Town of West Tisbury

Classification Hearing

Fiscal Year 2027

November 18, 2026

Presented by

MacGregor Anderson, Principal Assessor

On Behalf of the Board of Assessors

Michael Colaneri, Chairman

Maria McFarland, Member

Lawrence Schubert, Member

TOWN OF WEST TISBURY **FISCAL YEAR 2027**

TAX CLASSIFICATION HEARING

State law requires that the Select Board hold a public hearing each year to consider the tax rate options available to West Tisbury under property tax classification. The hearing is held after the assessors have determined final values and classified all properties and reported this information to the Department of Revenue. The Board of Assessors has prepared information regarding the various options available to help the Select Board make their decisions.

In FY26, the tax rate was $5.21 per thousand for residential class properties and $4.75 for commercial, industrial and personal property. The different tax rates were caused by the 30% residential exemption in FY26 that required a higher residential tax rate to offset the reduced tax base from the exemption.

In FY27, if no residential exemption is declared, the tax rate is forecast to be $5.54. If a residential exemption is declared, the residential tax rate will depend on the amount of the exemption. **See supporting materials.**

The tax rate (without exemption) rises when the tax levy rises more than total taxable values. In FY27, a 20% increase in the estimated tax levy is only partially offset by a 2.5% increase in total taxable value.

There are several options other than a single tax rate.

Split the tax rate between the Residential and Commercial classes, effectively shifting a portion of the residential burden onto the commercial class. If the Select Board were to shift the maximum amount allowed, the residential tax rate would decrease by just 12 cents while the commercial, industrial and personal property tax rates would increase by $2.77. This wide disparity exists because the residential class makes up more than 96% of our tax base. **See supporting materials.**

The remaining options are exemptions for certain types of property.

An open space exemption. West Tisbury does not classify properties in the open space class. The Town classifies open space under MGL Chapter 61, 61A or 61B.

A residential exemption. The Select Board can choose to grant an exemption of up to 50% of the Town's average residential property value to properties that are the principal residence of the taxpayer. This exemption increases the tax rate solely in the residential class. For example, if the Select Board were to grant the maximum 50% exemption, the residential tax rate would increase from $5.54 to $6.64, while qualifying properties would be exempt from paying tax on $1,005,758 of value. **See supporting materials.**

A small commercial exemption. The small commercial exemption is similar to the residential exemption in that it only affects the tax rate for its own class. The Select Board can adopt an exemption amount of 10% of the property's value. This exemption is generally used in conjunction with a split tax rate. Historically, only a handful of businesses registered with the Department of Unemployment Assistance have met the requirement of occupying less than $1mm in real estate value and having fewer than ten employees.

The current fiscal year excess levy capacity is estimated to be $278,888.03
The prior fiscal year's excess levy capacity was $488,421.13

MassDOR - Massachusetts Department of Revenue
Division of Local Services
What If ... Scenario Worksheet for FY 2027
West Tisbury - 327

CLASS	VALUE	%	
Residential	4,849,765,872	95.6944	R & O %
Open Space	0	0.0000	95.6944
Commercial	137,166,309	2.7065	
Industrial	18,163,389	0.3584	C I P %
Personal Property	62,877,100	1.2407	4.3056
Total	5,067,972,670	100.0000	

ENTER CIP SHIFT RANGE

Shift Range	1.00	1.50
Shift Increment %		10.00
Max Shift Allowed		1.50

ENTER A LEVY (ESTIMATED IF NECESSARY)

ESTIMATED Levy	28,092,052
Single TaxRate	5.54

Share Percentages

CIP Shift	Res Factor	Res ET	OS ET	Comm ET	Ind ET	PP ET
1.0000	1.0000	5.54	0.00	5.54	5.54	5.54
1.1000	0.9955	5.52	0.00	6.10	6.10	6.10
1.2000	0.9910	5.49	0.00	6.65	6.65	6.65
1.3000	0.9865	5.47	0.00	7.21	7.21	7.21
1.4000	0.9820	5.44	0.00	7.76	7.76	7.76
1.5000	0.9775	5.42	0.00	8.31	8.31	8.31

FY27 West Tisbury Residential Exemption Impact Estimated

Exemption Percent		**30%**
Exemption Amount	$	603,455
Pre Qualified Parcels		794
Tax Rate without Exemption	$	5.54
Tax Rate with Exemption	$	6.15

Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Savings (or Cost)
$ 750,000	$ 4,155	$ 901	$ 3,254
$ 1,000,000	$ 5,540	$ 2,439	$ 3,101
$ 1,529,850	**$ 8,475**	**$ 5,697**	**$ 2,778**
$ 2,000,000	$ 11,080	$ 8,589	$ 2,491
$ 3,000,000	$ 16,620	$ 14,739	$ 1,881
$ 5,000,000	$ 27,700	$ 27,039	$ 661
$ 10,000,000	$ 55,400	$ 57,789	$ (2,389)
$ 25,000,000	$ 138,500	$ 150,039	$ (11,539)

Non-Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Cost
$ 750,000	$ 4,155	$ 4,613	$ (458)
$ 1,000,000	$ 5,540	$ 6,150	$ (610)
$ 1,529,850	**$ 8,475**	**$ 9,409**	**$ (933)**
$ 2,000,000	$ 11,080	$ 12,300	$ (1,220)
$ 3,000,000	$ 16,620	$ 18,450	$ (1,830)
$ 5,000,000	$ 27,700	$ 30,750	$ (3,050)
$ 10,000,000	$ 55,400	$ 61,500	$ (6,100)
$ 25,000,000	$ 138,500	$ 153,750	$ (15,250)

FY27 West Tisbury Residential Exemption Impact Estimated

Exemption Percent		**35%**
Exemption Amount	$	704,031
Pre Qualified Parcels		794
Tax Rate without Exemption	$	5.54
Tax Rate with Exemption	$	6.27

Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Savings (or Cost)
$ 750,000	$ 4,155	$ 470	$ 3,685
$ 1,000,000	$ 5,540	$ 1,856	$ 3,684
$ 1,529,850	**$ 8,475**	**$ 5,178**	**$ 3,297**
$ 2,000,000	$ 11,080	$ 8,126	$ 2,954
$ 3,000,000	$ 16,620	$ 14,396	$ 2,224
$ 5,000,000	$ 27,700	$ 26,936	$ 764
$ 10,000,000	$ 55,400	$ 58,286	$ (2,886)
$ 25,000,000	$ 138,500	$ 152,336	$ (13,836)

Non-Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Cost
$ 750,000	$ 4,155	$ 4,703	$ (548)
$ 1,000,000	$ 5,540	$ 6,270	$ (730)
$ 1,529,850	**$ 8,475**	**$ 9,592**	**$ (1,117)**
$ 2,000,000	$ 11,080	$ 12,540	$ (1,460)
$ 3,000,000	$ 16,620	$ 18,810	$ (2,190)
$ 5,000,000	$ 27,700	$ 31,350	$ (3,650)
$ 10,000,000	$ 55,400	$ 62,700	$ (7,300)
$ 25,000,000	$ 138,500	$ 156,750	$ (18,250)

FY27 West Tisbury Residential Exemption Impact Estimated

Exemption Percent		**40%**
Exemption Amount	$	804,607
Pre Qualified Parcels		794
Tax Rate without Exemption	$	5.54
Tax Rate with Exemption	$	6.38

Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Savings (or Cost)
$ 750,000	$ 4,155	$ 479	$ 3,677
$ 1,000,000	$ 5,540	$ 1,247	$ 4,293
$ 1,529,850	**$ 8,475**	**$ 4,627**	**$ 3,848**
$ 2,000,000	$ 11,080	$ 7,627	$ 3,453
$ 3,000,000	$ 16,620	$ 14,007	$ 2,613
$ 5,000,000	$ 27,700	$ 26,767	$ 933
$ 10,000,000	$ 55,400	$ 58,667	$ (3,267)
$ 25,000,000	$ 138,500	$ 154,367	$ (15,867)

Non-Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Cost
$ 750,000	$ 4,155	$ 4,785	$ (630)
$ 1,000,000	$ 5,540	$ 6,380	$ (840)
$ 1,529,850	**$ 8,475**	**$ 9,760**	**$ (1,285)**
$ 2,000,000	$ 11,080	$ 12,760	$ (1,680)
$ 3,000,000	$ 16,620	$ 19,140	$ (2,520)
$ 5,000,000	$ 27,700	$ 31,900	$ (4,200)
$ 10,000,000	$ 55,400	$ 63,800	$ (8,400)
$ 25,000,000	$ 138,500	$ 159,500	$ (21,000)

FY27 West Tisbury Residential Exemption Impact Estimated

Exemption Percent		**45%**
Exemption Amount	$	905,182
Pre Qualified Parcels		794
Tax Rate without Exemption	$	5.54
Tax Rate with Exemption	$	6.51

Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Savings (or Cost)
$ 750,000	$ 4,155	$ 488	$ 3,667
$ 1,000,000	$ 5,540	$ 651	$ 4,889
$ 1,529,850	**$ 8,475**	**$ 4,067**	**$ 4,409**
$ 2,000,000	$ 11,080	$ 7,127	$ 3,953
$ 3,000,000	$ 16,620	$ 13,637	$ 2,983
$ 5,000,000	$ 27,700	$ 26,657	$ 1,043
$ 10,000,000	$ 55,400	$ 59,207	$ (3,807)
$ 25,000,000	$ 138,500	$ 156,857	$ (18,357)

Non-Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Cost
$ 750,000	$ 4,155	$ 4,883	$ (728)
$ 1,000,000	$ 5,540	$ 6,510	$ (970)
$ 1,529,850	**$ 8,475**	**$ 9,959**	**$ (1,484)**
$ 2,000,000	$ 11,080	$ 13,020	$ (1,940)
$ 3,000,000	$ 16,620	$ 19,530	$ (2,910)
$ 5,000,000	$ 27,700	$ 32,550	$ (4,850)
$ 10,000,000	$ 55,400	$ 65,100	$ (9,700)
$ 25,000,000	$ 138,500	$ 162,750	$ (24,250)

FY27 West Tisbury Residential Exemption Impact Estimated

Exemption Percent	**50%**
Exemption Amount	$ 1,005,758
Pre Qualified Parcels	794
Tax Rate without Exemption	$ 5.54
Tax Rate with Exemption	$ 6.64

Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Savings (or Cost)
$ 750,000	$ 4,155	$ 498	$ 3,657
$ 1,000,000	$ 5,540	$ 664	$ 4,876
$ 1,529,850	**$ 8,475**	**$ 3,480**	**$ 4,995**
$ 2,000,000	$ 11,080	$ 6,602	$ 4,478
$ 3,000,000	$ 16,620	$ 13,242	$ 3,378
$ 5,000,000	$ 27,700	$ 26,522	$ 1,178
$ 10,000,000	$ 55,400	$ 59,722	$ (4,322)
$ 25,000,000	$ 138,500	$ 159,322	$ (20,822)

Non-Qualified Properties			
Property Value	Taxes without Exemption	Taxes with Exemption	Cost
$ 750,000	$ 4,155	$ 4,980	$ (825)
$ 1,000,000	$ 5,540	$ 6,640	$ (1,100)
$ 1,529,850	**$ 8,475**	**$ 10,158**	**$ (1,683)**
$ 2,000,000	$ 11,080	$ 13,280	$ (2,200)
$ 3,000,000	$ 16,620	$ 19,920	$ (3,300)
$ 5,000,000	$ 27,700	$ 33,200	$ (5,500)
$ 10,000,000	$ 55,400	$ 66,400	$ (11,000)
$ 25,000,000	$ 138,500	$ 166,000	$ (27,500)

FY27 West Tisbury Residential Exemption Tester ESTIMATED

Tax Base	$ 5,067,972,670	Mean Residential Value	$ 2,011,516
Tax Levy	$ 28,092,052	Median Single Family Value	$ 1,529,850
Tax Rate	**5.54**		
Residential Tax Base	$ 4,849,765,872	Exemption Percent	**30%**
Residential Levy Share	$ 26,882,520	Exemption Amount	**$ 603,455**
		Total Exempted	$ 479,143,190
Residential Parcels	2,411	Res Value after Exempt	$ 4,370,622,682
Pre-Qualified Parcels	**794**	Rate with Exemption	**6.15**

Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 776	$ 901	$ 125	16%
$ 1,000,000	$ 2,057	$ 2,439	$ 382	19%
$ 1,529,850	**$ 4,771**	**$ 5,697**	**$ 926**	**19%**
$ 2,000,000	$ 7,180	$ 8,589	$ 1,409	20%
$ 3,000,000	$ 12,302	$ 14,739	$ 2,436	20%
$ 5,000,000	$ 22,548	$ 27,039	$ 4,490	20%
$ 10,000,000	$ 48,163	$ 57,789	$ 9,626	20%
$ 25,000,000	$ 125,006	$ 150,039	$ 25,032	20%

Non-Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 3,842	$ 4,613	$ 770	20%
$ 1,000,000	$ 5,123	$ 6,150	$ 1,027	20%
$ 1,529,850	**$ 7,837**	**$ 9,409**	**$ 1,571**	**20%**
$ 2,000,000	$ 10,246	$ 12,300	$ 2,054	20%
$ 3,000,000	$ 15,369	$ 18,450	$ 3,081	20%
$ 5,000,000	$ 25,615	$ 30,750	$ 5,135	20%
$ 10,000,000	$ 51,229	$ 61,500	$ 10,271	20%
$ 25,000,000	$ 128,073	$ 153,750	$ 25,677	20%

FY27 West Tisbury Residential Exemption Tester ESTIMATED

Tax Base	$ 5,067,972,670	Mean Residential Value	$ 2,011,516
Tax Levy	$ 28,092,052	Median Single Family Value	$ 1,529,850
Tax Rate	**5.54**		
Residential Tax Base	$ 4,849,765,872	Exemption Percent	**35%**
Residential Levy Share	$ 26,882,520	Exemption Amount	**$ 704,031**
		Total Exempted	$ 559,000,388
Residential Parcels	2,411	Res Value after Exempt	$ 4,290,765,484
Pre-Qualified Parcels	**794**	Rate with Exemption	**6.27**

Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 776	$ 470	$ (306)	-39%
$ 1,000,000	$ 2,057	$ 1,856	$ (201)	-10%
$ 1,529,850	**$ 4,771**	**$ 5,178**	**$ 407**	**9%**
$ 2,000,000	$ 7,180	$ 8,126	$ 946	13%
$ 3,000,000	$ 12,302	$ 14,396	$ 2,093	17%
$ 5,000,000	$ 22,548	$ 26,936	$ 4,387	19%
$ 10,000,000	$ 48,163	$ 58,286	$ 10,123	21%
$ 25,000,000	$ 125,006	$ 152,336	$ 27,329	22%

Non-Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 3,842	$ 4,703	$ 860	22%
$ 1,000,000	$ 5,123	$ 6,270	$ 1,147	22%
$ 1,529,850	**$ 7,837**	**$ 9,592**	**$ 1,755**	**22%**
$ 2,000,000	$ 10,246	$ 12,540	$ 2,294	22%
$ 3,000,000	$ 15,369	$ 18,810	$ 3,441	22%
$ 5,000,000	$ 25,615	$ 31,350	$ 5,735	22%
$ 10,000,000	$ 51,229	$ 62,700	$ 11,471	22%
$ 25,000,000	$ 128,073	$ 156,750	$ 28,677	22%

FY27 West Tisbury Residential Exemption Tester ESTIMATED

Tax Base	$ 5,067,972,670	Mean Residential Value	$ 2,011,516
Tax Levy	$ 28,092,052	Median Single Family Value	$ 1,529,850
Tax Rate	**5.54**		
Residential Tax Base	$ 4,849,765,872	Exemption Percent	**40%**
Residential Levy Share	$ 26,882,520	Exemption Amount	**$ 804,607**
		Total Exempted	$ 638,857,586
Residential Parcels	2,411	Res Value after Exempt	$ 4,210,908,286
Pre-Qualified Parcels	**794**	Rate with Exemption	**6.38**

Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 776	$ 479	$ (297)	-38%
$ 1,000,000	$ 2,057	$ 1,247	$ (810)	-39%
$ 1,529,850	**$ 4,771**	**$ 4,627**	**$ (144)**	**-3%**
$ 2,000,000	$ 7,180	$ 7,627	$ 447	6%
$ 3,000,000	$ 12,302	$ 14,007	$ 1,704	14%
$ 5,000,000	$ 22,548	$ 26,767	$ 4,218	19%
$ 10,000,000	$ 48,163	$ 58,667	$ 10,504	22%
$ 25,000,000	$ 125,006	$ 154,367	$ 29,360	23%

Non-Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 3,842	$ 4,785	$ 943	25%
$ 1,000,000	$ 5,123	$ 6,380	$ 1,257	25%
$ 1,529,850	**$ 7,837**	**$ 9,760**	**$ 1,923**	**25%**
$ 2,000,000	$ 10,246	$ 12,760	$ 2,514	25%
$ 3,000,000	$ 15,369	$ 19,140	$ 3,771	25%
$ 5,000,000	$ 25,615	$ 31,900	$ 6,285	25%
$ 10,000,000	$ 51,229	$ 63,800	$ 12,571	25%
$ 25,000,000	$ 128,073	$ 159,500	$ 31,427	25%

FY27 West Tisbury Residential Exemption Tester ESTIMATED

Tax Base	$ 5,067,972,670	Mean Residential Value	$ 2,011,516
Tax Levy	$ 28,092,052	Median Single Family Value	$ 1,529,850
Tax Rate	**5.54**		
Residential Tax Base	$ 4,849,765,872	Exemption Percent	**45%**
Residential Levy Share	$ 26,882,520	Exemption Amount	**$ 905,182**
		Total Exempted	$ 718,714,785
Residential Parcels	2,411	Res Value after Exempt	$ 4,131,051,087
Pre-Qualified Parcels	**794**	Rate with Exemption	**6.51**

Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 776	$ 488	$ (288)	-37%
$ 1,000,000	$ 2,057	$ 651	$ (1,406)	-68%
$ 1,529,850	**$ 4,771**	**$ 4,067**	**$ (704)**	**-15%**
$ 2,000,000	$ 7,180	$ 7,127	$ (52)	-1%
$ 3,000,000	$ 12,302	$ 13,637	$ 1,335	11%
$ 5,000,000	$ 22,548	$ 26,657	$ 4,109	18%
$ 10,000,000	$ 48,163	$ 59,207	$ 11,044	23%
$ 25,000,000	$ 125,006	$ 156,857	$ 31,851	25%

Non-Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 3,842	$ 4,883	$ 1,040	27%
$ 1,000,000	$ 5,123	$ 6,510	$ 1,387	27%
$ 1,529,850	**$ 7,837**	**$ 9,959**	**$ 2,122**	**27%**
$ 2,000,000	$ 10,246	$ 13,020	$ 2,774	27%
$ 3,000,000	$ 15,369	$ 19,530	$ 4,161	27%
$ 5,000,000	$ 25,615	$ 32,550	$ 6,935	27%
$ 10,000,000	$ 51,229	$ 65,100	$ 13,871	27%
$ 25,000,000	$ 128,073	$ 162,750	$ 34,677	27%

FY27 West Tisbury Residential Exemption Tester ESTIMATED

Tax Base	$ 5,067,972,670	Mean Residential Value	$	2,011,516
Tax Levy	$ 28,092,052	Median Single Family Value	$	1,529,850
Tax Rate	**5.54**			
Residential Tax Base	$ 4,849,765,872	Exemption Percent		**50%**
Residential Levy Share	$ 26,882,520	Exemption Amount	**$**	**1,005,758**
		Total Exempted	$	798,571,983
Residential Parcels	2,411	Res Value after Exempt	$	4,051,193,889
Pre-Qualified Parcels	**794**	Rate with Exemption		**6.64**

Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 776	$ 498	$ (278)	-36%
$ 1,000,000	$ 2,057	$ 664	$ (1,393)	-68%
$ 1,529,850	**$ 4,771**	**$ 3,480**	**$ (1,291)**	**-27%**
$ 2,000,000	$ 7,180	$ 6,602	$ (578)	-8%
$ 3,000,000	$ 12,302	$ 13,242	$ 939	8%
$ 5,000,000	$ 22,548	$ 26,522	$ 3,973	18%
$ 10,000,000	$ 48,163	$ 59,722	$ 11,559	24%
$ 25,000,000	$ 125,006	$ 159,322	$ 34,315	27%

Non-Qualified Properties

FY27 Property Value	FY26 Taxes	FY27 Taxes	FY27 $ Change	FY27 % Change
$ 750,000	$ 3,842	$ 4,980	$ 1,138	30%
$ 1,000,000	$ 5,123	$ 6,640	$ 1,517	30%
$ 1,529,850	**$ 7,837**	**$ 10,158**	**$ 2,321**	**30%**
$ 2,000,000	$ 10,246	$ 13,280	$ 3,034	30%
$ 3,000,000	$ 15,369	$ 19,920	$ 4,551	30%
$ 5,000,000	$ 25,615	$ 33,200	$ 7,585	30%
$ 10,000,000	$ 51,229	$ 66,400	$ 15,171	30%
$ 25,000,000	$ 128,073	$ 166,000	$ 37,927	30%

Town of West Tisbury
BOARD OF ASSESSORS
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508-696-0101
assessors@westtisbury-ma.gov

November 10, 2026

RE: Fiscal Year 2027 Residential Exemption Recommendation

Dear Select Board Members,

At our meeting this afternoon, we reviewed the projected impacts for various levels of a residential exemption in FY27.

In the past, the Select Board has graciously asked for the Board of Assessors' recommendation on the residential exemption. After reviewing the forecasts and considering the 20% property tax levy increase, we have determined that an exemption of at least 35% is warranted.

We hope you will take this recommendation into consideration when making your decision on November 18th.

Sincerely,

Michael Colaneri (Chair) Maria McFarland Lawrence Schubert

Fiscal Year 2027 Classification Hearing Motion

In order to maintain a single tax rate and **no residential exemption**, the motion would be as follows:

"I move that the Town of West Tisbury should:

adopt a residential factor of one (1),

adopt no additional discount for Open Space,

adopt no small business exemption,

and adopt no residential exemption"

In order **to adopt a residential exemption**, the motion would be as follows:

"I move that the Town of West Tisbury should:

adopt a residential factor of one (1),

adopt no additional discount for Open Space,

adopt no small business exemption,

and adopt a residential exemption of __ Percent of the Average Residential Class Property Value"