

Tax Classification Public Hearing

Assessment Process and Data Review

FY 2026



Board of Assessors

Samuel P. Chase, Chair

Michael Donoghue

Regan LeMay, Chief Assessor

Prepared for the Select Board
November 17, 2025

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- State Law requires that the Select Board hold a **Tax Classification** Public Hearing every year
- This provides an open forum for public discussion of local property tax policy
- After public discussion and review, the Select Board decides whether to tax all classes of property at the same, or different rates

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The Assessors' Tax Classification Presentation:

- Describes the tax policy options available under State Law
- Provides the Select Board with information necessary to conduct the Public Hearing effectively
- Shows the impact of various tax Shifts on the average Residential and Commercial property taxpayer

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Review Areas:

Property Classes:

- ✓ Residential
- ✓ Commercial/Industrial
- ✓ Personal Property
- ✓ Open Space

Evaluation requirements, methods, application, and use:

- Split Tax Rate, Residential Factor
- Available Statutory Exemptions
- Abatements and Compliance
- Historical Review of Tax Rates, Value & Levy Shares
- ✓ Effect of various rates of shift on the tax rate for each property class

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The Select Board must vote on the following to establish a tax rate:

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

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Split Tax Rate, Residential Factor

A municipality may increase the CIP levy by 50% **if at least 65% of the levy on a single rate basis** comes from the Residential Class

The Select Board determines the percentage of the tax levy to be paid by each class of real and personal property for the fiscal year by adopting a **Residential Factor**

The Residential Factor must be an amount not less than the **Minimum Residential Factor (MRF)** determined by the Commissioner of Revenue

The MRF represents the maximum shift allowed in the tax levy for the Fiscal Year

$$\text{MRF} = 100 - (\text{CIP} \times 150\%) / \text{Full and Fair Cash Residential Value}$$

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Split Tax Rate, Residential Factor, (continued)

The Residential Factor determines:

- How much the residential and open space classes' (R/O) property tax burden may decrease
- How much the commercial, industrial and personal property classes' (CIP) property tax burden may increase.

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Split Tax Rate, Residential Factor, (continued)

- Adopting a residential factor of “1” (also called 100%) results in taxation of all property at the same rate

- Adopting a residential factor less than “1” results in an increasingly greater tax burden shift from the R/O classes to the CIP classes

Adopting a residential factor **at or above** the MRF ensures that tax levies for each property class will fall within statutory limits

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Exemptions: Requirements and Qualifications

The Small Commercial Exemption (SCE)

To qualify, a commercial parcel:

- ✓ Must be valued at less than \$1,000,000
- ✓ Qualifies only if all occupants/tenants are eligible businesses
And each tenant business has no more than 10 employees at all locations
- ✓ The Director of the Department of Unemployment Assistance must provide certification to this effect

The SCE shifts the tax burden to all **non-exempted CI** property owners

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Small Commercial Exemption Example:

The Select Board adopts a 10% SCE:

- The tax bill for an eligible property is reduced by 10%
- The amount of that reduction is added to the tax bill of all non-eligible commercial and industrial properties
- Residential and Personal Property values are unaffected by this exemption
- ☐ The owner of the parcel receives the exemption, not the eligible business

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Exemptions: Requirements and Qualifications (continued)

The Residential Exemption (RE):

- May be granted to taxpayer “principal residence” properties
- Reduces the taxable valuation of the property up to 35% of the average assessed value of all residential class properties in the municipality

The RE shifts the tax burden to apartments, seasonal, and higher value homes

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Residential Exemption (RE):

- The RE shifts the tax burden from lower to higher valued homes and to those owned by nonresidents
- The RE cannot exceed 35% of the average assessed value of all class one residential parcels
- The CIP property classes are unaffected by this exemption

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Exemptions: Requirements and Qualifications (continued)

The Open Space Discount (OS):

- Open space is unimproved land that is not otherwise classified and is maintained in a natural state
- Exempts up to 25% of the value of land that is classified as open space

The OS discount shifts taxes to the remaining **non-exempted** residential properties.

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Abatement Summaries & Income and Expense Statements

FY	<u>Residential</u>		<u>C & I</u>	
	Filed	Abated	Filed	Abated
2021	30	13	28	12
2022	32	12	30	7
2023	51	18	23	8
2024	43	18	27	4
2025	16	10	16	9

Commercial Property Income and Expense Forms (I/E):

DOR requires that Commercial Property owners who lease their property to businesses file I/E statements annually with the Assessors. Assessors use the I/E data to help determine prevailing market rents and expense levels incurred by property owners. This information is used to establish a market baseline to assist in determining commercial property value.

A property-specific I/E in and of itself does not determine that specific property's AV.

As of February 2025: 597 I/E forms mailed, 216 returned. Compliance Rate = 36.5%

Statewide average return rate is 24.5%

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Historical Review of Surrounding Communities Single Family Taxes

Shift	1.17		1.66		1.00		1.00		1.75		1.00		1.38		1.00		1.75		1.00		1.75	
FY	Chelmsford	%	Tewksbury	%	Dracut	%	Westford	%	Billerica	%	Carlisle	%	Littleton	%	Tyngsboro	%	Lowell	%	Acton	%	Bedford	%
2011	5,427		4,160		3,449		6,719		4,246		11,650		5,656		4,507		3,205		9,049		7,358	
2012	5,653	4.2%	4,712	13.3%	3,583	3.9%	6,901	2.7%	4,366	2.8%	11,900	2.1%	5,960	5.4%	4,838	7.3%	3,236	1.0%	9,259	2.3%	7,883	7.1%
2013	5,799	2.6%	4,888	3.7%	3,698	3.2%	7,097	2.8%	4,468	2.3%	11,960	0.5%	6,222	4.4%	5,034	4.1%	3,273	1.1%	9,650	4.2%	7,963	1.0%
2014	6,119	5.5%	5,066	3.6%	3,891	5.2%	7,312	3.0%	4,566	2.2%	12,732	6.5%	6,396	2.8%	5,196	3.2%	3,273	0.0%	9,832	1.9%	8,461	6.3%
2015	6,329	3.4%	5,355	5.7%	4,159	6.9%	7,543	3.2%	4,563	-0.1%	13,127	3.1%	6,724	5.1%	5,415	4.2%	3,480	6.3%	10,128	3.0%	8,607	1.7%
2016	6,540	3.3%	5,615	4.9%	4,306	3.5%	7,797	3.4%	4,683	2.6%	13,588	3.5%	6,999	4.1%	5,750	6.2%	3,599	3.4%	10,382	2.5%	9,103	5.8%
2017	6,912	5.7%	5,840	4.0%	4,440	3.1%	8,054	3.3%	4,784	2.2%	14,062	3.5%	7,288	4.1%	5,921	3.0%	3,788	5.3%	10,696	3.0%	9,508	4.4%
2018	7,175	3.8%	6,054	3.7%	4,587	3.3%	8,420	4.5%	5,087	6.3%	14,701	4.5%	7,594	4.2%	6,166	4.1%	3,951	4.3%	10,974	2.6%	9,265	-2.6%
2019	7,003	-2.4%	6,415	6.0%	4,728	3.1%	8,821	4.8%	5,328	4.7%	15,016	2.1%	7,940	4.6%	6,265	1.6%	4,066	2.9%	11,318	3.1%	9,442	1.9%
2020	7,362	5.1%	6,921	7.9%	4,880	3.2%	9,238	4.7%	5,522	3.6%	15,423	2.7%	8,270	4.2%	6,508	3.9%	4,168	2.5%	11,790	4.2%	9,769	3.5%
2021	7,411	0.7%	7,152	3.3%	5,028	3.0%	9,414	1.9%	5,663	2.6%	15,164	-1.7%	8,617	4.2%	6,644	2.1%	4,404	5.7%	12,500	6.0%	10,171	4.1%
2022	7,829	5.6%	7,434	3.9%	5,190	3.2%	9,678	2.8%	5,941	4.9%	15,438	1.8%	9,178	6.5%	6,806	2.4%	4,674	6.1%	12,950	3.6%	10,512	3.4%
2023	8,235	5.2%	7,799	4.9%	5,313	2.4%	10,120	4.6%	6,520	9.7%	15,930	3.2%	9,654	5.2%	7,092	4.2%	5,088	8.9%	13,638	5.3%	10,454	-0.6%
2024	8,564	4.0%	8,068	3.4%	5,499	3.5%	10,417	2.9%	6,774	3.9%	16,298	2.3%	9,974	3.3%	7,428	4.7%	5,365	5.4%	13,992	2.6%	11,047	5.7%
2025	8,820	3.0%	8,322	3.1%	5,591	1.7%	10,730	3.0%	7,196	6.2%	16,738	2.7%	10,326	3.5%	7,534	1.4%	5,513	2.8%	14,918	6.6%	11,836	7.1%
Av Annual % Increase		3.6%		5.3%		3.7%		3.4%		3.7%		2.6%		4.5%		3.9%		4.1%		3.4%		3.2%

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Average Single Family Residential Property Tax – State Rank

Fiscal Year	Residential Levy Share	CIP Levy Share	Residential Tax Rate	LEVY TOTAL	AV Single Family Residential Value	Average SF Residential Tax	State Rank Average Tax	Qualifying Actions
2019	82.1	17.9	16.35	101,743,908	428,333	7,003	70	1st Year Shift 1.27
2020	82.6	17.4	16.45	105,976,214	447,600	7,362	68	1.22 Shift
2021	83.0	17.0	15.74	106,617,391	470,830	7,411	72	1.22 Shift
2022	83.4	16.6	15.77	112,379,438	496,500	7,829	77	1.20 Shift
2023	84.6	15.4	14.37	115,952,232	573,000	8,235	77	1.20 Shift
2024	84.7	15.3	13.64	120,693,528	628,800	8,564	78	1.20 Shift
2025	85.0	15.0	13.90	124,569,866	634,510	8,820	80	1.17 Shift

Out of 351 Massachusetts Cities and Towns, Chelmsford had the 80th highest Average Single Family tax bill in FY 2025.

- 79 Communities had a **higher tax bill**
- 271 Communities had a **lower tax bill**

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FY 2026 is a Certification Year for Chelmsford

FY 2026 Market Sales DOR LA-3 Preliminary

Basis: 3/15/2023 – 1/31/2025

Property Class	101	102	104	111/112	131
Class Description	SF	Condo	2 Fam	Apartm	Comm
Parcel Count	9061	2886	217	49	404
Total Sales	288	162	10	6	26
Arms Length/Adj Sales	192	136	8	2	15
% AL/Adj Sales/Parcels	2.1%	4.7%	3.7%	4.1%	3.7%
Median ASR	0.98	0.96	0.91	0.95	0.93

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Assessed Value Growth Summary By Property Class

FY	Residential	Commercial	Industrial	Personal	Total	Chg
2021	5,377,539,630	467,281,392	435,175,900	199,191,860	6,479,188,782	
2022	5,684,378,963	470,861,567	452,470,700	206,358,730	6,814,069,960	4.9%
2023	6,568,371,083	507,078,757	477,226,900	215,068,080	7,767,744,820	12.3%
2024	7,220,220,185	545,447,842	517,456,908	246,153,770	8,529,278,705	8.9%
2025	7,387,480,005	544,650,949	515,328,800	244,853,180	8,692,312,934	1.9%
2026	8,097,871,951	601,321,873	536,176,900	259,074,380	9,494,445,104	8.4%

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FY 2026 Value By Property Class, Property Subject to Taxation:

Description		Value	% Res	% Total	% Value Chng FY26 vs 25
Single Family		6,294,632,950	77.73%	66.30%	8.7%
Condominium		1,195,230,041	14.76%	12.59%	5.6%
Apartment		339,676,800	4.19%	3.58%	19.3%
2 Family		149,223,600	1.84%	1.57%	11.1%
Multi Use Residential		40,178,860	0.50%	0.42%	13.3%
Misc. Residential		27,694,500	0.34%	0.29%	22.1%
3 Family		14,248,300	0.18%	0.15%	16.8%
Vacant Land		<u>36,986,900</u>	0.46%	0.39%	5.3%
Open Space		-	0.00%	0.00%	
Subtotal Residential		8,097,871,951	100.00%	85.29%	8.8%
Commercial		601,321,873		6.33%	9.4%
Industrial		536,176,900		5.65%	3.9%
Personal		259,074,380		2.73%	5.5%
Total Real & Pers Value		9,494,445,104		100.00%	8.4%

Note: Exempt Property (not subject to taxation): 637 parcels, value \$512,622,500.
 Exempt Property value is 5.1% of all Property, taxable and non-taxable.

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Summary Levy Share History

FY	Residential	Commercial	Industrial	Personal	Total
2021	83.00%	7.21%	6.72%	3.07%	100%
2022	83.42%	6.91%	6.64%	3.03%	100%
2023	84.56%	6.53%	6.14%	2.77%	100%
2024	84.65%	6.40%	6.07%	2.89%	100%
2025	84.99%	6.27%	5.93%	2.82%	100%
2026	85.29%	6.33%	5.65%	2.73%	100%
Change	2.29%	-0.88%	-1.07%	-0.35%	

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Starting Point: FY 2026 Single (Unified) Tax Rate Calculation

FY 25 Levy Limit:	123,552,993
Plus Allowable 2.5% Increase	3,088,825
Plus Certified New Growth	2,227,409
FY 26 Levy Limit	128,869,227

Add FY 26 Excluded Debt 262,622

Total Allowed Levy, FY 26 129,131,849

Total FY 26 AV 9,494,445,104

(FY 26 Levy/FY 26 AV) x 1000 = Single Tax Rate **13.60**

DOR Calculated MRF is 91.3769 for FY 2026

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Tax Shift Impact on Average Value Residential/Commercial Properties

									694,695			1,441,773		
Levy									Res	Res Tax	% chng	Com	Com Tax	Residential
Shift	Res	Com	Ind	PP	Res	Com	Ind	PP	Tax	Change	% chng	Tax	Change	Factor
1.00	85.2906	6.3334	5.6473	2.7287	13.60	13.60	13.60	13.60	9,448	-	0.00%	19,609	-	1.00000
1.01	85.1435	6.3967	5.7037	2.7560	13.58	13.74	13.74	13.74	9,432	(16.29)	-0.17%	19,805	196	0.99828
1.02	84.9964	6.4601	5.7602	2.7833	13.55	13.87	13.87	13.87	9,416	(32.59)	-0.34%	20,001	392	0.99655
1.03	84.8493	6.5234	5.8167	2.8106	13.53	14.01	14.01	14.01	9,400	(48.88)	-0.52%	20,198	588	0.99483
1.04	84.7023	6.5867	5.8732	2.8378	13.51	14.14	14.14	14.14	9,383	(65.18)	-0.69%	20,394	784	0.99310
1.05	84.5552	6.6501	5.9296	2.8651	13.48	14.28	14.28	14.28	9,367	(81.47)	-0.86%	20,590	980	0.99138
1.06	84.4081	6.7134	5.9861	2.8924	13.46	14.42	14.42	14.42	9,351	(97.77)	-1.03%	20,786	1,177	0.98965
1.07	84.2610	6.7767	6.0426	2.9197	13.44	14.55	14.55	14.55	9,334	(114.06)	-1.21%	20,982	1,373	0.98793
1.08	84.1139	6.8401	6.0991	2.9470	13.41	14.69	14.69	14.69	9,318	(130.36)	-1.38%	21,178	1,569	0.98620
1.09	83.9668	6.9034	6.1555	2.9743	13.39	14.82	14.82	14.82	9,302	(146.65)	-1.55%	21,374	1,765	0.98448
1.10	83.8197	6.9667	6.2120	3.0016	13.37	14.96	14.96	14.96	9,285	(162.95)	-1.72%	21,570	1,961	0.98275
1.11	83.6726	7.0301	6.2685	3.0289	13.34	15.10	15.10	15.10	9,269	(179.24)	-1.90%	21,766	2,157	0.98103
1.12	83.5255	7.0934	6.3249	3.0561	13.32	15.23	15.23	15.23	9,253	(195.54)	-2.07%	21,962	2,353	0.97930
1.13	83.3784	7.1568	6.3814	3.0834	13.30	15.37	15.37	15.37	9,237	(211.83)	-2.24%	22,158	2,549	0.97758
1.14	83.2313	7.2201	6.4379	3.1107	13.27	15.50	15.50	15.50	9,220	(228.13)	-2.41%	22,355	2,745	0.97586
1.15	83.0842	7.2834	6.4944	3.1380	13.25	15.64	15.64	15.64	9,204	(244.42)	-2.59%	22,551	2,941	0.97413
1.16	82.9371	7.3468	6.5508	3.1653	13.23	15.78	15.78	15.78	9,188	(260.72)	-2.76%	22,747	3,137	0.97241
1.17	82.7900	7.4101	6.6073	3.1926	13.20	15.91	15.91	15.91	9,171	(277.01)	-2.93%	22,943	3,334	0.97068
1.18	82.6429	7.4734	6.6638	3.2199	13.18	16.05	16.05	16.05	9,155	(293.31)	-3.10%	23,139	3,530	0.96896
1.19	82.4958	7.5368	6.7203	3.2471	13.16	16.18	16.18	16.18	9,139	(309.60)	-3.28%	23,335	3,726	0.96723
1.20	82.3488	7.6001	6.7767	3.2744	13.13	16.32	16.32	16.32	9,122	(325.90)	-3.45%	23,531	3,922	0.96551
1.21	82.2017	7.6634	6.8332	3.3017	13.11	16.46	16.46	16.46	9,106	(342.19)	-3.62%	23,727	4,118	0.96378
1.22	82.0546	7.7268	6.8897	3.3290	13.08	16.59	16.59	16.59	9,090	(358.49)	-3.79%	23,923	4,314	0.96206
1.23	81.9075	7.7901	6.9461	3.3563	13.06	16.73	16.73	16.73	9,074	(374.78)	-3.97%	24,119	4,510	0.96033
1.24	81.7604	7.8534	7.0026	3.3836	13.04	16.86	16.86	16.86	9,057	(391.08)	-4.14%	24,315	4,706	0.95861
1.25	81.6133	7.9168	7.0591	3.4109	13.01	17.00	17.00	17.00	9,041	(407.37)	-4.31%	24,512	4,902	0.95688

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Tax Shift Impact on Average Value Residential/Commercial Properties

Levy									694,695			1,441,773		
Shift	Res	Com	Ind	PP	Res	Com	Ind	PP	Tax	Res Tax Change	% chng	Tax	Com Tax Change	Residential Factor
1.26	81.4662	7.9801	7.1156	3.4382	12.99	17.14	17.14	17.14	9,025	(423.67)	-4.48%	24,708	5,098	0.95516
1.27	81.3191	8.0434	7.1720	3.4654	12.97	17.27	17.27	17.27	9,008	(439.96)	-4.66%	24,904	5,294	0.95344
1.28	81.1720	8.1068	7.2285	3.4927	12.94	17.41	17.41	17.41	8,992	(456.26)	-4.83%	25,100	5,491	0.95171
1.29	81.0249	8.1701	7.2850	3.5200	12.92	17.55	17.55	17.55	8,976	(472.55)	-5.00%	25,296	5,687	0.94999
1.30	80.8778	8.2334	7.3415	3.5473	12.90	17.68	17.68	17.68	8,960	(488.85)	-5.17%	25,492	5,883	0.94826
1.31	80.7307	8.2968	7.3979	3.5746	12.87	17.82	17.82	17.82	8,943	(505.14)	-5.35%	25,688	6,079	0.94654
1.32	80.5836	8.3601	7.4544	3.6019	12.85	17.95	17.95	17.95	8,927	(521.44)	-5.52%	25,884	6,275	0.94481
1.33	80.4365	8.4234	7.5109	3.6292	12.83	18.09	18.09	18.09	8,911	(537.73)	-5.69%	26,080	6,471	0.94309
1.34	80.2894	8.4868	7.5673	3.6565	12.80	18.23	18.23	18.23	8,894	(554.03)	-5.86%	26,276	6,667	0.94136
1.35	80.1423	8.5501	7.6238	3.6837	12.78	18.36	18.36	18.36	8,878	(570.32)	-6.04%	26,472	6,863	0.93964
1.36	79.9953	8.6134	7.6803	3.7110	12.76	18.50	18.50	18.50	8,862	(586.62)	-6.21%	26,669	7,059	0.93791
1.37	79.8482	8.6768	7.7368	3.7383	12.73	18.63	18.63	18.63	8,845	(602.91)	-6.38%	26,865	7,255	0.93619
1.38	79.7011	8.7401	7.7932	3.7656	12.71	18.77	18.77	18.77	8,829	(619.20)	-6.55%	27,061	7,452	0.93446
1.39	79.5540	8.8034	7.8497	3.7929	12.69	18.91	18.91	18.91	8,813	(635.50)	-6.73%	27,257	7,648	0.93274
1.40	79.4069	8.8668	7.9062	3.8202	12.66	19.04	19.04	19.04	8,797	(651.79)	-6.90%	27,453	7,844	0.93102
1.41	79.2598	8.9301	7.9626	3.8475	12.64	19.18	19.18	19.18	8,780	(668.09)	-7.07%	27,649	8,040	0.92929
1.42	79.1127	8.9934	8.0191	3.8747	12.62	19.31	19.31	19.31	8,764	(684.38)	-7.24%	27,845	8,236	0.92757
1.43	78.9656	9.0568	8.0756	3.9020	12.59	19.45	19.45	19.45	8,748	(700.68)	-7.42%	28,041	8,432	0.92584
1.44	78.8185	9.1201	8.1321	3.9293	12.57	19.59	19.59	19.59	8,731	(716.97)	-7.59%	28,237	8,628	0.92412
1.45	78.6714	9.1834	8.1885	3.9566	12.55	19.72	19.72	19.72	8,715	(733.27)	-7.76%	28,433	8,824	0.92239
1.46	78.5243	9.2468	8.2450	3.9839	12.52	19.86	19.86	19.86	8,699	(749.56)	-7.93%	28,629	9,020	0.92067
1.47	78.3772	9.3101	8.3015	4.0112	12.50	19.99	19.99	19.99	8,683	(765.86)	-8.11%	28,826	9,216	0.91894
1.48	78.2301	9.3734	8.3580	4.0385	12.47	20.13	20.13	20.13	8,666	(782.15)	-8.28%	29,022	9,412	0.91722
1.49	78.0830	9.4368	8.4144	4.0658	12.45	20.27	20.27	20.27	8,650	(798.45)	-8.45%	29,218	9,609	0.91549
1.50	77.9359	9.5001	8.4709	4.0930	12.43	20.40	20.40	20.40	8,634	(814.74)	-8.62%	29,414	9,805	0.91377

BOARD OF ASSESSORS
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CHIEF ASSESSOR
Regan LeMay
50 Billerica Road
Chelmsford, MA 01824

FY 2026 Average Tax Increase/Decrease vs. FY 2025 Average Tax Bill @ 1.00 through 1.25 Shift

FY 2026						Change From FY25 Average Tax Bill			
						\$ 8,820	\$ 22,784		
Levy Shift	694,695 Res. Tax	Res Tax Change	% chng	1,441,773 Com. Tax	Com Tax Change	Av Inc/Dec Vs. FY25		Av Inc/Dec Vs. FY25	
						RES	%	COM	%
1.00	9,448	-	0.00%	19,609	-	628	7.1%	(3,175)	-13.9%
1.01	9,432	(16)	-0.17%	19,805	196	612	6.9%	(2,979)	-13.1%
1.02	9,416	(33)	-0.34%	20,001	392	596	6.8%	(2,783)	-12.2%
1.03	9,400	(49)	-0.52%	20,198	588	580	6.6%	(2,586)	-11.4%
1.04	9,383	(65)	-0.69%	20,394	784	563	6.4%	(2,390)	-10.5%
1.05	9,367	(81)	-0.86%	20,590	980	547	6.2%	(2,194)	-9.6%
1.06	9,351	(98)	-1.03%	20,786	1,177	531	6.0%	(1,998)	-8.8%
1.07	9,334	(114)	-1.21%	20,982	1,373	514	5.8%	(1,802)	-7.9%
1.08	9,318	(130)	-1.38%	21,178	1,569	498	5.6%	(1,606)	-7.0%
1.09	9,302	(147)	-1.55%	21,374	1,765	482	5.5%	(1,410)	-6.2%
1.10	9,285	(163)	-1.72%	21,570	1,961	465	5.3%	(1,214)	-5.3%
1.11	9,269	(179)	-1.90%	21,766	2,157	449	5.1%	(1,018)	-4.5%
1.12	9,253	(196)	-2.07%	21,962	2,353	433	4.9%	(822)	-3.6%
1.13	9,237	(212)	-2.24%	22,158	2,549	417	4.7%	(626)	-2.7%
1.14	9,220	(228)	-2.41%	22,355	2,745	400	4.5%	(429)	-1.9%
1.15	9,204	(244)	-2.59%	22,551	2,941	384	4.4%	(233)	-1.0%
1.16	9,188	(261)	-2.76%	22,747	3,137	368	4.2%	(37)	-0.2%
1.17	9,171	(277)	-2.93%	22,943	3,334	351	4.0%	159	0.7%
1.18	9,155	(293)	-3.10%	23,139	3,530	335	3.8%	355	1.6%
1.19	9,139	(310)	-3.28%	23,335	3,726	319	3.6%	551	2.4%
1.20	9,122	(326)	-3.45%	23,531	3,922	302	3.4%	747	3.3%
1.21	9,106	(342)	-3.62%	23,727	4,118	286	3.2%	943	4.1%
1.22	9,090	(358)	-3.79%	23,923	4,314	270	3.1%	1,139	5.0%
1.23	9,074	(375)	-3.97%	24,119	4,510	254	2.9%	1,335	5.9%
1.24	9,057	(391)	-4.14%	24,315	4,706	237	2.7%	1,531	6.7%
1.25	9,041	(407)	-4.31%	24,512	4,902	221	2.5%	1,728	7.6%

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FY 2026 Average Tax Increase/Decrease vs. FY 2025 Average Tax Bill @ 1.26 through 1.50 Shift

FY 2026						Change From FY25 Average Tax Bill			
						\$ 8,820	\$ 22,784		
	694,695			1,441,773		Av Inc/Dec		Av Inc/Dec	
Levy	Res.	Res Tax		Com.	Com Tax	Vs. FY25		Vs. FY25	
Shift	Tax	Change	% chng	Tax	Change	RES	%	COM	%
1.26	9,025	(424)	-4.48%	24,708	5,098	205	2.3%	1,924	8.4%
1.27	9,008	(440)	-4.66%	24,904	5,294	188	2.1%	2,120	9.3%
1.28	8,992	(456)	-4.83%	25,100	5,491	172	2.0%	2,316	10.2%
1.29	8,976	(473)	-5.00%	25,296	5,687	156	1.8%	2,512	11.0%
1.30	8,960	(489)	-5.17%	25,492	5,883	140	1.6%	2,708	11.9%
1.31	8,943	(505)	-5.35%	25,688	6,079	123	1.4%	2,904	12.7%
1.32	8,927	(521)	-5.52%	25,884	6,275	107	1.2%	3,100	13.6%
1.33	8,911	(538)	-5.69%	26,080	6,471	91	1.0%	3,296	14.5%
1.34	8,894	(554)	-5.86%	26,276	6,667	74	0.8%	3,492	15.3%
1.35	8,878	(570)	-6.04%	26,472	6,863	58	0.7%	3,688	16.2%
1.36	8,862	(587)	-6.21%	26,669	7,059	42	0.5%	3,885	17.0%
1.37	8,845	(603)	-6.38%	26,865	7,255	25	0.3%	4,081	17.9%
1.38	8,829	(619)	-6.55%	27,061	7,452	9	0.1%	4,277	18.8%
1.39	8,813	(635)	-6.73%	27,257	7,648	(7)	-0.1%	4,473	19.6%
1.40	8,797	(652)	-6.90%	27,453	7,844	(23)	-0.3%	4,669	20.5%
1.41	8,780	(668)	-7.07%	27,649	8,040	(40)	-0.5%	4,865	21.4%
1.42	8,764	(684)	-7.24%	27,845	8,236	(56)	-0.6%	5,061	22.2%
1.43	8,748	(701)	-7.42%	28,041	8,432	(72)	-0.8%	5,257	23.1%
1.44	8,731	(717)	-7.59%	28,237	8,628	(89)	-1.0%	5,453	23.9%
1.45	8,715	(733)	-7.76%	28,433	8,824	(105)	-1.2%	5,649	24.8%
1.46	8,699	(750)	-7.93%	28,629	9,020	(121)	-1.4%	5,845	25.7%
1.47	8,683	(766)	-8.11%	28,826	9,216	(137)	-1.6%	6,042	26.5%
1.48	8,666	(782)	-8.28%	29,022	9,412	(154)	-1.7%	6,238	27.4%
1.49	8,650	(798)	-8.45%	29,218	9,609	(170)	-1.9%	6,434	28.2%
1.50	8,634	(815)	-8.62%	29,414	9,805	(186)	-2.1%	6,630	29.1%

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SCE Exempted Tax Value FY 2026 (DOR LA-5)

TBD: DOR Calculated Values not available as of 11/10/25

Note: FY 25 Total Commercial Parcels = 401
SCE Qualified Parcels = 259, or 65% of Total