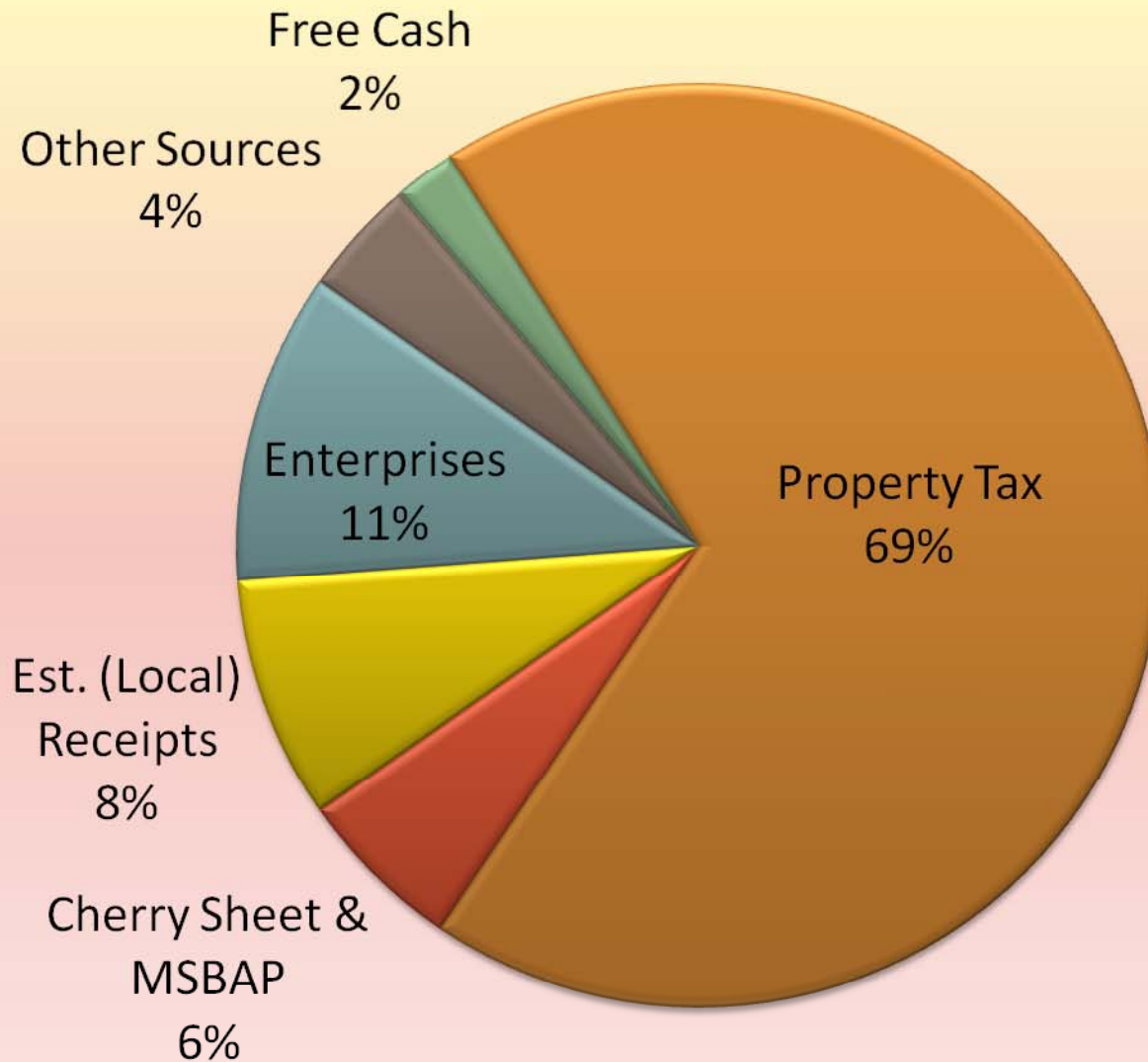


Town of Brookline
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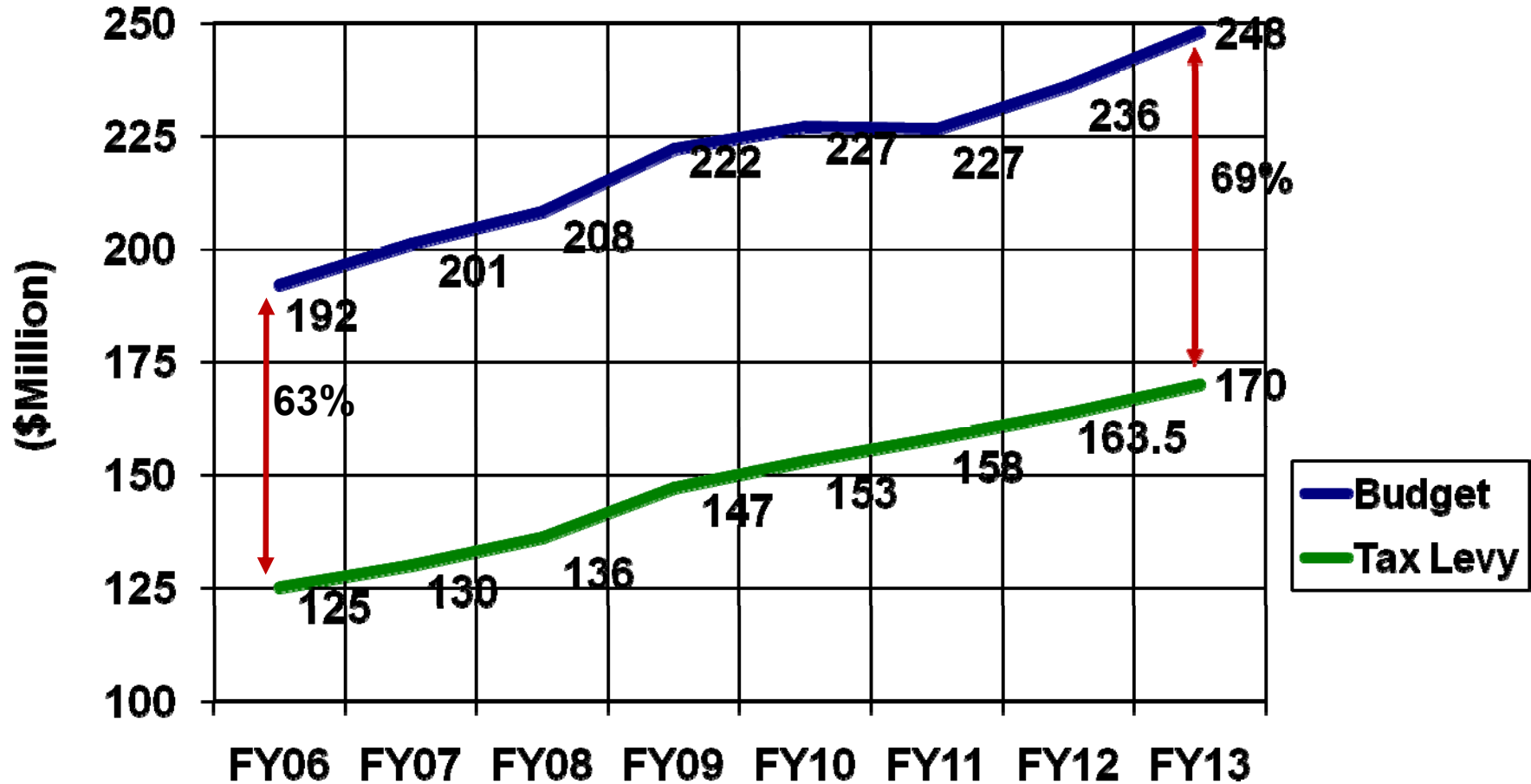


Prepared by the Board of Assessors

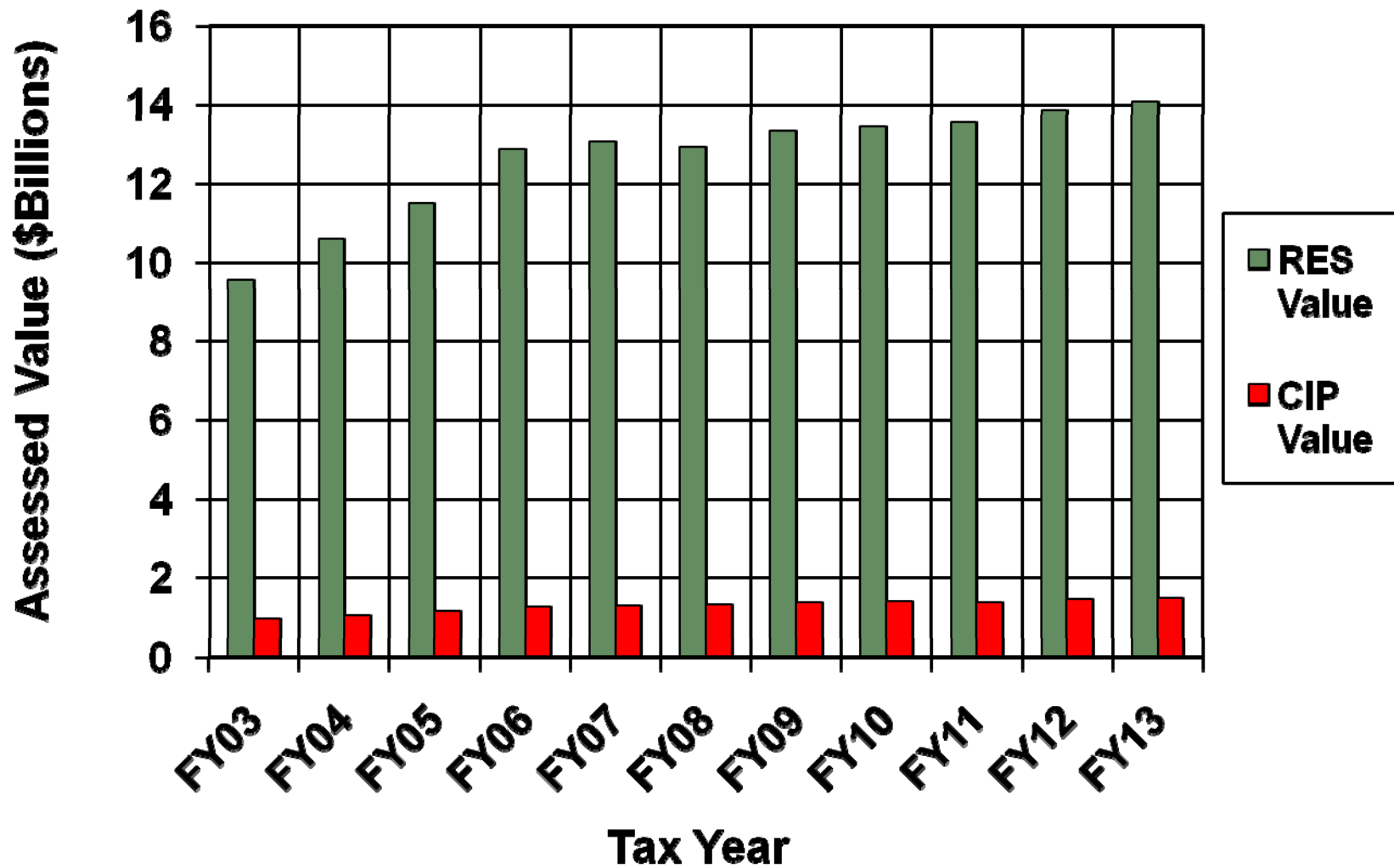
FY2013 Town Budget



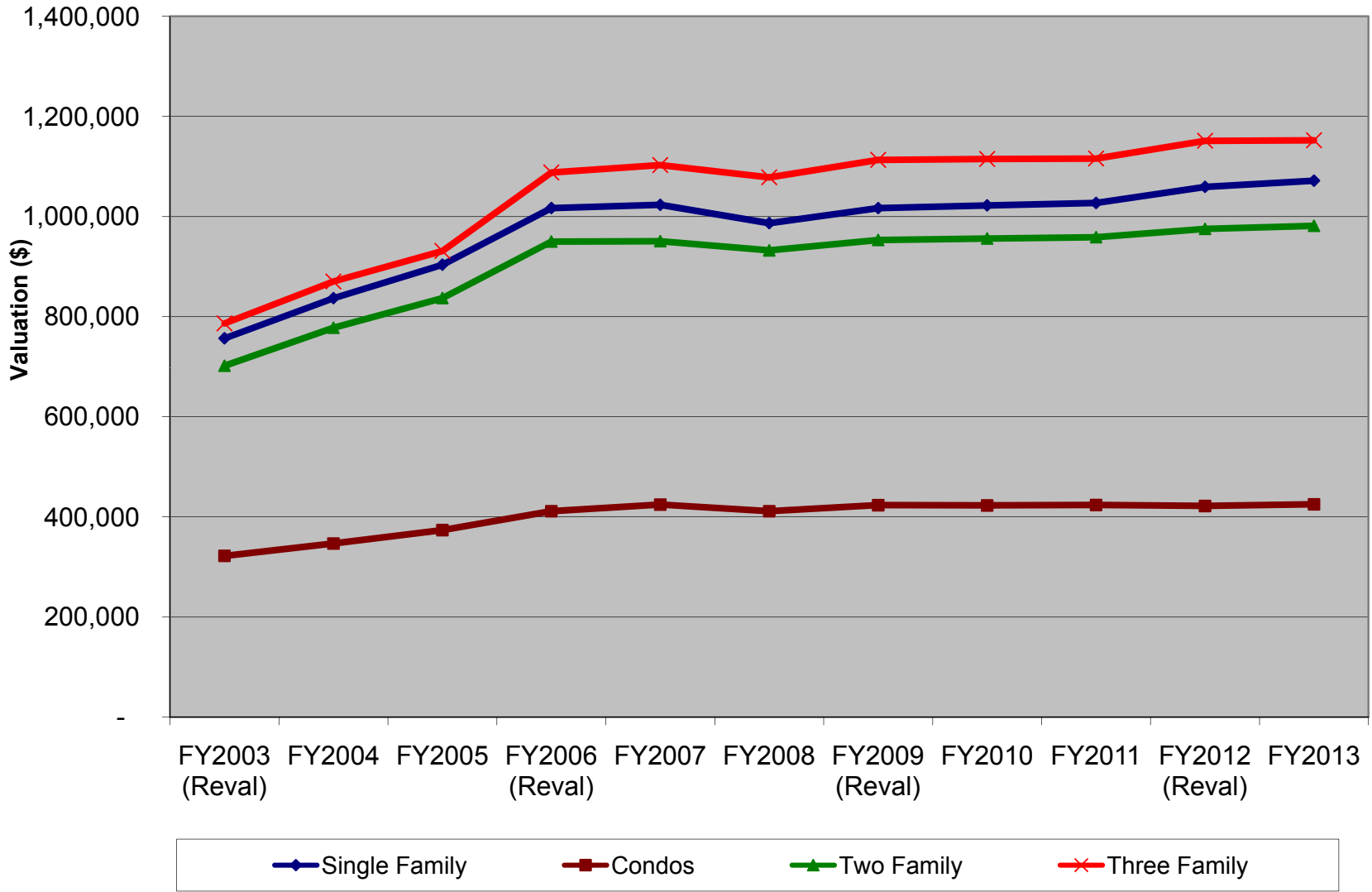
Budget & Levy History



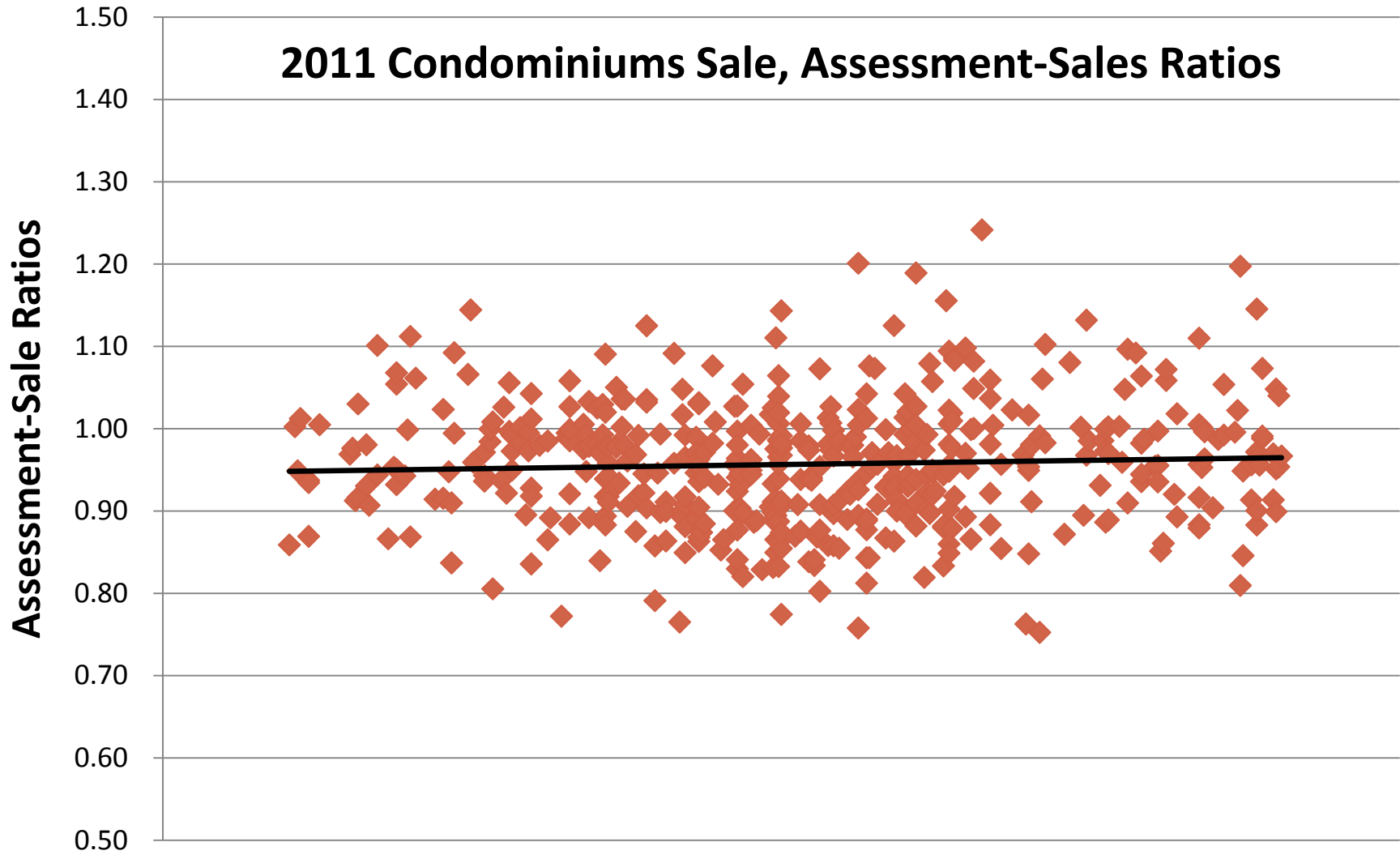
Value History by Major Class



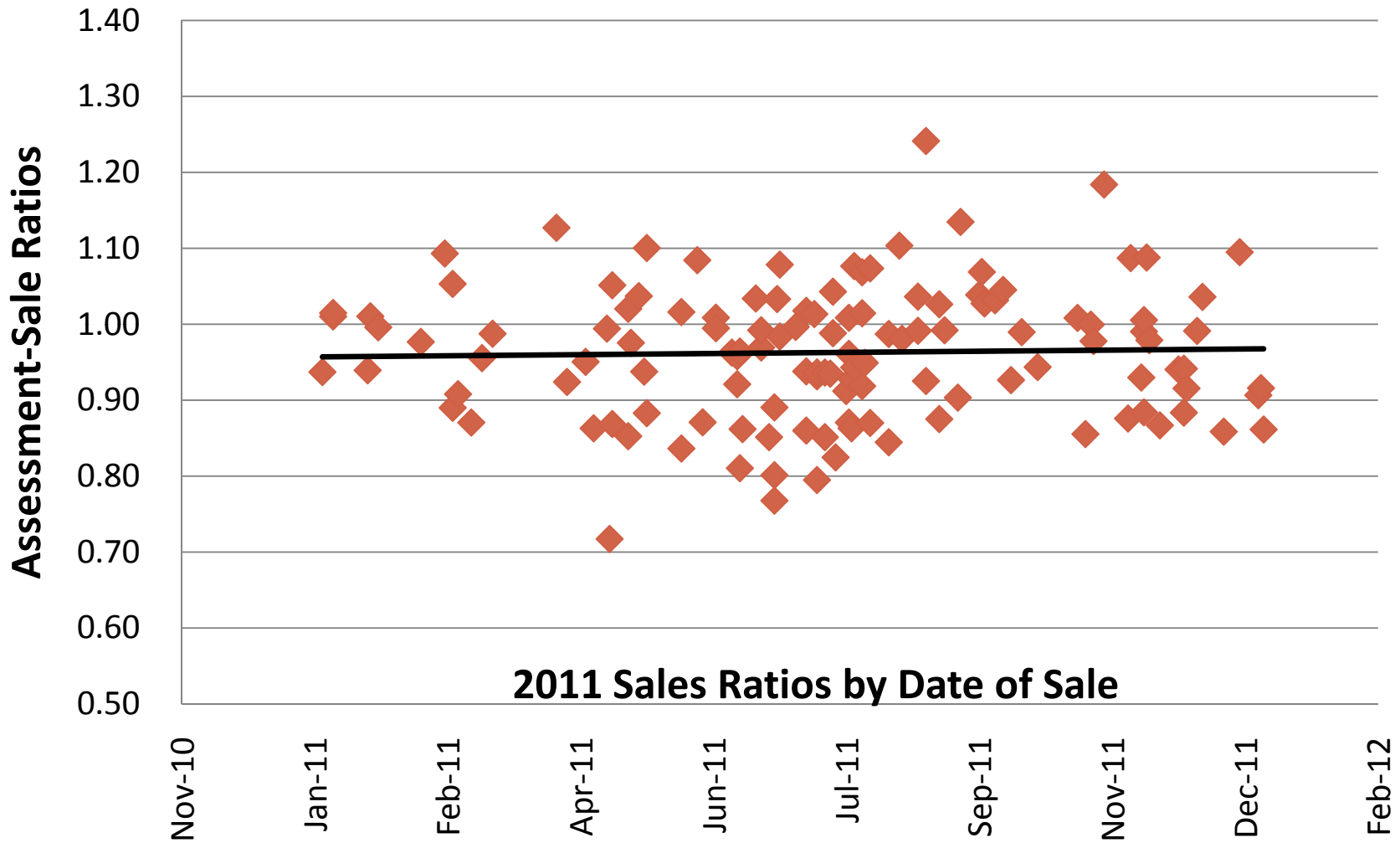
Median Assessed Value History



2011 Condominiums Sale, Assessment-Sales Ratios



2011 Single-Family Sales, Assessment-Sale Ratios



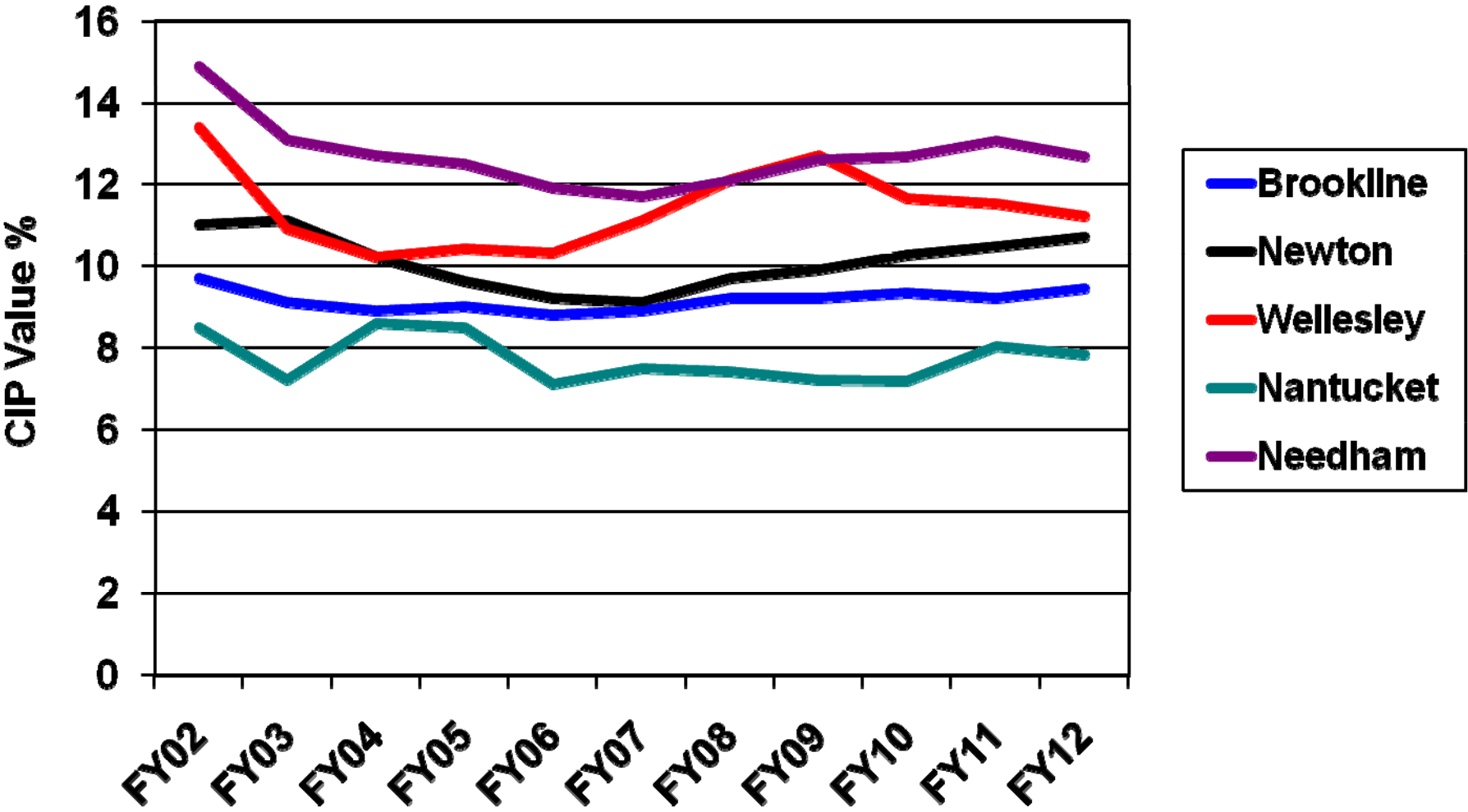
FY2013–FY2012 Value Comparison

Class	FY12 Valuation	FY13 Valuation	Δ
Residential	\$13,824,754,700	\$14,045,797,140	1.60%
Commercial	1,246,068,700	1,274,617,400	2.29%
Industrial	14,135,000	14,225,100	0.64%
Personal Property	179,205,020	184,589,740	3.00%
Combined CIP	1,439,408,720	1,473,432,240	2.36%
Total Taxable Property	\$15,264,163,420	\$15,519,229,380	1.67%
Tax Exempt	1,871,907,300	1,874,262,100	0.13%

FY13-FY12 Value Change/ Class

Use Class	FY13 Parcels	FY12 Value/ Parcel	FY13 Value/ Parcel	Δ
Single Family	4,566	\$1,308,730	\$1,325,460	1.1%
Res. Condo	9,791	477,680	481,960	0.1%
2 & 3 Family	1,380	1,058,530	1,064,160	0.1%
Apartments	327	3,331,620	3,509,200	5.3%
Commercial	477	2,215,750	2,306,540	4.1%
Industrial	9	1,570,550	1,580,570	0.1%

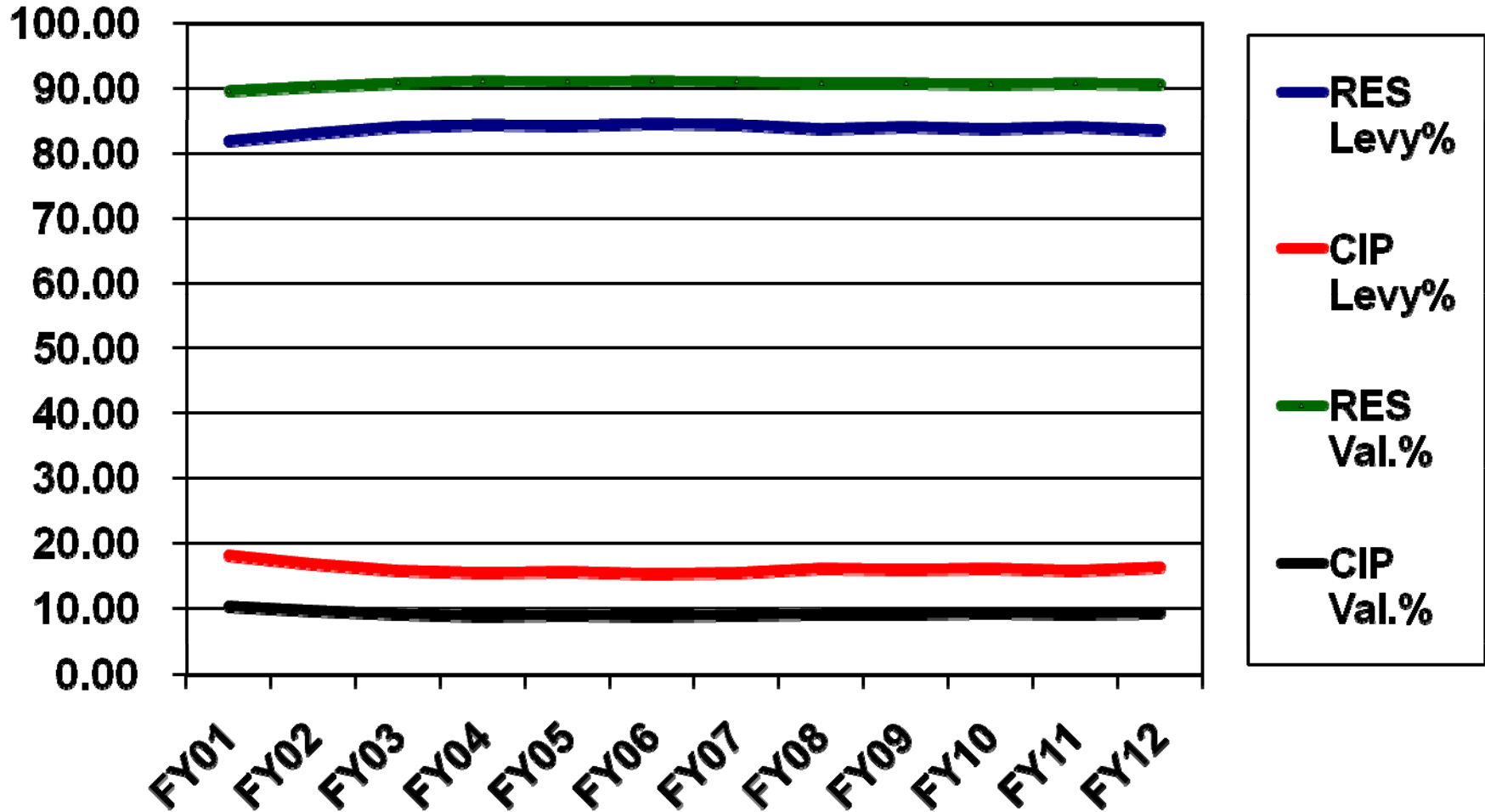
CIP Value% of Comparable Towns



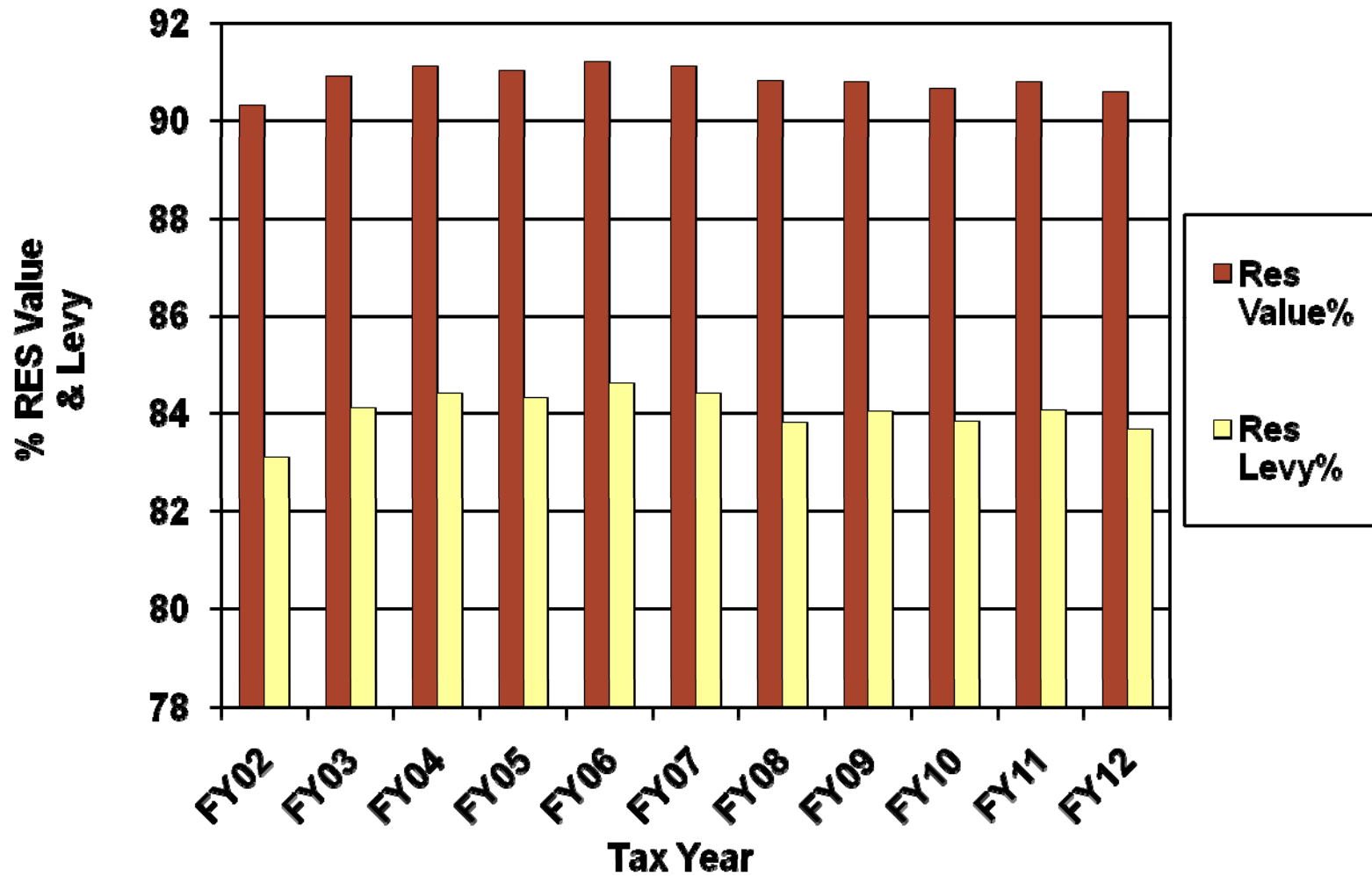
FY13 New Growth

Category	Value Growth	Tax Growth
Single Family Permits	\$90,629,950	\$1,033,181
Res. Condominiums	34,969,000	398,647
Multi-Family.& Apts.	8,618,100	98,246
Other Residential	4,231,200	48,235
Commercial & Industrial	3,160,400	58,720
Personal Property	15,235,260	283,071
Total All Classes	\$161,408,965	\$1,920,100

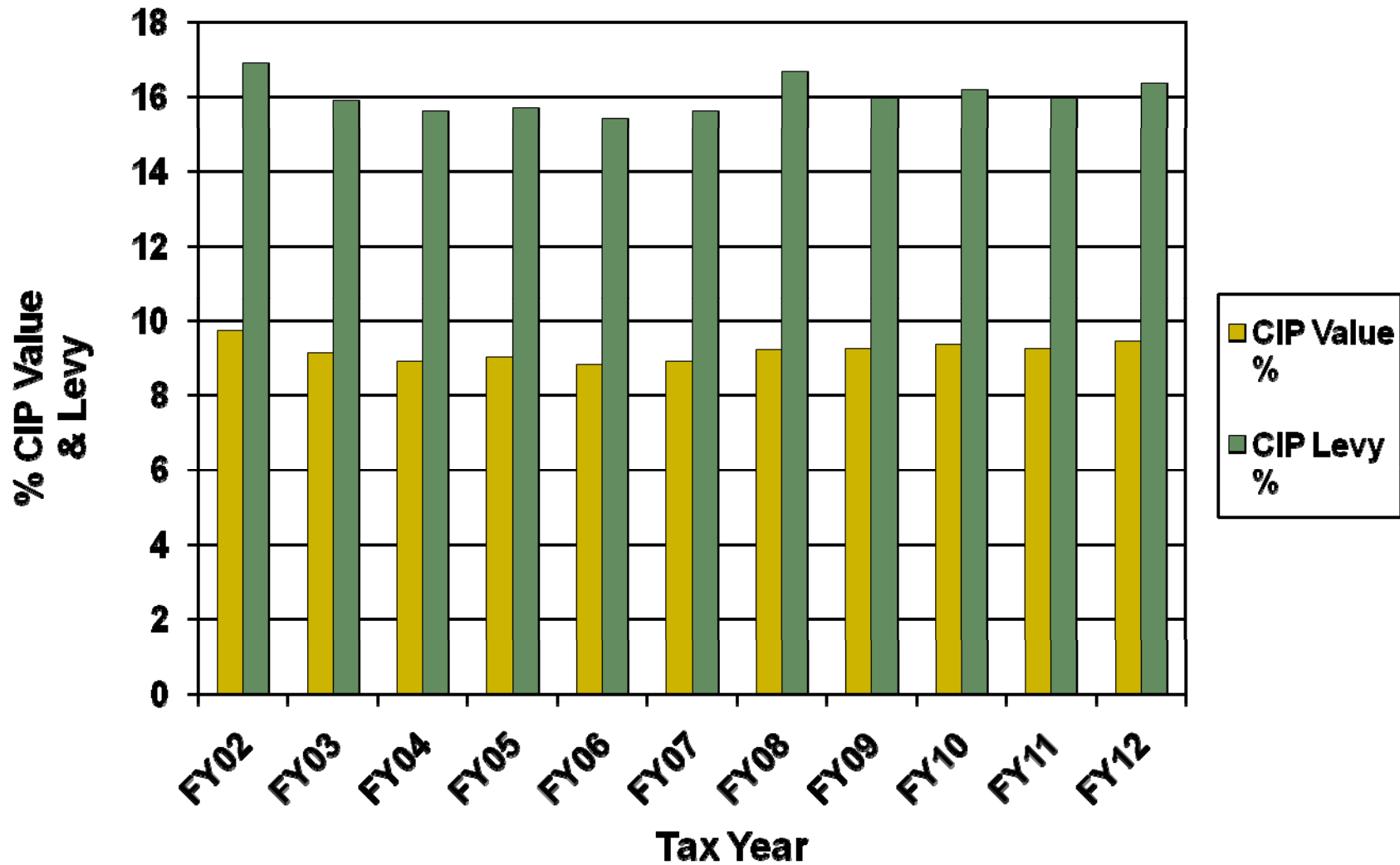
% Levy & Value History by Class



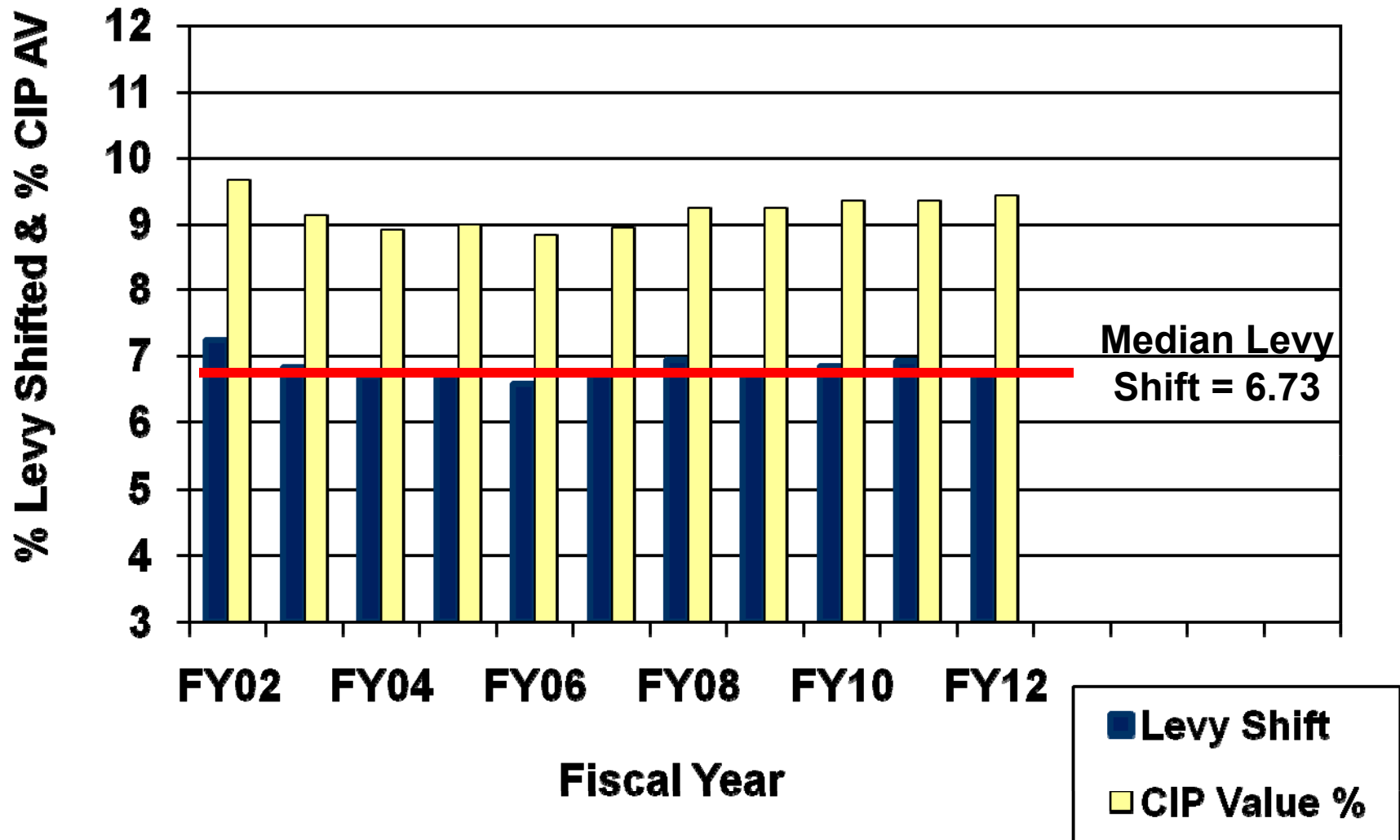
History of Res.% Value & Tax Levy



History of CIP% Value & Tax Levy



Levy Shift History/ CIP Value %



FY13 Classification Options

Potential FY13 Tax Rates at Various Shifts 1.70 -1.75

CIP Shift	FY12	1.70	1.71	1.72	1.73	1.74	1.75
Res. Levy %	83.66%	83.86%	83.76%	83.67%	83.57%	83.48%	83.39%
Res. Tax Rate	11.40	11.69	11.68	11.67	11.65	11.64	11.63
Res. Rate Δ		2.54%	2.46%	2.37%	2.19%	2.11%	2.02%
CIP Levy %	16.34%	16.14%	16.24%	16.33%	16.43%	16.52%	16.61%
CIP Tax Rate	18.58	18.64	18.75	18.86	18.97	19.08	19.19
CIP Rate Δ		0.03%	0.09%	1.02%	2.10%	2.69%	3.28%

Single Family & Res. Condos w/ Res. Ex

Med. SFL Value	\$903,989	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		10,570	10,558	10,546	10,534	10,522	10,510
Change over FY12	\$10,771	382	370	358	346	334	322
% Increase in Tax		3.8%	3.6%	3.5%	3.4%	3.3%	3.2%
Med. Res. Condo	\$257,439	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		3,010	3,007	3,003	3,000	2,996	2,993
Change over FY12	\$2,920	90	87	83	80	76	73
% Increase in Tax		3.1%	3.0%	2.9%	2.7%	2.6%	2.5%

See Tab 2, Sheet A

Single Family & Condos w/o Res. Ex.

Med. SFL Value	\$1,071,750	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		12,531	12,517	12,503	12,489	12,474	12,460
Change over FY12	\$12,077	454	440	426	412	397	383
% Increase in Tax		3.8%	3.6%	3.5%	3.4%	3.3%	3.2%
Med. Res. Condo	\$425,200	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		4,972	4,966	4,960	4,955	4,949	4,943
Change over FY12	\$4,810	162	156	151	145	139	134
% Increase in Tax		3.4%	3.2%	3.1%	3.0%	2.9%	2.8%

See Tab 2, Sheet B

Two & Three Families w/o Res. Ex.

Med. Two-Family	\$981,500	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		11,476	11,463	11,450	11,437	11,424	11,411
Change over FY12	\$11,120	356	343	330	317	304	291
% Increase in Tax		3.2%	3.1%	3.0%	2.9%	2.7%	2.6%
Med. Three-Fam.	\$1,152,400	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		13,474	13,459	13,444	13,428	13,413	13,398
Change over FY12	\$13,126	348	333	318	302	287	272
% Increase in Tax		2.7%	2.5%	2.4%	2.3%	2.2%	2.1%

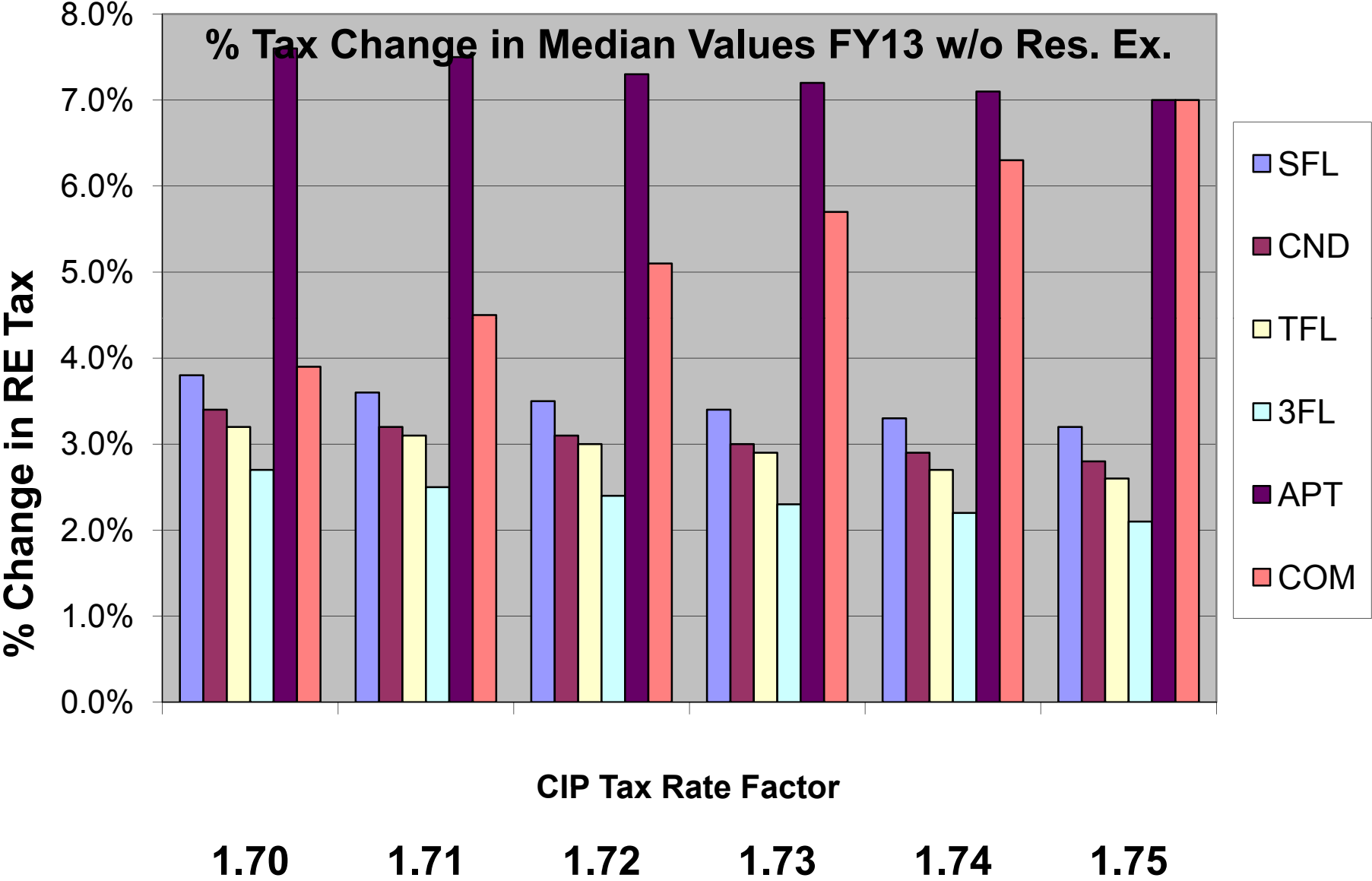
See Tab 2, Sheet B

Apartments & Commercial

Med. Multi-Fam./Apt.	\$1,777,300	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		20,781	20,757	20,734	20,710	20,687	20,663
Change over FY12	\$19,317	1,464	1,440	1,417	1,393	1,370	1,346
% Increase in Tax		7.6%	7.5%	7.3%	7.2%	7.1%	7.0%
Med. Commercial	\$1,085,750	1.70	1.71	1.72	1.73	1.74	1.75
Real Estate Tax		20,239	20,358	20,477	20,596	20,715	20,834
Change over FY12	\$19,480	759	878	997	1,116	1,235	1,354
% Increase in Tax		3.9%	4.5%	5.1%	5.7%	6.3%	7.0%

See Tab 2, Sheet B

% Tax Change for Median Values



Residential Exemption

1. Total Residential Value = \$14,405,797,140 /
2. Total Residential Parcel Count; 16,745 =
3. Average Residential Value; \$838,805
4. Times the selected Exemption Factor; 20% =
5. Residential Exemption Value; \$167,761
6. Times the selected Residential Tax Rate =
7. Total Residential Exemption Tax Amount

Examples>

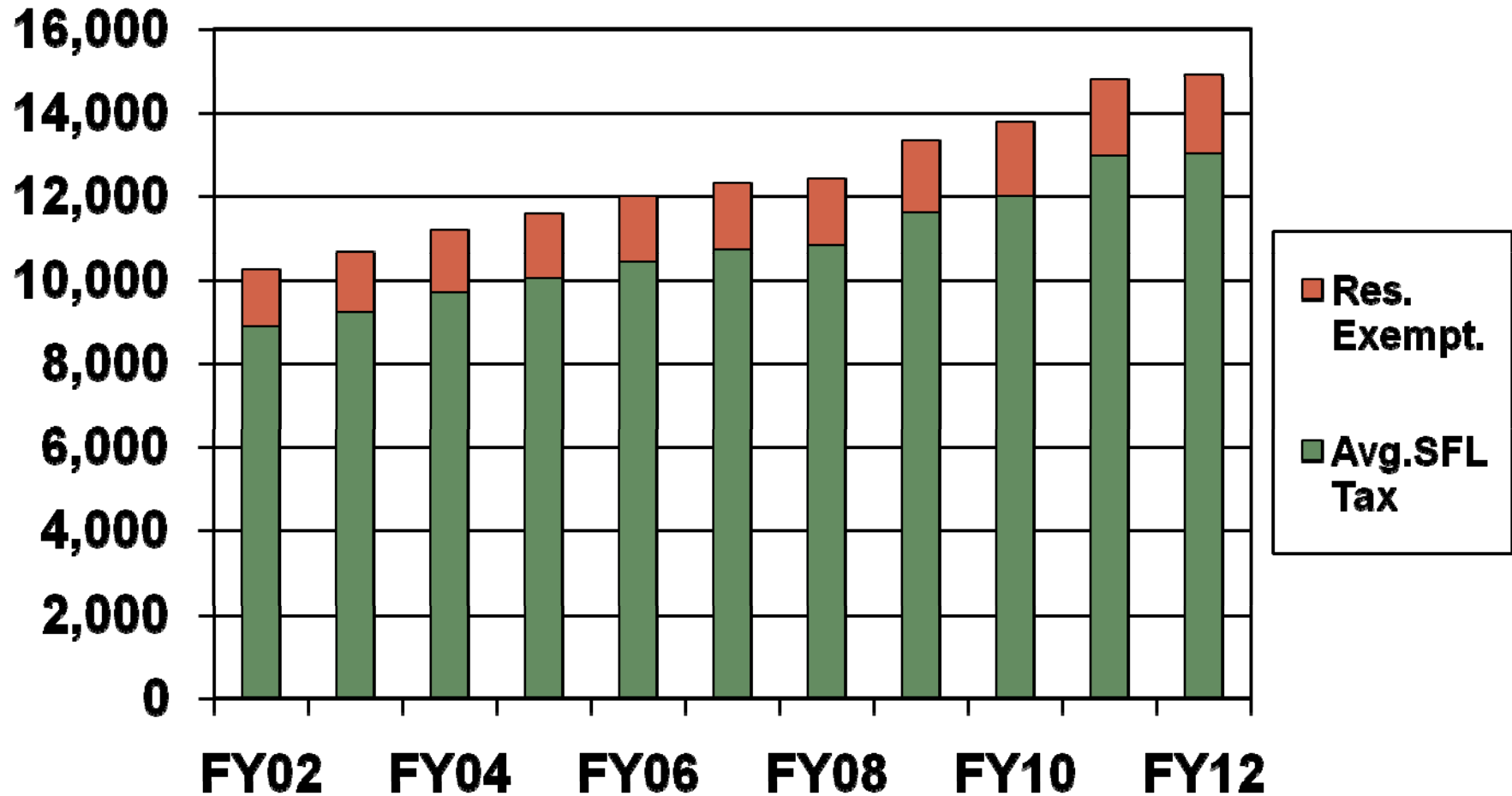
Residential Exemption Amounts

Classification	Tax Rate	Tax Amount
Single Tax Rate	12.62	\$2,117
170% Shift Residential Rate	11.69	\$1,961
173% Shift Residential Rate	11.65	\$1,954
175% Shift Residential Rate	11.63	\$1,951

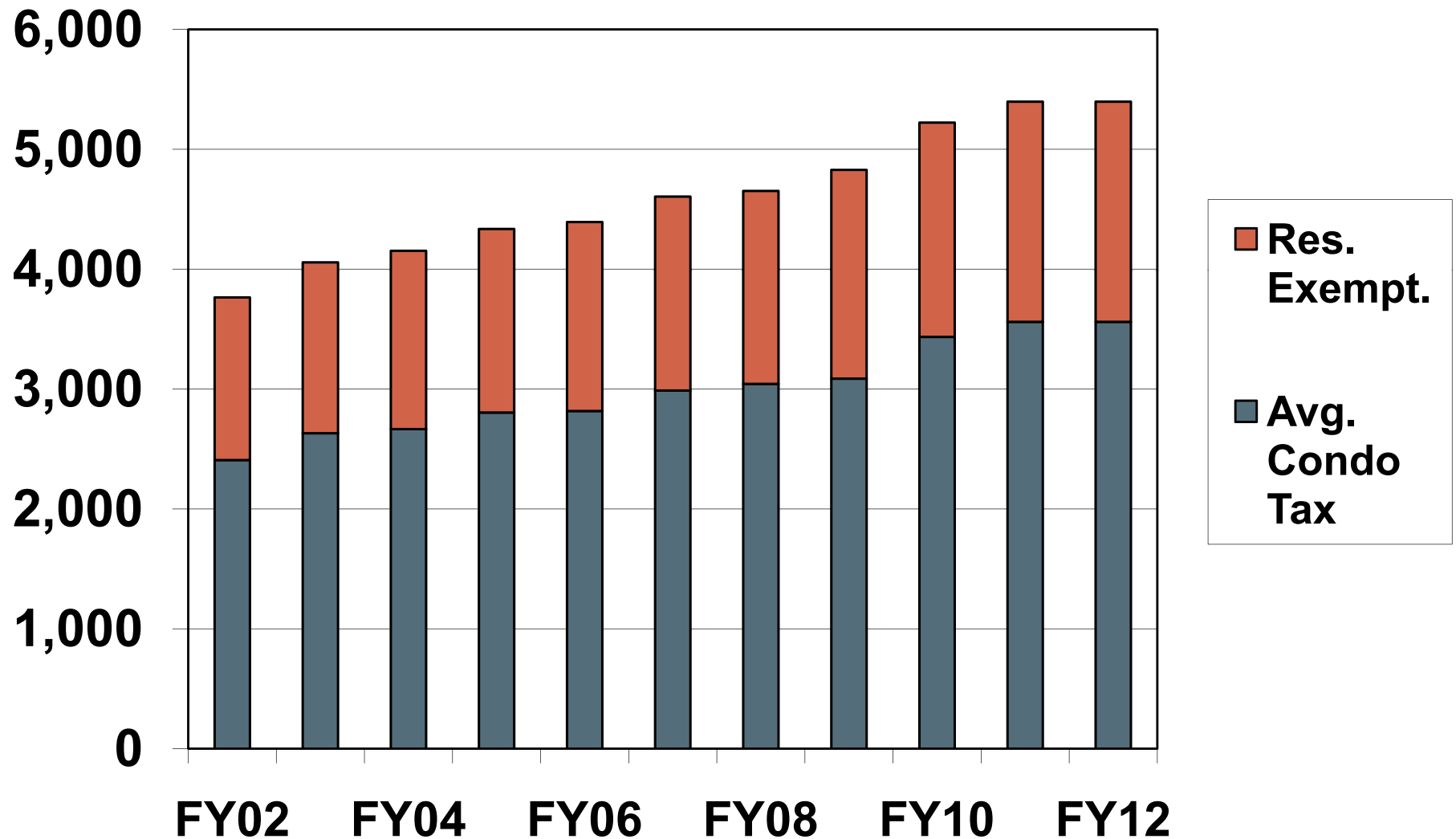


Fiscal Year	Exemption Amount
2012	\$1,890
2011	\$1,837
2010	\$1,787
2009	\$1,741

Average Single Family Tax & Exemption History



Average Res. Condo Tax & Exemption History



FY12 Clause Exemptions

Category	No.	Amount
17D Surviving Spouse & Minors	5	\$2,730
22 (a-f) Veterans	78	\$79,016
37 Visually Impaired	41	\$33,330
41C Elderly	7	\$4,403
42 Surviving Spouse Police/Fire	1	\$5,874
Total All Classes	132	\$125,353
Tax Deferrals (41A)	9	\$46,182
Senior Work-off Abatements	25	23,600

Olmsted Hill Development



Town of Brookline
Board of Selectmen
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Prepared by the Board of Assessors