

# **Fiscal Year 2026 Classification Hearing for the Town of Mendon**



## **November 19, 2025**

Kevin Rudden, M.A.A., Chair  
Kenneth O'Brien, M.A.A.  
David Kurczy

Sherrie Bates, M.A.A.  
Principal Assessor

# Introduction

- The following is the supporting documentation and estimated tax rate for FY 2026.
- The Recap, associated documents and tax rate will receive final certification by the Department of Revenue in December.
- The actual tax bills will be mailed out at the end of December.

# Purpose

- The purpose of a classification hearing is to decide whether to shift the tax burden between the property classes (per MGL Ch. 40. §56)
- The Selectboard will review, discuss and vote on 4 items– Residential factor, open space discount, residential exemption, and small business exemption
- This does not change the total levy for the community; it simply determines the share to be borne by each class.

# What the Classification Hearing Doesn't Do!

- Classification does NOT determine the tax rate for the town.
- Classification does NOT determine how much money can be raised.
- A split tax rate will NOT increase revenue for the town.
- Mendon town voters determine what the tax levy will be.

# Effects of the Four Votes

**Residential Factor:** Shifts the Tax Burden between Residential and Commercial Properties

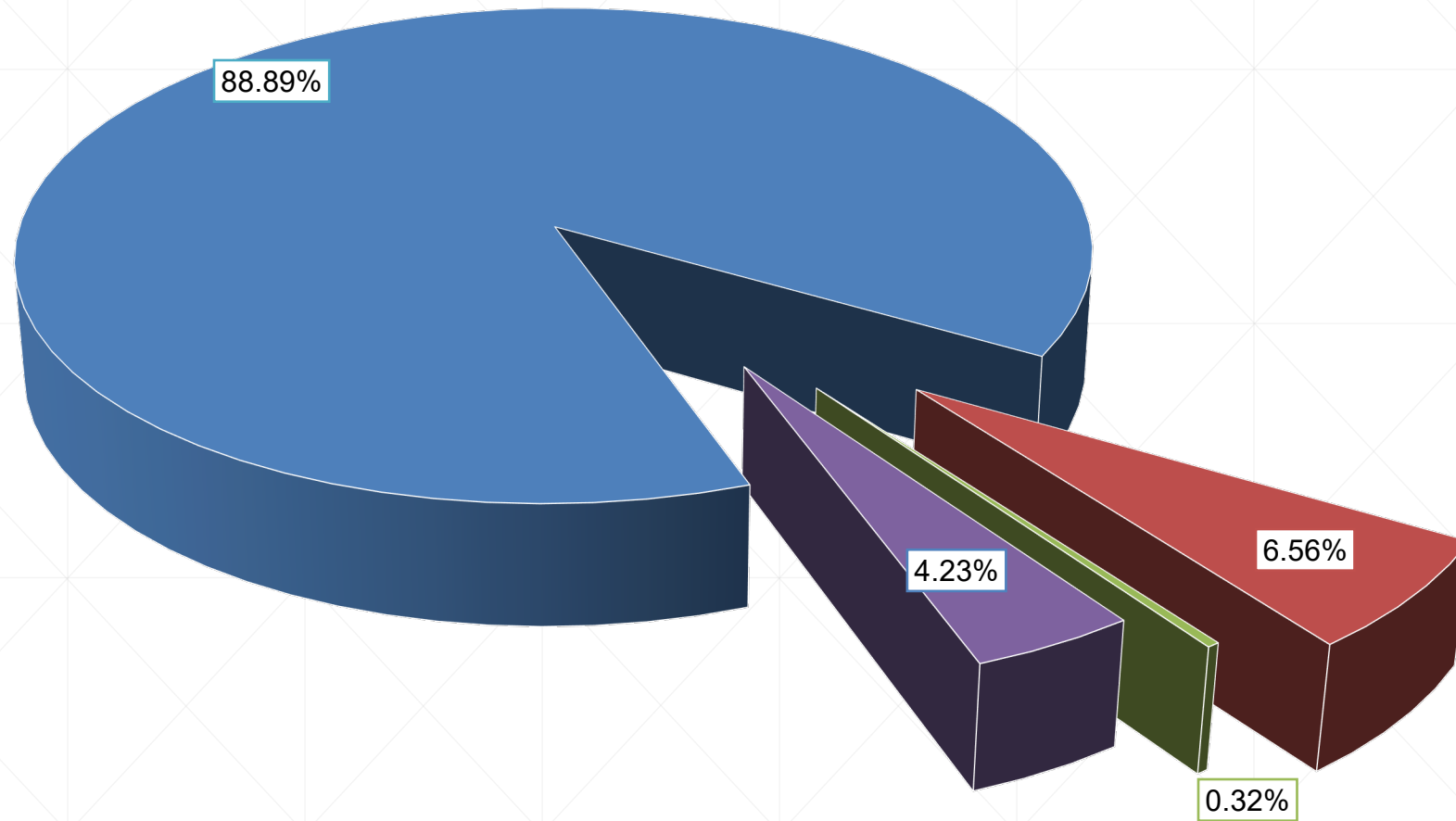
**Open Space Discount:** Shifts Tax Burden to Residential from Open Space

**Residential Exemption:** Shifts the Tax Burden within the Residential Classes to give a discount to owner occupied homes

**Small Commercial Exemption:** Shifts Burden within Commercial and Industrial classes to give a discount to qualifying Commercial Properties

# Total Values by Property Type

Fiscal Year 2026



Residential	Commercial	Industrial	Personal Property
\$1,441,958,251	\$106,401,109	\$5,224,710	\$68,678,350

# Tax Rate breakdown

- Tax Rate before Senior Means-Tested Exemption = \$13.40\*
- Exemption cost is spread across all residential property owners
- If Residential tax rate increases by \$0.11\* (C/I/P remains \$13.40\*, Residential = \$13.51\*)
- Average homeowner (\$664,496 valuation) pays \$73.09 more in real estate and \$1.86 more in CPA per year

*\* Rate subject to final approval by MA Department of Revenue*

# Average Property Values

- Single Family Home

2025: \$637,676

2026: \$664,496

The average increase on a single-family home is approximately 4%

- Commercial & Industrial Property

2025: \$929,862

2026: \$1,141,490

Commercial/Industrial property increased on average of 18.53%



# Average Tax Bill

- The tax on an average single-family home (with Senior Means Tested Exemption calculated)

2025: \$8,538.48  
(CPA = 215.98)

2026: \$8,977.34\*  
(CPA = 229.23)

- The tax on an average commercial/industrial property

2025: \$12,422.96  
(CPA = 332.61)

2026: \$15,295.97\*  
(CPA = 418.68)

\* Pending final approval from Department of Revenue

# In Closing

Split tax rates may discourage businesses from locating in a community. Currently the percentage of commercial, industrial, and personal property in Mendon is 10.37%.

A split tax rate also affects the properties classified under Chapter 61 - Forestry, Chapter 61A - Agriculture/Horticulture, and Chapter 61B - Recreational.

Historically, the Town of Mendon has voted a single tax rate. The town also has not accepted the residential exemption or the small commercial exemption. The open space exemption has not been accepted as the Board of Assessors has not classified any properties as Open Space.

# Recommendations

The Board of Assessors recommend the following:

- The Select Board vote a Residential Factor of 1.
  - The Select Board vote to not accept the Open Space Exemption.
  - The Select Board vote to not accept the Residential Exemption.
  - The Select Board vote to not accept the Small Commercial Exemption.
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