TOWN OF
WEST STOCKBRIDGE
MASSACHUSETTS

Fiscal Year 2026

Tax Classification Hearing

December 11, 2025

West Stockbridge Board of Assessors

Susan Lupo, Chair

Ed Sporn, Member

Michelle Laramee-Jenny, Member

Harald M. Scheid, Regional Tax Assessor

Alex Lackey, Associate Regional Assessor

Introduction

Prior to the mailing of 3rd quarter tax billings, the Select Board holds a public hearing to determine the percentage of the Town's property tax levy to be borne by each major property class. This responsibility and procedure are described in Chapter 40, Section 56 of the Massachusetts General Laws.

The steps in completing the Classification Hearing are outlined below. Also provided is information about the levy, property assessments, and recommendations made by the Board of Assessors.

Steps in Setting Tax Rates

Pre-classification Hearing Steps

Step 1: Determination of the property tax levy (Budget Process)

Step 2: Determine assessed valuations (Assessors)

Step 3: Tabulate assessed valuations by class (Assessors)

Classification Hearing Steps

Step 4: Classification hearing presentation (Assessors & Select Board)

Step 5: Voting a tax shift factor (Select Board)

Post Classification Hearing Steps

Step 6: Sign the LA-5 Classification Form (Select Board)

Step 7: Send annual recap to DOR for tax rate approval (Assessors)

Step 8: Obtain DOR approval of tax rates (DOR)

Terminology

The following are definitions of the terms frequently used in the discussion of tax rates.

Levy: The tax levy (or levy) is the amount of property taxes to be raised. The levy amount is determined by the budget. The total amount of the approved budget less revenues from other sources like motor vehicle excise, municipal fees, and state aid is the amount to be raised from property taxation. The town will be raising $6,588,298 in property tax revenues. The tax levy has increased $510,175 (8.4%) over last year's levy of $6,078,123.

Levy Ceiling: The levy ceiling is 2.5 percent of the full value of the Town. Based on the West Stockbridge's aggregate valuation of $634,710,768 the town cannot levy taxes in excess of $15,867,769.

New Growth Revenue: Property taxes derived from newly taxable properties like new construction, additions, subdivisions, and personal property. The assessors have tabulated new growth revenues of $32,825.

Levy Limit: Also referred to as the "maximum allowable levy", this is calculated by adding 2.5 percent of the previous year's levy limit plus new growth revenue for the present fiscal year to last year's levy limit. Exceeding the levy limit requires an override of Proposition 2 ½. For Fiscal Year 2026 the levy limit is $7,437,667.

Excess Levy Capacity: Excess levy capacity is the difference between the levy and the levy limit.

The Fiscal Year 2026 Levy Limit and Amount to be Raised

The following is a calculation of West Stockbridge's levy limit for fiscal year 2026.

Fiscal year 2025 levy limit	$7,220,328
Levy increase allowed under Prop. 2 ½	180,508
New growth revenue	32,825
Excluded Debt to Pay Bonds	4,006
Fiscal year 2026 levy limit	7,437,667
Levy to be raised	**$6,588,298**
Excess levy capacity	$849,369

Valuations by Class Before Tax Shift

Major Property Class	Valuation	Percent	Res vs CIP%
Residential	592,983,713	93.4258	93.4258
Commercial	18,957,887	2.9869	
Industrial	3,837,600	0.6046	6.5742
Personal Property	18,931,568	2.9827	
TOTAL	634,710,768	100.0000	

Shifting the Tax Burden

Municipalities with a large commercial/industrial tax base often see fit to shift the tax burden to help maintain lower residential taxes. Given West Stockbridge's relatively small commercial, industrial, and personal property tax base, it takes a CIP tax rate increase of approximately 15% to yield a 1% residential tax rate reduction.

Tax Rates

The estimated single tax rate for fiscal year 2026 is $10.38 per thousand valuation.

Property Class	FY2025	FY2026
Residential	$9.62	10.38
Commercial	$9.62	10.38
Industrial	$9.62	10.38
Personal Property	$9.62	10.38

Note that the FY2026 rate is an estimate and may change upon Department of Revenue review.

Tax Rates History

Fiscal Year 2024	$9.58
Fiscal Year 2023	$10.31
Fiscal Year 2022	$12.56
Fiscal Year 2021	$13.91
Fiscal Year 2020	$13.12

Tax Impacts

Examples of Typical Tax Changes Under a Single Tax Rate

Property Class	Average FY25 Value	Avg. Tax	Average FY26 Value	Avg. Tax	Change
Single Family Homes	$671,500	$6,460	$671,500	$6,970	$510 (7.9%)

Board of Assessors Recommendation

The Board of Assessors recommends that the Select Board adopt a single tax rate to be applied to all classes of property in West Stockbridge.

Voting a Tax Shift Factor (proposed motion)

The West Stockbridge Select Board votes in accordance with M.G.L., Ch. 40, Sec. 56, as amended, the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2026 tax rates and set the Residential Factor at 1.0, with a corresponding CIP shift of 1.0, pending approval of the town's annual tax recap by the Massachusetts Department of Revenue.

Summary of Assessments (LA4)

Property Type	Count	Residential	Commercial	Industrial	Personal Property
101-Single Family	718	482,110,100	-0-	-0-	-0-
102-Condominiums	0	-0-	-0-	-0-	-0-
103,109-Misc Res	39	44,148,700	-0-	-0-	-0-
104-Two Family	15	8,170,600	-0-	-0-	-0-
105-Three Family	1	411,900	-0-	-0-	-0-
111-125-Apartments	2	1,408,600	-0-	-0-	-0-
130's-Vacant Land	205	24,222,800	-0-	-0-	-0-
012-043-Mixed Use	7	32,511,013	2,336,600	-0-	-0-
300-393-Commercial	42	-0-	15,477,000	-0-	-0-
400-452-Industrial	11	-0-	-0-	3,837,600	-0-
500-508-Pers. Prop.	230	-0-	-0-	-0-	18,931,568
600's-Forestry	14	-0-	227,240	-0-	-0-
700's-Agricultural	17	-0-	365,387	-0-	-0-
800's-Recreation	10	-0-	551,660	-0-	-0-
TOTAL BY CLASS	1,305	592,983,713	18,957,887	3,837,600	18,931,568
TOTAL TAXABLE PROPERTIES					634,710,768
TOTAL TAX EXEMPT PROPERTIES					26,080,500