

# HOUSE . . . . No. 2034

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## The Commonwealth of Massachusetts

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### BIENNIAL REPORT OF THE COMMISSIONER OF CORPORATIONS AND TAXATION UPON THE EQUALIZATION AND APPORTIONMENT OF STATE AND COUNTY TAXES.

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DEPARTMENT OF CORPORATIONS AND TAXATION,  
STATE HOUSE, BOSTON, January 3, 1949.

*To the Honorable Senate and House of Representatives.*

In accordance with the provisions of section 9 of chapter 58 of the General Laws, as most recently amended by chapter 112 of the acts of 1941, as Commissioner of Corporations and Taxation, I herewith submit an equalization and apportionment upon the several towns of the amount of property, the proportion of every thousand dollars of state tax and the proportion of county tax, which should be assessed upon each town.

Respectfully submitted,

HENRY F. LONG,  
*Commissioner of Corporations and Taxation.*

## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Forty-Nine.

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### AN ACT ESTABLISHING THE BASIS OF APPORTIONMENT OF STATE AND COUNTY TAXES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 The amount of property and the proportion of  
2 every thousand dollars of state tax for each city and  
3 town in the several counties of the commonwealth,  
4 as contained in the following schedule, are hereby  
5 established, and shall constitute a basis of appor-  
6 tionment for state and county taxes until another is  
7 made and enacted by the general court, to wit: —

## BARNSTABLE COUNTY.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Barnstable . . . . .	\$46,850,141	\$4 16
Bourne . . . . .	19,860,372	1 76
Brewster . . . . .	5,250,925	47
Chatham . . . . .	15,500,643	1 38
Dennis . . . . .	11,816,663	1 05
Eastham . . . . .	4,302,704	38
Falmouth . . . . .	38,574,718	3 43
Harwich . . . . .	15,536,077	1 38
Mashpee . . . . .	2,067,682	18
Orleans . . . . .	9,312,881	83
Provincetown . . . . .	10,501,667	93
Sandwich . . . . .	6,204,130	55
Truro . . . . .	4,325,914	38
Wellfleet . . . . .	5,152,587	46
Yarmouth . . . . .	15,457,483	1 37
Totals . . . . .	\$210,714,587	\$18 71

## BERKSHIRE COUNTY.

Adams . . . . .	\$18,294,589	\$1 62
Alford . . . . .	646,883	06
Becket . . . . .	1,603,606	14
Cheshire . . . . .	1,930,760	17
Clarksburg . . . . .	1,475,916	13
Dalton . . . . .	12,878,443	1 14
Egremont . . . . .	2,070,024	18
Florida . . . . .	1,900,285	17
Great Barrington . . . . .	16,189,397	1 44
Hancock . . . . .	885,013	08
Hinsdale . . . . .	1,779,252	16
Lanesborough . . . . .	3,110,033	27
Lee . . . . .	7,785,803	69
Lenox . . . . .	7,348,970	65
Monterey . . . . .	1,560,897	14
Mount Washington . . . . .	463,129	04
New Ashford . . . . .	309,404	03
New Marlborough . . . . .	2,617,309	23
North Adams . . . . .	34,013,082	3 02

## BERKSHIRE COUNTY — CONCLUDED.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Otis . . . . .	\$1,557,269	\$0 14
Peru . . . . .	622,940	06
Pittsfield . . . . .	96,629,722	8 58
Richmond . . . . .	1,557,953	14
Sandisfield . . . . .	1,552,994	14
Savoy . . . . .	519,667	05
Sheffield . . . . .	4,136,754	37
Stockbridge . . . . .	7,335,883	65
Tyringham . . . . .	1,038,467	09
Washington . . . . .	415,102	04
West Stockbridge . . . . .	2,184,164	19
Williamstown . . . . .	13,537,727	1 20
Windsor . . . . .	1,043,891	09
<b>Totals . . . . .</b>	<b>\$248,995,328</b>	<b>\$22 10</b>

## BRISTOL COUNTY.

Acushnet . . . . .	\$7,585,520	\$0 67
Attleboro . . . . .	49,078,433	4 36
Berkley . . . . .	1,874,369	17
Dartmouth . . . . .	20,903,740	1 86
Dighton . . . . .	8,707,078	77
Easton . . . . .	10,032,525	89
Fairhaven . . . . .	20,064,196	1 78
Fall River . . . . .	173,725,991	15 42
Freetown . . . . .	4,614,522	41
Mansfield . . . . .	14,261,494	1 27
New Bedford . . . . .	174,741,783	15 51
North Attleborough . . . . .	22,182,412	1 97
Norton . . . . .	5,779,865	51
Raynham . . . . .	4,148,977	37
Rehoboth . . . . .	5,732,273	51
Seekonk . . . . .	11,433,309	1 01
Somerset . . . . .	24,012,449	2 13
Swansea . . . . .	12,449,032	1 11
Taunton . . . . .	54,465,165	4 84
Westport . . . . .	12,446,984	1 10
<b>Totals . . . . .</b>	<b>\$638,240,117</b>	<b>\$56 66</b>

## DUKES COUNTY.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Chilmark . . . . .	\$1,652,955	\$0 15
Edgartown . . . . .	11,346,448	1 01
Gay Head . . . . .	413,129	04
Gosnold . . . . .	4,086,407	36
Oak Bluffs . . . . .	12,334,576	1 09
Tisbury . . . . .	12,411,288	1 10
West Tisbury . . . . .	2,553,243	23
Totals . . . . .	\$44,798,046	\$3 98

## ESSEX COUNTY.

Amesbury . . . . .	\$15,575,899	\$1 38
Andover . . . . .	26,943,761	2 39
Beverly . . . . .	58,684,575	5 21
Boxford . . . . .	3,583,153	32
Danvers . . . . .	23,126,911	2 05
Essex . . . . .	3,119,178	28
Georgetown . . . . .	3,635,854	32
Gloucester . . . . .	58,145,067	5 16
Groveland . . . . .	3,110,428	28
Hamilton . . . . .	8,389,498	74
Haverhill . . . . .	79,616,076	7 07
Ipswich . . . . .	11,623,383	1 03
Lawrence . . . . .	147,518,169	13 10
Lynn . . . . .	185,248,333	16 45
Lynnfield . . . . .	8,368,217	74
Manchester . . . . .	14,730,506	1 31
Marblehead . . . . .	36,594,452	3 25
Merrimac . . . . .	3,187,218	28
Methuen . . . . .	30,325,621	2 69
Middleton . . . . .	3,746,046	33
Nahant . . . . .	7,371,583	65
Newbury . . . . .	4,168,747	37
Newburyport . . . . .	26,274,867	2 33
North Andover . . . . .	14,571,738	1 29
Peabody . . . . .	40,315,782	3 58
Rockport . . . . .	10,460,689	93
Rowley . . . . .	3,113,415	28

## ESSEX COUNTY — CONCLUDED.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Salem . . . . .	\$79,309,862	\$7 04
Salisbury . . . . .	5,253,723	47
Saugus . . . . .	29,666,059	2 63
Swampscott . . . . .	36,724,530	3 26
Topsfield . . . . .	6,201,988	55
Wenham . . . . .	8,280,086	74
West Newbury . . . . .	3,101,034	28
Totals . . . . .	\$1,000,086,448	\$88 78

## FRANKLIN COUNTY.

Ashfield . . . . .	\$2,319,136	\$0 21
Bernardston . . . . .	1,779,416	16
Buckland . . . . .	4,810,731	42
Charlemont . . . . .	1,568,038	14
Colrain . . . . .	2,262,097	20
Conway . . . . .	1,781,059	16
Deerfield . . . . .	10,852,406	96
Erving . . . . .	3,575,029	32
Gill . . . . .	2,107,229	19
Greenfield . . . . .	45,863,145	4 07
Hawley . . . . .	517,506	05
Heath . . . . .	729,565	06
Leverett . . . . .	964,802	09
Leyden . . . . .	624,620	06
Monroe . . . . .	1,521,837	14
Montague . . . . .	20,378,579	1 81
New Salem . . . . .	722,257	06
Northfield . . . . .	4,167,589	37
Orange . . . . .	11,625,644	1 03
Rowe . . . . .	1,159,526	10
Shelburne . . . . .	4,781,960	42
Shutesbury . . . . .	726,259	06
Sunderland . . . . .	2,604,175	23
Warwick . . . . .	926,259	08
Wendell . . . . .	531,228	05
Whately . . . . .	2,598,219	23
Totals . . . . .	\$131,498,311	\$11 67

## HAMPDEN COUNTY.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Agawam . . . . .	\$19,428,105	\$1 72
Blandford . . . . .	1,561,271	14
Brimfield . . . . .	2,579,155	23
Chester . . . . .	2,028,588	18
Chicopee . . . . .	68,336,090	6 07
East Longmeadow . . . . .	13,405,237	1 19
Granville . . . . .	3,656,287	32
Hampden . . . . .	1,867,092	17
Holland . . . . .	1,167,506	10
Holyoke . . . . .	114,002,911	10 12
Longmeadow . . . . .	34,287,265	3 04
Ludlow . . . . .	14,986,661	1 33
Monson . . . . .	6,478,183	58
Montgomery . . . . .	624,645	06
Palmer . . . . .	14,351,099	1 27
Russell . . . . .	6,353,313	56
Southwick . . . . .	4,677,483	42
Springfield . . . . .	410,638,311	36 45
Tolland . . . . .	733,775	07
Wales . . . . .	1,037,599	09
West Springfield . . . . .	47,982,754	4 26
Westfield . . . . .	41,300,774	3 67
Wilbraham . . . . .	7,440,157	66
Totals . . . . .	\$818,924,261	\$72 70

## HAMPSHIRE COUNTY.

Amherst . . . . .	\$18,354,557	\$1 63
Belchertown . . . . .	3,175,398	28
Chesterfield . . . . .	1,051,806	09
Cummington . . . . .	1,094,912	10
Easthampton . . . . .	17,584,015	1 56
Goshen . . . . .	776,259	07
Granby . . . . .	4,078,464	36
Hadley . . . . .	5,218,902	46
Hatfield . . . . .	6,218,067	55
Huntington . . . . .	2,098,297	19

## HAMPSHIRE COUNTY — CONCLUDED.

CITIES AND TOWNS	Property.	Tax of \$1,000.
Middlefield . . . . .	\$624,417	\$0 06
Northampton . . . . .	43,789,596	3 89
Pelham . . . . .	1,251,803	11
Plainfield . . . . .	729,958	07
South Hadley . . . . .	19,108,701	1 70
Southampton . . . . .	2,095,688	19
Ware . . . . .	10,733,171	95
Westhampton . . . . .	1,029,845	09
Williamsburg . . . . .	2,621,035	23
Worthington . . . . .	1,358,985	12
<b>Totals . . . . .</b>	<b>\$142,993,876</b>	<b>\$12 70</b>

## MIDDLESEX COUNTY.

Acton . . . . .	\$7,487,067	\$0 66
Arlington . . . . .	81,052,452	7 20
Ashby . . . . .	2,295,092	20
Ashland . . . . .	6,915,213	61
Ayer . . . . .	8,286,124	74
Bedford . . . . .	7,205,715	64
Belmont . . . . .	73,632,506	6 54
Billerica . . . . .	14,922,195	1 32
Boxborough . . . . .	926,259	08
Burlington . . . . .	4,168,127	37
Cambridge . . . . .	282,127,244	25 04
Carlisle . . . . .	2,079,473	18
Chelmsford . . . . .	13,972,766	1 24
Concord . . . . .	23,949,506	2 13
Dracut . . . . .	8,168,178	73
Dunstable . . . . .	1,030,765	09
Everett . . . . .	133,841,412	11 88
Framingham . . . . .	65,849,177	5 85
Groton . . . . .	9,665,542	86
Holliston . . . . .	8,274,037	73
Hopkinton . . . . .	7,263,890	64
Hudson . . . . .	14,229,574	1 26
Lexington . . . . .	41,658,963	3 70



## MIDDLESEX COUNTY — CONCLUDED.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Lincoln . . . . .	\$7,301,541	\$0 65
Littleton . . . . .	6,288,991	56
Lowell . . . . .	156,588,809	13 90
Malden . . . . .	100,789,634	8 95
Marlborough . . . . .	32,408,111	2 88
Maynard . . . . .	9,791,166	87
Medford . . . . .	109,016,991	9 68
Melrose . . . . .	52,824,009	4 69
Natick . . . . .	41,686,870	3 70
Newton . . . . .	221,997,243	19 71
North Reading . . . . .	6,189,932	55
Pepperell . . . . .	6,411,817	57
Reading . . . . .	30,536,425	2 71
Sherborn . . . . .	6,213,421	55
Shirley . . . . .	4,527,797	40
Somerville . . . . .	159,117,745	14 13
Stoneham . . . . .	26,093,862	2 32
Stow . . . . .	3,142,839	28
Sudbury . . . . .	8,264,065	73
Tewksbury . . . . .	9,319,394	83
Townsend . . . . .	5,325,780	47
Tyngsborough . . . . .	3,101,260	28
Wakefield . . . . .	31,744,785	2 82
Waltham . . . . .	79,862,025	7 09
Watertown . . . . .	75,264,351	6 68
Wayland . . . . .	13,401,333	1 19
Westford . . . . .	5,783,791	51
Weston . . . . .	17,789,163	1 58
Wilmington . . . . .	10,297,934	91
Winchester . . . . .	57,500,578	5 10
Woburn . . . . .	31,597,856	2 81
Totals . . . . .	\$2,149,180,795	\$190 79

## NANTUCKET COUNTY.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Nantucket . . . . .	\$25,954,470	\$2 31
Totals . . . . .	\$25,954,470	\$2 31

## NORFOLK COUNTY.

Avon . . . . .	\$5,358,123	\$0 48
Bellingham . . . . .	7,298,790	65
Braintree . . . . .	46,766,374	4 15
Brookline . . . . .	220,361,717	19 56
Canton . . . . .	13,860,939	1 23
Cohasset . . . . .	17,733,405	1 57
Dedham . . . . .	43,934,860	3 90
Dover . . . . .	13,398,954	1 19
Foxborough . . . . .	11,631,128	1 03
Franklin . . . . .	14,198,120	1 26
Holbrook . . . . .	7,522,177	67
Medfield . . . . .	6,240,923	55
Medway . . . . .	7,311,776	65
Millis . . . . .	6,476,926	57
Milton . . . . .	57,967,968	5 15
Needham . . . . .	47,109,554	4 18
Norfolk . . . . .	3,690,590	33
Norwood . . . . .	49,417,874	4 39
Plainville . . . . .	3,407,976	30
Quincy . . . . .	171,504,414	15 23
Randolph . . . . .	13,548,186	1 20
Sharon . . . . .	15,423,993	1 37
Stoughton . . . . .	17,054,811	1 51
Walpole . . . . .	26,248,413	2 33
Wellesley . . . . .	70,143,527	6 23
Westwood . . . . .	14,534,872	1 29
Weymouth . . . . .	77,819,161	6 91
Wrentham . . . . .	7,869,610	70
Totals . . . . .	\$997,835,161	\$88 58

## PLYMOUTH COUNTY.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Abington . . . . .	\$11,178,362	\$0 99
Bridgewater . . . . .	13,706,739	1 22
Brockton . . . . .	95,375,134	8 47
Carver . . . . .	7,429,723	66
Duxbury . . . . .	13,547,340	1 20
East Bridgewater . . . . .	10,322,855	92
Halifax . . . . .	3,466,596	31
Hanover . . . . .	7,634,171	68
Hanson . . . . .	6,469,565	57
Hingham . . . . .	31,222,987	2 77
Hull . . . . .	25,116,689	2 23
Kingston . . . . .	9,888,833	88
Lakeville . . . . .	4,613,621	41
Marion . . . . .	10,365,058	92
Marshfield . . . . .	15,590,344	1 38
Mattapoisett . . . . .	7,513,726	67
Middleborough . . . . .	16,794,913	1 49
Norwell . . . . .	5,395,100	48
Pembroke . . . . .	6,564,663	58
Plymouth . . . . .	37,750,827	4 35
Plympton . . . . .	3,261,584	29
Rochester . . . . .	3,620,178	32
Rockland . . . . .	15,424,201	1 37
Scituate . . . . .	22,980,532	2 04
Wareham . . . . .	25,176,976	2 24
West Bridgewater . . . . .	10,281,004	91
Whitman . . . . .	15,937,848	1 41
Totals . . . . .	\$436,629,569	\$38 76

## SUFFOLK COUNTY.

Boston . . . . .	\$3,110,595,730	\$276 14
Chelsea . . . . .	71,641,658	6 36
Revere . . . . .	62,780,735	5 57
Winthrop . . . . .	33,690,803	2 99
Totals . . . . .	\$3,278,708,935	\$291 06

## WORCESTER COUNTY.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Ashburnham	\$3,232,042	\$0 29
Athol	24,927,254	2 21
Auburn	12,666,657	1 12
Barre	6,659,242	59
Berlin	3,087,557	27
Blackstone	5,675,786	50
Bolton	2,579,012	23
Boylston	2,069,703	18
Brookfield	3,232,824	29
Charlton	3,798,242	34
Clinton	19,452,802	1 73
Douglas	4,529,379	40
Dudley	6,367,213	57
East Brookfield	2,087,993	19
Fitchburg	91,994,217	8 16
Gardner	42,667,766	3 78
Grafton	12,772,620	1 13
Hardwick	3,273,772	29
Harvard	4,666,254	41
Holden	9,415,281	84
Hopedale	9,334,622	83
Hubbardston	1,806,895	16
Lancaster	6,177,360	55
Leicester	8,314,815	74
Leominster	53,416,656	4 74
Lunenburg	7,186,438	64
Mendon	3,123,535	28
Milford	29,387,680	2 61
Millbury	11,802,602	1 05
Millville	2,070,592	18
New Braintree	1,243,765	11
North Brookfield	5,257,622	47
Northborough	5,156,147	46
Northbridge	16,277,858	1 45
Oakham	1,033,942	09
Oxford	7,489,552	66
Paxton	3,081,013	27

## WORCESTER COUNTY — CONCLUDED.

CITIES AND TOWNS.	Property.	Tax of \$1,000.
Petersham . . . . .	\$3,100,603	\$0 28
Phillipston . . . . .	1,126,259	10
Princeton . . . . .	2,587,530	23
Royalston . . . . .	2,053,560	18
Rutland . . . . .	3,604,340	32
Shrewsbury . . . . .	22,755,401	2 02
Southborough . . . . .	6,280,662	56
Southbridge . . . . .	26,026,044	2 31
Spencer . . . . .	10,489,566	93
Sterling . . . . .	7,166,822	64
Sturbridge . . . . .	4,225,748	38
Sutton . . . . .	3,728,075	33
Templeton . . . . .	6,538,732	58
Upton . . . . .	5,174,124	46
Uxbridge . . . . .	14,098,659	1 25
Warren . . . . .	5,365,009	48
Webster . . . . .	25,591,033	2 27
West Boylston . . . . .	7,192,475	64
West Brookfield . . . . .	3,116,042	28
Westborough . . . . .	10,962,793	97
Westminster . . . . .	4,132,739	37
Winchendon . . . . .	10,916,324	97
Worcester . . . . .	516,460,688	45 84
Totals . . . . .	\$1,140,009,938	\$101 20

## RECAPITULATION.

COUNTIES.	Property.	Tax of \$1,000.
Barnstable . . . . .	\$210,714,587	\$18 71
Berkshire . . . . .	248,995,328	22 10
Bristol . . . . .	638,240,117	56 66
Dukes . . . . .	44,798,046	3 98
Essex . . . . .	1,000,086,448	88 78
Franklin . . . . .	131,498,311	11 67
Hampden . . . . .	818,924,261	72 70
Hampshire . . . . .	142,993,876	12 70
Middlesex . . . . .	2,149,180,795	190 79
Nantucket . . . . .	25,954,470	2 31
Norfolk . . . . .	997,835,161	88 58
Plymouth . . . . .	436,629,569	38 76
Suffolk . . . . .	3,278,708,935	291 06
Worcester . . . . .	1,140,009,938	101 20
<b>Totals . . . . .</b>	<b>\$11,264,569,842</b>	<b>\$1,000 00</b>



