

Fiscal Year 2026

Tax Classification Hearing

December 9th, 2025



Blackstone Board of Assessors

Robert Kluchevitz, Chair

Joseph Morin, Member

Jeremiah Carey, Member

Marcus Milano, Associate Assessor

Nicole Desmeule, Administrative Assistant

Introduction

Prior to the mailing of 3rd quarter tax billings, the Select Board will hold 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 & Selectmen)

Step 5: Determine tax shift options (Board of Selectmen)

Step 6: Voting a tax shift factor (Board of Selectmen)

Post Classification Hearing Steps

Step 7: Sign the LA-5 Classification Form (Assessors & Clerk)

Step 8: Send annual recap to DOR for tax rate approval (Assessors)

Step 9: 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 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. **Fiscal year 2026 proposed levy is \$24,697,039.08, up 3.94% from fiscal year 2025 (23,760,487.17).**

Levy Ceiling: The levy ceiling is 2½ percent of the full value of the Town. Based on the Blackstone aggregate valuation of **\$1,675,511,471**, the town cannot levy taxes in excess of **\$41,887,787**.

New Growth Revenue: Property taxes derived from newly taxable properties like new construction, additions, renovations, subdivisions, and personal property. The Assessors have tabulated new growth revenues of **\$107,932**.

Levy Limit: Also referred to as the “maximum allowable levy,” this is calculated by adding 2½ 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, there are no overrides of Proposition 2 ½.

For Fiscal Year 2026 the maximum allowable levy limit is **\$24,708,253**

Excess Levy Capacity: Excess levy capacity is the difference between the actual levy and the levy limit. Proposed excess levy capacity for fiscal year 2026 is **\$11,214**

The Fiscal Year 2026 Levy Limit Calculation

Fiscal Year 2025 Levy Limit	24,000,313
Levy Increase Allowed Under Prop. 2 ½	600,008
New Growth Revenue	107,932
Fiscal Year 2025 Overrides	0
Excluded Debt to Pay Bonds	0
Capital Expenditure Exclusions	0
Fiscal Year 2026 Maximum Allowable Levy	24,708,253
Levy Ceiling	41,887,787
Levy To Be Raised	24,697,039
Excess Levy Capacity	11,214

Valuations by Class Before Tax Shift

<u>Major Property Class</u>	<u>Valuation</u>	<u>Percent</u>	<u>Res Vs. CIP%</u>
<u>R</u> esidential	1,366,706,735	81.5695	81.5695%
<u>C</u> ommercial	33,023,714	1.9710	
<u>I</u> ndustrial	40,742,362	2.4316	18.7322%
<u>P</u> ersonal Property	235,038,660	14.0279	
TOTAL	1,675,511,471	100%	100%

MASSACHUSETTS DEPARTMENT OF REVENUE
 DIVISION OF LOCAL SERVICES
 BUREAU OF LOCAL ASSESSMENT

Blackstone

TOWN

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2025 Fiscal Year 2026

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	2,213	1,027,305,100				
102	364	112,921,100				
MISC 103,109	40	26,287,200				
104	257	110,598,900				
105	53	28,848,600				
111-125	56	34,618,548				
130-32,106	322	13,736,400				
200-231	0		0			
300-393	76			29,233,700		
400-442	54				9,316,800	
450-452	6				31,425,562	
CH 61 LAND	0	5	0	12,300		
CH 61A LAND	3	9	0	376,191		
CH 61B LAND	0	0	0	0		
012-043	24	12,390,887	0	3,401,523	0	
501	77					969,220
502	68					3,645,130
503	0					0
504	3					23,049,740
505	5					6,536,700
506	2					11,364,000
508	3					225,720
550-552	5					189,248,150
TOTALS	3,645	1,366,706,735	0	33,023,714	40,742,362	235,038,660
Real and Personal Property Total Value						1,675,511,471
Exempt Parcel Count & Value						196 98,650,700

Tax Impacts

Actual property tax impacts will vary from property to property. Note that the FY2026 rate is an estimate only and may change upon Department of Revenue review.

Valuations for all property classes including single family homes, multi-family dwellings, and commercial properties will increase for fiscal year 2026, reflecting an increasing real estate market.

Properties will realize corrective adjustments, or value increases related to additions, renovations and/or data corrections. An extensive database review was performed to attempt to equalize data.

Examples of Typical Residential Tax Changes

	<u>Average Home Value</u>		<u>Average Tax Bill</u>	<u>Change</u>
FY 2025	\$ 424,433 X \$15.10 per thousand		\$6,408.94	\$433.57
FY 2026	\$ 464,214 X \$14.74 per thousand		\$6,842.51	
	<u>Average Condo Value</u>		<u>Average Tax Bill</u>	<u>Change</u>
FY 2025	\$ 285,433 X \$15.10 per thousand		\$4,310.04	\$262.63
FY 2026	\$ 310,222 X \$14.74 per thousand		\$4,572.67	

Shifting the Tax Burden

Share Percentages								Levy Amounts					Estimated Tax Rates							
CIP Shift	Res Factor	Res SP	OS SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	OS ET	Comm ET	Ind ET	PP ET	AvgRes	AvgComm	AvgCIP
1.0000	1.0000	81.5695	0.0000	1.9710	2.4316	14.0279	100.0000	20,145,257	486,770	600,542	3,464,470	24,697,039	14.74	0.00	14.74	14.74	14.74	6,842.51	5,669.80	13,387.59
1.0500	0.9887	80.6480	0.0000	2.0695	2.5532	14.7293	100.0000	19,917,668	511,108	630,570	3,637,693	24,697,039	14.57	0.00	15.48	15.48	15.48	6,763.60	5,954.44	14,059.69
1.1000	0.9774	79.7265	0.0000	2.1681	2.6748	15.4307	100.0000	19,690,079	535,446	660,597	3,810,917	24,697,039	14.41	0.00	16.21	16.21	16.21	6,689.32	6,235.24	14,722.72
1.1500	0.9661	78.8050	0.0000	2.2666	2.7964	16.1321	100.0000	19,462,490	559,785	690,624	3,994,140	24,697,039	14.24	0.00	16.95	16.95	16.95	6,610.41	6,519.89	15,394.82
1.2000	0.9548	77.8834	0.0000	2.3652	2.9180	16.8335	100.0000	19,234,901	584,123	720,651	4,157,364	24,697,039	14.07	0.00	17.69	17.69	17.69	6,531.49	6,804.53	16,066.92
1.2500	0.9435	76.9619	0.0000	2.4637	3.0395	17.5348	100.0000	19,007,312	608,462	750,678	4,330,587	24,697,039	13.91	0.00	18.42	18.42	18.42	6,457.22	7,085.33	16,729.95
1.3000	0.9322	76.0404	0.0000	2.5623	3.1611	18.2362	100.0000	18,779,723	632,800	780,705	4,503,811	24,697,039	13.74	0.00	19.16	19.16	19.16	6,378.30	7,369.97	17,402.05
1.3500	0.9209	75.1189	0.0000	2.6608	3.2827	18.9376	100.0000	18,552,134	657,139	810,732	4,677,034	24,697,039	13.57	0.00	19.90	19.90	19.90	6,299.38	7,654.61	18,074.16
1.4000	0.9096	74.1973	0.0000	2.7593	3.4043	19.6390	100.0000	18,324,544	681,477	840,759	4,850,258	24,697,039	13.41	0.00	20.64	20.64	20.64	6,225.11	7,939.26	18,746.26
1.4500	0.8983	73.2758	0.0000	2.8579	3.5259	20.3404	100.0000	18,096,955	705,816	870,787	5,023,481	24,697,039	13.24	0.00	21.37	21.37	21.37	6,146.19	8,220.06	19,409.28
1.5000	0.8870	72.3543	0.0000	2.9564	3.6475	21.0418	100.0000	17,869,366	730,154	900,814	5,196,705	24,697,039	13.07	0.00	22.11	22.11	22.11	6,067.28	8,504.70	20,081.39

Board of Assessors Recommendation

The Board of Assessors recommends that the Select Board adopt a single tax rate for all classes of property in Blackstone. A split rate could potentially be a detriment to the current state of commercial and industrial growth in town, a split rate will also affect all the farmers and chapter properties in town.

Voting a Tax Shift Factor (proposed motion)

The Blackstone 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 2025 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.