Town and County of Nantucket
Select Board • County Commissioners

Jason Bridges, Chair
Matt Fee
Kristie L. Ferrantella
Dawn E. Hill Holdgate
Melissa Murphy

16 Broad Street
Nantucket, Massachusetts 02554

Telephone (508) 228-7255
Facsimile (508) 228-7272
www.nantucket-ma.gov

C. Elizabeth Gibson
Town & County Manager

AGENDA FOR THE MEETING OF THE
SELECT BOARD
OCTOBER 20, 2021 – 5:30 PM
REMOTE PARTICIPATION VIA ZOOM WEBINAR
NANTUCKET, MASSACHUSETTS

YOU TUBE LINK:
https://youtu.be/HNPSRKKyQL8

ZOOM WEBINAR REGISTRATION LINK TO VIRTUALLY ATTEND MEETING:
https://us06web.zoom.us/webinar/register/WN_X_F3QF-YTkmAcEjobwEV6A

I. CALL TO ORDER

II. SELECT BOARD ACCEPTANCE OF AGENDA

III. ANNOUNCEMENTS

1. The Select Board Meeting is Being Audio/Video Recorded.

2. COVID Vaccine Clinic: 131 Pleasant Street Trailer, Sundays from 12:00 to 3:00 PM. See https://www.nantucket-ma.gov/2028/COVID-Vaccine for Full Schedule.

3. Public Question and Answer Session Regarding PFAS and Drinking Water on Thursday, October 21, 2021 at 5:30 PM via Zoom; Register in Advance at https://us02web.zoom.us/meeting/register/tZUuduCupjMuG9Mtyblaer0hWyEXzRd7IK8G.

4. Cape Cod and Islands Commission on the Status of Women in Partnership with the Nantucket Community School is Sponsoring an Informal Listening Circle on Saturday, October 23, 2021 from 1:30 PM to 3:00 PM at 56 Centre Street; Register at CCICSWinfo@gmail.com.

5. DPW:
   - Hazardous Waste Collection Event for Households and Very Small Quantity Commercial Generators to be Held Saturday, October 23, 2021 from 9:00 AM to 1:00 PM at 188 Madaket Road, DPW Office Entrance.

   - Textile Reuse and Recycling Collection (Drop-off Only) at Take-It-or-Leave-It Area at Landfill to be Held Sunday, October 24, 2021 from 8:00 AM to Noon.

6. May 2, 2022 Annual Town Meeting:
   - Warrant Open for Citizen Warrant Article Submittals through 4:00 PM on November 15, 2021.

7. Select Board Announcements/Comments.

IV. FOLLOW-UP ON COMMENTS FROM PRIOR SELECT BOARD MEETINGS

*V. PUBLIC COMMENT**

VI. COVID-19 UPDATE

1. Public Health Department Update.

*VII. NEW BUSINESS**

VIII. APPROVAL OF MINUTES, WARRANTS AND PENDING CONTRACTS

1. Approval of Minutes of February 12, 2020 at 6:00 PM; October 13, 2021 at 5:30 PM.

2. Approval of Payroll Warrants for October 17, 2021.

3. Approval of Treasury Warrants for October 20, 2021.

4. Approval of Pending Contracts for October 20, 2021 - as Set Forth on the Spreadsheet Identified as Exhibit 1, Which Exhibit is Incorporated Herein by Reference.

IX. REPORTS

1. Nantucket Historical Commission: Update.

X. TOWN MANAGER'S REPORT

1. Assessor: Review of Tax Rate Shift Options in Advance of November 17, 2021 Public Hearing.

XI. SELECT BOARD'S REPORTS/COMMENT

1. Review/Discussion/Adoption of Select Board Position Statement Regarding Sconset Bluff Erosion Control Project.

2. Committee Reports.

XII. ADJOURNMENT

****Identified on Agenda Protocol Sheet***

SELECT BOARD AGENDA PROTOCOL:

Roberts Rules: The Select Board follows Roberts Rules of Order to govern its meetings as per the Town Code Charter.

Public Comment: Public Comment is to bring matters of public interest to the attention of the Board. The Board welcomes concise statements on matters that are within the purview of the Select Board. At the Board's discretion, matters raised under Public Comment may be directed to Town Administration or may be placed on a future agenda, allowing all viewpoints to be represented before the Board takes action, if any. Except in emergencies, the Board will not normally take any other action on Public Comment in its sole discretion.

To facilitate that any individual who wishes to provide Public Comment has the opportunity and to ensure the ability of the Board to conduct its business in an orderly fashion, the following rules and procedures are adopted consistent with state and federal free speech laws:

- The agenda for regular Select Board meetings will include a Public Comment period at the beginning of the meeting unless there is more urgent business for the Board to take up first. This time is reserved for speakers to address the Board on matters that are not related to any other Agenda item. If a speaker wishes to address the Board on a matter that is related to another Agenda item, the Chair will accept public comment when that Agenda item is reached during the meeting.

- All speakers are encouraged to present their remarks in a respectful manner.

- All remarks will be addressed through the Chair of the meeting.

- The Chair of the meeting may not interrupt speakers who have been recognized to speak, except that the Chair reserves the right to terminate speech which is not constitutionally protected because it constitutes true threats, incitement to imminent lawless conduct, comments that were found by a court of law to be defamatory, and/or sexually explicit comments made to appeal to prurient interests. Verbal comments may also be curtailed if they exceed three (3) minutes and to the extent they exceed the scope of the Board's authority.

Disclaimer: Public Comment is not a time for debate or response to comments by the Board. Comments made during the Public Comment period do not reflect the views or positions of the Board. Because of constitutional free speech principles, the Board does not have authority to prevent all speech that may be upsetting and/or offensive made during the Public Comment period.

New Business: For topics not reasonably anticipated by the Chair 48 hours in advance of the meeting may be brought up for discussion in accordance with the Open Meeting Law.

Public Participation: The Board welcomes valuable input from the public at appropriate times during the meeting with recognition from the Chair at his/her sole discretion. For appropriate agenda items, the Chair will introduce the item and take public input. Individual Board Members may have questions on the clarity of the information presented. The Board will hear any staff input and then deliberate on a course of action.

Select Board Report and Comment: Individual Board Members may have matters to bring to the attention of the Board during a meeting. If the matter contemplates action by the Board, Board Members will consult with the Chair and/or Town Manager in advance and provide any needed information by the Thursday before the meeting and/or schedule the matter for a future Board meeting. Otherwise, except in emergencies, the Board will not normally take action on Select Board Comment.

Approved on February 17, 2021

CAPE COD AND ISLANDS COMMISSION ON THE STATUS OF WOMEN &

NANTUCKET COMMUNITY SCHOOL

ENGAGING, STRENGTHENING &

CONNECTING OUR COMMUNITY

HEARING MORE VOICES

Cape Cod & Islands Commission on the Status of Women (CCICSW) in partnership with Nantucket Community School invites you to an informal listening circle.

Goal of the informal circle:

To talk freely about what needs you feel are important. Share your concerns along with others.

Remove fear of isolation and replace it with knowledge, resources and support.

Come and Have Your Voice Heard!

We need your insights so together we can reach big GOALS!

WHEN: Saturday, Oct 23, 2021
TIME: 1:30-3:00pm
WHERE: 56 Centre Street

*Open to the public

please REGISTER @:
CCICSWinfo@gmail.com

*For the health and safety of all, masks are required.

Cape Cod and Islands Commission on the Status of Women
ccicsw.com

@CCISCSW **@CCISCSW** **@CCISCSW1**

Hazardous Waste Collection Event for Households and Very Small Quantity Commercial Generators

Saturday, October 23, 2021
9:00 AM – 1:00 PM

188 Madaket Road – DPW Office Entrance
(2nd white gate after the Landfill entrance)

The Town of Nantucket encourages all homeowners and Very Small Quantity Commercial Generators (VSQG) to drop off acceptable hazardous wastes for proper disposal at these collection events.

PLEASE NOTE: LATEX PAINT IS NON-TOXIC AND WILL NOT BE ACCEPTED AT THE EVENT (SEE WEBSITE FOR MORE INFO.)

www.nantucket-ma.gov/243/Hazardous-Waste
www.mass.gov/regulations/310-CMR-30000-massachusetts-hazardous-waste-regulations

TEXTILE REUSE & RECYCLING COLLECTION

SUNDAY, OCTOBER 24, 2021
at the
Take-It-or-Leave-It
8 AM – NOON

THIS IS A DROP-OFF ONLY EVENT, EXPECTED TO BE IN PLACE UNTIL THE TIOLI REOPENS, TO DIVERT THESE UNIVERSALLY NEEDED ITEMS FROM A LANDFILL.

Clean and bagged textiles ONLY
Shoes, belts, handbags, and ripped, stained, and well-loved textiles welcome

Contact the DPW with questions:
dpw@nantucket-ma.gov; 508-228-7244

EXHIBIT 1
AGREEMENTS TO BE EXECUTED BY TOWN MANAGER
UNLESS RESOLUTION OF DISAPPROVAL BY SELECT BOARD
October 20, 2021

Type of Agreement/Description	Department	With	Amount	Other Information	Source of Funding	Term
Grant Agreement	Health	Mass. Department of Public Health	($300,000)	Grant for assistance with COVID-19 case investigation and contact tracing	State Grant	October 20, 2021 - June 30, 2023
Service Agreement	Marine	Strang, LLC	$114,790.84	Installation of septic system, drainage collection system, and supply of concrete at 3 Shadbush Rd. (Marine Maintenance Bldg.)	Waterways Revolver	October 20, 2021 - October 20, 2024
Service Agreement	Sewer	The Wilkinson Companies	$38,386	Replace damaged oil tank piping in advanced treatment building at Surfside Wastewater Treatment Facility	Sewer Budget	October 20, 2021 - June 30, 2022
Employment Agreement	Town Admin	William Pittman	$175,406	3-year contract with Police Chief	Police Dept budget	October 12, 2021 - October 11, 2024

NANTUCKET HISTORICAL COMMISSION

First Annual Update to the Select Board and Island Community *October 20, 2021*

Agenda

Historical Commissions in Context

Recent achievements

Future goals

Q&A

The Nantucket Historical Commission

A seven person independent government commission responsible for preservation planning on Nantucket.

Mission and Activities:

The NHC serves the public by protecting the National Historic Landmark of Nantucket. It advises the Select Board and community on matters of preservation, and works with Nantucket's Preservation Planner, Planning Director, and other municipal agencies. It creates plans and guidelines for historic preservation, directs surveys of buildings and lands of archaeological and historic significance, and advocates for historic preservation.

Part of a Coordinated Government System

Federal

U.S. Park Service (Department of the Interior)

Maintains the National Register of Historic Places, Provides technical assistance and guidance on preservation, provides funding via grants and tax incentives

State

Massachusetts Historical Commission (MHC)

State Historic Preservation Officer and State Archeologist; maintains state-wide preservation plan, recommends sites for listing on the National Register, provides funding for preservation via grants and tax incentives, project review and compliance (Section 106, 4(f), MEPA)*

Local

Historical Commission

Local preservation planning; surveys of historic resources; advocates for preservation locally, liaises with MHC in review and compliance; supports MHC with determinations of significance

Historic District Commission

Maintains design guidelines; architectural review (CoA); demolition permits; administers minimum maintenance bylaw

- *MA DOT's Cultural Resources Unit is delegated, through MHC, to perform transportation related cultural reviews.*

NHC Goals & Achievements 2019 - 2020

Year One Organizational Achievements

- Fully appointed
- Meeting at least monthly
- Joined by staff liaison Holly Backus, Town Preservation Planner
- Community Foundation of Nantucket's Keep Nantucket Real Fund established
- NHC and HDC together received "Certified Local Government" status (important for funding and collaboration with MHC and US Park Service).
- Commissioners completed two-day formal training program with National Association of Preservation Commissioners
- Updated NHC mission statement in collaboration with the Select Board
- Select Board liaison is Dawn Hill Holdgate

NHC Achievements 2020 - 2021

Preservation Planning Initiatives

- Began first island-wide survey of historic resources in over 30 years.
  - Secured MHC planning grant.
- Supported town agencies (Sewer, DPW) by liaising with MHC to identify historic resources in project areas, and plan for protection of these resources.
- Delivered final recommendations and guidelines to the DPW and Town Manager for the preservation and maintenance of historic pavement.
  - Our research resulted in a new specification for laying cobblestones in permeable sand, rather than impermeable stone dust. This specification was adopted by the DPW.
- Reviewed and compiled past plans for Wilkes Square/Harbor Place; advised other Town boards on preservation planning strategies for future management of this area.

Published Reports

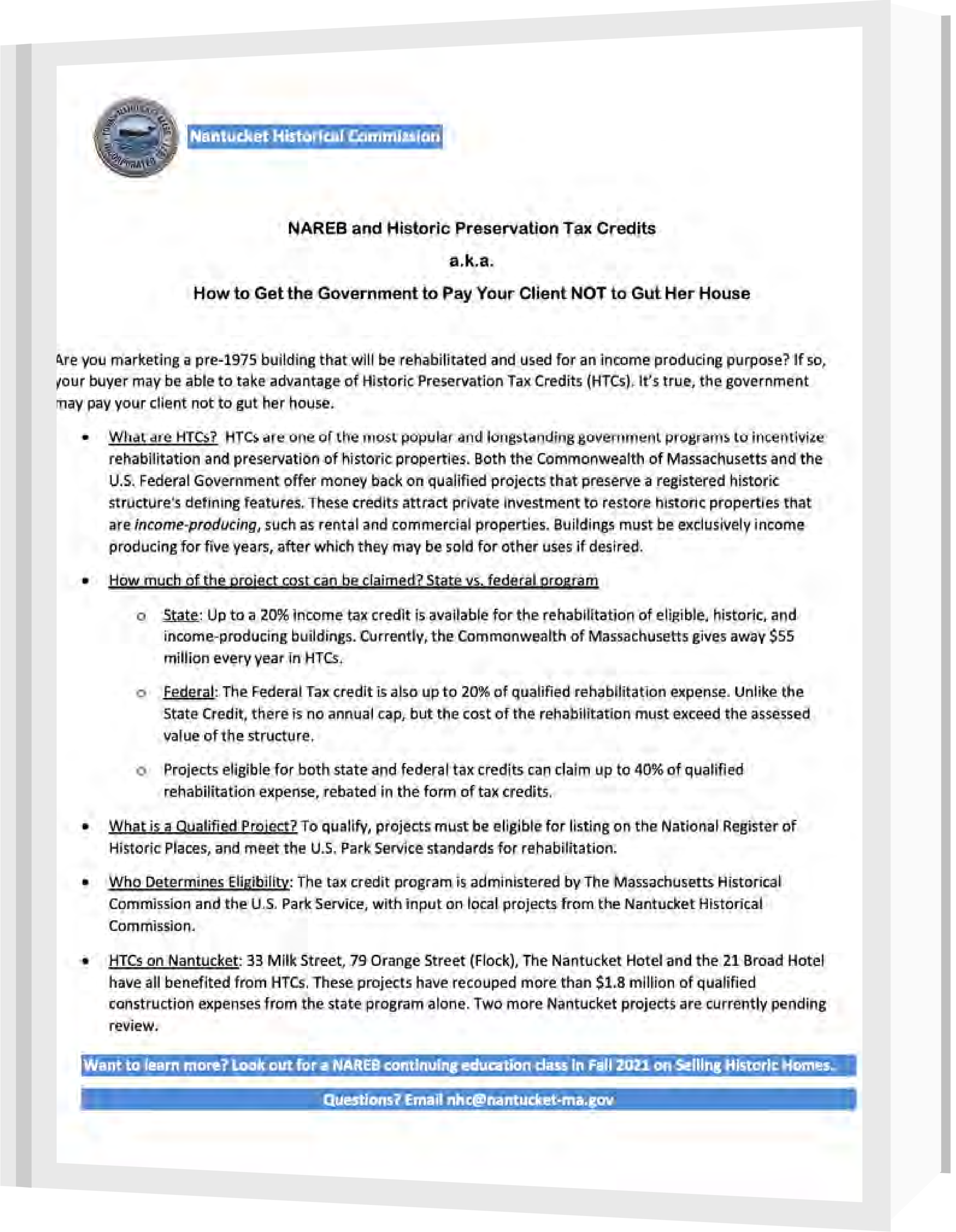
All available on the NHC's page of the Town of Nantucket website

NHC Achievements 2020 - 2021

Education and Advocacy Initiatives

- Spring 2022 class for NAREB members "Selling Historic Homes"
    - Will include a module on Historic Preservation Tax Credits
- Salvaging historic interiors
    - Supporting a WPI project investigating reduction in C&D waste-streams
- Promoting awareness of Nantucket's Historic Free Black Community
    - Created a monument to Arthur Cooper near Angola Street (in partnership with the Land Bank and MAAH)
- Collaboration to create exhibit on the history of preservation on Nantucket (planned for 2023)

Education Initiatives 2021



Nantucket Historical Commission

NAREB and Historic Preservation Tax Credits

a.k.a.

How to Get the Government to Pay Your Client NOT to Gut Her House

Are you marketing a pre-1975 building that will be rehabilitated and used for an income producing purpose? If so, your buyer may be able to take advantage of Historic Preservation Tax Credits (HTCs). It's true, the government may pay your client not to gut her house.

- What are HTCs? HTCs are one of the most popular and longstanding government programs to incentivize rehabilitation and preservation of historic properties. Both the Commonwealth of Massachusetts and the U.S. Federal Government offer money back on qualified projects that preserve a registered historic structure's defining features. These credits attract private investment to restore historic properties that are *income-producing*, such as rental and commercial properties. Buildings must be exclusively income producing for five years, after which they may be sold for other uses if desired.
- How much of the project cost can be claimed? State vs. federal program
  - State: Up to a 20% income tax credit is available for the rehabilitation of eligible, historic, and income-producing buildings. Currently, the Commonwealth of Massachusetts gives away $55 million every year in HTCs.
  - Federal: The Federal Tax credit is also up to 20% of qualified rehabilitation expense. Unlike the State Credit, there is no annual cap, but the cost of the rehabilitation must exceed the assessed value of the structure.
  - Projects eligible for both state and federal tax credits can claim up to 40% of qualified rehabilitation expense, rebated in the form of tax credits.
- What is a Qualified Project? To qualify, projects must be eligible for listing on the National Register of Historic Places, and meet the U.S. Park Service standards for rehabilitation.
- Who Determines Eligibility: The tax credit program is administered by The Massachusetts Historical Commission and the U.S. Park Service, with input on local projects from the Nantucket Historical Commission.
- HTCs on Nantucket: 33 Milk Street, 79 Orange Street (Flock), The Nantucket Hotel and the 21 Broad Hotel have all benefited from HTCs. These projects have recouped more than $1.8 million of qualified construction expenses from the state program alone. Two more Nantucket projects are currently pending review.

Want to learn more? Look out for a NAREB continuing education class in Fall 2021 on Selling Historic Homes.

Questions? Email nhc@nantucket-ma.gov

Dylan Fernandes
@RepDylan

Thanks to @MAAHMuseum, the Nantucket Historical Commission, and the Nantucket Land Bank for hosting the unveiling of a monument honoring the life of Arthur Cooper, a previously enslaved man who co-founded Nantucket's New Guinea community and Zion Methodist Episcopal Church.

Some Goals Not Achieved

- Hold a Joint meeting with HDC 1 -2 times per year - not achieved.
    - Current plan to meet Nov. 12th

- Rehabilitation of Historic, dilapidated Main Street Sidewalks
    - Partnered with Commission on Disability
    - Applied for $85,720 CPA grant to fund rehabilitation plan
    - CPC denied application

Next Goals

Continue to:

- Execute Island-wide survey of Historic Resources
- Seek funding for Historic Main Street sidewalk restoration and rehabilitation
- Support and collaborate with the HDC

New Projects:

- Initiate Preservation Plan for Town owned historic resources
- Initiate discussions with tribes and State Archeologist
- Assess archival needs with respect to historic records from Town Meeting and Board of Selectmen
- Develop concept for small loan fund (based on Arlington, MA model)

Q&A

Fiscal Year 2022
Residential Exemption & Tax Rate Shift
- Preliminary Discussion

Presented by: Rob Ranney, MAA
Assessor, Town of Nantucket
Wednesday, October 20, 2021

Purpose of the Tax Rate Hearing

1. To determine the tax allocation by classification.

2. Adoption of a residential exemption

3. Adoption of a shift.

(Please note: FY22 values have not been set yet, the numbers contained herein, unless otherwise specified, are for demonstration and discussion purposes only)

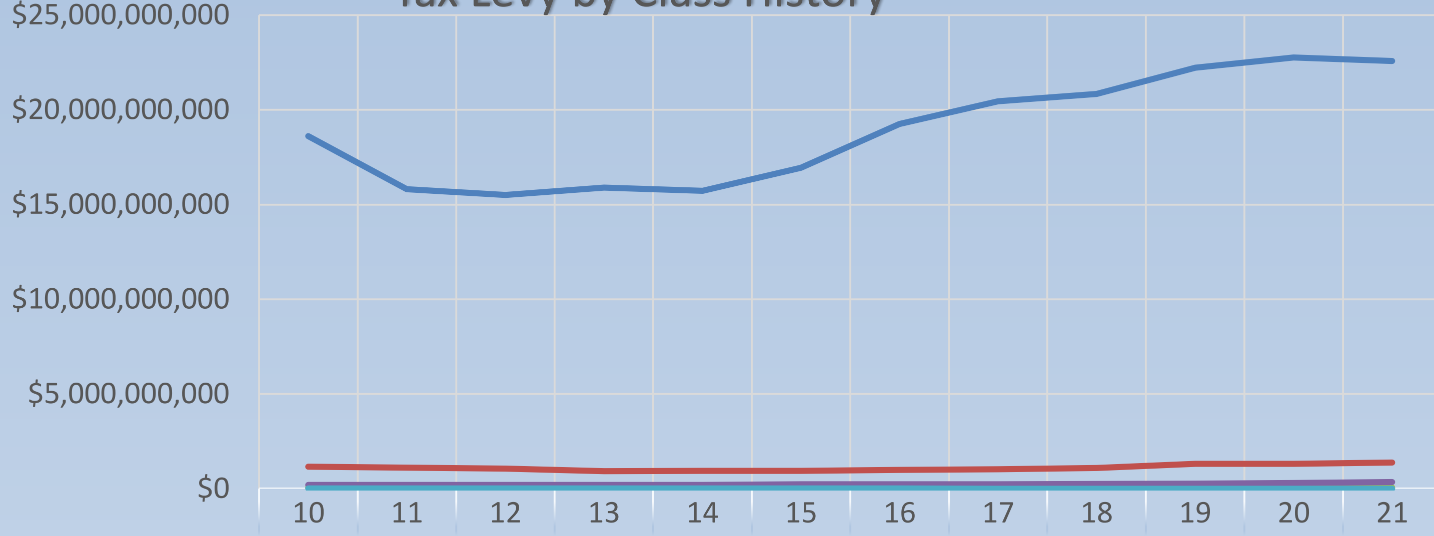
1. The tax levy (amount to be raised by real estate and personal property taxes) for fiscal year 2021 was $88,899,100. This amount is distributed by property class based on the proportionate, full and fair cash value (FFCV) share for each class (percentages shown are pre-shift).

	LA4 VALUES		FFCV PERCENTS
Residential	22,581,497,590	Residential	92.5886
Open Space	2,128,000	Open Space	0.0087
Commercial	1,383,412,874	Commercial	5.6723
Industrial	60,008,200	Industrial	0.2460
Pers Prop	362,033,140	Pers Prop	1.4844
Total	24,389,079,804	Total %	100.0000

Assessors must classify all real property according to use as of each January 1 into one of four classes: Residential, Open Space, Commercial or Industrial.

Municipalities decide annually within limits established by statute and the Department of Revenue (DOR) the percentage of the tax levy that will be paid by each class of real property owners and personal property owners. The decision is made at a public hearing.

Town of Nantucket
Tax Levy by Class History



	10	11	12	13	14	15	16	17	18	19	20	21
Residential	$18,60	$15,81	$15,50	$15,89	$15,73	$16,94	$19,25	$20,45	$20,83	$22,21	$22,76	$22,58
Commercial	$1,171	$1,118	$1,056	$932,2	$939,0	$944,0	$998,7	$1,032	$1,098	$1,316	$1,319	$1,383
Industrial	$61,20	$56,15	$53,62	$50,37	$48,57	$49,61	$51,03	$51,43	$54,69	$61,96	$59,02	$60,00
Personal Property	$204,6	$209,7	$209,4	$205,3	$206,4	$229,2	$232,6	$242,4	$260,6	$274,7	$305,5	$362,0
Open Space	$15,30	$12,15	$21,97	$22,42	$11,46	$11,66	$11,46	$1,862	$1,917	$1,878	$2,128	$2,128

2. RESIDENTIAL EXEMPTION

Enacted by the Commonwealth in 1979 and adopted locally in 1981, the residential exemption is an option under property tax classification MGL c.59, sec. 5C that shifts the tax burden *within* the residential class from owners of moderately valued residential properties to the owners of vacation homes, higher valued homes, and other residential properties not occupied primarily by the owner, including apartments and vacant land.

The amount of the tax levy paid by the residential class remains the same, but because of the exempted residential valuation, the levy is distributed over less assessed value. This creates a shift within the residential class that reduces the taxes paid by homeowners of moderately valued properties, with the difference being made up by the non-owner-occupied residential properties.

Residential Exemption

- MGL C. 59 section 5c allows a community to provide an exemption to taxpayers who <u>own and occupy</u> their dwelling as their primary residence.

- This exemption may not exceed 35%* of the average value in the <u>residential property class</u>.

- The average residential value for Nantucket in fiscal year 2021 was **$2,091,654**.

- A 25% exemption reduced each qualifying parcel by $522,914.

*The Municipal Modernization Act that went into effect on November 7, 2016 amended MGL Ch 59 s.5C from 20 to 35%.

- The loss in value attributable to the exemption is made up by the entire residential class (there is no such thing as a ‘free lunch’.)

- For the fiscal year 2021 there were 2,251 exemptions that reduced the total taxable value of that class by $1,177,094,127.

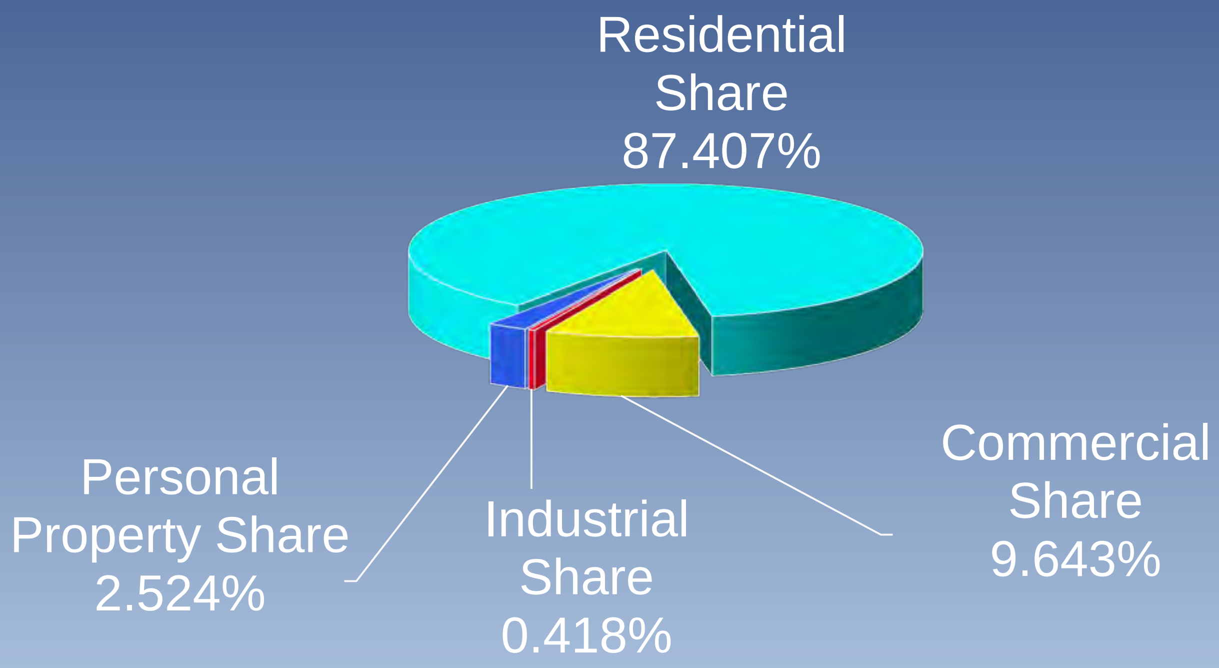
- Only the residential class is affected by changes to the residential exemption

- Nantucket is one of approximately twenty communities in the state, including Boston, which has the residential exemption.

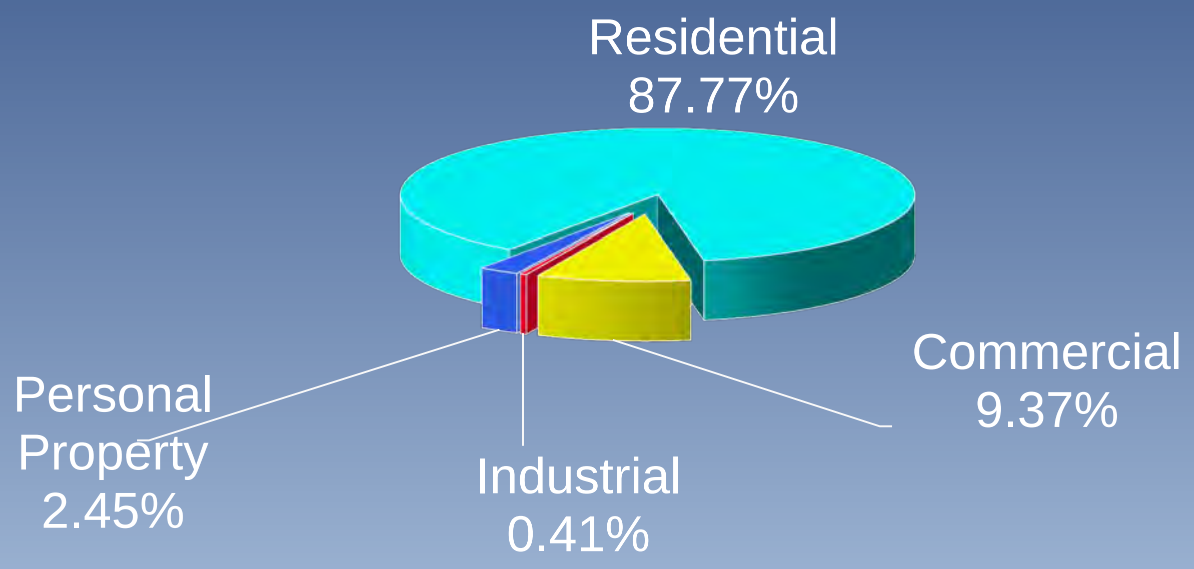
3. Adoption of a shift redistributes the % of the levy to be raised by each class of property, shifting the burden from the Residential Class to the Commercial (CIP) Classes. (FY2021)

		Levy		New Levy
Class	**Value**	**Percentage**	**Shift**	**Percentage**
Residential	22,581,497,590	92.59%		***87.41%***
Open Space	2,128,000	0.01%		***0.0082%***
Subtotal	22,583,625,590	92.60%		***87.42%***
Commercial	1,383,412,874	5.67%	1.70	***9.64%***
Industrial	60,008,200	0.25%	1.70	**0.4183%**
Personal	362,033,140	1.48%	1.70	**2.5235%**
CIP Total	1,413,833,842	7.40%		**12.5846%**
Total	24,389,079,804	100.00%		**100.00%**

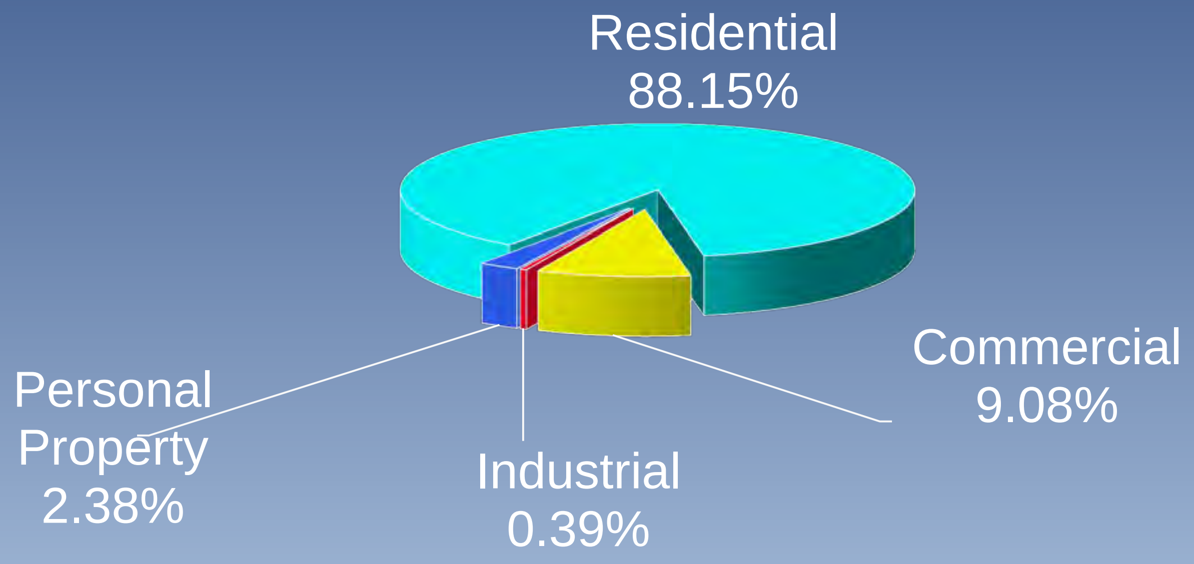
FY 2021 Class Share of Tax Levy with 1.70 Shift.



FY 2021 Class Share of Tax Levy with 1.65 Shift.



FY 2021 Class Share of Tax Levy with 1.60 Shift.



Shift and Residential Exemption Options based on FY2021 actuals

	Tax Rates			Avg Res	Avg ResEx	Avg Com	ResChange	ResExChange	ComChange
0% ResEx	CIP Shift	Res	Com						
	1.00	3.85	3.65	$8,052		$8,156			
	1.25	3.77	4.56	$7,886		$10,189	-$166		$2,033
	1.50	3.69	5.47	$7,718		$12,222	-$168		$2,033
	1.75	3.61	6.38	$7,551		$14,255	-$167		$2,033
20%ResEx									
$418,331	1.55	3.64	5.65	$7,613	$6,090	$12,624			
$418,331	1.60	3.62	5.83	$7,581	$6,065	$13,031	-$32	-$25	$407
$418,331	1.65	3.61	6.01	$7,549	$6,039	$13,438	-$32	-$26	$407
$418,331	1.70	3.59	6.20	$7,517	$6,014	$13,846	-$32	-$25	$408
25%ResEx									
$522,914	1.55	3.68	5.65	$7,699	$5,774	$12,624			
$522,914	1.60	3.67	5.83	$7,666	$5,750	$13,031	-$32	-$24	$407
$522,914	1.65	3.65	6.01	$7,634	$5,726	$13,438	-$32	-$24	$407
$522,914	1.70	3.63	6.20	$7,602	$5,701	$13,846	-$32	-$25	$408
30%ResEx									
$627,496	1.55	3.72	5.65	$7,786	$5,450	$12,624			
$627,496	1.60	3.71	5.83	$7,754	$5,428	$13,031	-$32	-$22	$407
$627,496	1.65	3.69	6.01	$7,721	$5,405	$13,438	-$33	-$23	$407
$627,496	1.70	3.68	6.20	$7,688	$5,382	$13,846	-$33	-$23	$408
35%ResEx									
$732,079	1.55	3.77	5.65	$7,876	$5,119	$12,624			
$732,079	1.60	3.75	5.83	$7,843	$5,098	$13,031	-$33	-$21	$407
$732,079	1.65	3.73	6.01	$7,810	$5,076	$13,438	-$33	-$22	$407
$732,079	1.70	3.72	6.20	$7,777	$5,055	$13,846	-$33	-$21	$408

Questions?

	(Fiscal Year 2021	20%	30%	35%	20%	25%	30%	35%	20%	25%	30%	35%	20%	25%	30%	35%	25%
Actı	Base Year	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption	Exemption
	Using 25% & 1.70	1.70 Shift	1.70 Shift	1.70 Shift	1.65 Shift	1.65 Shift	1.65 Shift	1.65 Shift	1.60 Shift	1.60 Shift	1.60 Shift	1.60 Shift	1.55 Shift	1.55 Shift	1.55 Shift	1.55 Shift	1.75 Shift
Residential	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590	$22,581,497,590
Open Space	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000	$2,128,000
Commercial	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874	$1,383,412,874
Industrial	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200	$60,008,200
Personal	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140	$362,033,140
TOTAL	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804	$24,389,079,804
Levy Pecentages																	
Residential	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%	92.5886%
Open Space	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%	0.0087%
Commercial	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%	5.6723%
Industrial	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%
Personal	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%	1.4844%
TOTAL	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Actual Levy	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100	$88,899,100
Levy Shares																	
Residential	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82	82,310,395.82
Open Space	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64	7,756.64
Commercial	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21	5,042,591.21
Industrial	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11	218,732.11
Personal	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22	1,319,624.22
TOTAL	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100	88,899,100
Single Tax Rate	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**	**$3.65**
Exemption with a Factor of 1																	
No. Residential Parcels	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796	10,796
Average Residential Value	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654
Avg Tax Bill without exemption	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16	$7,624.16
Percentage adopted	25.00%	20.00%	30.00%	35.00%	20.00%	25.00%	30.00%	35.00%	20.00%	25.00%	30.00%	35.00%	20.00%	25.00%	30.00%	35.00%	25.00%
Exemption Amount	$522,913.52	$418,330.82	$627,496.23	$732,078.93	$418,330.82	$522,913.52	$627,496.23	$732,078.93	$418,330.82	$522,913.52	$627,496.23	$732,078.93	$418,330.82	$522,913.52	$627,496.23	$732,078.93	$522,913.52
Dollar Amount of Exemption	$2,013.17	$1,592.63	$2,443.27	$2,883.26	$1,592.63	$2,013.17	$2,443.27	$2,883.26	$1,592.63	$2,013.17	$2,443.27	$2,883.26	$1,592.63	$2,013.17	$2,443.27	$2,883.26	$2,013.17
Number Eligible	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298	2298
Reduction to Class 1 Value	$1,201,655,277	$961,324,221	$1,441,986,332	$1,682,317,387	$961,324,221	$1,201,655,277	$1,441,986,332	$1,682,317,387	$961,324,221	$1,201,655,277	$1,441,986,332	$1,682,317,387	$961,324,221	$1,201,655,277	$1,441,986,332	$1,682,317,387	$1,201,655,277
Average Commercial Value	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398	$2,234,398
Average Commercial Tax Bill	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144	$8,144
New Tax Rate	$3.85	$3.81	$3.89	$3.94	$3.81	$3.85	$3.89	$3.94	$3.81	$3.85	$3.89	$3.94	$3.81	$3.85	$3.89	$3.94	$3.85
Avg Tax Bill with exemption	$6,039.50	$6,370.53	$5,700.96	$5,354.62	$6,370.53	$6,039.50	$5,700.96	$5,354.62	$6,370.53	$6,039.50	$5,700.96	$5,354.62	$6,370.53	$6,039.50	$5,700.96	$5,354.62	$6,039.50
Net Exemption	$1,584.65	$1,253.63	$1,923.20	$2,269.54	$1,253.63	$1,584.65	$1,923.20	$2,269.54	$1,253.63	$1,584.65	$1,923.20	$2,269.54	$1,253.63	$1,584.65	$1,923.20	$2,269.54	$1,584.65
Selected Factor	**1.7**	**1.7**	**1.7**	**1.7**	**1.65**	**1.65**	**1.65**	**1.65**	**1.6**	**1.6**	**1.6**	**1.6**	**1.55**	**1.55**	**1.55**	**1.55**	**1.75**
Commercial	9.6428%	9.6428%	9.6428%	9.6428%	9.3592%	9.3592%	9.3592%	9.3592%	9.0756%	9.0756%	9.0756%	9.0756%	8.7920%	8.7920%	8.7920%	8.7920%	9.9265%
Industrial	0.4183%	0.4183%	0.4183%	0.4183%	0.4060%	0.4060%	0.4060%	0.4060%	0.3937%	0.3937%	0.3937%	0.3937%	0.3814%	0.3814%	0.3814%	0.3814%	0.4306%
Personal	2.5235%	2.5235%	2.5235%	2.5235%	2.4493%	2.4493%	2.4493%	2.4493%	2.3751%	2.3751%	2.3751%	2.3751%	2.3008%	2.3008%	2.3008%	2.3008%	2.5977%
CIP Total	12.5846%	12.5846%	12.5846%	12.5846%	12.2145%	12.2145%	12.2145%	12.2145%	11.8443%	11.8443%	11.8443%	11.8443%	11.4742%	11.4742%	11.4742%	11.4742%	12.9548%
MRF	94.4038%	94.4038%	94.4038%	94.4038%	94.8036%	94.8036%	94.8036%	94.8036%	95.2033%	95.2033%	95.2033%	95.2033%	95.6030%	95.6030%	95.6030%	95.6030%	94.0041%
Residential	87.4071%	87.4071%	87.4071%	87.4071%	87.7772%	87.7772%	87.7772%	87.7772%	88.1473%	88.1473%	88.1473%	88.1473%	88.5174%	88.5174%	88.5174%	88.5174%	87.0370%
Open Space	0.0082%	0.0082%	0.0082%	0.0082%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0083%	0.0082%
New Levy Shares																	
Residential	$77,704,166.62	$77,704,166.62	$77,704,166.62	$77,704,166.62	$78,033,182.99	$78,033,182.99	$78,033,182.99	$78,033,182.99	$78,362,199.36	$78,362,199.36	$78,362,199.36	$78,362,199.36	$78,691,215.73	$78,691,215.73	$78,691,215.73	$78,691,215.73	$77,375,150.25
Open Space	$7,322.56	$7,322.56	$7,322.56	$7,322.56	$7,353.57	$7,353.57	$7,353.57	$7,353.57	$7,384.57	$7,384.57	$7,384.57	$7,384.57	$7,415.58	$7,415.58	$7,415.58	$7,415.58	$7,291.56
Commercial	$8,572,405.06	$8,572,405.06	$8,572,405.06	$8,572,405.06	$8,320,275.50	$8,320,275.50	$8,320,275.50	$8,320,275.50	$8,068,145.94	$8,068,145.94	$8,068,145.94	$8,068,145.94	$7,816,016.37	$7,816,016.37	$7,816,016.37	$7,816,016.37	$8,824,534.62
Industrial	$371,844.59	$371,844.59	$371,844.59	$371,844.59	$360,907.99	$360,907.99	$360,907.99	$360,907.99	$349,971.38	$349,971.38	$349,971.38	$349,971.38	$339,034.78	$339,034.78	$339,034.78	$339,034.78	$382,781.20
Personal	$2,243,361.17	$2,243,361.17	$2,243,361.17	$2,243,361.17	$2,177,379.96	$2,177,379.96	$2,177,379.96	$2,177,379.96	$2,111,398.75	$2,111,398.75	$2,111,398.75	$2,111,398.75	$2,045,417.53	$2,045,417.53	$2,045,417.53	$2,045,417.53	$2,309,342.38
	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00	$88,899,100.00
Rates with Shift and Exemption																	
Residential	$3.63	$3.59	$3.68	$3.72	$3.61	$3.65	$3.69	$3.73	$3.62	$3.67	$3.71	$3.75	$3.64	$3.68	$3.72	$3.77	$3.62
Open Space	$3.44	$3.44	$3.44	$3.44	$3.46	$3.46	$3.46	$3.46	$3.47	$3.47	$3.47	$3.47	$3.48	$3.48	$3.48	$3.48	$3.43
Commercial	$6.20	$6.20	$6.20	$6.20	$6.01	$6.01	$6.01	$6.01	$5.83	$5.83	$5.83	$5.83	$5.65	$5.65	$5.65	$5.65	$6.38
Industrial	$6.20	$6.20	$6.20	$6.20	$6.01	$6.01	$6.01	$6.01	$5.83	$5.83	$5.83	$5.83	$5.65	$5.65	$5.65	$5.65	$6.38
Personal	$6.20	$6.20	$6.20	$6.20	$6.01	$6.01	$6.01	$6.01	$5.83	$5.83	$5.83	$5.83	$5.65	$5.65	$5.65	$5.65	$6.38
Average All Residential Tax Bill	$7,602.03	$7,517.53	$7,688.46	$7,776.87	$7,549.36	$7,634.22	$7,721.01	$7,809.80	$7,581.19	$7,666.41	$7,753.57	$7,842.73	$7,613.02	$7,698.60	$7,786.12	$7,875.66	$7,569.84
Residential Exemption ($$$)	$1,900.51	$1,503.51	$2,306.54	$2,721.91	$1,509.87	$1,908.56	$2,316.30	$2,733.43	$1,516.24	$1,916.60	$2,326.07	$2,744.96	$1,522.60	$1,924.65	$2,335.84	$2,756.48	$1,892.46
Mean Residential (Year Round)Value	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654	$2,091,654
Mean Yr Round Tax Bill-No Exemption	$7,602	$7,518	$7,688	$7,777	$7,549	$7,634	$7,721	$7,810	$7,581	$7,666	$7,754	$7,843	$7,613	$7,699	$7,786	$7,876	$7,570
Mean Yr Round Tax Bill w/Exemption	$5,701.52	$6,014.02	$5,381.92	$5,054.97	$6,039.49	$5,725.66	$5,404.71	$5,076.37	$6,064.95	$5,749.81	$5,427.50	$5,097.77	$6,090.42	$5,773.95	$5,450.28	$5,119.18	$5,677.38
Median Residential (Year Round) Value	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750	1,142,750
Median Yr Round Tax Bill w/Exemption	$2,252.77	$2,603.60	$1,893.96	$1,526.89	$2,614.63	$2,262.31	$1,901.98	$1,533.36	$2,625.65	$2,271.85	$1,910.00	$1,539.83	$2,636.68	$2,281.39	$1,918.02	$1,546.29	$2,243.23
Mean Commercial Value	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398	2,234,398
Mean Commercial Tax Bill	$13,845.59	$13,845.59	$13,845.59	$13,845.59	$13,438.36	$13,438.36	$13,438.36	$13,438.36	$13,031.14	$13,031.14	$13,031.14	$13,031.14	$12,623.92	$12,623.92	$12,623.92	$12,623.92	$14,252.81
Impact to Average Res Tax Bill (No ResE	$0.00	-$84.50	$86.43	$174.84	-$52.67	$32.19	$118.98	$207.77	-$20.84	$64.38	$151.54	$240.70	$10.99	$96.57	$184.09	$273.63	-$32.19
Impact to Mean Yr Round Tax Bill w Resl	$0.00	$312.50	-$319.60	-$646.56	$337.96	$24.14	-$296.82	-$625.15	$363.43	$48.28	-$274.03	-$603.75	$388.89	$72.42	-$251.24	-$582.35	-$24.14
Impact to Median Yr Round Tax Bill w Re	$0.00	$350.83	-$358.81	-$725.88	$361.86	$9.54	-$350.79	-$719.41	$372.88	$19.08	-$342.77	-$712.95	$383.91	$28.62	-$334.75	-$706.48	-$9.54
Impact to Mean Commercial Tax Bill	$0.00	$0.00	$0.00	$0.00	-$407.22	-$407.22	-$407.22	-$407.22	-$814.45	-$814.45	-$814.45	-$814.45	-$1,221.67	-$1,221.67	-$1,221.67	-$1,221.67	$407.22

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Town Goal

To preserve the homes and access to Baxter Road as long as it is not harming others, placing the majority of the costs on those that benefit, while working cooperatively to mitigate the Town's exposure and provide an equitable framework for other areas of the Island.

Town Concerns

1. Our legal obligation to provide access and services
2. Maintenance of the existing project during this time of conflict; and, the ability for Town staff to manage the on-going or future projects.
3. Legal exposure and costs of the Town's, including ConCom's, actions:
   - 3a. Navigating legal quagmire of previous decisions
   - 3b. On-going new litigation
   - 3c. Financial and personnel resource cost of contested takings
   - 3d. Clear definition and enforcement of existing and potential future conditions
4. Affordable sand source and delivery for Baxter Road and future town projects
5. Long-term protection of Sconset town proper
6. Balancing costs of sea level rise with other major capital expenditures (OIH, Senior Center, NPS, etc)
7. Continued public access and healthy natural environment
8. Providing a model for other areas/neighborhoods going forward

Town Strategy Moving Forward

1. Retain existing toe protection
   - 1a. Start planning as detailed in the Arcadis report to be ready for roadway relocation(s) with established triggers
2. Obtain commitment from SBPF to resolve outstanding enforcement issues; and, to add sand before winter
3. Develop the criteria to apply for joint NOI for phased expansion
4. First phase: small south expansion with clear failure criteria and alternative access
5. Fund/initiate a study for sediment transfer, source/delivery
6. Second phase predicated upon offshore sand source and slurry delivery; creation of Coastal Resiliency Benefit District; hold harmless for Town including voluntary easements for roads, utilities and takings
7. No neighborhood objection or threats to road abandonments; with result of no harm to others
8. Public access to Sankaty Lighthouse, beach and bluff walk to remain in all future plans
9. Institute homeowner best practices
10. Clear, enforceable criteria trigger road relocation and next phases
11. Avoid endless wrangling. Spend Town and citizen time and resources wisely.