leave money in the Free Cash account for appropriation but he will reach out to Mr. Bedard and talk about reauthorizing the fund to other projects. Selectman Naff asked if we will fill the HR coordinator position and Sean said yes and he will run the plan by the Board. Chairman Krumsiek asked whether they should put the open meeting law on the website

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for the public and Sean stated yes. He added that he is working with the Town Counsel to have training for Boards and Commissions for parliamentary procedures.

Sean appointed Hope Freeman from Win Waste as a Certified Weigher. He also added that the Town is updating their contract with UMM.

**7:05 PM PH-2 The Millbury Board of Selectmen will hold a public hearing at 7:05PM, on Tuesday, November 23, 2021, in Millbury Town Hall, 127 Elm Street Millbury, MA 01527, to hear the facts of and render judgment in the matters of violations of Section 34 of Chapter 138 of the Massachusetts General Laws (Sale, delivery or furnishing alcoholic beverages to persons under twenty-one years of age), issued to Lenny's Liquors, Longhorn Steakhouse and Village Knoll Variety Store.**

Motion to open the public hearing made by Selectman Despres, seconded by Selectman Naff and on roll call vote with Selectman Krumsiek, Selectman Despres, Selectman Naff, Selectman McKenna and Selectman Delaney Motion carried unanimously.

Town Clerk Jayne stated that on August 12<sup>th</sup> and September 3<sup>rd</sup>, the Millbury Police Department conducted Liquor License Compliance checks. Lenny's Liquor, Longhorn Steakhouse and Village Knoll all failed the check. This would be a first offense for each location. Selectman Despres asked how many total checks were conducted and Jayne replied that on those two days the police checked every establishment in Town that serves or sells liquor. A representative for Lenny's Liquor came up on behalf of Kartik Patel, who is the current owner. He mentioned that due to a family issue Kartik had his wife work at the store that night which she usually doesn't. This was the only offense they have had and it will not happen again. Eric Stockwell represented Longhorn Steakhouse. He stated that they have a training program for their staff members that serve alcohol and train them to card. They have parted ways with the team member that served without carding and reeducated the rest of the team. They have also placed training and safety measures. Selectman Despres asked when the last change at the management level was. Stockwell stated there were 3 in 17 years. Selectman Despres asked how higher management gets these complaints. Stockwell stated that he tells his boss and they came up with solutions as a team. Mr. Patel represented Village Knoll. He stated that because of COVID there have been a lot of employees come and go. They have fired those employees and have an id scanner as well now. Selectman Delaney asked what the options for a first time offenses are and Sean replied that you can ignore it, suspension, penalty etc. Selectman Despres asked Jayne how often the police department does conducts these checks and she told him once a year but they didn't do it during COVID. His concern is that if this has happened once, there is a possibility it will happen again and again. Sean stated that all the violators are here and are taking steps to prevent this from happening again which shows that they take this seriously.

Motion to close the public hearing made by Selectman McKenna, seconded by Selectman Delaney and on roll call vote with Selectman Krumsiek, Selectman Despres, Selectman Naff, Selectman McKenna and Selectman Delaney Motion carried unanimously.

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Motion to give a fair warning to the violators by Selectman McKenna, 2<sup>nd</sup> by Selectman Delaney and on roll call vote with Selectman Despres, Selectman Naff, Selectman McKenna, and Selectman Delaney, all in favor, Chairman Krumsiek Abstained the following vote was approved 4-1.

A letter from the Town Clerk's office will also be sent to the violators.

**Review & Approve Pervious Minutes**

Motion to approve the Minutes of October 12, 2021 by Selectman Despres, 2<sup>nd</sup> by Selectman Naff. Motion carried unanimously.

**Dates to Remember**

December 5, 2021 Chain of Lights 11 am- 4 pm

**Roundtable Discussion and Citizens Feedback**

Selectman Krumsiek congratulated Chief Matt Belsito for the conduct award presented today at the Commonwealth of MA Fire Fighter of the Year Awards.

**7:31 PM Adjourn Meeting**

Motion to adjourn the meeting by Selectman Naff, seconded by Selectman McKenna  
Motion carried unanimously.

**7:32 PM Executive Session**

Executive session in accordance with the Open Meeting Law, M.G.L. Ch. 30A, Section 21(a)(1): to discuss the reputation, character, physical condition or mental health, rather than professional competence, of an individual, or to discuss the discipline or dismissal of, or complaints or charges brought against, a public officer, employee, staff member or individual.

Respectfully submitted,

Amy Fleming, Secretary

Mary Krumsiek

Katie McKenna

Scott Despres

Chris Naff

David Delaney

May 10<sup>th</sup>  
Katherine M. McKenna  
Scott Despres  
Chris Naff  
David Delaney



## **Fiscal Year 2022 Tax Classification Hearing**

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PRESENTED BY  
THE BOARD OF ASSESSORS

LEE KEOMANIVONG, MAA  
PRINCIPAL ASSESSOR



# Overview of Tax Classification


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The purpose of the Classification Hearing is to provide information to the Board of Selectmen in order for them to make policy decisions in accordance with the requirements of Chapter 40, Section 56 of the Massachusetts General Laws, as amended by Chapter 200 of the Acts of 1988. Cities and towns that are certified as assessing property at full fair cash value by the Department of Revenue may elect to shift the tax burden among the major property classes within certain limits established by law.

Under MGL Chapter 40, Section 56:

*“the Selectmen must hold a public hearing annually to consider the tax rate options available to the Town under property tax classification” and “**shall adopt a residential factor** which shall be used by the assessors to determine the percentages of the local tax levy to be borne by each class of real estate and personal property.”*

The Residential Factor governs the percentage of the tax levy to be paid by the Residential Class. The difference is then shifted to the Commercial, Industrial, Personal Property Class (CIP). 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%**.



# Overview of Town

The FY 2022 values are based on the value of property as of January 1, 2021 and were primarily developed from **Sales from calendar year 2020, commercial, industrial income and expense information forms, and personal property forms of list**. Under the guidelines of the Department of Revenue and Massachusetts General Laws, Chapter 59, Assessors are required to assess property at 100% full and fair cash valuation. This means all assessed values must reflect the market, i.e. what properties are selling for.

Market analysis done by the Assessing department saw the following general adjustments made:

- Single family properties increased in value by **5.7%**
- Condominiums increased in value by **4%**
- 2-3 Family properties increased in value by **5.6%**
- 4-8 unit properties and large apartment complexes increased by **7.6%**

**\*\*It is important to note that these are overall statistical averages for each major property class. Individual value changes will vary depending on specific property data: style, condition, location, amenities, etc. \*\***

**Personal Property:** Recently passed legislation allowed for a change in the valuation of our 504 Class (Public Utility). These accounts: (N-Star Gas, Mass Electric, New England Power) saw a significant increase in value: **19.8%**

Overall, the town saw an increase in total value of **120,794,393** or **(6.4%)**



## FY2022- VALUES BY CLASS

Property Type	Description	Parcel Count	Class 1 Residential	Class 2 Open Space	Class 3 Commercial	Class 4 Industrial	Total for Property Type
101	Single Family	3,652	1,195,750,855			0	1,195,750,855
102	Condominium	496	138,302,700			0	138,302,700
misc 103, 109	Misc Residential	39	17,280,203			0	17,280,203
104	Two-Family	327	97,582,263			0	97,582,263
105	Three-Family	83	26,316,028			0	26,316,028
111-125	Apartment	55	37,444,430			0	37,444,430
130-132,106	Vacant/Accessory Land	442	17,894,450			0	17,894,450
200-231	Open Space	0	0	0	0	0	0
300-393	Commercial	133	0	0	188,786,999	0	188,786,999
400-442	Industrial	73	0	0	0	82,884,661	82,884,661
450-452	Industrial Power Plant	5	0	0	0	3,063,361	3,063,361
ch 61 (600)	Forest	2	0	0	4,783	0	4,783
ch 61a (700)	Agriculture	31	0	0	253,785	0	253,785
ch 61b (800)	Recreational	0	0	0	0	0	0
012-043	Mix-Use	50	16,803,643	0	23,044,652	0	39,848,295
900	Exempt Property	286	0	0	0	0	151,596,000
Other	0	0	0	0	0	0	0
		<b>5,674</b>	<b>1,547,374,572</b>	<b>0</b>	<b>212,090,219</b>	<b>85,948,022</b>	<b>1,997,008,813</b>

Personal Property		
Class	Parcel Count	Assessed Value
501	141	5,656,543
502	145	6,877,903
503	0	0
504	4	126,084,567
505	7	11,170,700
506	1	1,821,000
508	4	1,321,908
550-552	5	12,295,141
	<b>307</b>	<b>165,227,762</b>

1,845,412,813		Total Real Property
165,227,762		Total Personal Property
<b>2,010,640,575</b>		Total Taxable Property

<b>5,695</b>	Real and Personal Property
286	Exempt Parcels
<b>5,981</b>	Total Parcels in Town

Property Type	Description	FY 2021 Parcel Count	FY 2021 Assessed Value	FY 2022 Parcel Count	FY 2022 Assessed Value	Parcel Diff	Parcel % Diff	Assessed Value Diff	Assessed Value % Diff
101	Single Family	3,642	1,131,436,999	3,652	1,195,750,855	10	0.3%	64,313,856	5.7%
102	Condominiums	496	133,033,100	496	138,302,700	0		5,269,600	4.0%
MISC 103,109	Miscellaneous Residential	37	15,118,203	39	17,280,203	2	5.4%	2,162,000	14.3%
104	Two - Family	329	90,600,223	327	97,582,263	-2	-0.6%	6,982,040	7.7%
105	Three - Family	84	25,417,428	83	26,316,028	-1	-1.2%	898,600	3.5%
111-125	Apartment	54	34,809,430	55	37,444,430	1	1.9%	2,635,000	7.6%
130-32,106	Vacant / Accessory Land	442	17,782,965	442	17,894,450	0		111,485	0.6%
200-231	Open Space	0	0	0	0	0		0	
300-393	Commercial	131	183,778,717	133	188,786,999	2	1.5%	5,008,282	2.7%
400-442	Industrial	72	68,885,600	73	82,884,661	1	1.4%	13,999,061	20.3%
450-452	Industrial Power Plant	5	3,063,361	5	3,063,361	0		0	
CH 61 LAND	Forest	2	3,940	2	4,783	0		843	21.4%
CH 61A LAND	Agriculture	31	238,959	31	253,785	0		14,826	6.2%
CH 61B LAND	Recreational	0	0	0	0	0		0	
012-043	Multi-use - Residential	51	16,500,393	50	16,803,643	-1	-2.0%	303,250	1.8%
012-043	Multi-use - Open Space	0	0	0	0	0		0	
012-043	Multi-use - Commercial	0	22,836,657	0	23,044,652	0		207,995	0.9%
012-043	Multi-use - Industrial	0	0	0	0	0		0	
501	Individuals / Partnerships / Associations /LLC	144	6,057,176	141	5,656,543	-3	-2.1%	-400,633	-6.6%
502	Corporations	155	7,568,506	145	6,877,903	-10	-6.5%	-690,603	-9.1%
503	Manufacturing	0	0	0	0	0		0	
504	Public Utilities	4	105,237,485	4	126,084,567	0		20,847,082	19.8%
505	Centrally Valued Telephone	7	11,536,900	7	11,170,700	0		-366,200	-3.2%
506	Centrally Valued Pipelines	1	1,712,600	1	1,821,000	0		108,400	6.3%
508	Wireless Telephone	4	1,910,337	4	1,321,908	0		-588,429	-30.8%
550-552	Electric Generating Plant	5	12,317,203	5	12,295,141	0		-22,062	-0.2%
EXEMPT VALUE	Exempt Property	287	153,228,500	286	152,556,800	-1	-0.3%	-671,700	-0.4%
Total Class 1	TOTAL RESIDENTIAL	5,135	1,464,698,741	5,144	1,547,374,572	9	0.2%	82,675,831	5.6%
Total Class 2	TOTAL OPEN SPACE	0	0	0	0	0		0	
Total Class 3	TOTAL COMMERCIAL	164	206,858,273	166	212,090,219	2	1.2%	5,231,946	2.5%
Total Class 4	TOTAL INDUSTRIAL	77	71,948,961	78	85,948,022	1	1.3%	13,999,061	19.5%
Total Class 5	TOTAL PERSONAL PROPERTY	320	146,340,207	307	165,227,762	-13	-4.1%	18,887,555	12.9%
Total Taxable	TOTAL REAL & PERSONAL	5,696	1,889,846,182	5,695	2,010,640,575	-1	0.0%	120,794,393	6.4%

# Percentage of Values by Class

## FY2021

Residential	1,464,698,741	77.50%
Commercial	206,858,273	
Industrial	71,948,961	
Personal Prop	146,340,207	
C.I.P.	425,147,441	22.50%

Total 1,889,846,182

## FY2022

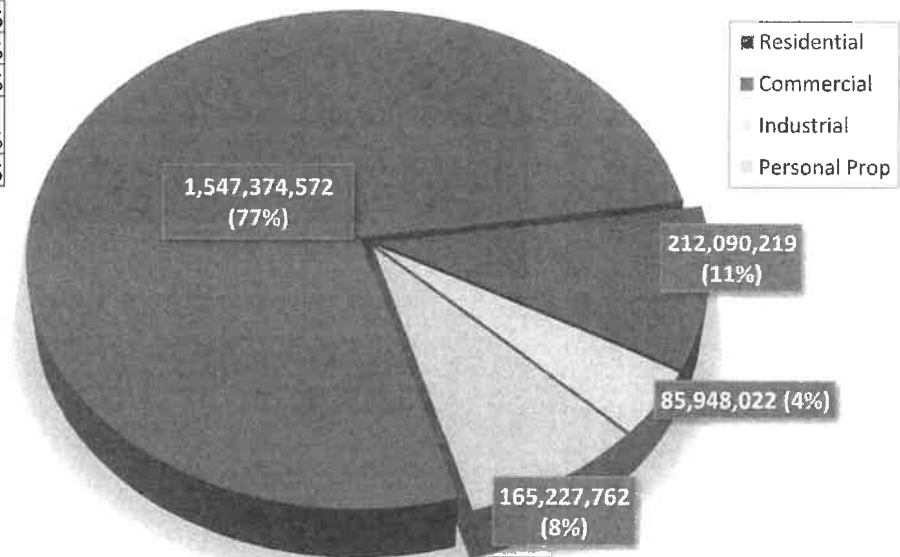
Residential	1,547,374,572	76.96%
Commercial	212,090,219	10.55%
Industrial	85,948,022	4.27%
Personal Prop	165,227,762	8.22%
C.I.P.	463,266,003	23.04%

Total 2,010,640,575

## Difference from Last Year

Residential	82,675,831
Commercial	5,231,946
Industrial	13,999,061
Personal Prop	18,887,555
C.I.P.	38,118,562
Net Change	120,794,393

## FY2022 PERCENTAGE OF VALUES BY CLASS



## New Growth


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Throughout the year, the Assessing department reviews and captures “New Growth Value” due mostly to New Construction as well as parcels subject to taxation for the first time: subdivisions or condominium conversions, new personal property, and parcels that were previously exempt. New Growth was submitted to the Department of Revenue for review and certified on September 16, 2021.

The Town of Millbury saw a total of **34,952,226** in **New Growth Value** that included:

- **9** new single family homes
- **4** new townhouse condos
- **1** apartment building
- **2** new commercial/industrial buildings
- **3** Exempt Properties now Taxable

The approved New Growth Value resulted in **\$539,313** dollars in allowable **Tax Levy Growth**. This amount is used in calculating the **Levy Limit** for FY2022.



### FY2022 NEW GROWTH

RESIDENTIAL	VALUE	TAX DOLLARS
SINGLE FAMILY (101)	10,040,200	\$154,920
CONDOMINIUM (102)	246,600	\$3,805
Two & Three Family (104,105)	794,200	\$12,255
Multi-fam (111,112)	1,286,500	\$19,851
Multi-blg (109)	1,054,500	\$16,271
Vacant-Res (130,131,132)	779,500	\$12,028

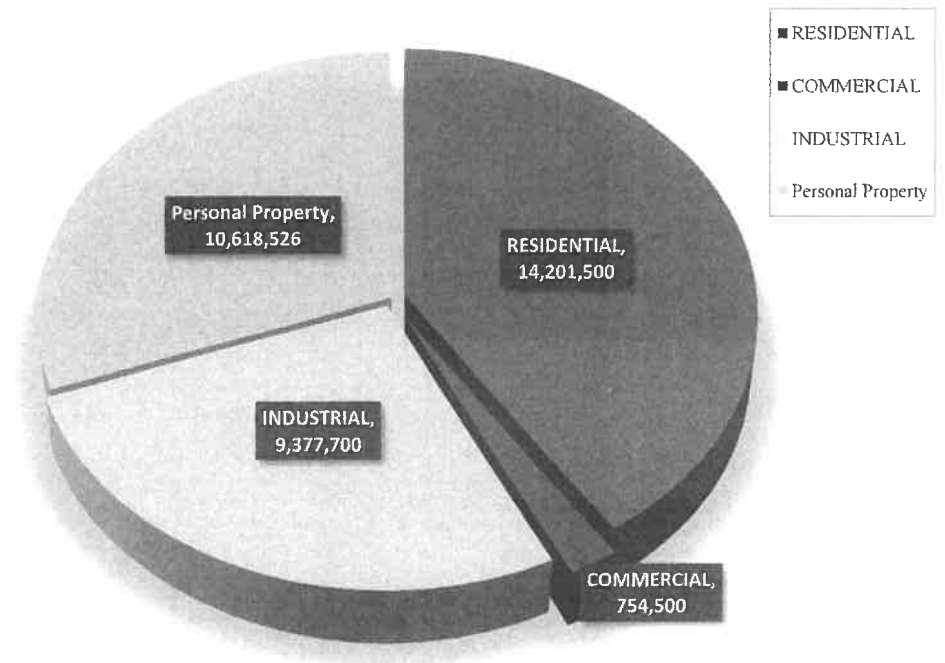
14,201,500	\$219,129	Residential
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COMMERCIAL	754,500	\$11,642
INDUSTRIAL	9,377,700	\$144,698
PERSONAL PROPERTY	10,618,526	\$163,844
20,750,726	\$320,184	C.I.P. Total

RESIDENTIAL	14,201,500	\$219,129
COMMERCIAL	754,500	\$11,642
INDUSTRIAL	9,377,700	\$144,698
Personal Property	10,618,526	\$163,844

OVERALL NEW GROWTH	34,952,226	\$539,313	TOTAL
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### FY2022 NEW GROWTH BY CLASS



# What is the Levy Limit for FY2022

**Proposition 2 ½** limits the amount of revenue a community can raise through real and personal property taxes (**Tax Levy**) from year to year. The maximum amount a community can levy in any given year is called the **Levy Limit**. Under Proposition 2 ½, a community's Levy Limit increases automatically by two factors:

- 1) An incremental increase of **2.5%** of the prior year's levy limit
- 2) A dollar amount derived from the value of new construction and other growth in the local tax base since the previous year (**New Growth**).

A community can also assess additional taxes to pay the debt service (principal and interest costs) for a specific capital project (New School). This additional amount (**Debt Exclusion**) is added to the Levy Limit for the life of the debt. The combined total is referred to as the **Maximum Allowable Levy**.

The Maximum Allowable Levy for FY2022 is **\$30,995,265**.

The Estimated Levy for FY2022 will be **\$30,159,609**.

This leaves an Excess Levy capacity of **\$835,656**.

## CALCULATING THE FY2022 LEVY LIMIT

A. FY 2021 Levy Limit	<u>28,143,416</u>
A1. Amended FY 2021 Growth	
B. ADD (A + A1)*2.5%	<u>703,585</u>
C. ADD FY 2022 New Growth	<u>539,313</u>
C1. ADD FY 2022 New Growth Adjustment	
D. ADD FY 2022 Override	
E. ADD FY 2022 Subtotal	<u>29,386,314</u>
F. FY 2022 Levy Ceiling	<u>50,266,014</u>

29,386,314

**FY 2022 Levy Limit**

## CALCULATING THE FY 2022 MAXIMUM ALLOWABLE LEVY

A. FY 2022 Levy Limit from II.	
B. FY 2022 Debt Exclusion(s)	<u>1,608,951</u>
C. FY 2022 Capital Expenditure Exclusion(s)	
D. FY 2022 Stabilization Fund Override	
E. FY 2022 Other Adjustment	
F. FY 2022 Water/Sewer	
G. FY 2022 Maximum Allowable Levy	<u>30,995,265</u>

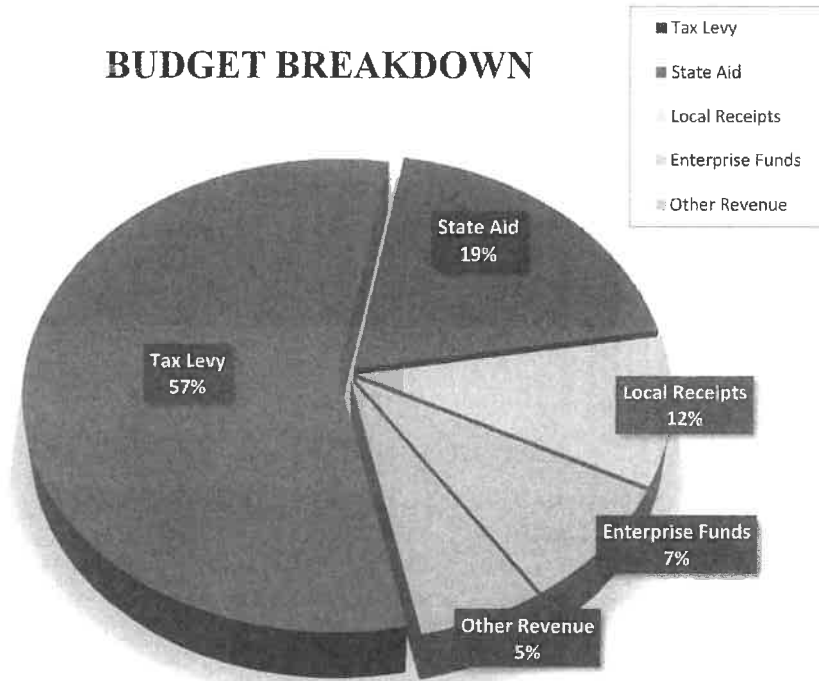
30,995,265

**FY2022 Maximum Levy**

## Determining the Tax Levy

Budget and articles approved by voters at Town Meeting <b>(Total Town Budget)</b>	52,711,839
State Aid	10,151,746
Local Receipts	6,390,425
Enterprise Funds (Sewer)	3,542,223
Other Revenue (including Free Cash)	2,467,836
Amount remaining to be collected from Property Taxes <b>(Tax Levy)</b>	<b>30,159,609</b>
Tax Levy as % of Budget	57%
State Aid as % of Budget	19%
Local Receipts as % of Budget	12%
Enterprise Funds as % of Budget	7%
Other Revenue as % of Budget	5%

**BUDGET BREAKDOWN**



## Minimum Residential Factor

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The Board of Selectmen must vote to determine the percentage of the Tax Levy to be paid by each class of real property and personal property for the fiscal year. In determining these percentages, the Board of Selectmen must first adopt a Residential Factor that must be an amount not less than the Minimum Residential Factor (**MRF**) calculated by the Commissioner of Revenue.

The Residential Factor adopted governs the percentage of the tax levy to be borne by residential property owners.

The Board of Selectmen may vote to:

- (i) Adopt a Residential Factor of “1” that will result in the taxation of all classes of property at the **same rate**.
- (ii) Adopt a lower Residential Factor (no lower than statutory minimum of **65%** for Millbury) which will result in the residential class bearing a proportionately lower share of the total levy by shifting a larger portion to the commercial, industrial and personal property classes.

This second option is often referred to as a **Split Rate**: one for residential/open space and the other for commercial/industrial/personal property (CIP).

The following shows the Minimum and Maximum shifts allowed for FY2022.





### **FY 2022 Minimum Residential Factor**

(a)	(b)	(c)	(d)
	CLASS	Full and Fair Cash Value	Percentage Share
1	Residential	1,547,374,572	76.9593%
2	Open Space	0	0.0000%
3	Commercial	212,090,219	10.5484%
4	Industrial	85,948,022	4.2747%
5	Personal Property	165,227,762	8.2177%
	C-I-P Sub-Total	463,266,003	23.0407%
	TOTAL	\$2,010,640,575	100.0000%

**Maximum Share of the Levy for Classes Three, Four, and Personal Property:**

$$150\% \times \frac{23.0407\%}{\text{Lines 3D + 4D + 5D}} = \boxed{34.5611\%}$$

Maximum Share (C.I.P.)

**Minimum Share of the Levy for Classes One and Two:**

$$100\% - 34.5611\% = \boxed{65.44\%}$$

Minimum Share (RES)

**Minimum Residential Factor (MRF):**

$$\frac{65.4389\%}{\text{Minimum Share}} \div \frac{76.9593\%}{\text{Lines 1D + 2D}} = \boxed{.85031}$$

Minimum Residential Factor

## Residential Factor of “1”

Should the Board of Selectmen vote to adopt a residential factor of “1”, then the estimated tax rate for Fiscal 2022 will be **\$15.00** for all classes.

Estimated Levy:	\$ 30,159,609
Value of Town:	\$ 2,010,640,575
(0.015000) x 1000 =	<b>\$15.00(Rounded) Single Tax Rate</b>

The resulting estimated tax bills will be as follows:

Tax on the Average Single Family property would be: **\$4,911.36**  
(Based on Average Single Family Value **(327,424)**)

Tax on the Average Commercial Parcel would be: **\$9,034.49**  
(Based on Average Commercial Value **(602,299)**)  
\*Excluding value of the mall\*

Tax on the Median Single Family property would be: **\$4,584.00**  
(Based on Median Single Family Value **(305,600)**)

Tax on the Median Commercial Parcel would be: **\$6,082.50**  
(Based on Median Commercial Value **(405,500)**)

Historically, the Board of Selectmen has voted a Residential Factor of “1” resulting in a Single Tax Rate.

## MILLBURY HISTORICAL TAX RATES

Year	Tax Rate
1960	93.00
1961	104.00
1962	108.00
1963	122.00
1964	114.00
1965	144.00
1966	104.00
1967	108.00
1968	132.00
1969	160.00
1970	174.00
1971	200.00
1972	202.00
1973	218.00
1974	106.00

1975	232.00
1976	247.00
1977	262.00
1978	281.00
1979	274.00
1980	252.00
1981	281.00

1982	24.80	1st yr. @ 100%
1983	24.40	
1984	24.47	
1985	20.10	Reval
1986	19.75	
1987	20.30	
1988	9.94	Reval
1989	10.78	
1990	11.03	
1991	10.46	Reval
1992	10.80	
1993	11.10	
1994	13.26	Reval
1995	13.73	
1996	14.51	

Year	Tax Rate	
1997	14.27	Reval
1998	14.60	
1999	16.00	
2000	15.66	Reval
2001	18.82	
2002	19.16	
2003	15.00	Reval
2004	15.02	
2005	11.58	
2006	11.41	Reval

SPLIT RATE	2007	10.44	Residential
	2007	11.33	Commercial/Industrial
	2008	11.41	
	2009	11.72	Reval
	2010	13.46	
	2011	14.55	
	2012	15.42	Reval
	2013	16.48	
	2014	17.10	
	2015	16.46	Reval
	2016	16.46	
	2017	16.43	
	2018	16.34	
	2019	15.85	
	2020	15.33	Reval
	2021	15.43	
	2022		

## Shifting the Tax Burden to the C.I.P. Class

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The Classification amendment allows cities and towns to shift a greater share of the tax burden to the Commercial, Industrial, Personal Property classes (**CIP**). The impact from this shift on the various classes will vary due to their percentage of the total value. The lower the percentage of the C.I.P, the greater the increase in the tax burden assuming the maximum shift is applied.

For FY2022, the Maximum Shift allowed to the C.I.P. classes for Millbury is **50%**. If the Selectmen choose the maximum shift, the residential tax rate decreases to **\$12.75** and the C.I.P. tax rate increases to **\$22.50**.

This will result in a reduction of -\$735.20 or (15%) for the average single family property tax and an increase of \$4,517.24 or (50%) for the average commercial / industrial and personal property tax.

The following charts show the available shifts and resulting tax rates as well as the tax dollar effects from those choices. These shifts have been applied to the Average Residential and Commercial /Industrial value and the Median Residential and Commercial/Industrial Value. The choices available range from a **5%** shift to a **50%** shift with the assumption that no *Open Space Discount, Residential Exemption or Small Commercial Exemption* have been applied.

**The Board of Assessors recommends a Residential Factor of “1” and the continuing of a Single Tax Rate for FY2022.**



**FY2022 LEVY ESTIMATE:****\$30,159,609**

327,424	Avg. Single Family Value
602,299	Avg. Comm value *excluding Mall*

		Share Percentages		Levy Amounts			Estimated Tax Rates			Changes to Average Tax Bills			
CIP Shift	Res Factor	Res %	CIP %	Res Share	CIP Share	Total	Res	CIP	% Shift	Avg Res Bill	Avg Comm Bill	Change to Avg Res Bill	Change to Avg Comm Bill
1.00	1.0000	76.96%	23.04%	23,210,619	6,948,990	30,159,609	15.0000	15.0000	No Shift	\$4,911.36	\$9,034.49		
1.05	0.9850	75.81%	24.19%	22,863,169	7,296,440	30,159,609	14.7755	15.7500	5%	\$4,837.84	\$9,486.21	-\$73.52	\$451.72
1.10	0.9701	74.66%	25.34%	22,515,720	7,643,889	30,159,609	14.5509	16.5000	10%	\$4,764.32	\$9,937.93	-\$147.04	\$903.45
1.15	0.9551	73.50%	26.50%	22,168,270	7,991,339	30,159,609	14.3264	17.2500	15%	\$4,690.80	\$10,389.66	-\$220.56	\$1,355.17
1.20	0.9401	72.35%	27.65%	21,820,821	8,338,788	30,159,609	14.1018	18.0000	20%	\$4,617.28	\$10,841.38	-\$294.08	\$1,806.90
1.25	0.9252	71.20%	28.80%	21,473,371	8,686,238	30,159,609	13.8773	18.7500	25%	\$4,543.76	\$11,293.11	-\$367.60	\$2,258.62
1.30	0.9102	70.05%	29.95%	21,125,922	9,033,687	30,159,609	13.6528	19.5000	30%	\$4,470.24	\$11,744.83	-\$441.12	\$2,710.35
1.35	0.8952	68.90%	31.10%	20,778,472	9,381,137	30,159,609	13.4282	20.2500	35%	\$4,396.72	\$12,196.55	-\$514.64	\$3,162.07
1.40	0.8802	67.74%	32.26%	20,431,023	9,728,586	30,159,609	13.2037	21.0000	40%	\$4,323.20	\$12,648.28	-\$588.16	\$3,613.79
1.45	0.8653	66.59%	33.41%	20,083,573	10,076,036	30,159,609	12.9791	21.7500	45%	\$4,249.68	\$13,100.00	-\$661.68	\$4,065.52
1.50	0.8503	65.44%	34.56%	19,736,124	10,423,485	30,159,609	12.7546	22.5000	50%(MAX)	\$4,176.16	\$13,551.73	-\$735.20	\$4,517.24

305,600	Median Res Value
405,500	Median Comm Value

		Share Percentages		Levy Amounts			Estimated Tax Rates			Changes to Median Tax Bills			
CIP Shift	Res Factor	Res %	CIP %	Res Share	CIP Share	Total	Res	CIP	% Shift	Median Res Bill	Median Comm Bill	Change to Med Res Bill	Change to Med Comm Bill
1.00	1.0000	76.96%	23.04%	23,210,619	6,948,990	30,159,609	15.0000	15.0000	No Shift	\$4,584.00	\$6,082.50		
1.05	0.98503	75.81%	24.19%	22,863,169	7,296,440	30,159,609	14.7755	15.7500	5%	\$4,515.38	\$6,386.63	-\$68.62	\$ 304.13
1.10	0.97006	74.66%	25.34%	22,515,720	7,643,889	30,159,609	14.5509	16.5000	10%	\$4,446.76	\$6,690.75	-\$137.24	\$ 608.25
1.15	0.95509	73.50%	26.50%	22,168,270	7,991,339	30,159,609	14.3264	17.2500	15%	\$4,378.14	\$6,994.88	-\$205.86	\$ 912.38
1.20	0.94012	72.35%	27.65%	21,820,821	8,338,788	30,159,609	14.1018	18.0000	20%	\$4,309.52	\$7,299.00	-\$274.48	\$ 1,216.50
1.25	0.92515	71.20%	28.80%	21,473,371	8,686,238	30,159,609	13.8773	18.7500	25%	\$4,240.90	\$7,603.13	-\$343.10	\$ 1,520.63
1.30	0.91018	70.05%	29.95%	21,125,922	9,033,687	30,159,609	13.6528	19.5000	30%	\$4,172.28	\$7,907.25	-\$411.72	\$ 1,824.75
1.35	0.89521	68.90%	31.10%	20,778,472	9,381,137	30,159,609	13.4282	20.2500	35%	\$4,103.66	\$8,211.38	-\$480.34	\$ 2,128.88
1.40	0.88024	67.74%	32.26%	20,431,023	9,728,586	30,159,609	13.2037	21.0000	40%	\$4,035.04	\$8,515.50	-\$548.96	\$ 2,433.00
1.45	0.86528	66.59%	33.41%	20,083,573	10,076,036	30,159,609	12.9791	21.7500	45%	\$3,966.42	\$8,819.63	-\$617.58	\$ 2,737.13
1.50	0.8503	65.44%	34.56%	19,736,124	10,423,485	30,159,609	12.7546	22.5000	50%(MAX)	\$3,897.80	\$9,123.75	-\$686.20	\$ 3,041.25

## Additional Tax Rate Options

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Additional Tax rate options may also be adopted by communities that have been certified as assessing at full fair cash value by the Department of Revenue:

- *Open Space Discount*
- *Residential Exemption*
- *Small Commercial Exemption*

The choice of either or both of the first two affects whether a community chooses to shift the tax burden within the Residential class. The third option affects the tax rate within the Commercial and Industrial classes. The following pages provide relevant information and data for each option.

**The Board of Assessors has determined that these options do not pertain to Millbury and such options should not be considered by the Board of Selectmen.**



## Open Space Discount


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The **Open Space Discount** is a process which allows cities and towns to grant a tax break to those properties that are classified as “open space”. The Department of Revenue has described open space as *“land which is not held for income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public”*.

An exemption of up to 25% could be adopted for property classified as Class 2 Open Space.

Historically the Town of Millbury has not recognized the classification of “open space” and **there are no parcels in town** with this classification for FY2022.

The Board of Assessors has consistently encouraged classification under Chapter 61A (Agricultural and Horticultural) or Chapter 61 (Forestry) which enables the property owner greater discount of taxes and gives the Town the benefit of at least a five (Ch. 61A) or ten (Ch. 61) acre minimum lot size that is actively devoted to the type of classification. In addition to these benefits the Town has the right of first refusal to purchase any lands classified under these acts.



# Residential Exemption

The Residential Exemption reduces the taxable valuation of each residential parcel that is a taxpayer's principal residence. Granting this exemption **raises the residential tax rate** and shifts the residential tax burden from low valued and owner occupied homes to higher valued and non owner-occupied homes. This is a shift **only** in the Residential Class.

Adoption of a Residential Exemption is of benefit only in those communities that have a substantial number of non-primary residences.

15 out of 351 communities in the Commonwealth adopted a residential exemption in FY2021. Cities and towns that utilize this tax option generally have a large percentage of rental units (Boston, Brookline, Cambridge, etc.) or a large amount of seasonal/tourist housing (Nantucket, Provincetown, Tisbury, etc.)

Since almost all the improved residential parcels in Millbury are the principal residences of the taxpayer, there is little or no benefit in adopting a Residential Exemption.

## Communities w/ Res Exemption

- Barnstable-20%
- Boston-35%
- Brookline-21%
- Cambridge-30%
- Chelsea-31%
- Everett-25%
- Malden-30%
- Nantucket-25%
- Provincetown-25%
- Somerville-35%
- Tisbury-18%
- Truro-20%
- Waltham-35%
- Watertown-24%
- Wellfleet-20%



# Small Commercial Exemption

An exemption of up to 10% of the property valuation may be adopted for eligible commercial properties. Granting this exemption raises the Commercial tax rate and shifts the Commercial tax burden from qualifying properties to ineligible commercial properties. This is a shift **only** in the Commercial Class.

## Exemption Guidelines

- Eligible business cannot have more than 10 employees as certified by the Dept. of Employment & Training.
- Building value cannot exceed \$1,000,000.
- Exemption goes to the building owner, **not** the business owner.

## Reasons **Against** adopting this Exemption

- Most businesses in town rent/lease their workspace
- Exemption would shift a greater burden onto the higher valued properties who already pay a large portion of the Total Tax Levy (15%).

This exemption is applicable in those communities that have a substantial commercial/industrial base, with a sufficient number of large employers. 14 out of 351 communities adopted a small commercial exemption in FY2021. Twelve of those communities also have a split tax rate.

## Towns w/ Comm Exemption

- Auburn 10%
- Avon 10%
- Bellingham 10%
- Berlin 10%
- Braintree 10%
- Chelmsford 10%
- Dartmouth 10%
- Erving 10%
- New Ashford 10%
- North Attleborough 5%
- Seekonk 10%
- Swampscott 10%
- Westford 10%

## Town of Millbury

### Performance Evaluation

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Job Title: Town Manager

Hire Date: \_\_\_\_\_

### Evaluation – General Skills

<b>Evaluation Factors</b>	<b>Below 1</b>	<b>Needs Improvement 2</b>	<b>Acceptable 3</b>	<b>Good 4</b>	<b>Outstanding 5</b>	<b>Rating and Comments</b>
<b>Quantity of Work</b>	Below minimum standards, needs improvement	Meets minimum standards, needs to improve	Meets average standards, seldom more.	Above average standards on a regular basis	Accomplishes far more than expected.	
<b>Quality of Work</b>	Poor quality of work, recurring errors	Not adequate work, frequent errors.	Generally good work, with some errors.	Predictable good work with little or no errors.	Exceptional high level of quality	
<b>Job Knowledge</b>	Minimal job knowledge with no initiative to learn more.	Limited job knowledge with no initiative to learn more.	Average knowledge, some effort to increase knowledge.	. Solid working knowledge, participates in training.	Expert in field, continues to expand work knowledge	
<b>Initiative</b>	Only addresses assigned work when specifically directed	Does assigned work under supervision.	Does assigned work - minimal supervision.	Works unsupervised Looks for more work,	Able to supervise others with confidence and creativity,	
<b>Cooperation and Courtesy</b>	Acts insensitively or offensively, frequently in conflict with others	Occasionally in conflict with others, Lacks tact.	Generally gets along with others.	Helpful to co-workers, polite, keeps confidences.	Positive role model for others	
<b>Accepts Constructive Criticism</b>	Refuses to accept criticism or constructive suggestions	Resentful, reacts badly to criticism	Accepts normal criticism.	. Accepts criticism, shows effort to improve.	Uses criticism to continually improve work	
<b>Attitude</b>	Prone to offensive, rude, belligerent, or impertinent behavior	Constantly makes negative comments.	Accepts rules without comment	Enthusiastic and positive about job & co workers.	Goes the extra mile to be positive under stress.	
<b>Organization</b>	.Disorganized, disorderly, sloppy work and work space	Careless work product; messy and chaotic work space	Work generally organized.	. Very neat, has good system in practice.	Extremely well organized, efficient work space	
<b>Overall Rating</b>						

## Evaluation – Supervisory Skills

<b>Evaluation Factors</b>	<b>Below 1</b>	<b>Needs Improvement 2</b>	<b>Acceptable 3</b>	<b>Good 4</b>	<b>Outstanding 5</b>	<b>Rating and Comments</b>
<b>Implementing/Obtaining Results</b>	Inconsistent, intermittent results, well below standards	Slow, falls below minimum standards	. Meets expected standards, seldom more.	Achieves above minimum standards on a regular basis	Exceeds expectations, often with exceptionally high level of quality.	
<b>Planning and Organizing</b>	Confused, disordered and chaotic. Inability to keep deadlines or manage time	Disorganized; Shows little ability to take initiative; misses deadlines	Generally organized; takes initiative within set parameters. Meets most deadlines.	Well organized and proactive; sets priorities. Anticipates problems before they arise.	Exceptionally strategic, with highly developed planning skills.	
<b>Analyzing and Decision Making</b>	Unable to evaluate simple problems and define issues.	Unable to define or resolve problems Refers all decisions to superior.	Generally able to define problems, generate multiple options and recommend a solution.	Consistently demonstrates good judgment; makes sounds decisions and follows through	Solves problems creatively, often with reduced costs or increased service levels,	
<b>Managing and Developing Staff</b>	Poor supervisory skills. Unable to direct and administer staff	Does not provide clear direction to staff; Reluctant or unable to delegate.	Is able to direct and supervise others in routine situations.	Establishes a clear sense of direction. Mobilizes people to meet goals; delegates wisely.	Develops staff as individuals and builds a high-performance team; includes staff in goal-setting and decision making.	
<b>Communication and Relating to colleagues</b>	Lacks tact. Inadequate interpersonal and communication skills	Does not listen well. Frequently in conflict with others	Generally listens and cooperates adequately with others; keeps others informed as appropriate.	Listens openly. Actively strives to build consensus and resolve differences	Exceptionally skilled at resolving conflict and bridging differences, within own department and across depts.	
	<b>Overall Rating</b>					



## TOWN OF MILLBURY

Office of the Town Manager

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EMAIL: [townmanager@townofmillbury.net](mailto:townmanager@townofmillbury.net)

### MANAGEMENT UPDATE

**To:** Board of Selectmen  
Municipal Staff

**From:**

  
Sean Hendricks

**Date:** November 23, 2021

#### Updates:

- **McCracken Rd TIP:** Town staff and our project engineer held two separate site visits with four property owners affected by the project. Not all residents are happy, but all understand the nature of the takings/easements. The Town's efforts to assist were appreciated and well-received. The order of taking will be recorded no later than Dec. 8. We are in the process of pulling together mortgagee and owner information so we can send out taking notifications and prepare compensation checks.
- **MARPA funds:** Sen. Moore requested two earmarks for Millbury that would be funded by the state's ARPA funds. The two requests: \$130,000 for bridge replacement/repair and \$19,000 for an Upton Street drainage project were approved at the state senate level. Debate in the house continues. Sen. Moore is optimistic. These funds will be extremely helpful.
- **ARPA funds:** We are beginning discussions with Weston & Sampson that will hopefully result in bid specifications that will form the basis of an RFP for the design of a utilities extension project on Rt. 146. We have identified a few smaller parks projects in Town which can be accomplished with ARPA funds. We're also hoping to be able to address one or two of our deteriorating bridges, if we can accurately characterize them as stormwater infrastructure.
- **Massworks grant:** State leaders will be in Town in early December to present the Town with the \$1M+ check that will be used to help fund Phase II of the downtown revitalization project.
- **Woolie World:** Thanks to Laurie and Conor who came in on a Saturday to install the weed barrier in the new playscape area. Thanks to the DPW/Parks staff who spread the many yards of playground mulch. The playground is back in business!
- **Fire HQ:** We just received the proposed contract for OPM services from CHA Consulting. I will be finalizing those numbers in the next couple of weeks, and I will be working with Town Counsel to determine next steps to acquire Town Meeting approval for the project, itself.
- **Senior Center:** The Town just awarded the contract for design of the Senior Center roof insulation project to Lenard Engineering. This design will be funded by a \$70,000 CDBG.
- **Veterans Affairs:** The Town submitted a letter of intent to apply for a Veterans Heritage Grant that would help us restore veterans' grave markers in Town. Our letter of intent was approved, so I will write the grant and submit prior to the January 3, 2022 deadline.
- **Chain of Lights:** We'll be hoisting the banners soon and the Chain of Lights will return

- **FY2021 Audit:** The audit team will start the in-house portion of the audit during the week of December 6. The off-site team has been working on the Town's books since last month.
- **IT:** We are beginning implementation talks with our website provider for an update/redesign/relaunch of the Town's website under a new **.gov** domain. Something to look forward to....  
The BoS is fully digital now—all meeting materials are accessed via the members' iPads with docs posted to Sharepoint. We're looking at implementing a similar program for the Planning Board. We're saving time and a ton of paper.
- **Personnel:**
  - We said goodbye to Justine Caggiano on November 17. We thank her for her service and wish her the best in her new endeavor.
  - Part time General Clerk in the Board of Health- new employee to start on 12/6
  - Public Safety Dispatcher—new F/T employee starting soon
  - Council on Aging General Clerk-interviews ongoing
  - Clerical and Dispatcher negotiations have concluded—will go to BoS in the coming weeks
  - Personnel policies and handbook—final revisions being done. Will present to BoS when complete

As always, Town staff is here to help/answer any questions.

Be well.

SH