Property Assessment, School Funding, and Regional Equity in Berkshire Hills Regional School District

A Fiscal Analysis for Policy Makers

An analysis of property assessment methodology, school funding equity, and capital cost allocation across the three member communities of the Berkshire Hills Regional School District — Great Barrington, Stockbridge, and West Stockbridge — and the fiscal asymmetries that existing structures produce.

Patrick White
kickshout.com

Executive Summary

This brief synthesizes a detailed fiscal analysis of property assessment methodology, equalized valuation, school funding mechanics, and regional equity across all three member towns of the Berkshire Hills Regional School District — Great Barrington, Stockbridge, and West Stockbridge. The document opens with a statement about what I believe fairness means in the context of a regional school district, because that principle is the frame through which all the subsequent analysis should be read.

The three towns that formed this district shared broadly similar economies when the regional agreement was written. They do not today. Over the intervening decades, their residential character, commercial development, land use patterns, and overall wealth have diverged in ways the original formula was never designed to handle. These are not isolated changes — they are the cumulative product of market forces and deliberate local decisions that have compounded over time, reshaping each town's fiscal capacity, its enrollment contribution to the district, and its ability to absorb new school obligations. The funding formula has not kept pace with any of it. This document maps that divergence in detail — across assessment methodology, equalized valuation, enrollment mechanics, commercial revenue, capital cost allocation, and long-term fiscal trajectory — and makes the case that the district should be governed and funded as what it actually is: one educational community whose costs should be shared in proportion to each town's capacity to bear them.

The analysis draws on actual FY2026 Tax Rate Recapitulation sheets for all three towns (LA-7), 2024 Department of Revenue (DOR) Equalized Valuation figures (LA-19), the BHRSD Regional Agreement as amended May 15, 2017, and FY2025-26 BHRSD budget documents. Where I have estimated or projected, I have said so. I may not be right about everything. The argument is worth having regardless.

Preface: A Note on Fairness

Before the analysis, I want to say something directly about fairness, because the numbers in this document can obscure a simple underlying point.

A regional school district is not a consortium of three independent buyers splitting a shared bill by whatever leverage each town can bring to the negotiating table. It is one school district — one set of buildings, one faculty, one curriculum, one community of students — that happens to span three town lines. The children who attend Monument Mountain and Muddy Brook and Du Bois don't experience themselves as Great Barrington children or Stockbridge or West Stockbridge children. They do not differentiate as to whether they live in choice, tuition, or in-district towns. They are BHRSD children. The teachers don't teach in three towns. The new building will serve one community of learners, not three separate constituencies who happen to share a roof.

The question of how we divide the cost of that one institution should start from that fact. It should ask: what does each community have the capacity to contribute, measured by its actual wealth? That's how Boston funds its schools. It's how nearly every state outside New England funds regional districts. It's how the state of Massachusetts itself measures local fiscal capacity — through equalized valuation, not through headcount. The only place headcount still governs is in regional district operating assessments, a legacy of the Regional Schools Act of 1949 — a time when the three towns in this district were economically indistinguishable from one another. They were then. They are not now.

Fairness in this context has four dimensions that I think deserve to be named separately.

Capacity fairness. The town with the most capacity to pay should pay the most. Great Barrington's equalized valuation per capita is approximately $328,000. Stockbridge's is approximately $690,000 — more than twice as high. Under the current operating formula, Great Barrington pays roughly 75% of BHRSD's operating costs while Stockbridge pays roughly 15% and West Stockbridge 10%. That outcome has nothing to do with capacity. It has everything to do with which town's children show up. A formula that produces that result is not measuring what it claims to measure.

Civic Investment Fairness. Great Barrington has made choices — building affordable housing, absorbing the enrollment consequences, accepting the fiscal burden those choices carry — that directly benefit the district and the region. More than 200 documented affordable units have been produced in Great Barrington over the past twenty years. Stockbridge and West Stockbridge have produced zero. The current formula penalizes Great Barrington for those choices by treating the resulting enrollment as the basis for a larger cost share. It rewards Stockbridge and West Stockbridge for not making them by keeping their enrollment shares — and therefore their operating assessments — low. A fair system would not work that way.

Capital Lock-In Fairness. The capital cost formula locked in each town's share of the new high school debt at the moment the School Committee voted to authorize it — November 2025 — using the equalized valuations in effect at that time. This is what the 2017 amended regional agreement requires. It is legally correct. But it means that Stockbridge's capital share was calculated before two major luxury hotel and residential developments — one already approved and one in permitting — add an estimated $214-$299 million to its assessed value. Stockbridge will service its share of a thirty-year bond obligation based on yesterday's wealth, while collecting revenue from tomorrow's. That outcome is not the result of bad intent. It is the result of timing, and timing has fiscal consequences that compound over thirty years. District sustainability. The fiscal burden on Great Barrington is not merely unfair — it is approaching a structural breaking point that threatens the district itself. At the Great Barrington Finance Committee's April 2026 meeting, two of five members voted against the town's budget allocation to the school district. A near-majority signal that the school obligation is no longer sustainable at its current trajectory is not an abstraction about equity. A Great Barrington that reaches its fiscal limit does not absorb the shortfall in isolation. It reduces the budget available to BHRSD, which means cuts that affect students in all three towns. The formula is not only unfair. It is building structural fragility into the district that all three towns will eventually absorb.

I want to be clear about what I am asking for, and what I am not.

I am not asking for charity toward Great Barrington. I am not suggesting that Stockbridge or West Stockbridge did anything wrong, legally or ethically. I voted for the Desisto permit knowing exactly what it would do for Stockbridge's fiscal position, and I would vote for it again. I chair the Stockbridge Affordable Housing Trust and I believe that what we are trying to build there is right for the community regardless of what the school funding formula does with it.

What I am asking is that this district be governed as what it actually is — one educational community — and that the costs of that community be shared in proportion to each town's capacity to bear them. The 2017 amendment moved capital costs in that direction. It is time to finish the job by applying the same principle to operating costs. The evidence assembled in this document is my attempt to make the case for why that matters, and why the moment to act on it is now.

Patrick White

CORE CONCEPT

BHRSD is one school district. It serves one community of students across three towns — or, if you prefer, across five zip codes, since the USPS has carved this geography even more finely than the school district has. The question is not whether the three towns can negotiate the best deal for themselves individually. The question is whether the costs of educating one community are being shared fairly among the people who make up that community. By the capacity standard, they are not. This document explains why, and what can be done about it.

A Guide to This Document

This brief proceeds in nine parts that build toward a set of policy recommendations. Parts I and II establish the analytical foundation — how property assessment works in Massachusetts and what the actual assessment data shows for these three towns. Part III examines the Stockbridge development windfall and its interaction with the capital lock-in formula, establishing the central fiscal asymmetry the rest of the document explains. Part IV analyzes the BHRSD funding structure and the enrollment-based operating formula. Part V projects how these forces combine through 2029. Parts VI and VII shift from diagnosis to policy — Part VI proposes the sale-triggered assessment true-up as a systemic legislative fix, and Part VII examines the fully burdened costs of the district's vocational expansion. Part VIII synthesizes all of this into eight prioritized recommendations. Part IX describes the follow-on research that will test, using local MLS transaction data, whether the within-class assessment regressivity concern raised in Part I is operating at material scale in these three specific towns.

Part I: How Massachusetts Property Assessment Works — and Where It May Fail

The Legal Framework

Massachusetts General Law Chapter 59 and the state constitution require every city and town to assess all property at 100 percent of full and fair cash value as of January 1 each year. The Commissioner of Revenue, acting through the Bureau of Local Assessment (BLA) within the Department of Revenue (DOR)'s Division of Local Services, enforces this obligation through a certification process that reviews each community's assessment roll every five years. The statutory standard is clear. The operational reality is more complicated — and the question of whether that complexity systematically favors certain property owners over others is the animating concern of this section.

The Algorithm: Computer-Assisted Mass Appraisal (CAMA)

No single formula produces a property's assessed value. Instead, assessors use Computer-Assisted Mass Appraisal (CAMA) — a software-driven regression modeling process, most commonly run on the Vision Government Solutions (VGSI) platform — that works as follows:

- Assessors collect physical data on every parcel: lot size, building size, age, grade, condition, number of rooms and baths, heating type, and dozens of other attributes.
- Each year, arm's-length sales from the prior calendar year are validated, filtered for non-market transactions (foreclosures, family transfers, estate sales), and fed into a regression model that assigns dollar values to each property characteristic.
- The model produces a valuation schedule that is applied uniformly across all properties in the same class and neighborhood.
- The resulting assessments are tested statistically before being submitted to BLA.

The Two Statistical Pass/Fail Standards

Measure	What It Tests	Massachusetts Standard
Assessment-to-Sale Ratio (ASR)	How closely assessed value tracks actual sale price; the median of all ASRs is the community's overall level	Median ASR must fall between 90% and 110% of market value for the predominant class
Coefficient of Dispersion (COD)	How uniformly assessments are spread around the median — a low COD means properties of similar value are treated similarly	COD must be 10% or less for single-family homes
Subclass equity	Each property subclass must have its own median ASR within 5% of the predominant class median	Required for certification; ensures no class is systematically favored

The Structural Concern: Within-Class Regressivity

A substantial body of academic research — including peer-reviewed work from the Federal Reserve Bank of Philadelphia, the University of Chicago, and the Lincoln Institute of Land Policy — documents that mass appraisal algorithms systematically over-assess low-value properties and under-assess high-value ones within the same community, even when the community's aggregate assessment ratio appears healthy. This is called Property Tax Assessment Regressivity (PTAR).

The root cause is comparables. CAMA works by finding recent arm's-length sales of similar properties and calibrating the model against those prices. For a modest year-round home on a quarter-acre lot, there are ten or fifteen genuine comparables from the past two or three years. The model calibrates accurately. For a multi-million-dollar historic estate with thirty acres, a carriage house, and Berkshire views, there may be two or three comparable sales in the entire county over five years — often before the recent appreciation cycle. The assessor has to extrapolate from dissimilar properties, and that extrapolation almost always produces a conservative estimate.

Post-pandemic this divergence accelerated in markets like ours. The high-end Berkshire market appreciated dramatically. CAMA models calibrated on pre-2021 sales are trailing that appreciation at the top end of the market while tracking the middle and lower ranges well. The result is a distribution where modest homes pay taxes at or above their true market rate while trophy properties are assessed on a value that meaningfully understates what a buyer would actually pay.

To be precise about what this claim is and what it is not: this is not an allegation that the three towns are failing their DOR certification reviews. The aggregate data in Part II shows all three towns are within or close to the acceptable range. The concern is narrower and more specific. It asks whether, within the same town, a $3 million estate and a $400,000 year-round home are each assessed at the same percentage of their actual market value. A town can pass its aggregate certification with flying colors while still systematically over-assessing modest homes relative to trophy properties — and the structural conditions in a resort market make that outcome likely. Only a sale-price-stratified ratio study answers this question with local data. That study is the subject of Part IX.

KEY POINT

A town can pass its DOR certification review with a healthy aggregate ASR while still systematically over-assessing modest homes relative to trophy properties. The mechanism is structural in any resort market with extreme price variance and thin high-end transaction volume. Whether it operates at a meaningful scale in these three towns is what Part IX establishes using local transaction data.

The Residential Tax Exemption: A Residency Preference, Not an Equity Remedy

The residential tax exemption (RTE) under M.G.L. c. 59, §5C shifts a portion of the levy burden from seasonal and second-home owners to year-round primary residents. It is often discussed as though it solves the equity problem described above. It does not — and the distinction is worth being precise about.

The exemption shifts burden based on residency status, not on property value or assessment accuracy. A year-round owner of a $1 million home receives it. A seasonal owner of a $300,000 cottage does not. This is a residency criterion, not a wealth criterion. It is not means-tested in any direction. It may be a reasonable policy choice for a community that wants to favor year-round occupancy over seasonal ownership — and there are good arguments for that preference and I have made them repeatedly. But it is not a remedy for the within-class regressivity concern, which applies to all properties regardless of who owns them. The correct tool for that concern is a price-stratified assessment recalibration: the same question, applied to every parcel — is this property assessed at the same percentage of its market value as comparable parcels at other price points?

Put another way, the RTE is one way to shift the tax burden among property taxpayers — favoring year-round residents over seasonal owners, regardless of property value. As a class, it is almost always true that if you own two or more homes, you are likely better off than those who own just one. In the Berkshires, the RTE has proven to be a solution that requires pushing the rock up the hill. It is vigorously opposed by seasonal residents who see it as taxation without representation, and is often opposed even by local residents who don't want to gain an advantage at the expense of their seasonal neighbors. My larger point is this: fixing the within-class regressivity is another way to promote fairness — and it may be a fairer and more politically palatable way of doing so.

Were the RTE combined with the sale-triggered true-up outlined in Part III, municipalities could capture meaningful new revenue while holding the annual tax obligation of existing year-round homeowners steady — a combination that addresses both the residency equity concern and the systemic under-assessment problem in a single policy framework.

Part II: EQV vs. CAMA — What the Actual Data Shows

What Equalized Valuation Is and Why It Matters

The Department of Revenue biennially produces an Equalized Valuation (EQV) for every municipality in the Commonwealth — an independent estimate of total full and fair cash value based on statistical analysis of arm's-length sales data. EQVs drive Chapter 70 state aid, school construction reimbursement, county assessments, library aid, and — critically for BHRSD — the capital cost allocation formula under the district's 2017 amended regional agreement. The ratio of a town's CAMA assessed total to its EQV is the implied Assessment-to-Sale Ratio: the state's measure of how accurately local assessments track actual market value at the portfolio level.

The FY2026 Actual Figures — From the LA-7 Tax Rate Recapitulation Sheets

The figures below come directly from the FY2026 Tax Rate Recapitulation (LA-7) sheets filed by each town's assessors and certified by the DOR Bureau of Accounts in late 2025. These are the primary source documents.

Metric	Great Barrington	Stockbridge	West Stockbridge
FY2026 Total CAMA assessed value (LA-7)	$2,309M	$1,496M	$635M
— Real property component	$2,240,048,535	$1,438,998,920	$615,779,200
— Personal property component	$69,042,830	$56,162,681	$18,931,568
2024 EQV (DOR LA-19)	$2,202M	$1,311M	$656M
Implied ASR (CAMA ÷ EQV)	104.9% ✓	114.1% (above 110% ceiling)	96.7% ✓
DOR certification band	90%-110%	90%-110%	90%-110%
FY2026 tax rate	$13.24 / $1,000	$6.79 / $1,000	$10.34 / $1,000
FY2026 property tax levy	$30,572,370	$10,152,147	$6,562,909
Effective rate on EQV (actual market value)	**1.32%**	**0.76%**	**1.00%**
EQV per capita (approx.)	~$328,000	~$690,000	~$469,000

FINDING 1

All three towns are reasonably calibrated at the aggregate assessment level. Great Barrington (104.9%) and West Stockbridge (96.7%) are within DOR's 90-110% certification band. Stockbridge (114.1%) is modestly above the upper bound, likely because local assessments have kept pace with post-pandemic market appreciation that the DOR's biennial EQV has not yet fully captured. None of the three towns has an aggregate under-assessment problem. The within-class equity question — whether high-value properties are assessed at the same percentage of market as modest ones — is a separate matter that aggregate ASRs cannot answer, and is the subject of the second paper.

FINDING 2

The effective tax rate on actual market value ranges from 0.76% in Stockbridge to 1.00% in West Stockbridge to 1.32% in Great Barrington. Great Barrington property owners pay 74% more of their actual wealth in property taxes than equally wealthy Stockbridge property owners. This disparity does not arise from assessment methodology — all three towns are reasonably calibrated in aggregate. It arises from the rate differential itself, which is driven by Great Barrington's much larger levy obligation. The school operating assessment alone — $22.4 million — consumes 73% of Great Barrington's entire property tax levy of $30.6 million. That is the structural problem this document addresses.

What the Local Receipts Data Tells Us

The LA-7 sheets also contain actual FY2025 local receipts, including rooms and meals tax actuals that provide a baseline for the development windfall analysis in Part III. Before either hotel development opens, each town already collects:

Revenue Source — FY2025 Actual	Great Barrington	Stockbridge	West Stockbridge
Local rooms tax (6% of gross)	$1,024,365	$559,265	$64,962
Local meals tax (0.75% of gross)	$379,675	$72,245	$25,723
Combined excise receipts	$1,404,040	$631,510	$90,685

Stockbridge is already collecting $631,510 annually from the Red Lion Inn and existing establishments. The projections in Part III are incremental additions on top of that base. Great Barrington's $1.4 million in existing excise revenue — from a much larger and more diverse commercial base — illustrates the contrast: Great Barrington has more establishments but far less headroom for the kind of step-change that two luxury resort developments represent.

Part III: The Stockbridge Development Windfall — Triple Revenue and a Locked Capital Share

Why This Analysis Precedes the BHRSD Funding Discussion

I have placed the Stockbridge development analysis here — before the detailed examination of the BHRSD funding formula — because it establishes the central asymmetry that the rest of the document explains. The most important single fact in this brief is not the enrollment formula, not the vocational program costs, not the bond rate assumption. It is this: Stockbridge is about to receive a fiscal transformation of a scale that Great Barrington and West Stockbridge cannot replicate, and the regional agreement locked in Stockbridge's capital share before that transformation is reflected in its equalized valuation. Everything else in this document flows from understanding that asymmetry clearly.

The Two Projects

35-37 Interlaken Road (Desisto School site): In May 2025, the Stockbridge Select Board voted unanimously — with more than 30 conditions — to approve a special permit for the 314-acre former Desisto School property on Interlaken Road. The permitted development includes 23 single-family homes targeted at $2 million each, 130-plus hotel rooms and six suites, and multiple restaurant operations. When I voted for this permit, I was explicit about the reasoning: the combined annual revenue from property tax, rooms excise, and meals excise was estimated at $2 million or more — against a current annual property tax base of $9.5 million. The project has been approved. Construction timeline depends on financing and permit finalization.

Elm Court / Vanderbilt Berkshires Estate: The 1886 Vanderbilt-Sloane mansion on 89 acres straddling the Stockbridge-Lenox town line (87 acres in Stockbridge) was permitted on April 9, 2026. Developer Linda Law's proposal for a $70-$80 million resort features 78 guest rooms and 38 private residences at targeted prices of $3.5-$5 million per unit (up to 7,500 sq ft each), with restaurant facilities.

Revenue Stream 1: Property Tax and New Growth

New construction added to the tax rolls counts as new growth under Proposition 2½ — expanding the annual levy limit dollar-for-dollar, permanently, without a voter override. This is precisely the relief valve Great Barrington has been structurally denied by its large stock of tax-exempt affordable housing — a relief valve that West Stockbridge, having also produced no affordable housing, similarly cannot access through development of its own.

Project Component	New Assessed Value	Annual Property Tax at $6.79	New Prop 2½ Levy Headroom
Desisto: 23 SFH at $2M each	$46M	$0.31M	+$0.31M/yr permanently
Desisto: Hotel/commercial complex (130+ rooms)	$15M-$28M	$0.10M-$0.19M	+$0.10M-$0.19M/yr
Elm Court: Hotel (78 rooms)	$20M-$35M	$0.14M-$0.24M	+$0.14M-$0.24M/yr
Elm Court: 38 residences at $3.5M-$5M each	$133M-$190M	$0.90M-$1.29M	+$0.90M-$1.29M/yr
Total new assessed value	**$214M-$299M**	—	—
Total annual property tax	—	**$1.45M-$2.03M**	**+$1.45M-$2.03M/yr**

Revenue Stream 2: Local Option Rooms Tax (Year-Round Occupancy)

Stockbridge adopted the local rooms tax effective October 1, 2021 — a 50% increase to this tourist tax that I successfully proposed, though it could have been adopted as far back as 2009. The 6% local rooms excise flows entirely outside the Prop 2½ levy limit as a local receipt. Both projects will operate year-round. The model uses a year-round occupancy curve: 90% in June, July, and August; 60% in May, September, and October; 30% in the remaining six months — producing approximately 192 effective occupied days annually.

Project	Rooms	Avg. Nightly Rate	Eff. Days	Gross Room Revenue	New Local 6% to Stockbridge
Desisto hotel	130+	$450-$550/night	~192	$11.3M-$13.8M	$678K-$828K
Elm Court resort	78	$500-$800/night	~192	$7.5M-$12.0M	$450K-$720K
New combined rooms tax	—	—	—	—	**$1,128K-$1,548K/yr**
Existing rooms tax (FY2025 actual)	—	—	—	—	$559K (baseline)
Total Stockbridge rooms tax at buildout	—	—	—	—	**$1,687K-$2,107K/yr**

Revenue Stream 3: Local Option Meals Tax

Stockbridge adopted the local meals tax in 2015. The 0.75% local excise on restaurant meal revenue flows outside the levy limit. FY2025 actuals from existing establishments were $72,245. The two hotel projects add the following incrementally:

Project	Est. F&B Revenue	New Local 0.75% to Stockbridge
Desisto restaurants (2)	$4.5M-$6.9M	$34K-$52K
Elm Court dining	$3.0M-$6.0M	$22K-$45K
New combined meals tax	—	**$56K-$97K/yr**

Combined Triple-Stream Revenue — New Incremental from Both Projects

Revenue Stream	Annual Low (new)	Annual High (new)	Levy Limit Treatment
Property tax (new assessment at $6.79)	$1.453M	$2.030M	Expands Prop 2½ levy limit permanently
Local rooms tax (6%, year-round model)	$1.128M	$1.548M	Local receipt — outside Prop 2½ entirely
Local meals tax (0.75% of F&B)	$0.056M	$0.097M	Local receipt — outside Prop 2½ entirely
Total new annual revenue	**$2.64M**	**$3.68M**	Blended
Stockbridge FY2026 BHRSD operating assessment	$4.12M	$4.12M	Current school operating cost
New revenue as % of school assessment	**64%**	**89%**	Near-full offset to school obligation

KEY INSIGHT

The rooms and meals tax revenue flows entirely outside the Proposition 2½ levy limit. These receipts do not count against the levy ceiling and do not require a voter override to access. They reduce the town's dependence on the property tax levy for all municipal purposes — including school debt service — without any structural constraint. This is qualitatively different from new growth, and it is why the triple-stream framing matters: property tax, rooms tax, and meals tax together give Stockbridge three separate fiscal tools that Great Barrington and West Stockbridge lack in comparable form.

The Capital Lock-In: A Fourth Fiscal Windfall

The triple revenue stream is the part of the Stockbridge fiscal picture that is most visible and most discussed. There is a fourth dimension that is less visible but arguably more consequential over the long term: the permanent lock-in of Stockbridge's capital share at a pre-development EQV.

The 2017 amended regional agreement, Section IV(A)(5), states the governing rule precisely:

> *"All new capital costs incurred after July 1, 2017 shall be apportioned by using each of the member town's equalized valuations. For the purpose of this subsection (IV(A)(5)), equalized valuation shall mean the valuation of the towns as determined by the Massachusetts Department of Revenue in effect on the date the Committee votes to authorize the incurring of such capital costs."*

The School Committee voted to authorize the new high school in November 2025. The EQV in effect on that date is the 2024 DOR LA-19 figure. That EQV — and the capital shares derived from it — is now locked permanently for the life of this bond, regardless of what happens to any town's property values afterward:

Town	2024 EQV (Governing)	Capital Share — LOCKED	Annual Debt Service (30-yr bond est.)
Great Barrington	$2,202M	52.8%	~$3.3M-$3.7M/yr
Stockbridge	$1,311M	31.4%	~$1.9M-$2.2M/yr
West Stockbridge	$656M	15.8%	~$0.98M-$1.1M/yr
District total	$4,169,251,700	100%	~$6.2M-$7.0M/yr

These shares do not change. They cannot change for this bond without a new authorization vote. Future EQV movements — whether Stockbridge's property values rise 25% from the Desisto and Elm Court developments, or Great Barrington's stagnate — have zero effect on what each town pays annually on this debt.

The fiscal consequence of this timing is material and permanent. At buildout, the two Stockbridge developments will conservatively add $214-$299 million in new assessed value — likely raising Stockbridge's EQV from $1.31 billion toward $1.6-$1.7 billion by 2030 in 2026 (pre-inflation) dollars. If the capital shares had been calculated on that post-development EQV, Stockbridge's share would be approximately 35-37% of the district rather than 31.4%. On $105 million in net project cost bonded over 30 years, the difference between a 31.4% share and a 36% share is approximately $4-5 million in lifetime debt service — money that instead falls on Great Barrington and West Stockbridge.

FINDING 3

Stockbridge receives four compounding fiscal advantages from the interaction of its development pipeline and the regional agreement's capital formula:

1. Triple-stream new revenue of $2.6-$3.7 million annually from property tax, rooms excise, and meals excise — representing 64-89% of its entire current BHRSD operating assessment.

2. Capital share locked at 31.4% based on pre-development EQV — before an estimated $214-$299 million in new construction reaches the tax rolls.

3. An estimated $4-5 million in lifetime debt service effectively transferred to the other member towns, relative to what Stockbridge's capital share would be if calculated on its post-development EQV.

4. Declining enrollment simultaneously reducing its operating assessment share — from approximately 15% today toward 10-12% by 2030.

None of this windfall results from bad intent. It results from the serendipitous interaction of timing, the agreement's language, and twenty years of deliberate land-use choices. But it is a material fact about the fiscal positions of the three towns, and the district cannot govern itself fairly without acknowledging it.

What This Means for Great Barrington and West Stockbridge

Great Barrington's capital share is locked at 52.8% — the largest share, calculated on 2024 wealth, for the next 30 years. Great Barrington has no development pipeline that will meaningfully increase its EQV going forward. Its capital share will remain at 52.8% while its actual fiscal capacity relative to Stockbridge's diverges further each year as the development revenue accumulates.

West Stockbridge's capital share is locked at 15.8%. Its operating budget is approximately $8.4 million in total appropriations. Annual capital debt service of $980,000-$1.1 million represents a significant new obligation for a town of roughly 1,400 people with no identified development offset.

When I voted for the Desisto permit, I cited its revenue potential as sufficient to 'reduce taxes and pay for potential big-ticket expenditures, including the operating and capital costs of our share of the Monument Mountain Regional High School project.' That analysis was accurate. What I did not say publicly — because I did not yet have the full picture — is that the capital share those revenues will service was locked in before the development's value reached the EQV. The timing was favorable to Stockbridge in a way that is permanent and irreversible for the life of this bond. The district should understand that plainly.

Potential Counterweights for Great Barrington and West Stockbridge

One potential counterweight for **Great Barrington** deserves an honest mention. In November 2024, Bard College announced the closure of its Simon's Rock campus in Great Barrington — a 275-acre property the college has occupied for sixty years — and relocated the program to Bard's Massena Campus in Annandale-on-Hudson, New York in Fall 2025. The Great Barrington campus currently generates zero property tax revenue, as educational institutions are tax-exempt. Bard has stated it will work with local officials in the search for a suitable new owner, and the provost confirmed the property will eventually be sold. If the site is ultimately redeveloped as a taxable use — hotel, resort, residential, or mixed-use — it could generate meaningful new growth for Great Barrington's levy base and potentially rooms and meals excise revenue as well, providing some of the same triple-stream fiscal relief that Stockbridge is about to receive from its hotel developments. Two western Massachusetts nonprofits are already working to preserve the campus as a community resource, which would likely maintain its tax-exempt status.

A similar but smaller opportunity exists with the redevelopment of **Great Barrington's** former Searles High School property, which is envisioned as a potential site for hotel development.

The honest assessment is this: how these properties are redeveloped, by whom, on what timeline, and in what form are decisions that are years away. It would be premature to count it as a fiscal offset. But it is worth naming as a real possibility — one that Great Barrington should approach with the same deliberate fiscal thinking that Stockbridge applied to the Desisto and Elm Court permitting decisions.

A similar observation applies, in a different register, to **West Stockbridge**. The western end of town sits less than a mile from the I-90 interchange at the New York State border — a location that in many comparable communities would anchor a commercial or light industrial node generating meaningful property tax and excise revenue. Whether that potential is worth pursuing is a land-use question for West Stockbridge residents and their elected officials to answer. I am not aware of any meaningful planning discussion in that town around this opportunity, but the fiscal arithmetic of the BHRSD capital obligation may be a useful prompt for one.

Part IV: The BHRSD Funding Structure and Its Built-In Inequities

How the District Allocates Costs

Cost Category	Allocation Basis	Key Implication
Operating budget (teachers, curriculum, administration, transportation, special education)	Student enrollment headcount — five-year rolling average of each town's share of district students	Towns with more students pay more, regardless of property wealth
Capital costs (building projects, major debt service)	Equalized Valuation (EQV) at the date of the authorization vote — per the 2017 amended regional agreement, Section IV(A)(5)	Towns with higher property wealth pay more, locked at the EQV in effect when debt is authorized

The Enrollment Distribution

Town	MMRHS Students (FY2025)	Operating Share	FY2026 Assessment	EQV (2024)	Capital Share (locked)
Great Barrington	200 member students	~75%	$22.4M	$2,202M	52.8%
Stockbridge	40 member students	~15%	$4.12M	$1,311M	31.4%
West Stockbridge	25 member students	~10%	~$3.35M	$656M	15.8%
Choice-in / tuition-in	166 students (22.17%)	Subsidized by member towns	N/A	N/A	N/A

The operating share distribution has shifted dramatically over forty years. In 1980, the rough allocation was approximately Great Barrington 50%, Stockbridge 30%, West Stockbridge 20%. Today Great Barrington shoulders approximately 75%. That shift directly tracks affordable housing production patterns — and it will not reverse without deliberate intervention in the formula.

Stockbridge Enrollment Decline: A Forward-Looking Complication

Current Stockbridge enrollment at MMRHS stands at approximately 40 students. Based on observed demographic trends — a housing stock dominated by seasonal second homes, declining school-age population, and no affordable housing production to introduce young families — I project Stockbridge's district-wide enrollment will fall to approximately 75 students by 2030, implying perhaps 15-20 MMRHS students from Stockbridge by that point. As Stockbridge's enrollment share declines, its operating assessment share falls toward 10-12%, and Great Barrington's rises toward 78-80%. The operating formula inequity gets worse over time, not better. The Desisto and Elm Court developments may introduce some year-round residents, but luxury hotel and residential development skews toward childless households and seasonal occupants.

NOTE

I do not have comparable enrollment projection data for Great Barrington or West Stockbridge. My Stockbridge projection is based on direct observation of local demographic trends. The School Committee should commission enrollment projections for all three towns before 2029. This forward-looking trend indicator can easily be projected from current K-12 data and would be useful to inform longer-term projections on head count as it relates to each town's contribution.

The Affordable Housing Production Asymmetry

Over the past twenty or so years, Great Barrington has produced more than **200 documented affordable housing units** through Construct, Inc. (90+ properties across Lee, Great Barrington, and Stockbridge), the Community Development Corporation of South Berkshire (60 units completed, including Windrush Commons at 49 units, Bentley Apartments at 45 units, Hillside Avenue at 10 units, Forest Springs at 11 units, and 140 East Street at 9 units), and the Great Barrington Housing Authority. CDCSB alone has a 153-unit pipeline underway. Stockbridge and West Stockbridge have produced **exactly zero** affordable units over the same period.

- Affordable units built by nonprofit housing organizations are tax-exempt. They do not contribute to the property tax base. Each unit added reduces the per-parcel tax base while potentially adding students to district enrollment.
- Nonprofit affordable housing is structurally skewed toward households with children. This directly drives Great Barrington's share of district enrollment upward.
- Great Barrington's EQV per capita (~$328,000) is less than half of Stockbridge's (~$690,000), in part because of its larger stock of tax-exempt affordable housing. The enrollment formula then treats that lower average wealth as the basis for a 75% operating cost share.
- Lee and Lenox — the other communities that have made meaningful affordable housing investment in southern Berkshire County — are single-town districts. They bear their own operating costs directly and do not subsidize neighboring communities through a regional formula.

FINDING 4

Great Barrington is the only BHRSD member town to have invested meaningfully in affordable housing production over the past twenty years. As a result, it is the only member town carrying both a large tax-exempt housing stock and the enrollment consequences of that housing. The regional funding formula converts Great Barrington's civic investment into a fiscal penalty, while Stockbridge and West Stockbridge benefit from the regional school without contributing to the affordable housing that makes it accessible to working families. It is worth naming plainly: Stockbridge residents also benefit directly from Great Barrington's affordable housing. The tradespeople, teachers, healthcare workers, and hospitality staff who live in that housing are the workforce that keeps Stockbridge's economy and municipal services functioning. The funding formula does not account for that regional subsidy.

The School Choice Problem

BHRSD accepts school choice students at a rate of 22.17% — more than eleven times the Massachusetts state average of 1.9%. In FY2025, 166 non-member-town students attended MMRHS. The district received $6,732 per choice-in student in state reimbursement, against a per-pupil operating cost estimated at $18,000 or more. The cost gap is real and should be disclosed transparently. But choice-in enrollment is not simply a financial question and treating it as one misses what it actually provides. These three towns are more than 90 percent white. School choice brings students from Pittsfield and other communities who are racially, economically, and socially more diverse than the district's member-town population. That diversity benefits every student in the building — including students who are not mainstream, not fitting neatly into the social fabric of a small rural school. As enrollment declines in districts like BHRSD, the ability of students on the margins to find others who share their background or identity depends on a varied student population. School choice is one mechanism that preserves that variety. Three years on the Regional School District Planning Board informs this judgment: the non-financial value of a diverse student population is real, and it belongs in any honest accounting of what choice-in enrollment delivers.

The appropriate policy response is transparency, not restriction. Choice-in capacity in expanded vocational programs should be reserved for Chapter 74 nonresident tuition enrollees rather than general school choice students, where the revenue recovery is dramatically better. One forward-looking consideration: if the district successfully reforms tuition-in pricing to full per-pupil cost, total headcount may need examination. At that point, choice-in enrollment becomes a natural pressure valve — that is a consequence to manage if tuition-in reform succeeds, not a reason to restrict choice today. School choice and tuition-in are legally distinct mechanisms with very different equity implications. Towns like Otis, Richmond, and Sandisfield have no secondary schools of their own and send students to BHRSD under bilateral tuition agreements governed by M.G.L. c. 71, §6. Unlike school choice, these agreements carry no legislatively capped reimbursement rate. Yet the negotiated tuition-in rate is approximately $11,154 per student against a per-member-town cost of $36,885 — less than a third of actual cost. These are not disadvantaged communities sending students who need a more diverse environment. They are towns fulfilling their legal education obligation at a price dramatically below cost. The resulting cross-subsidy across approximately 73 tuition-in students exceeds $1.5 million annually. There is no diversity rationale, no social benefit case, and no equity argument protecting this pricing. A Regional Tuition Pricing Agreement among receiving Berkshire districts — establishing a common cost-based tuition-in rate, phased in over several years — is the remedy, and it requires no legislative action.

FINDING 5

For the first time in the district's modern history, the 2017 capital formula requires Stockbridge to pay a school bill proportional to its actual property wealth — approximately 31% of capital costs, compared to its 15% share of operating costs. West Stockbridge faces 16% of capital costs against its 10% operating share. The new high school is the first major capital project under this formula. The political pressure this creates is the most direct mechanism available for reopening the district agreement conversation that legislative reform has so far failed to force.

Why the Formula Does Not Self-Correct: The Governance Problem

The case for reforming the BHRSD operating assessment formula is analytically clear. What requires separate explanation is why the formula persists despite that clarity. The answer is structural, and it has three interlocking parts.

The first is what might be called the interest-capture problem. Regional school committees are populated primarily by parents of enrolled students — people with a direct, immediate stake in higher school spending and no institutional incentive to consider the downstream effects on the rest of the municipal budget. This is not bad faith. It is a rational response to the incentive structure of the office. But it means the body that sets the school budget is systematically selected for alignment with one side of the fiscal equation.

The second is the interlocking boards problem. When a members serve on multiple boards, the institutional firewall between 'what the school wants' and 'what the town can afford' collapses. That firewall is supposed to create productive tension: the school committee advocates for schools, the Select Board advocates for the full range of municipal services, and the finance committee arbitrates. When the same person sits on both sides of that table, the arbitration disappears.

The third is the forced pass-through problem. A regional school committee budget is not a proposal that member towns can amend or reject. Once certified, it is assessed to member towns as a legal obligation. The towns have no line-item authority, no veto, and no mechanism to require the school committee to justify budget growth relative to each town's actual fiscal capacity. The result is predictable: school budgets in BHRSD have grown consistently faster than the general revenues of member towns, and the gap falls hardest on Great Barrington, which bears 75% of the operating assessment.

What Governance Reform Could Look Like

These are structural problems with structural solutions. None requires a fundamental rewrite of the regional agreement or a state legislative supermajority. Most are within reach of the towns, the district, or a targeted Chapter 71 amendment.

Conflict-of-interest prohibition on interlocking board service. M.G.L. Chapter 268A covers conflicts of interest for public officials but does not specifically prohibit simultaneous service as a Select Board member and regional school committee member. A targeted amendment to Chapter 71, or an equivalent provision in the district's regional agreement, would restore the institutional separation between the body that advocates for school spending and the body that represents the town's full fiscal picture. This is a good-government measure that requires no supermajority and has a defensible rationale independent of any particular district's politics.

Mandatory Finance Committee consultation before final budget votes. Under this structure, the school committee would be required to hold a formal joint session with the finance committees of all member towns, with written responses on the record before the final budget vote. This does not grant member towns a veto. It creates political accountability and ensures that the downstream effects of a proposed budget on municipal services are part of the public deliberation rather than discovered after the check is written.

Supermajority requirement for above-threshold budget growth. School committee budgets within a defined benchmark — indexed to CPI, foundation budget growth, or statewide Chapter 70 aid growth — would pass by simple majority. Budgets exceeding the threshold would require a two-thirds supermajority. This directly addresses the pattern of school budgets consistently outpacing the general revenues of member towns, and aligns the most consequential spending decisions with a higher standard of consensus. Some regional agreements already include such provisions; Chapter 71 could make this a default that districts opt out of rather than opt into.

Hybrid EQV-weighted representation on the regional school committee. Pure enrollment-based representation advantages the district's largest towns at the expense of smaller ones who nonetheless bear a meaningful share of the assessment. A hybrid formula — part enrollment, part EQV — would more accurately reflect the relationship between fiscal exposure and governance voice. Stockbridge and West Stockbridge together hold 47% of the district's equalized valuation but control only roughly 25% of school committee representation under current enrollment weighting. Closing that gap requires a Chapter 71 amendment and will face resistance from the towns that benefit from the current structure. It is nonetheless the only governance fix that genuinely aligns the authority to spend with the obligation to pay.

GOVERNANCE FINDING

The three structural failures documented here — interest capture by parents on school committees, interlocking board service that eliminates institutional checks, and the forced pass-through that removes any municipal check on budget growth — are not incidental to the formula inequity. They are the mechanism by which the formula inequity is sustained. A district cannot reform its funding formula if the governance body that controls the budget is structurally selected for opposition to that reform. The formula fix and the governance fix are the same problem viewed from different angles.

Part V: Projected Fiscal Impact — 2025 to 2029

Baseline and Methodology

The following projections use verified baseline figures from the FY2026 LA-7 recapitulation sheets and BHRSD budget documents: FY2026 operating budget of $37.5 million (6.89% gross increase); Great Barrington FY2026 assessment of $22.4 million; Stockbridge FY2026 assessment of $4.12 million; West Stockbridge FY2026 assessment approximately $3.35 million; net project cost of $99.3-$111 million after approximately 48% MSBA reimbursement; and 2024 EQV figures for capital allocation. Assumptions: 3.0% CPI inflation; 5.0% historical annual operating budget growth.

Bond Rate: Current Market and Term Assumptions

As of March 2026, Raymond James's Municipal Bond Investor Weekly reports that a 20-to-30-year portfolio of bonds rated A or better yields approximately 4.55-4.80% tax-free. Massachusetts regional school districts are eligible for the Qualified Bond Program under G.L. c. 44A, which carries Moody's Aa2 and S&P AA+ ratings and would reduce borrowing costs. The 4.5% assumption used in earlier planning documents is reasonable but slightly optimistic; 4.75% is more conservative and more honest given current market conditions. I show 30-year projections at 4.75% below, as 30-year terms reduce annual payments even at modestly higher total cost, and I expect the district will choose that term.

Capital Debt Service: 25-Year vs. 30-Year

Component	25-Year at 4.5%	30-Year at 4.75%	Annual Difference
Total project cost (net of MSBA)	$99.3M-$111M	$99.3M-$111M	Same
Annual debt service — all towns	~$6.5M-$7.5M/yr	~$6.2M-$7.0M/yr	30-yr saves ~$300-500K/yr
Great Barrington share (52.8% — locked)	~$3.4M-$4.0M/yr	~$3.3M-$3.7M/yr	~$100-300K savings/yr
Stockbridge share (31.4% — locked)	~$2.0M-$2.4M/yr	~$1.9M-$2.2M/yr	~$100-200K savings/yr
West Stockbridge share (15.8% — locked)	~$1.0M-$1.2M/yr	~$0.98M-$1.1M/yr	~$20-100K savings/yr
Shares are fixed by 2024 EQV	**Cannot change for life of this bond**	**Agreement Section IV(A)(5)**	**Primary source confirmed**

Operating Budget Trajectory

Component	FY2025	FY2026	FY2029 Projection	Basis
District gross operating budget	$35.0M	$37.5M	~$43.0-$44.5M	5-5.5% annual growth
Ch. 74 fully burdened (all 4 programs)	~$1.1M	~$1.1M	~$1.3M-$1.5M	Expansion + inflation
New building operating premium	—	—	+$0.6M-$1.0M	Comparable transitions
Federal grant revenue loss	—	—	+$0.5M	Superintendent's estimate
Special education trajectory	—	—	+$0.4M	Structural
Total projected FY2029 budget	**$35.0M**	**$37.5M**	**~$45.8-$47.4M**	8-10% above baseline

Great Barrington: The Combined School Obligation

Obligation	FY2025	FY2029 (projected)	Change
Operating assessment to BHRSD	~$21.0M	~$28M-$30M	+$7M-$9M (+33-43%)
School operating as % of property tax levy	73%	~78-82%	Structural crowding out
Capital debt service (30-yr bond)	—	~$3.3M-$3.7M	NEW — fixed share, locked 2024 EQV
Total school obligation (30-yr scenario)	~$21.0M	~$31.3M-$33.7M	+$10.3M-$12.7M (+49-60%)
Above-inflation increase (3% CPI x 4 yrs ~13%)	—	—	+36-47 percentage points real
Development revenue offset	**None**	**None identified**	**No comparable pipeline**

FINDING 7

Great Barrington's total school-related fiscal obligation is projected to increase 49-60% between FY2025 and FY2029, of which roughly 13 percentage points represents inflation and the remainder is real structural growth. The school operating assessment already consumes 73% of Great Barrington's entire property tax levy. By 2029, school costs will consume an estimated 78-82% of the levy — leaving a shrinking share for roads, public safety, fire station debt service, and every other municipal obligation. This combined picture was not presented to voters before the November 2025 building vote.

Three-Town Comparison: Diverging Fiscal Trajectories

Metric	Great Barrington	Stockbridge	West Stockbridge
FY2026 operating assessment	$22.4M	$4.12M	~$3.35M
Projected FY2029 operating assessment	~$28M-$30M	~$4.8M-$5.3M	~$3.9M-$4.0M
Capital debt service (30-yr, locked share)	~$3.3M-$3.7M	~$1.9M-$2.2M	~$0.98M-$1.1M
Gross FY2029 school obligation	~$31.3M-$33.7M	~$6.7M-$7.5M	~$4.9M-$5.1M
New triple-stream development revenue	None	~$2.6M-$3.7M new/yr	None identified
Existing excise revenue (FY2025 actual)	$1.404M	$0.632M	$90,685
Net school obligation after development offset	~$31.3M-$33.7M (no offset)	~$3.0M-$4.9M (offset available)	~$4.9M-$5.1M (no offset)
School as % of property tax levy (est. 2029)	**~80%+**	**~30-45% (with offset)**	**~70%+**

The three-town comparison makes the structural divergence concrete in a way that no single number can. Great Barrington faces the largest absolute school obligation, the fastest-growing operating share, a capital share locked at the highest percentage, and no development revenue to offset any of it. Stockbridge faces a real capital obligation — but one its triple-stream revenue more than covers, with a capital share locked in before its development wealth reaches the EQV. The three towns are not in comparable fiscal positions. They will be less comparable in 2030 than they are today. The BHRSD formula treats them as though they were.

Part VI: A Structural Fix — The Sale-Triggered Assessment True-Up

The Problem That Recurs Every Cycle

The within-class assessment regressivity concern documented in Part I — and the price-stratified ratio study proposed in Part IX — are ultimately attempts to solve a problem that reasserts itself every appreciation cycle. CAMA models can only work with the data available to them. Trophy properties with few genuine comparables will always trail the market between sales. The follow-on study described in Part IX may document the problem with local precision, and assessors may recalibrate in response. But when the next appreciation cycle arrives — and it will — the structural conditions that produce regressivity will return. Local fixes treat symptoms. There is a single legislative change that would solve this problem permanently and systemically, without requiring assessors to fight political battles over individual high-value properties every five years.

The Chapter 61 Precedent

Massachusetts already accepts the underlying principle. Chapter 61, 61A, and 61B govern preferential assessment of forest, agricultural, and recreational land. Owners who qualify pay taxes on a use-value assessment that is significantly below market value — a deliberate policy choice to keep working landscapes and open space in productive use. When an owner of Chapter 61 land sells or changes use, monetizing the property at its full market value, the municipality receives rollback taxes: the difference between what was paid under the preferential rate and what would have been owed at full assessed value, typically for the prior three years, plus interest.

The state's logic is sound and legally established: we granted a tax benefit contingent on a particular use; when you realize the market value of that land at sale, you repay the benefit you received during the preferential period. The seller had the liquidity — the sale proceeds — to make the payment, and the municipality received the revenue it was due. No assessor needed to admit error. No DOR proceeding was required. The market transaction itself triggered the correction.

Extending the Principle to General Residential Assessment

The same logic applies directly to the under-assessment of high-value residential properties. When a property sells at a significant premium over its assessed value, that premium is market proof that the assessor's recorded value materially understated what a willing buyer would pay. The seller realized a gain that was partly produced by under-taxation during their period of ownership. Under the current system, that undertaxed amount simply disappears: the property resets to full assessed value after sale, the new owner pays taxes on the corrected basis, and the prior owner keeps the benefit of the years they were undertaxed.

A sale-triggered assessment true-up would close that gap. When a property sells at a price that exceeds its assessed value by more than a defined threshold above the applicable appreciation rate for that property class, the seller pays to the municipality at closing the additional taxes that would have been owed if the property had been assessed at sale price, for the prior three to five years. Not a penalty. Not a multiplier. Simply the tax that should have been paid, recovered at the moment when the sale price proves what the property was actually worth and the seller has the liquidity to pay it.

Threshold Design: Separating Under-Assessment from Market Appreciation

Not every gap between assessed value and sale price reflects under-assessment. Some reflects entirely normal market appreciation between assessment cycles — a property assessed at $800,000 in January that sells for $880,000 in December may simply have appreciated 10% in a strong market. The mechanism could distinguish the two.

The trigger should apply only when the sale price exceeds assessed value by more than a defined margin above the DOR-recognized average appreciation rate for that property class over the lookback period. Properties selling within normal appreciation bounds owe nothing. Properties selling at dramatic premiums — the $3 million estate assessed at $1.8 million, the historic inn that traded at twice its CAMA value, the trophy Berkshire property that finally clears the market at a price the assessor could not have reached through extrapolation, the vast tract of land that was assessed at almost nothing but sells at a price that reflects its true value developed — would owe the municipality three to five years of the tax differential at the applicable local rate. The payment is due at closing, from the seller's proceeds, as a condition of the deed transfer.

Why This Mechanism Is Self-Executing

The most important feature of this proposal is what it does not require. It requires no assessor to admit error. It requires no DOR certification review, no political fight over recalibration, no public proceeding in which a wealthy property owner contests a revaluation. The market provides the evidence of under-assessment at the exact moment of sale, the closing table captures the payment, and the municipality receives the revenue without litigation or administrative burden.

It also changes behavior prospectively. If owners and their advisors know that a large gap between assessed and sale value will trigger a closing payment, they have less incentive to resist reassessment during ownership. Assessors gain political cover to push valuations upward on trophy properties: the correction will happen at sale regardless, so the fight over interim assessments becomes less consequential to owners. Over time, the mechanism compresses the gap between assessed and market values at the high end of the market, reducing the regressivity that currently burdens modest year-round homeowners relative to their wealthier neighbors.

Constitutional Considerations and Legislative Path

Massachusetts has significant constraints on property tax sub-classification under Article 112 of the Amendments to the State Constitution and the classified property tax statute. A sale-triggered lookback that applies to properties selling above a certain premium threshold would require careful constitutional drafting — likely structured as a condition of transfer rather than a property tax assessment per se, analogous to existing deed excise and municipal lien mechanisms — and would benefit from an Attorney General opinion before introduction. This is a multi-session advocacy effort, not a bill for next year.

The opposition will be organized and well-funded: the mechanism falls hardest on exactly the wealthy property owners who benefit most from the current system and who tend to have disproportionate influence in legislative processes. But the Chapter 61 precedent provides a firm legal and philosophical foundation, and the equity argument — that the seller of a dramatically under-assessed property should not simply pocket the undertaxed years as a windfall — is broadly comprehensible and hard to rebut on principle.

Why This Belongs in This Document

This analysis is included here because the problem the true-up solves is the same problem that motivated the within-class regressivity concern in Part I and the price-stratified ratio study in Part IX. If enacted, it would make local ratio studies a diagnostic tool rather than a remedial one: the recalibration would happen automatically at the point of sale, without requiring a political process or an assessor willing to absorb the criticism of revaluing a neighbor's estate. It is the systemic answer to what the second paper will document locally — one state legislative change that accomplishes what years of certification reviews and recalibration efforts cannot: a self-correcting mechanism that captures the true value of high-end properties at the one moment when the market makes that value undeniable.

Part VII: The Vocational Expansion — Operating Cost Projection

The New High School Program Portfolio

Program Tier	Programs	State Approval	Cost Structure
Chapter 74 Vocational (existing)	Automotive Technology, Horticulture, Early Childhood Development	Approved	Established; new facility may expand cohort sizes
Chapter 74 Vocational (new)	Electricity — DESE approval pending	Pending	New program; dual licensed instructors required; highest cost and highest structural risk
Innovation Pathways	Healthcare, Advanced Manufacturing & Engineering, Business Finance	State-designated CTE	Grant-funded launch; costs become permanent after grant period
General CVTE	Computer Science, MMTV, Wood Technology	Internal	Lower cost structure; existing staff capacity

The Full Fringe Burden: Pension, OPEB, and Health Insurance

Chapter 74 vocational programs carry materially higher per-pupil costs than standard academic programs — Chapter 74 students generate a foundation budget allocation roughly 20-35% higher. Beyond state aid, these programs impose dedicated licensed instructors at specified ratios, minimum square footage requirements, specialized equipment with recurring replacement schedules, and annual industry credential verification. What the capital vote discussion did not address is the fully burdened cost of staffing them.

Three fringe cost components apply to every instructor position. Massachusetts MTRS pension contributions run approximately 14-16% of salary for employing districts — a legally required employer contribution. OPEB (retiree health and other post-employment benefits) adds another 4-6% — an actuarially required accrual even when deferred. And active health insurance, provided through the Berkshire Health Group under M.G.L. c. 32B, carries an employer contribution of approximately 75-80% of total premium. At current premium levels, a family plan runs approximately $25,000-$28,000 annually in total cost, meaning the employer share is approximately $18,750-$22,000 per year — making health insurance the single largest fringe cost, exceeding pension contributions for most employees. Combined, the total fringe load above base salary runs approximately 40-55% depending on coverage tier and salary level.

Why Two Instructors Are Required for Viable Operation

The tables below use a two-instructor staffing model for each Chapter 74 program. This requires explanation, because DESE's minimum staffing standard for a 15-20 student cohort is technically one licensed instructor. The distinction between the legal minimum and viable operation is the central staffing risk that the capital vote discussion did not surface.

Consider what happens when a single instructor — the program's only licensed professional — takes sick leave, goes on FMLA or maternity leave (12 weeks minimum, federally protected), has a medical emergency, or accepts a better-paying offer from a contractor mid-year. In any of those scenarios, the Chapter 74 program stops. You cannot legally operate a vocational shop without a licensed instructor present. A substitute teacher cannot cover an electricity lab or an automotive bay. You cannot reassign a member of the English department. The program closes until a replacement is found — and in the current Berkshire labor market for licensed electricians, plumbers, or automotive technicians, finding a qualified replacement can take months or may not happen at all. Monument Mountain closed its electricity program in the 1990s for exactly this reason.

A two-instructor model addresses this directly. With two licensed professionals, the program survives temporary absences, allows for larger and more economically viable cohort sizes, enables team teaching and curriculum development, and reduces the catastrophic single-point-of-failure risk. The School Committee should understand that the single-instructor figures represent the legal floor — not an operational plan. The costs below reflect what viable operation actually requires.

STRUCTURAL RISK

A single-instructor Chapter 74 program is one illness, one resignation, or one better job offer away from closure. The Berkshire labor market for licensed trade professionals — particularly electricians — has tightened dramatically since the 1990s when Monument Mountain last ran this program. The compensation gap documented below makes retention, not just recruitment, the defining operational challenge.

The Electricity Instructor Compensation Problem

The electricity program deserves separate analysis because its staffing challenge is structurally different from the other three programs — and more severe. A Chapter 74 electricity instructor must hold an active Massachusetts electrical license. This is not a credential that can be waived or substituted. In southern Berkshire County in 2026, a licensed electrician working in the trades earns $150,000-$300,000 annually, depending on whether they are working as a journeyman on prevailing wage projects, running their own residential operation, or managing commercial work. A licensed electrician who also holds teaching credentials — the specific person BHRSD needs — sits at the low end of that range, around $150,000, because they have taken time out of the trade to obtain an education credential.

BHRSD's Unit A collective bargaining agreement — which covers all teachers including Chapter 74 instructors — has a maximum salary scale in the range of approximately $85,000-$95,000 at the top step with a master's degree. That ceiling is structural: it cannot be unilaterally exceeded without a contract reopener or special stipend arrangement, both of which are politically and administratively complex. The result is a compensation gap of approximately $55,000-$65,000 per year between what BHRSD can offer and what the market pays for the required credential. This is not a recruitment challenge — it is a structural compensation problem that no amount of good-faith effort fully resolves under the current contract. It is the specific mechanism by which Monument Mountain's electricity program failed before, and the labor market has only tightened since.

Electricity — Two-Instructor Model — ~$370,000-$520,000/yr fully burdened

Cost Component	Annual Estimate	Notes
Lead instructor salary	$85,000-$95,000	BHRSD Unit A contract ceiling; active MA electrical license required
Second instructor salary (full parity)	$85,000-$95,000	Same credential requirement — no junior tier exists for licensed electricians
Market rate for equivalent credential	$150,000-$300,000	Prevailing wage / trade employment in south county; gap is structural
Pension/MTRS (14-16% of combined salary)	$23,800-$30,400	Legally required employer contribution
OPEB (5% of combined salary)	$8,500-$9,500	Actuarially required accrual
Active health — Berkshire Health Group (est. family, 2 employees)	$37,500-$44,000	Employer share ~75-80% of premium under M.G.L. c. 32B
Lab equipment, consumables, NEC materials, safety/PPE	$30,000-$51,000	300+ training hours; annual code updates; arc flash compliance
Total annual program cost (two instructors)	**~$370,000-$520,000**	**Market-rate gap means retention is the permanent structural challenge**

Automotive Technology — Two-Instructor Model — ~$210,000-$280,000/yr

Cost Component	Annual Estimate	Notes
Lead instructor salary	$62,000-$72,000	ASE certification; trade wages closer to teaching scale than electricity
Second instructor salary (80% of lead)	$50,000-$58,000	Junior hire realistic; market less distorted than electrical
Pension/MTRS (14-16% of combined)	$17,900-$20,800	Legally required
OPEB (5% of combined)	$5,600-$6,500	Actuarially required
Active health — BHG (est. family, 2 employees)	$37,500-$44,000	Employer share ~75-80% of premium
Consumables, parts, equipment maintenance	$23,000-$40,000	Per combined cohort
Total annual program cost (two instructors)	**~$210,000-$280,000**	Most cost-efficient Ch. 74 program at MMRHS; stable labor market

Early Childhood Development — Two-Instructor Model — ~$215,000-$285,000/yr

Cost Component	Annual Estimate	Notes
Lead instructor salary	$60,000-$70,000	Dual credential required: Ch. 74 license + EEC credential
Second instructor salary (80% of lead)	$48,000-$56,000	Same dual credential required; candidate pool thin
Pension/MTRS (14-16% of combined)	$17,300-$20,200	Legally required
OPEB (5% of combined)	$5,400-$6,300	Actuarially required
Active health — BHG (est. family, 2 employees)	$37,500-$44,000	Employer share ~75-80% of premium
Site coordination, insurance, compliance, materials	$12,000-$24,000	EEC licensing requirements
Total annual program cost (two instructors)	**~$215,000-$285,000**	Key risk: private EEC providers offer better pay; dual credential pool is thin

Horticulture — Two-Instructor Model — ~$185,000-$240,000/yr

Cost Component	Annual Estimate	Notes
Lead instructor salary	$58,000-$68,000	MA horticulture license; least distorted trade wage gap
Second instructor salary (80% of lead)	$46,000-$54,000	Junior hire most realistic of all four programs
Pension/MTRS (14-16% of combined)	$16,600-$19,500	Legally required
OPEB (5% of combined)	$5,200-$6,100	Actuarially required
Active health — BHG (est. family, 2 employees)	$37,500-$44,000	Employer share ~75-80% of premium
Greenhouse supplies, facility upkeep	$15,000-$28,000	Seasonal variability
Total annual program cost (two instructors)	**~$185,000-$240,000**	Lowest cost Ch. 74 program; most operationally stable

The Full Chapter 74 Picture — Two-Instructor Model

Program	Total Annual Cost (2 instructors)	Single-Instructor Est.	Ratio	Key Risk
Electricity (new)	~$370K-$520K	~$116K-$160K	~3.0-3.3x	Structural wage gap; program closed here before
Automotive	~$210K-$280K	~$97K-$127K	~2.1-2.2x	Stable; most viable of four programs
Early Childhood Dev.	~$215K-$285K	~$83K-$109K	~2.6x	Dual credential pool thin; private sector competition
Horticulture	~$185K-$240K	~$84K-$110K	~2.2x	Most operationally stable; lowest cost
Total Ch. 74 annual cost	**~$980K-$1,325K/yr**	**~$380K-$506K (prior)**	**~2.5-2.6x**	Fully burdened; two-instructor viable staffing model

A Genuine Revenue Offset: Chapter 74 Nonresident Tuition

There is a counterweight to the vocational cost picture that deserves equal emphasis. Under M.G.L. c. 74, §7C, when a regional school district accepts a vocational student from a non-member town, the sending town pays tuition at the average per-pupil cost of that specific program — not the flat $6,732 school choice rate. Based on MMRHS's cost structure, Chapter 74 nonresident tuition would likely run $22,000-$30,000 per student annually. At 10-20 nonresident vocational students, the district collects $220,000-$600,000 that directly offsets program operating costs.

Against a two-instructor electricity program costing $370,000-$520,000, the revenue math is tighter than the single-instructor analysis suggested. At 15-20 nonresident students paying $22,000-$30,000, revenue tops out at $330,000-$600,000 — meaning the program breaks even only at the optimistic end of both enrollment and pricing. This doesn't make the program unviable, but it does mean that the Chapter 74 tuition revenue is a necessary condition for the electricity program's financial sustainability, not a nice-to-have offset. The School Committee should formally establish tuition rates under §7C and actively market the program to non-member communities before committing to the DESE application.

FINDING 6

If it hasn't already, the School Committee should formally authorize the superintendent to market MMRHS's Chapter 74 programs to non-member communities and set tuition rates under M.G.L. c. 74, §7C at the full average per-pupil cost of each program. Unlike school choice, which reimburses at a flat rate far below per-pupil cost, Chapter 74 nonresident tuition requires sending districts to pay the actual cost of the program. At 10-20 nonresident vocational students, the district collects $220,000-$600,000 that directly offsets program operating costs — a necessary condition, not a bonus, for the electricity program's financial viability.

Building Operating Costs and Federal Revenue Risk

- The transition to the new facility will carry an operating cost step-change of approximately $0.6-1.0 million annually above the cost of the building being retired — modern HVAC, building management systems, expanded technology infrastructure, and specialized vocational spaces cost more to operate than the current 1970s-era building.
- The FY2026 BHRSD budget letter from Superintendent Dillon explicitly warns of anticipated reductions in federal grants. When this revenue declines — as the superintendent expects — the recurring costs those grants supported become local obligations distributed through the enrollment formula.

Part VIII: Policy Options and Recommendations

Priority Actions

1. Regional Agreement Reform: The Moment Is Arriving

The analysis in Parts III and IV documents in detail the growing gap between what each town contributes to the district and what its actual property wealth would imply it should contribute. The case for reforming the BHRSD operating assessment formula has never been more analytically grounded, and the moment of political leverage has never been more concretely defined. When Stockbridge receives its first capital debt service bill — calculated on a 31.4% EQV share that accurately reflects the town's $690,000 EQV per capita — the question of why the operating formula uses a completely different standard will be difficult to defer.

The ask is the application of the same principle the district already accepted in 2017 for capital: that school costs should reflect a town's actual wealth, not just the number of children it sends. The Berkshire Regional Planning Commission can facilitate. The argument fits on a single page: Great Barrington built the housing, absorbed the enrollment, and is now facing school costs consuming nearly three-quarters of its property tax levy. Stockbridge and West Stockbridge did not build affordable housing. Stockbridge built the hotel instead, locked in a favorable capital share, and has development revenue sufficient to cover its school obligations. The formula should acknowledge the difference. That is not a radical request. It is the application of the principle this district already accepted — for capital — in 2017.

2. Commission a Price-Stratified Ratio Study

The most important near-term analytical step is one that the assessors in all three towns can undertake without legislative action or special approval. A price-stratified ratio study breaks recent arm's-length sales into price quintiles and computes the median assessment-to-sale ratio within each band. If modest homes are assessed at 105-110% of sale price while trophy properties are assessed at 80-90%, that documents within-class regressivity with local data — a far more powerful basis for policy discussion than national academic citations. This is the foundation of the second paper described in Part IX. The assessors have everything they need to run this analysis. The question is whether they want to run it themselves and own the findings or wait for an outside analysis to frame the conversation for them.

3. Chapter 74 Nonresident Tuition: Activate Before the Next Program Opens

The School Committee should formally authorize the superintendent to market MMRHS's Chapter 74 programs to non-member communities and set tuition rates under M.G.L. c. 74, §7C at the full average per-pupil cost of each program. At 10-20 nonresident vocational students paying $22,000-$28,000 per year, the district collects $220,000-$560,000 that directly offsets program operating costs. This requires only a School Committee vote and deliberate marketing effort — no new authority, no legislative action.

4. Vocational Program Operating Cost Disclosure

Before the electricity program proceeds to DESE application, the School Committee should commission an independent operating cost analysis that includes fully burdened staffing costs (salary, pension, OPEB), realistic per-pupil cost projections for a 15-20 student cohort, instructor recruitment and retention scenarios, comparison against the $18,000 out-of-district tuition alternative, and projected Chapter 74 nonresident tuition revenue. The three member towns voted for a building. They should have the chance to weigh in on programs that will materially affect what they pay to operate it.

5. Choice-In Enrollment: An Honest Accounting

The School Committee should present member towns with a transparent accounting of the choice-in cross-subsidy: per-student cost, state reimbursement, and the gap — currently estimated at $11,000 or more per student. At minimum, choice-in capacity in expanded vocational programs should be reserved for Chapter 74 nonresident tuition enrollees rather than general school choice students, since the revenue recovery is dramatically better under tuition than under choice. One important distinction: the cost argument for constraining choice-in is strongest in vocational programs, where the mechanism is full tuition recovery rather than staffing reduction. At the high school academic level, staffing does not scale linearly with headcount — a chemistry or physics teacher is required regardless of class size. Constraining general academic choice-in produces limited direct savings; the case there rests on transparency and capacity management, not immediate fiscal relief.

6. State-Level Advocacy: Chapter 70 and Tax-Exempt Housing

A targeted legislative ask — that the Chapter 70 foundation budget formula include an increment for member towns of regional school districts carrying a disproportionate share of tax-exempt affordable housing — reframes this as a state aid adequacy issue rather than an inter-municipal dispute. The Legislature has created the Affordable Homes Act, the Seasonal Communities designation, and the Chapter 70 formula as tools that collectively treat affordable housing production as a state priority. None of them accounts for what happens when one member town of a regional school district bears that burden alone while its neighbors do not. Framed as a state obligation rather than a demand on Stockbridge or West Stockbridge to vote against their own interests, this ask is more politically achievable than direct formula negotiation. The Governor's housing office, DESE, and the House and Senate Ways and Means Committees are the right audiences. This brief provides the evidentiary foundation. What it needs is a champion willing to make the ask directly and persistently.

7. Sale-Triggered Assessment True-Up: The Systemic Fix

The full analysis of this proposal is in Part VI. In brief: when a property sells at a significant premium over its assessed value — proof that the market assigned a materially higher value than the assessor recorded — the seller pays to the municipality at closing the additional taxes that would have been owed if the property had been assessed at sale price, for the prior three to five years. Not a penalty — simply the tax that should have been paid, recovered at the moment the sale price proves what the property was worth and the seller has the liquidity to pay it. Massachusetts already accepts this principle in Chapter 61 rollback taxes. Extending it to general residential assessment would make the system self-correcting without requiring assessors to fight political battles over individual high-value properties. This is a multi-session state legislative effort — but it is the one change that makes all the near-term fixes permanent.

8. Close the Tuition-In Gap Through a Regional Pricing Agreement

As documented in Part IV, there is a third category of non-member students that deserves separate attention — and it is one I have written about directly. Towns like Otis, Richmond, and Sandisfield that have no secondary schools of their own send their students to BHRSD and other Berkshire districts under bilateral tuition agreements negotiated directly between districts, governed by M.G.L. c. 71, §6. These agreements are entirely separate from school choice, which is legislatively capped at a flat state-set reimbursement rate. The tuition rates in these bilateral agreements are set by negotiation — and that negotiation has produced a race to the bottom.

The numbers are stark. BHRSD member towns currently bear a per-student cost of approximately $36,885. Non-member towns with tuition agreements pay approximately $11,154 per student — less than a third of actual cost. The gap of roughly $25,000 per student is subsidized by member town taxpayers, with approximately 75% of that burden falling on Great Barrington. With approximately 73 tuition-in students across sending towns, the annual cross-subsidy exceeds $1.5 million. That is money the district is leaving on the table through pricing agreements it could renegotiate.

The reason rates have stayed low is structural: if BHRSD raises its tuition-in rate unilaterally, sending towns may redirect their students to Southern Berkshire or another neighboring district. No district wants to move first. The solution I have proposed is a Regional Tuition Pricing Agreement — a coordinated commitment among the receiving Berkshire districts to establish a common tuition-in rate based on actual per-pupil cost, phased in over several years to give sending towns time to adjust. With a unified rate, the race to the bottom has nowhere to go. Richmond, Otis, and Sandisfield have no realistic alternative secondary destination — the distances are too great and the neighboring districts would be party to the same agreement.

This is a revenue opportunity that benefits all three BHRSD member towns in proportion to their operating assessment shares. It requires no legislative action, no state approval, and no amendment to the regional agreement. It requires only that BHRSD and its neighboring receiving districts negotiate together rather than separately. A phased approach to full-cost tuition-in pricing — say, five years to close the gap — would generate meaningful additional revenue that reduces the net assessment burden on Great Barrington, Stockbridge, and West Stockbridge alike.

Summary: All Policy Options

Action	Authority Required	Timeline	Fiscal Impact
Price-stratified ratio study (all three towns)	Assessors — routine analytical work	Immediately available	Establishes whether within-class regressivity exists locally; basis for any assessment reform
Ch. 74 nonresident tuition — activate now	Superintendent / School Committee vote	Before next program opens	Direct revenue at full per-pupil cost — not $6,732 choice rate; necessary condition for electricity program financial viability under two-instructor model
Vocational program cost disclosure	School Committee policy	Before next program vote	Informed consent before capital votes with operating implications
Constrain choice-in enrollment	School Committee vote	Immediately	Reduces cross-subsidy; preserve Ch. 74 nonresident tuition capacity
BHRSD operating formula reform (enrollment to EQV)	Amendment — all three towns must agree	Politically difficult absent outside pressure	Would reduce GB's share; requires Stockbridge and WS to vote against their short-term interest
Chapter 70 reform for tax-exempt housing burden	State legislative action	Long-term advocacy	Would reduce GB's net required local contribution
Residential tax exemption and/or Seasonal Community designation	One-time Town Meeting vote; annual Select Board	Next town meeting if desired	Residency preference — not an equity remedy; separate question from assessment accuracy
Sale-triggered assessment true-up (Chapter 61 model) — see Part III	State legislative action — long-term	Multi-session advocacy	Self-correcting mechanism: seller pays 3-5 years of undertaxed differential at closing when sale price materially exceeds assessed value; no assessor action required; captures regressivity at point of market proof
Regional Tuition Pricing Agreement (tuition-in towns)	BHRSD + neighboring receiving districts — bilateral negotiation	Near-term; no legislative action needed	Closes $25K/student gap between actual cost ($36,885) and current tuition-in rate ($11,154); $1.5M+ annual revenue upside for district

Part IX: Next Steps — A Follow-On Study on Assessment Equity

What This Paper Did Not Resolve

The most important question this analysis raises but cannot answer with currently available data is whether property assessment in Great Barrington, Stockbridge, and West Stockbridge is equitable within each town — specifically, whether high-value properties are assessed at the same percentage of their market value as modest ones. The aggregate assessment ratios documented in Part II show that all three towns are reasonably calibrated at the portfolio level. But aggregate ratios cannot detect within-class regressivity, and the structural conditions for regressivity are clearly present: a resort market with extreme price variance, thin high-end transaction volume, and CAMA models that work well for properties with abundant comparables and less well for trophy estates with few.

I hear this anecdotally from people across the Berkshires — that multi-million-dollar estates are routinely assessed at a fraction of what a buyer would pay, while modest year-round homes track market closely. That anecdote may be correct. It may be overstated. The data will tell us.

What the Follow-On Study Will Do

I intend to produce a follow-on study focused specifically on within-class assessment equity in the three BHRSD member towns, drawing on local transaction data rather than national academic citations. The methodology is straightforward:

- Obtain MLS sales records for all arm's-length residential transactions in Great Barrington, Stockbridge, and West Stockbridge from calendar years 2020 through 2024 — approximately three to five hundred transactions across the three towns over five years.
- Match each sale to the assessed value of that parcel as of the January 1 prior to the sale date, using the Vision Government Solutions assessor database that each town makes available publicly.
- Compute the assessment-to-sale ratio for each transaction. Sort all transactions by sale price and divide into quintiles. Compute the median ASR within each price band.
- If the top quintile shows a meaningfully lower median ASR than the bottom quintile, that documents within-class regressivity with local data. If the ASRs are consistent across price bands, the system is working equitably at the local level.

Five years of data (2020-2024) is the right window because it captures both the pre-pandemic market and the dramatic appreciation cycle that followed. If high-end properties appreciated 40-50% from 2020 to 2023 while assessments moved more slowly — which is structurally likely given the thin comps at that price level — the ratio study will show it.

Why Local Data Changes the Conversation

Citing the Lincoln Institute of Land Policy or the Federal Reserve Bank of Philadelphia in a Town Meeting or a Select Board hearing is useful but abstract. Saying 'in Great Barrington, the fifteen residential sales above $2 million between 2020 and 2024 were assessed at an average of X% of sale price, while the forty sales below $600,000 were assessed at Y%' is a completely different level of argument. It is specific, local, and directly actionable. If the study confirms meaningful regressivity, the remedy is a price-stratified recalibration by the assessors themselves — within their existing authority, requiring no legislative action. If the study finds that all three towns are assessing equitably across price tiers, that is also useful information, and I will report it honestly. The goal is not to confirm a predetermined conclusion. It is to answer a question that deserves a local answer.

Legal Grounding and Strategic Deployment

A price-stratified ratio study is not a novel legal theory. It tests compliance with a requirement that already exists. DOR regulation requires that each residential property subclass have its own median assessment-to-sale ratio, and that all subclass median ASRs fall between 90% and 110% of market value and within 5% of each other. Assessors are already supposed to be doing this analysis.

That compliance requirement is the source of real leverage. The Bureau of Local Assessment reviews each town's submitted values, and if the subclass ASR standard is not met, the BLA can decline to certify or require remediation. A well-documented price-stratified study showing that price quartiles fail the 90–110% standard — particularly if high-value properties cluster below 90% while modest homes cluster at or above 100% — creates a certification problem the assessors cannot ignore.

The study also supports individual abatement rights under M.G.L. c. 59 §59. More importantly, it creates forward-looking pressure: if it documents meaningful regressivity, the remedy is a price-stratified recalibration of the CAMA model within the assessors' existing authority, requiring no legislative action. The strategic ask is therefore to commission the study and present it to the Bureau of Local Assessment in advance of the next certification cycle, when the leverage is greatest.

Timeline and Collaboration

I plan to begin data collection in spring 2026, with a draft available for review by fall 2026. I am in contact with colleagues at MLS who can assist with transaction data, and I welcome collaboration from the boards of assessors in any of the three towns. If the assessors want to run their own price-stratified analysis first — which I would encourage — I am happy to coordinate so this follow-on study builds on rather than duplicates their work.

The questions raised in this brief are worth pursuing carefully and publicly. They determine what families in Great Barrington, Stockbridge, and West Stockbridge pay in property taxes, what services they receive, and what kind of community each town can sustain. This district is one community. It deserves an accounting system that reflects that.

Appendix: Data Tables and Sources

A. FY2026 Tax Rate Recapitulation Data (Primary Source — LA-7)

Data Point	Great Barrington	Stockbridge	West Stockbridge
Total appropriations FY2026	$45,480,897	$16,269,165	$8,257,397
Property tax levy (Ic)	$30,572,370	$10,152,147	$6,562,909
Total CAMA assessed value	$2,309,091,365	$1,495,161,601	$634,710,768
FY2026 tax rate	$13.24 / $1,000	$6.79 / $1,000	$10.34 / $1,000
FY2025 rooms tax actual	$1,024,365	$559,265	$64,962
FY2025 meals tax actual	$379,675	$72,245	$25,723
Free cash applied to reduce levy	$3,931,723	N/A	$0
LA-7 certified by DOR	11/21/2025	10/27/2025	12/17/2025

B. EQV and ASR Comparison

Data Point	Great Barrington	Stockbridge	West Stockbridge
2024 EQV (DOR LA-19) — governs capital shares	$2,202,247,500	$1,310,803,700	$656,200,500
2022 EQV (prior cycle)	$1,741,152,600	$1,037,162,900	$453,409,500
FY2026 CAMA total (LA-7 actual)	$2,309,091,365	$1,495,161,601	$634,710,768
Implied ASR (CAMA ÷ 2024 EQV)	104.9% ✓	114.1% (above 110%)	96.7% ✓
Capital share — locked at 2024 EQV	52.8%	31.4%	15.8%
Effective rate on EQV	1.32%	0.76%	1.00%
EQV per capita	~$328,000	~$690,000	~$469,000

C. Regional Agreement — Capital Cost Formula (Primary Source)

BHRSD Regional Agreement, Section IV(A)(5), as amended May 15, 2017:

"All new capital costs incurred after July 1, 2017 shall be apportioned by using each of the member town's equalized valuations. For the purpose of this subsection (IV(A)(5)), equalized valuation shall mean the valuation of the towns as determined by the Massachusetts Department of Revenue in effect on the date the Committee votes to authorize the incurring of such capital costs."

Implication: The School Committee's November 2025 authorization vote locked in the 2024 DOR EQV figures permanently for the life of this bond. Future changes in any town's equalized valuation — including Stockbridge's projected EQV increase from the Desisto and Elm Court developments — have no effect on capital share percentages for this project.

D. BHRSD Budget and Enrollment Data

Data Point	Value	Source
FY2025 gross operating budget	$35.0M	BHRSD budget documents
FY2026 gross operating budget	$37.5M	BHRSD FY2026 Proposed Budget, Jan. 2025
FY2026 GB operating assessment	$22.4M	Berkshire Edge, Feb. 2025
FY2026 Stockbridge operating assessment	$4.12M	Berkshire Edge, Feb. 2025
FY2026 West Stockbridge operating assessment	~$3.35M (estimated)	Residual: district total implied by GB enrollment share, minus GB and SB assessments
MMRHS total enrollment (FY2024-25)	431 students	NCES
MMRHS GB member students	200	Berkshire Edge op-ed, Sept. 2025
MMRHS Stockbridge member students	40	Berkshire Edge op-ed, Sept. 2025
MMRHS choice-in enrollment	166 students (22.17%)	Berkshire Edge op-ed, Sept. 2025
Choice-in reimbursement	$6,732/student	Berkshire Edge op-ed, Sept. 2025
Chapter 74 nonresident tuition (estimated)	$22,000-$30,000/student	M.G.L. c. 74, §7C; BHRSD per-pupil cost
New high school net town cost	$99.3M-$111M	Berkshire Eagle, Dec. 2024
Muni bond rate (AA, 20-30yr, March 2026)	~4.55-4.80%	Raymond James Muni Bond Investor Weekly, March 23, 2026
MA Qualified Bond Program rating	Moody's Aa2 / S&P AA+	Mass.gov, G.L. c. 44A

E. Great Barrington Affordable Housing — Documented Units

Organization / Project	Units	Notes
Construct, Inc.	90+ properties (Lee, GB, Stockbridge)	Transitional + permanent affordable housing
CDCSB — Windrush Commons	49 units	Great Barrington; completed
CDCSB — Bentley Apartments	45 units	100 Bridge St, Great Barrington
CDCSB — Hillside Avenue	10 units	Great Barrington; completed ~2009
CDCSB — Forest Springs	11 units	Great Barrington
CDCSB — 140 East Street	9 units	Great Barrington; completed 2003
CDCSB pipeline	153 units	Current development pipeline
Documented completed units in GB	**200+ units**	Conservative; excludes GBHA and pipeline
Stockbridge completed affordable units	0	Over the same 20-year period
West Stockbridge completed affordable units	0	Over the same 20-year period

F. Key Regulatory References

Provision	Citation	Relevance
Capital cost formula — EQV lock-in	BHRSD Regional Agreement §IV(A)(5), as amended May 15, 2017	EQV in effect on authorization vote date governs capital shares permanently
Full and fair cash value assessment	M.G.L. c. 59; M.G.L. c. 40, § 56	Legal basis for 100% assessment requirement
EQV determination	M.G.L. c. 58, § 10C	Commissioner's biennial EQV obligation
Certification standards	IGR 2019-8; 830 CMR 58.1.1	DOR certification band of 90-110% ASR
Proposition 2½ levy limits	M.G.L. c. 59, § 21C	New growth mechanism; levy limit structure
Chapter 70 foundation budget	M.G.L. c. 70	Drives state aid; uses EQV for local wealth
Chapter 74 vocational education	M.G.L. c. 74; 603 CMR 4.00	Program approval, staffing, cost structure

Provision	Citation	Relevance
Chapter 74 nonresident tuition	M.G.L. c. 74, § 7C	Sending district pays full average per-pupil program cost — not choice rate
Regional school district agreements	M.G.L. c. 71, § 16B	Governs assessment formulas; amendment requires town agreement
Seasonal Communities designation	M.G.L. c. 23B, § 32; 760 CMR 76.04	Enables residential tax exemption up to 50%
Residential tax exemption	M.G.L. c. 59, § 5C	Residency preference — distinct from assessment equity
MA Qualified Bond Program	M.G.L. c. 44A	Aa2/AA+ rated; reduces municipal borrowing cost
Local option rooms excise	M.G.L. c. 64G, § 3A	Up to 6% local; Stockbridge adopted 10/1/2021
Local option meals excise	M.G.L. c. 64L	0.75% local; Stockbridge adopted 10/1/2015

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This document was prepared for informational and policy discussion purposes. All projections are estimates based on publicly available data and stated assumptions. Actual results will depend on enrollment trends, union contract cycles, interest rates at bond issuance, MSBA final determination, development timelines, and other variables. Where primary source documents are cited — particularly the FY2026 LA-7 recapitulation sheets and the BHRSD Regional Agreement — those figures are definitive. Where I have projected or estimated, I have said so. I may not be right about everything. The argument is worth having regardless.

A Note on Method

The analysis in this document was developed using a systems-framing methodology — sometimes called re:frame — that deliberately maps the peripheral forces acting on a problem before accepting the conventional boundaries of that problem. Housing supply, school finance, and utility regulation each have well-established literatures and standard analytical frames. The purpose of this approach is not to ignore those frames but to ask what they leave out: which silos are treated as separate that are in fact connected, which causes are treated as background that are in fact central, and which framings are so familiar they have stopped being examined.

The substantive expertise in this work belongs to the author. Patrick White is a serial entrepreneur who has founded and led multiple venture-backed technology companies, raised more than $25 million across six funding rounds, and spent two decades advising organizations across marketing, finance, and communications as both an executive and an outsourced strategist. He currently serves as CFO of Southern Berkshire Ambulance and Berkshire Waldorf High School. His civic record in Stockbridge — elected Select Board member and chair, founder and current chair of the Affordable Housing Trust, founder of the Stockbridge Mohican Commission, Conservation Commission member, and named intervenor in state utility regulatory proceedings — represents the application of that broader analytical experience to public systems. That combination of private-sector depth and practitioner governance experience is the lens through which the data in this document is selected, questioned, and interpreted, and it is the warrant for the normative claims these documents make: they are not academic analyses of problems observed from a distance. They are arguments made from inside the systems they describe.

Artificial intelligence was used to retrieve and cross-reference published research, stress-test arguments, and surface comparable policies from other jurisdictions. The analysis was iterative and dialogic; the direction, the framing judgments, and the conclusions are the author's.