Fiscal Levers for Policymakers

Great Barrington, Massachusetts · July 2026

A Parcenomics fiscal analysis

Parcenomics

A note from the author

As you read this report, I hope one thing is clear: the challenges Great Barrington faces are largely structural, driven by forces beyond the Town's control. Among them: a regional school-funding model that apportions cost by student headcount rather than wealth; Massachusetts' over-reliance on the property tax while limiting the tools towns have to diversify revenue; and the cascading fiscal consequences of investing in the affordable housing the region desperately needs.

This report is in no way a criticism of the Town's elected officials or its staff. It is a road map for playing the hand the town has been dealt by forces outside its control. My own view of these officials is, in fact, the opposite: I have been struck by their dedication, their knowledge, and their command of these challenges.

—Patrick White

Contents

Overview

How to read this report

This is a menu, not a recommendation. Parcenomics surfaces the statutory levers available to Great Barrington and quantifies what each one does; the decision to pull any of them rests with the Town's manager, staff, elected officials and Town Meeting.

The menu is organized by what each lever *does to the money*, because that distinction governs how policymakers can use it:

- **Grow the base** — levers that raise *new* revenue (new growth, and parcels moving from exempt to taxable status).
- **Recover uncollected** — levers that capture revenue the Town is already owed (personal-property non-filers, excise gaps).
- **Shift the burden** — levers that change *who pays*, holding the total raised constant (the residential exemption, within-class regressivity, split rate, senior exemptions). These are **revenue-neutral**: they are an equity question, not a gap-closer, and they are never netted against the budget shortfall.

Each lever is written as an **ownable workstream** — who acts, what it yields, and in what sequence — so decision makers can assign each one to a member working with the relevant board. The closing chapter (BHRSD apportionment) is the exception: it is a shared, longer-horizon assignment for policymakers, not a single owner's bucket.

The menu at a glance — headline impact

Each lever's annual impact at maturity, low to high, grouped by what it does to the money. The three groups cannot be added into one number: grow and recover raise revenue, shift is revenue-neutral, and the BHRSD anchor is expense relief. The only legitimate revenue total is grow-plus-recover.

#	Lever	Family	Annual impact (low – high)	Who acts
1	New growth (Seasonal Communities + ADUs)	Grow	$232K – $927K	Planning Board · Town Meeting
2	Simon's Rock reactivation	Grow	$583K – $781K	Assessor · Selectboard
3	PP non-filer recovery + under-declaration	Recover	$73K – $446K*	Assessor (compliance letter)
4	Motor-vehicle excise	Recover	~$25K – $65K (est.)	Assessor · Collector
5	Boat excise	Recover	~$5K – $15K (est.)	Assessor · Collector
	New + recovered revenue —		**~$0.9M – ~$2.2M / yr**	*(the revenue total)*

#	Lever	Family	Annual impact (low – high)	Who acts
	Grow + Recover			
6	**§5C residential exemption + striated study** (20/35/50%)	**Shift**	**~$1.6M – $4.7M moved** (20% – 50%)	Selectboard · Assessor
7	Within-class regressivity correction	Shift	*measured: mild (PRD 1.164); ≈$0 at median*	Assessor
8	Split rate	Shift	*limited; pending run*	Selectboard
9	Senior / legacy exemptions	Shift	*mostly already adopted; expand at margin*	Selectboard · Town Meeting · Assessor
	Burden shifted — Shift (revenue-neutral, NOT new money)		**not added to the revenue total**	*(changes who pays)*
A	Stormwater utility	Own-source	~$22K–$68K exempt recovery (rev-neutral)	Selectboard · DPW · Town Mtg
B	Parking (net)	Own-source	illustrative; space-count based	Selectboard · DPW
C	STR fee	Own-source	3% max already adopted; collection only	Assessor · Collector
D	Vacant-commercial fee	Own-source	de minimis (a stick)	Town Meeting
E	PILOT	Own-source	~$34K–$103K gap; low-6-figs new	PILOT cmte · Selectboard
	Own-source — PILOT + net parking join Grow+Recover; stormwater revenue- neutral (never summed); STR booked; vacant de minimis		*(mixed)*	*(beyond the roll)*
10	**BHRSD apportionment**	**Anchor (regional)**	**$2.3M – $6.6M relief (today's $)**	the town (shared)
	Regional expense relief — BHRSD (not unilateral)		**$2.3M – $6.6M / yr**	*(the dominant lever)*

** PP high includes the under-declaration delta (a labeled sensitivity); the conservative recoverable floor is $73K–$240K. Excise rows (4–5) are order-of-magnitude estimates pending the GB registry run, not measured figures.*

Bottom line. The revenue levers Great Barrington controls — grow and recover — deliver roughly **$0.9M–$2.2M a year** at maturity (mid case ~$1.35M). Real money, worth pulling — but against a ~$8.2M FY30 structural gap, the mid case closes only about **16%**, and even the high end leaves most of the gap open (see the next section). The *shift* levers move a larger sum — ~$1.6–4.7M under §5C (at a 20%, 35%, or 50% exemption) — yet raise **nothing new**; they reallocate who pays and are never netted against the gap. The only lever large enough to bend the trajectory is the **BHRSD apportionment correction — $2.3M to**

$6.6M of relief in today's dollars (the wealth-floor compromise up to full EQV), growing to **$3.8M–$9.1M by FY30** and up to ~$10.5M under dissolution — and it is the one the Town cannot pull alone. That contrast is the argument of the whole menu: pull the local levers, but the gap is regional.

Short-term-rental community-impact fee: already adopted by Great Barrington (a FY27 Housing Trust appropriation) — booked revenue, not an untapped lever. The only open question is a ***rate review*** *against the 3% statutory maximum, outside this menu.*

Chapter 1 · The Structural Gap

The gap the levers act against (frame — not a lever)

Before the levers, the shape of the problem they address. This is the **growth-driven structural gap** — deliberately *not* a current-state recap. Reserves, the cannabis settlement, and the levy-squeeze are real, but none of them is a lever, so none enters here. The baseline ties to the certified FY26 recap.

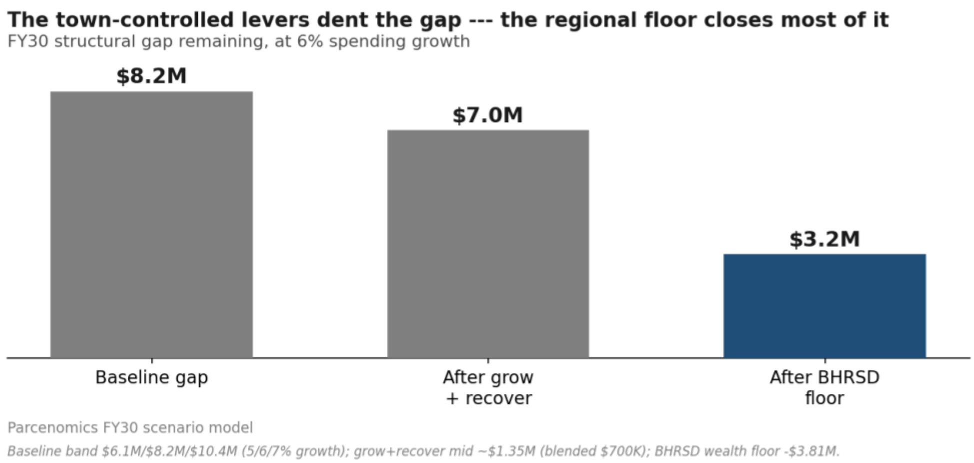
Great Barrington's budget balances today, but only barely — it has about **$507,000** of room left under its Proposition 2½ tax cap in FY26, and no more. Project spending forward and that thin cushion turns into a shortfall. If the Town's **total appropriations** grow about **6%** a year, the budget climbs from **$45.5M** in FY26 to **$57.4M** by FY30 — but the property tax, held down by Proposition 2½, can rise only from **$31.1M** to **$34.3M** over those same years. What the Town is committed to spend pulls away from what it is allowed to raise, and the gap between them opens to roughly **$8.2M** by FY30 (ranging from **$6.1M** to **$10.4M** depending on whether total appropriations grow at 5%, 6%, or 7% a year).

Why 6%? It is a labeled forward assumption applied to the Town's **total appropriations** — not the school budget alone — and it is anchored in the record. Great Barrington's total appropriations grew about **5.4% a year** over the last decade (FY17–FY26). A 6% central case sits modestly above that pace because the largest and fastest-moving component, the regional school assessment, is projected to **accelerate**: state education aid to the district is flat to declining even as the district's budget keeps rising, so the amount the member towns must cover — their assessments — grows *faster* than the budget itself (a leverage effect), and Great Barrington's rising share of district enrollment pulls its slice up further still. The 5% and 7% cases are the honest sensitivity band around that central estimate.

The gap is the *starting* hole; the levers then fill it. The waterfall below subtracts what each family can do — the town-controlled revenue levers (grow + recover), then the regional apportionment correction (the anchor). It does **not** subtract the revenue-neutral *shift* levers (§5C, split rate, regressivity, senior exemptions): those change who pays, not how much is raised, so they never close a gap.

FY30 (DERIVED)	5% growth	6% growth	7% growth
Baseline gap	$6.1M	$8.2M	$10.4M
− Grow + recover revenue (town-controlled, ~$1.35M mid)	−$1.2M	−$1.2M	−$1.2M
− BHRSD correction (compromise: wealth floor on enrollment)	−$3.8M	−$3.8M	−$3.8M
= Residual gap	**~$1.1M**	**~$3.2M**	**~$5.4M**

*Grow + recover spans ~$0.9–2.2M (mid ~$1.35M). The BHRSD correction spans **$3.81M** (the wealth-floor compromise) to **$9.06M** (full EQV) to **$10.5M** (dissolution); the compromise floor is shown. **At full EQV the correction closes the entire FY30 gap on its own in every growth scenario.***



Gap waterfall — the levers against the FY30 gap

Two facts set up the whole menu:

The school assessment is the dominant driver. At 6% growth, total appropriations rise **$11.9M** from FY26 to FY30; the BHRSD assessment alone rises **$6.2M** — over half of all spending growth — on a verified **6.3%/yr** step against a levy capped at 2.5%. The school's annual dollar increment outruns the entire levy's.

The gap is closeable — but mostly through the lever Great Barrington cannot pull alone. The town-controlled revenue levers close only about **15%** of the gap (~$1.2M/yr — real money, but not enough). The one lever large enough to close the rest is the **BHRSD apportionment correction** in the waterfall above, and it requires all three towns plus the Commissioner. That is the menu in one line: the gap is regional, so the decisive lever is the regional one; the town-controlled levers are worth pulling and buy time, but the structural fix is at the regional table.

Chapter 2 · The Levers

1 · New growth — Seasonal Communities zoning and ADUs

Grow lever · who acts: Planning Board drafts the enabling bylaws, Town Meeting adopts, the Assessor books the growth

New Growth — What it is

Under Proposition 2½, newly built and assessed property is added permanently to the levy limit — capacity the Town may levy without an override, on top of the annual 2.5% and any override. New growth is the only true grow-the-base revenue lever: it adds capacity rather than recovering an existing obligation or shifting burden within the base. The enabling mechanism is zoning — the housing provisions of the Seasonal Communities designation, and, separately, an accessory-dwelling-unit (ADU) bylaw.

The capacity is **potential, not bankable.** It exists only once units are actually built and assessed, which takes years; and new units also draw municipal services, so the figures below are **gross levy capacity, not net fiscal gain.**

New Growth — What the lever does, quantified

New growth added to the levy limit equals new taxable assessed value times the tax rate ($13.24 / $1,000) — so the figure turns on the assessed value of each new home, which is not yet known. This report models a blended value of about **$700,000 per new home** as the central case, and brackets it with a lower and a higher value so policymakers can see the sensitivity.

> **New-growth basis (Parcenomics modeling assumptions).** New-growth revenue is (new homes) × (assessed value per home) × the tax rate; both inputs are modeled, not yet realized.

- **Where the parcels come from.** The additional buildable parcels are grounded in the housing reforms tied to Great Barrington's **Seasonal Communities** designation — not speculative development. The designation **requires** the Town to adopt bylaws permitting **undersized lots** to be used for year-round housing and to allow **tiny houses** (M.G.L. c.23B §32, the Seasonal Communities statute in the 2024 Affordable Homes Act), and a separate accessory-dwelling-unit (ADU) bylaw adds units on existing lots. (The state mandate is to *permit* those undersized-lot and tiny-house uses; the specific lot-size and dimensional thresholds are set by local bylaw, so the number of parcels this unlocks is a Town-level design choice — the 25–100-home band below is a modeled pace, not a parcel-by-parcel count.)
- **What each new home is worth.** A blended **~$700,000**: one-third (33%) deed-restricted affordable at ~$500,000 (the deed restriction caps assessed and resale value) and two-thirds (67%) at market, ~$800,000 — the market figure anchored to

recent Great Barrington sales (2022–2026: mean ~$699,000, 75th percentile ~$795,000). The 33/67 split and the $500,000 deed-restricted value are stated modeling assumptions, not a town-adopted requirement; the $800,000 market leg is anchored to the sales record.

New growth remains potential, not bankable until units are built and assessed.

At the modeled **$700,000** blended value, the permanent annual levy capacity is:

Avg new-home value (basis)	25 homes (5-yr)	50 homes (mid)	100 homes\
$500K (all-affordable case — recent-sales median)	$165,500	**$331,000**	$662,000
$700K (**blended modeling basis** — see assumption)	$231,700	**$463,400**	$926,800
$800K (all-market case — recent-sales p75)	$264,800	**$529,600**	$1,059,200

Read: at the modeled **~$700,000** blended value, 50 new homes add about **$463,400** a year of permanent levy capacity once built and assessed — about **40% above** the ~$331,000 the earlier flat-$500K figure implied. The value-per-home is a **labeled modeling assumption**, bracketed by the $500K (all-affordable) and $800K (all-market) sensitivity rows; the capacity is recurring and compounds into the levy base as units come online (100 homes over five years ≈ 20/year, building to the steady-state figure).

ADUs run on the same mechanic under a **separate** bylaw, but an accessory unit adds less assessed value than a standalone home — so value each at a realistic **$250,000**:

ADUs (5-yr)	New taxable AV @ $250K each	Permanent annual levy capacity
25	$6,250,000	$82,750 / yr
50	$12,500,000	$165,500 / yr
100	$25,000,000	$331,000 / yr

The unit counts and average values are **labeled scenario assumptions**, not data; the rate is verified. Quantify this lever as a range tied to visible assumptions — never a point estimate.

New Growth — The ownable workstream

Who acts	The **Planning Board** drafts the Seasonal Communities housing provisions and the ADU bylaw; **Town Meeting** adopts; the **Assessor** books new growth as units are built and assessed.
**The owner’s	Maintain the new-growth capacity model — track permitted and assessed units against the scenario band so the owner watches capacity convert from potential to bankable.
Sequence	Bylaw adoption (a Town Meeting calendar item) → multi-year build-out → capacity accretes. This is the longest-horizon *grow* lever.

2 · Simon’s Rock reactivation

Grow lever · who acts: the Assessor determines taxable status on the qualifying use; the Selectboard is informed

Simon’s Rock — What it is

Bard College at Simon’s Rock holds substantial real property currently **exempt** from taxation as charitable and educational property under M.G.L. c.59 §5, Clauses 3 (the “3ABC” exemptions). An exemption of this kind rests on the parcel’s *qualifying use*. Where an institution reduces or ceases the educational use that grounds the exemption, the basis for it can lapse and the parcel returns to the taxable roll. Given Simon’s Rock’s operational changes, the question the **Assessor** can examine — parcel by parcel — is which holdings still qualify and which have moved to a taxable posture. This belongs in the *grow-the-base* family: it adds taxable value the Town does not currently levy on.

Simon’s Rock — What the lever does, quantified

The aggregate assessed value of the 3ABC-exempt holdings is **$58,956,100**; at the FY26 rate that is **~$781,000/yr** of reactivated levy. A narrower reading of the affected value (per the Assistant Town Manager, ~$44M) yields **~$583,000/yr**. The two AV figures are **unreconciled**, so the lever carries as a **range — $583K to $781K per year — effective FY2028 at the earliest**, and reconciling that gap to a single defensible figure is the first analytical task before it enters any budget projection.

Like new growth, this is **potential, not bankable**: it depends on the Assessor’s taxable-status determination and is contestable by the institution through abatement. A smaller parallel question exists for the former Searles high-school property — a companion developable item, not a separately sized lever here.

Simon’s Rock — The ownable workstream

Who acts	The **Assessor** determines taxable status on the qualifying use, parcel by parcel; the **Selectboard** is informed; any change is appealable by the institution.
**The owner’s	Commission the exemption-status brief — which parcels, which use, which assessed value — and reconcile the $44M-vs-$58.96M AV gap to one figure before it is projected.
Sequence	Exemption-status brief → AV reconciliation → Assessor determination → FY28 earliest booking.

3 · Personal-property non-filer recovery and under-declaration

Recover lever · who acts: the Assessor, through a compliance letter

Personal Property Tax — What it is

Second homes and non-resident-owned residential property owe an annual **personal-property tax** on their furnishings and contents (Class 501), declared each year on a form of list. Many such owners file nothing, and many file a value far below their home's plausible contents. This lever recovers tax **already owed under current law** — it is not a new tax and not a rate change.

The mechanism is a **non-accusatory compliance letter.** The Assessor issues a letter that states the statutory itemization and true-list obligation, mail-merges each recipient's *own* currently-declared amount, and asks the owner to confirm the declaration is complete. No accusation, no inspection, no appraisal — a share of recipients self-correct on receipt, at near-zero administrative cost. The posture throughout is candidate re-canvass, never a fraud allegation; everything below is stated in the aggregate, with no parcel named.

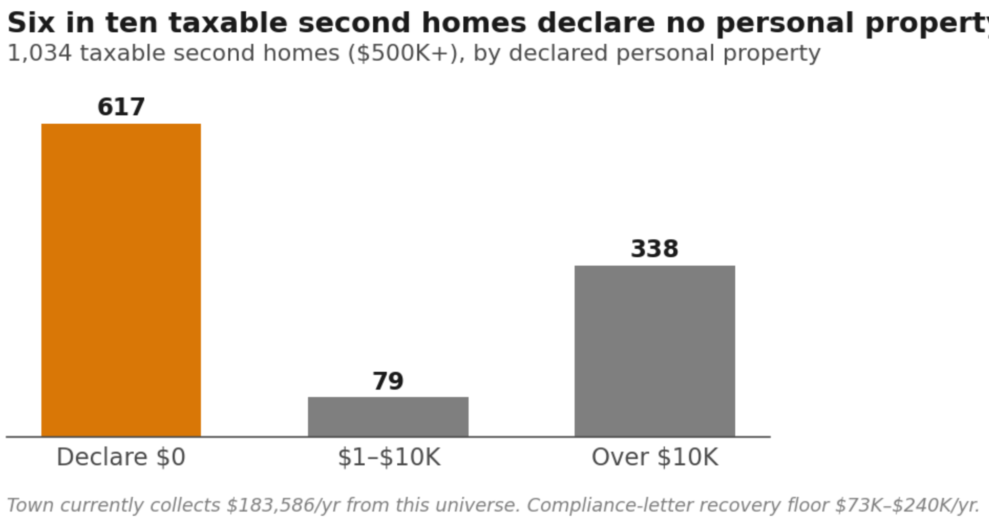
Personal Property Tax — The opportunity, at a glance

The sharpest, assumption-free view of the opportunity is simply how the taxable second-home universe distributes by what it currently declares. A furnished second home cannot credibly hold under $10,000 of fair-market contents, so the "declares nothing" and under-$10K bands *are* the opportunity, with no estimate attached.

Declared personal property	Parcels	Share	Aggregate declared	PP tax now	Potential Impact
none / no account	617	60%	$0	$0	**$73K–$240K** floor
$1–$10K	79	8%	$516,680	$6,841	
$10K–$25K	206	20%	$3,415,070	$45,216	
$25K–$50K	62	6%	$2,057,200	$27,237	
$50K–$100K	44	4%	$3,221,980	$42,659	
over $100K	26	3%	$4,655,090	$61,633	
Total	**1,034**	100%	**$13,866,020**	**$183,586**	**$73K–$240K** + **$141K–$446K** delta*

** Potential Impact: the "declares nothing" band is the non-filer population the conservative floor ($73,288–$239,905/yr) quantifies; the under-declaration delta ($141,000–$446,000/yr, a labeled sensitivity) layers across the under-declared bands — shown separately, not summed, consistent with the section.*

The shape is the argument. Of the **1,034** taxable second homes, **617 (60%) declare no personal property at all**, and **696 (67%) declare under $10,000** — and a furnished high-value second home cannot credibly hold under $10,000 of fair-market contents. That bottom-of-the-table mass *is* the opportunity, with no estimate attached to it. The Town currently collects **$183,586 a year** in personal-property tax from the entire second-home universe; the compliance letter targets exactly the “declares nothing” and under-$10K bands.



Personal-property declarations by band — six in ten declare nothing

Personal Property Tax — What the lever does, quantified

The floor (the on-page number). Recovery from non-filers, anchored conservatively to the filed Class-501 base (median declared $14,840), is **$73,000–$240,000 per year.** This is the verified, defensible figure — the one the compliance letter rests on, because the letter needs nothing beyond the statute and the recipient’s own declared amount.

The under-declaration delta (a labeled sensitivity, shown separately). Bringing each under-declared second home up to a band-keyed fair-market-value contents floor — net of what it already declares — adds an estimated **$141,000–$446,000 a year** (mid case ~$253,000), across a low/mid/high bracket on the contents assumptions. This captures the broad pattern, not a narrow art tail: every furnished high-value second home holds taxable contents above a $15K declaration, valued at fair market value (depreciated furnishings largely wash out; held-value items — art, antiques — do not). The delta is a labeled sensitivity, never the headline, and it does **not** reach the §5C scale because personal property is a ~1.3% tax.

Why the $500K-and-up scope. The recoverable universe is read across the second homes assessed at $500,000 and above, because that is where credible contents value concentrates and where the largest pool of under-declarers sits. A furnished $750,000 second home can hold a genuinely valuable collection, and the $500K–$1M band is the single largest group of second homes — confining the analysis to the trophy tier above $1M would zero out most of the opportunity. The contents floor is band-keyed so a modest second home contributes modestly and the high end carries the weight.

Durability. Recovered personal property is part depreciating (furnishings, eroding toward a floor) and part appreciating (art, antiques, which hold). Roughly **63%–80%** of year-one recovery persists to year five — a one-time-plus-decaying annuity, not a permanent line.

Personal Property Tax — The ownable workstream

Who acts	The **Assessor** issues the compliance letter and processes the self-corrections.
**The owner's	Own the distribution exhibit and the letter template; carry the recoverable **floor** into the budget conversation as a *recover* line, with the delta as a labeled sensitivity behind it.
Sequence	Finalize the distribution → letter template → mail merge → self-correction window → re-canvass of non-responders.

4 · Motor-vehicle excise

Recover lever · who acts: Assessor and Collector

Motor-Vehicle Excise — What it is

Motor-vehicle excise is billed on vehicles garaged in the Town. Gaps arise where a vehicle is garaged in Great Barrington but registered elsewhere, or where registrations lag actual garaging — a pattern that is more pronounced in towns with a high second-home presence. The recovery method (cross-referencing the registry against the resident and second-home universe) is the one developed for Stockbridge and is ported and ready to run for Great Barrington.

Motor-Vehicle Excise — What the lever does, quantified

An order-of-magnitude extrapolation (labeled estimate, pending the GB run). Massachusetts motor-vehicle excise is billed at $25 per $1,000 of a depreciated vehicle valuation — a typical bill runs ~$150–$350 a year. The recoverable gap is the set of vehicles garaged at a Great Barrington property but registered to an owner's primary address elsewhere, so the excise is billed by another town or not at all. Sized off the second-home cohort: if even **10–25%** of the ~1,034 non-resident/second-home properties keep one such vehicle garaged in town (≈100–260 vehicles) at an average ~$250 bill, the recoverable gap is on the order of **$25,000–$65,000 a year**. Every input here is a labeled assumption, not a measurement — a scenario to be replaced by the GB registry cross-reference (the same cross-silo method built for the Stockbridge engagement), not a bankable figure.

Motor-Vehicle Excise — The ownable workstream

Who acts	The **Assessor** and **Collector** run the registry cross-reference and pursue the billing gap.
The owner's bucket	Authorize the GB excise-gap run; bring the quantified gap back to policymakers as a *recover* line.

Sequence	GB run → gap quantified → recovery process.

5 · Boat excise

Recover lever · who acts: Assessor and Collector

Boat Excise — What it is

The same mechanic as motor-vehicle excise, on a smaller base: boat excise is owed on vessels habitually moored or docked in the Town, and a gap arises where a vessel is moored locally but registered or declared elsewhere. The Stockbridge method is ported.

Boat Excise — What the lever does, quantified

An order-of-magnitude extrapolation (labeled estimate, pending the GB run). Boat excise is billed at a much lower rate ($10 per $1,000 of valuation) on a far smaller population of vessels moored or docked in town. On the same cohort logic, the recoverable gap is modest — on the order of **$5,000–$15,000 a year** — a labeled scenario, not a measurement. It is included for completeness and because it runs on the same data as the motor-vehicle cross-reference, at near-zero added effort.

Boat Excise — The ownable workstream

Who acts	The **Assessor** and **Collector**.
The owner's bucket	Fold the boat-excise run into the motor-vehicle excise workstream (same data, same owners).
Sequence	GB run (with #4) → gap quantified → recovery.

6 · The residential exemption (§5C) and the striated study

Shift lever · revenue-neutral · who acts: Selectboard at the classification hearing, on the Assessor's analysis

Residential Exemption — What it is

Today every home in Great Barrington is taxed at the same rate, whether it is someone's year-round house or a second home used a few weekends a year. A **residential exemption** (M.G.L. c.59 §5C) changes that. It lets the Town take a fixed dollar amount off the taxable value of every home that is a **primary residence** — the house the owner actually lives in — so those owners are taxed on less of their home's value. The Town does **not** collect any less money overall: the amount taken off the year-round homes is made up by the properties that do not qualify — second homes, seasonal homes, and homes held through LLCs or trusts. In short, it shifts part of the residential tax bill off the people who live here year-round and onto the people who don't. Because the Town's total collection does not change, this is a **redistribution — not a new tax, and not a tax cut for the town as a whole.** Some homeowners pay less, others pay more, and the total stays the same.

The exemption is set as a percentage of the average residential value, and Great Barrington chooses the level. At **20%** that is a flat exemption of **$113,892** per qualifying home; at the **35%** statutory default, **$199,310**; and because Great Barrington is a designated **Seasonal Community**, it may go as high as **50%**, a **$284,729** exemption. Whichever level it picks, owner-occupants below a break-even home value pay **less**, and the difference is carried by residential property that does *not* house its owner — second homes, entity-held parcels, and the highest-value owner-occupied homes.

The finding that resizes it

Whether this lever is worth pulling turns entirely on one number: how much of Great Barrington's residential property is *not* owner-occupied. The Town has historically described that share as **12–15%**. It is not.

On positive evidence — out-of-state mailing, voter registration in a peer town, or a second-home personal-property account — Great Barrington's non-owner-occupied residential share is **at least 28%** of the 3,470-parcel residential universe (978 parcels). The strongest, most unambiguous slice alone is **20.2%**. A further **~5%** of parcels sit in entities the public record cannot resolve to a person — overwhelmingly LLCs registered to agent or property-manager addresses rather than to an owner — so the true figure lies between **28% and ~34%**.

Two points of method sit under that number:

- **It is built from evidence, not residual.** Every parcel in the 28% carries a positive non-resident signal — an out-of-area mailing, a peer-town voter registration, or a second-home personal-property account. The figure is not what is left over after subtracting known residents.
- **Residents' own trusts are counted as resident.** Where a parcel is held in a trust or LLC whose responsible individual is a Great Barrington voter mailing in-town, it is treated as owner-occupied — so the share does not inflate itself by sweeping local estate-planning entities onto the non-resident side of the ledger.

Which level, and who comes out ahead

Whichever level Great Barrington picks, the mechanics are the same: below a tipping-point home value — the **break-even** — a year-round owner pays *less* than today, above it *more*. The striking thing is how **steady the break-even stays** across all three levels, sitting in the high-$800,000s (a bigger exemption comes with a correspondingly higher rate on the value that remains taxable):

The median Great Barrington home's property tax burden at each exemption level
(median owner-occupied home, assessed $453,200, about $6,000 today)

Exemption level	Break-even (homes below this come out ahead)	Property tax burden

Exemption level	Break-even (homes below this come out ahead)	Property tax burden
0% (today)	n/a	**$6,000**
20%	~$840,000	~$5,197
35%	~$863,000	~$4,371
50% (Seasonal Communities maximum)	~$888,000	~$3,284

Two things a resident can take from that table. First, the Town's earlier discussion put the break-even near **$1,000,000**, which made the exemption look like it mainly helps expensive homes — but the real break-even is lower and barely moves, so at *every* level the break reaches a wide range of ordinary homes: a home worth less than roughly **$850,000 comes out ahead no matter which level Great Barrington chooses.** Second, the level is really a dial on *how much* the winners save, not on *who* wins — the median year-round home saves about **$800 at 20%, $1,629 at 35%, or $2,716 at 50%.**

Because most owner-occupied homes in town fall below the break-even, **most year-round homeowners come out ahead at any of the three levels** — and where the added burden lands is the politically salient fact: about **80%** of the increase at 20% (**81%** at 35%, **82%** at 50%) falls on owners who are non-resident or entity-held — owners who **do not vote in Great Barrington.** Stated as analysis and not as advocacy: the residential exemption concentrates its cost on property outside the local electorate, and its benefit on resident owner-occupants below the break-even. And the total moved is **largely insensitive** to the exact owner-occupied share — shrinking the owner-occupied base both lowers the value given away and enlarges the base that pays for it, and the two effects roughly cancel — so the headline transfer does not balloon just because the non-resident share is higher than the Town assumed.

The one group to watch: house-rich but cash-poor

The homeowners who could feel a pinch are those whose homes sit just above the break-even but whose incomes don't match their home's value — often longtime residents, frequently retirees, whose house climbed in value over the years while their income did not. In Great Barrington that is roughly **180 owner-occupied homes valued between $800,000 and $1,000,000, and another 127 between $1,000,000 and $1,200,000** — the homes near and just above the break-even. (At the higher exemption levels the break-even rises a little, so a few of those homes flip to winners rather than payers.) The Town already has tools that soften this, usable **alongside** the exemption: a qualifying senior can **defer** the tax — put off paying it, repaid later when the home is sold (Clause 41A) — or **work it off** through a town program worth up to **$1,500 a year** (Clause 41K). So a cash-poor senior whose home sits above the break-even is not forced to absorb the higher bill out of pocket.

LLC-held homes: statewide law, with an easy cure

One eligibility rule deserves to be stated precisely, because it is easy to misread as a flaw in the lever — or to deploy as one. A home whose title is held by an **LLC or other business entity does not qualify** for the exemption, even if the people living there are full-time Great Barrington residents. This is not a Great Barrington choice or an anti-exemption gloss; it is the uniform statewide rule. Section 5C grants the exemption only for "the principal residence of a taxpayer as used by the taxpayer for income tax purposes," which the Department of Revenue and assessors administer as a record-ownership test: the applicant must be an owner of the home on the assessment date. An LLC is a separate legal person with no principal residence — and §5C goes out of its way to *deem* cooperative-corporation members owners so they can qualify, while writing no equivalent rule for LLCs. The established exemption towns — Boston, Brookline, Watertown and Eastham among them — apply it identically.

Two things keep this from being either a loophole or a trap:

- **Trusts qualify.** A home held in trust is eligible as long as the resident is a trustee with a beneficial interest — the ordinary estate-planning arrangement. The exclusion is specific to business entities, not to everyone who declines to hold title in their own name.
- **The cure is trivial.** An owner-occupant who holds their home in an LLC and wants the exemption simply re-titles it into their own name or a qualifying trust — a one-time deed change. No genuine resident is permanently shut out; each decides whether the exemption is worth the re-titling.

For this report's arithmetic the rule cuts one way only — toward **conservatism.** Chapter 6 counts an LLC-held parcel whose responsible individual is a local voter as owner-occupied, on the resident side of the ledger; under the statute those parcels cannot actually claim the exemption, so they are bearers, not beneficiaries. The true non-qualifying base is therefore at least as large as the 28–34% stated here.

What it does for an individual resident

The break-even — the owner-occupied home value at which the exemption saving exactly offsets the higher rate — is:

- **20% exemption → break-even ≈ $840,291** (residential rate rises from $13.24 to $15.32)
- **35% exemption → break-even ≈ $863,058** (residential rate rises to $17.22)
- **50% exemption → break-even ≈ $887,573** (residential rate rises to $19.49)

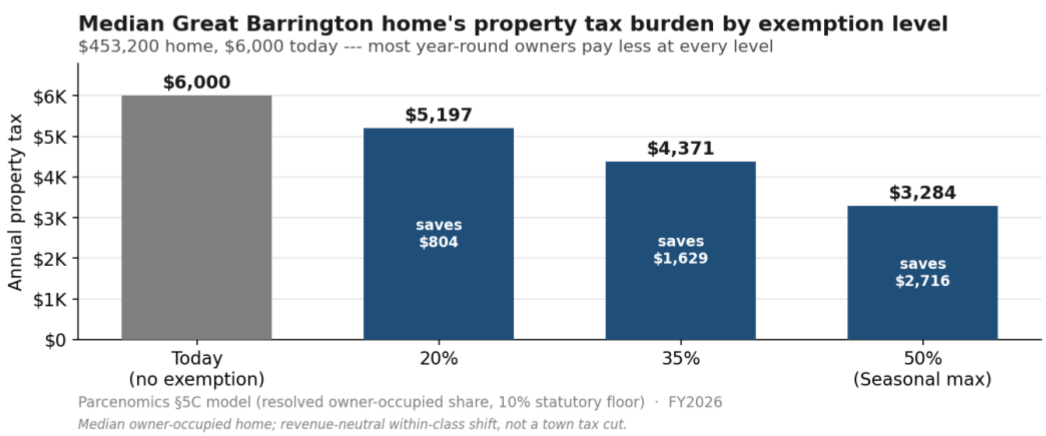
A Great Barrington owner-occupied home assessed **below ~$863,058 sees a tax cut; above it, an increase.** The residential **median home is $453,200** — well below break-even — so the typical resident owner-occupant is a beneficiary. At 35% (with the §5C 10% taxable-value floor applied):

Owner-occupied home (assessed)	Tax today (uniform $13.24)	Tax with §5C at 35%	Net change
$200,000 (low-end)	$2,648	$344	**↓ $2,304**
$453,200 (residential median)	$6,000	$4,371	**↓ $1,629**
$733,598 (just under break-even)	$9,713	$9,198	**↓ $515**
$863,058 (break-even)	$11,427	$11,427	$0
$1,294,586 (above break-even)	$17,140	$18,856	**↑ $1,716**

> **Note — §5C 10% floor.** By statute (c.59 §5C), the exemption cannot reduce a parcel's taxable value below **10% of its full and fair cash value**. That floor binds for owner-occupied homes below **~$221,000**: a $200,000 home is taxed on $20,000 (a $344 bill), not on the $690 a flat $199,310 exemption would otherwise leave. The figures above apply that floor.

At 50%, the cut deepens for the typical resident (the median home saves **$2,716**) and the break-even moves slightly, to ~$887,573; the cost rises correspondingly on property above it.

One thing it does not do. The residential exemption raises **no new money** for the town's budget gap. It only moves money around *within* the residential class — from second homes toward year-round homes, about **$1.6M** at 20%, **$3.0M** at 35%, and up to **$4.7M** at 50%. It is a fairness tool, not a revenue tool, and it should never be counted toward closing the operating shortfall.



Median Great Barrington home's property tax burden by exemption level — most owner-occupants pay less

The striated study is the companion

The exemption answers *who pays among residential owners*. The **striated price survey** (an IAAO-standard ratio study, by value band) answers a prior question the exemption rests on: whether the assessment roll itself is even-handed across the value distribution, or whether high-value property is systematically under-assessed relative to modest property. Where regressivity is present, it compounds the case the exemption addresses — and where it is absent, it bounds the exemption's reach. The two travel together; the study is the evidentiary floor under the burden-shift levers (this lever and #7).

Does the exemption cool the second-home market?

A second objection runs the other way: that a residential exemption cools the second-home market — deterring buyers and eroding the tax base. Three responses hold it in check. First, the **increment is small relative to price**: the additional annual bill on a non-owner-occupied home is a modest figure against a purchase in the seven figures, and second-home demand in the Berkshires is driven by amenity — location, landscape, cultural access — far more than by the marginal property-tax line, which makes that demand relatively tax-inelastic. Second, **comparable tax gaps have not cooled the market**: Great Barrington already carries a higher residential rate than some neighboring towns without losing its second-home appeal, so a within-class shift of this size is unlikely to be the deciding factor for a buyer choosing the town for its amenities. Third, the exemption **does not raise the town's total residential take** — it redistributes within the class — so there is no aggregate new burden on the market, only a reweighting toward owner-occupants. *(Any external empirical claim — property-tax capitalization magnitudes — should be sourced before this passage publishes; the argument here stands on the internal comparison and the revenue-neutral structure.)*

Does the exemption raise rents?

The most common objection is that the exemption raises taxes on rental property and landlords pass that through as higher rent. It is not baseless — where the stock is market-rate rental, some pass-through is real (Massachusetts analyses model it as partial, and larger in tight markets). But in Great Barrington the claim is overstated, and where it has force there is a clean design fix.

Start with how rent is set: rent is what a tenant can and will pay, not a sum of the landlord's costs. Recent history is the proof — area rents rose far faster than any landlord cost, because pandemic-era demand let owners charge what the market would bear while taxes, maintenance and insurance did not double. And the tenant's ceiling is already pressing hard: about half of Massachusetts renters spend more than 30% of income on housing, a quarter more than half — little slack left to absorb a new charge. When rent already sits at the market ceiling, a tax increase is absorbed in the owner's margin or capitalized into a lower sale price, not added to rent. The increment is small in any case — the higher rate is about $4 more per $1,000 of value, roughly $1,600 a year on a $400,000 unit, against demand-driven rent moves many times larger.

First, **the total residential levy does not change.** The exemption redistributes the existing residential tax; it adds no aggregate cost to the housing sector. It moves burden from owner-occupants below the break-even toward non-owner-occupied and high-value property.

Second, **the property that bears the exemption is overwhelmingly second homes, not year-round rentals.** The non-owner-occupied share the exemption targets (Chapter 6's 28%-plus) is dominated, in a seasonal Berkshire town, by seasonal and second-home property. The slice that is actually year-round market-rate rental — the only stock from which a Great Barrington tenant's rent could rise — is a minority of the affected base. The lever lands on absentee and high-value owners; that is the point of it.

Third, **regulated and nonprofit-owned rentals cannot pass a tax change through to rent.** Where rent is set by public-housing rules, deed restriction, or subsidy rather than the market — which describes most of Great Barrington's affordable stock (the 368 inventoried affordable units, largely housing-authority, nonprofit, and tax-credit owned) — there is no market rent for a tax change to flow into, and much of that stock is tax-exempt to begin with. The renters most often invoked in the objection are the renters least exposed to it.

Fourth, **where the concern does have force — the genuine year-round, market-rate rental — the exemption can be designed to protect it.** Massachusetts communities (Provincetown is the worked example) have adopted a variant that **extends the exemption to property with full-time renters**, so long-term rental housing is treated like owner-occupied housing rather than like a second home. That variant also tilts the owner's incentive away from short-term-rental platforms toward full-time tenants — returning units to the long-term market, which works in the *opposite* direction of the rent-increase concern.

In short: the exemption's incidence falls overwhelmingly on second homes and absentee owners, not year-round rentals, and where the renter concern is real the full-time-renter variant addresses it. It is a question of exemption *design*, not a reason the lever raises rents across the board. *(Incidence framing and the full-time-renter variant: Massachusetts Budget and Policy Center, "MA Property Taxes: Who Pays?"; to be archived before publication.)*

Why, then, has no Berkshire town adopted it?

If the exemption helps most year-round owners, why has no municipality in Berkshire County adopted it? Because its cost is concentrated on an organized, well-resourced minority — non-resident and high-value owners — while its benefit is spread thin across an unorganized majority. That is the shape of a policy popular in the aggregate that dies at Town Meeting.

Residential Exemption — The ownable workstream

Who acts	The **Selectboard** adopts (or declines) the residential exemption percentage at the **annual tax classification hearing**, on the **Assessor's** analysis. Town Meeting is not the adopter.
**The owner's	Commission and own the **striated study**; carry the break-even model at Great Barrington's resolved owner-occupied share into the classification-hearing record so the Selectboard decides on quantified ground rather than on the 12–15% assumption.
Sequence	Striated study → break-even model at resolved share → classification-hearing brief. The study can begin immediately; the adoption decision is a fall calendar item.

7 · Within-class regressivity correction

Shift lever · revenue-neutral · who acts: the Assessor, through reassessment discipline

Within-Class Regressivity — What it is

When an assessor values thousands of homes by formula, the result is rarely perfectly even across the price range. In many Massachusetts towns the most expensive homes come in a little *under* their true market value while ordinary homes land right on it — so the ordinary home quietly pays a bit more than its share and the high-end home a bit less. Correcting it — holding every price band to the same standard — shifts a little of the load back up the value scale. It raises no new money; it evens out who pays, which is why it sits in the same family as the residential exemption and rests on the same kind of sale-versus-assessment study.

Within-Class Regressivity — What the lever does, quantified

We ran the study. Across **1,088 arm's-length residential sales (FY22–FY26)**, Great Barrington's assessment-to-sale-price ratios **fail the international uniformity standard**: the Price-Related Differential (PRD) — the standard IAAO test for regressivity — is **1.164**, outside the acceptable band of 0.98–1.03. By that professional measure the roll *is* regressive: modest homes are assessed at a higher fraction of market value than expensive ones.

But the magnitude is **mild**, and it is concentrated at the bottom of the market. Median assessment ratio by price quintile:

Price quintile	Median assessment-to-sale ratio
Q1 (lowest-price)	0.96
Q2	0.94
Q3	0.94
Q4	0.93
Q5 (highest-price)	0.94

The tilt is essentially **the lowest-price tier carrying a ~2-point-higher ratio than everything above it**; the rest of the distribution, high-value homes included, is uniform at about 0.94. That is a real but narrow regressivity — it touches the cheapest homes, not a broad high-end giveaway. (For contrast, Stockbridge's striated study returned a PRD of **1.34** with its highest-value tier assessed at about **0.74** of market — a far steeper tilt. By this measure Great Barrington's assessor is comparatively even-handed.)

What it's worth, per home (illustrative). Bringing the lowest tier into line with the rest is roughly a 2% assessment correction on those homes — about **$80 a year** on a $300,000 home. At the residential median ($453,200) and above, the ratio already sits at the town norm, so the effect is **near zero**. Extended across the lowest fifth of the residential class (on the order of ~680 homes), the total mis-allocation is on the order of **$50,000–$70,000 a year** — real, worth correcting on fairness grounds, but an order of magnitude smaller than the residential-exemption or apportionment levers. *(Per-home and total figures are illustrative, derived from the quintile tilt at the $13.24 rate; the precise correction is set at the reassessment, not by this study.)*

This is the one lever where the finding cuts partly *for* the Town: the roll is mildly regressive by the international standard, but far less so than a peer like Stockbridge, and the median homeowner is assessed right at the town norm. Stating that plainly is worth more than overstating it — and it is the section that makes the rest of the report credible. The larger assessment-equity question in Great Barrington is not price regressivity *within* the owner-occupied class; it is who sits *outside* it and therefore bears the residential exemption (§6).

Within-Class Regressivity — The ownable workstream

Who acts	The **Assessor**, through reassessment discipline at the lowest-price tier — and, if a sharper test is wanted, a multi-year re-cut of the sales study.
**The owner's	The ratio study is essentially done (PRD 1.164, 1,088 sales). The optional next step is the multi-year, class-stratified re-cut (the method used in Stockbridge), which tests whether the same-year ratio understates the tilt.
Sequence	Ratio study (done) → optional multi-year re-cut → reassessment cycle.

8 · Split rate

Shift lever · revenue-neutral · who acts: the Selectboard at the classification hearing

Split Rate — What it is

Massachusetts lets a town put a higher tax rate on business property — stores, offices, industrial sites — than on homes, taking some of the load off homeowners. The **Selectboard** decides it at the same fall hearing as the residential exemption.

Split Rate — What the lever does

How much relief it can deliver depends on how much business property the town has to lean on — and Great Barrington doesn't have much. Business and industrial property together are only about **13%** of the town's taxable value, and the homeowner share keeps climbing (about **84%** in FY26). With so small a business base, even the largest shift the law allows moves only a modest amount off homeowners — and it lands on a business sector that is already under pressure. The exact dollars at each rate await the GB run, but the ceiling is low because the base is small.

Split Rate — The ownable workstream

Who acts	The **Selectboard** at the fall classification hearing, on the **Assessor's** business-property analysis.
The owner's bucket	Commission the split-rate numbers; brief them into the same hearing record as §6.
Sequence	GB run → the numbers → classification-hearing brief (same hearing as §6).

9 · Senior and legacy exemptions

Shift lever · revenue-neutral · who acts: Town Meeting accepts the local option; the Assessor administers

Senior Exemptions — What it is

Massachusetts offers a suite of local-option exemptions targeting seniors and long-tenured owners — among them Clause 41A (senior tax deferral), the Clause 41C/41D senior exemption, and the Clause 17-series options — that provide targeted relief without a general rate change. Several are adopted by local option: Town Meeting accepts the statute, and the Selectboard and Assessor administer it. They are *shift* levers — relief to a defined group, carried by the rest of the class.

Senior Exemptions — What the lever does, quantified

Great Barrington has already adopted most of this suite — several clauses **above** the statutory floor. The Board of Assessors' current offerings:

Exemption	Covers	Great Barrington's adopted terms
Clause 41D (senior 65+)	Low-income seniors	**$1,000** — double the $500 base — at **age 65** (vs. 70), with COLA-indexed income and asset limits
Clause 41A	Senior tax **deferral**	up to **100%** deferral
Clause 41K	Senior tax **work-off**	up to **$1,500**
Clause 17D	Surviving spouse / minor child / senior 70+	**$175** (base)
Clause 22-series	Disabled veterans	**$412 / $1,029 / full**, by sub-clause
Clause 37	Blind	**$437.50**

So this lever is largely **already pulled** — which is itself worth saying plainly. The relief is real and well-targeted: **tenure at an address** is exactly the signal of the long-resident owner these clauses protect, the natural counterpart to the residential exemption's broad relief. What remains is marginal: confirm **utilization** — the per-clause take-up, which the public documents don't show, and where under-enrollment is common and the cheapest relief to expand; weigh the local option to lift the senior exemption to **200% ($2,000)**, which Great Barrington has not taken; and review the clauses not on the current list (hardship 18/18A, the percentage-of-value senior variant 41C½). The magnitude here is targeted relief to a defined group, not a town-wide figure; it is sized from eligible-population and take-up data.

Senior Exemptions — The ownable workstream

Who acts	**Town Meeting / Selectboard** accept the local options (most already accepted); the **Assessor** administers.
**The owner's	Pull per-clause **utilization** from the Assessor and an eligible-population estimate; then decide whether to lift 41D to 200% or add the unadopted clauses.
Sequence	Utilization data → eligible-population estimate → Town Meeting article only if expanding.

Own-source revenue — beyond the property roll

Levers 1–9 all act on the property tax roll. But a town raises money in other ways too, and Great Barrington leaves several of those channels partly or wholly untapped. This family gathers the **own-source** levers that sit *beyond* the property roll — a stormwater service fee, paid parking, the already-adopted short-term-rental fee, a vacant-commercial registration fee, and payments in lieu of taxes from tax-exempt institutions. They matter for a reason the property levers cannot touch: several of them reach the **large tax-exempt parcels** — the college, the hospital, the camps — that pay little or nothing today, and none of them is capped by Proposition 2½.

They do not all count the same way, so the menu keeps them distinct:

- **PILOT** and **net parking** are genuine **new revenue** the Town controls — they add to the grow-and-recover total (modestly; both are sized illustratively here).
- The **short-term-rental fee** is **already adopted and booked** — not new money, only a collection question.
- **Stormwater** is **revenue-neutral**, like the §5C shift levers: it moves an existing cost off the levy rather than raising new money, so it is **never summed into the revenue total.**
- The **vacant-commercial fee** is **de minimis** — a policy stick, not a revenue line.

A · Stormwater utility — a service fee that reaches the parcels the property tax cannot

Own-source lever · revenue-neutral · who acts: Selectboard / DPW establish the fund and rate; Town Meeting authorizes

Stormwater — What it is

Great Barrington funds drainage, culverts, catch-basin cleaning, and street sweeping today out of the **General Fund** — so residents and businesses pay for it through the property tax, and the large **tax-exempt** parcels (the college, the hospital, the camps, churches, and the Town's and District's own buildings) pay **nothing** toward it, even though their roofs and lots generate the runoff the system carries.

A **stormwater utility** funds that drainage program through a **fee for service** keyed to each parcel's impervious area (roofs, pavement) rather than to assessed value. Because it is a service charge and not a tax, it reaches **tax-exempt parcels** — the exemption is from property *tax*, not from a service *fee*. The mechanism is court-tested in Massachusetts, and the standard unit is the **Equivalent Residential Unit (ERU)** — the impervious footprint of a typical single-family home. One point to state plainly: Great Barrington is **not required by federal permit to run a stormwater program.** (The federal stormwater permit — known as the "MS4," or Municipal Separate Storm Sewer System, permit — applies to towns inside designated urbanized areas, and Great Barrington sits outside one.) A stormwater program here is therefore one the Town *chooses* to stand up rather than one a permit requires — which means the fee has to pay for a genuine stormwater service, and that connection between the fee and the service should be documented when the fund is established.

Its role is **revenue-neutral at the town level**: it moves the cost of the existing drainage program off the property-tax levy onto an impervious-area fee. Its value is **distributional** — it shifts a share of the drainage cost onto parcels that pay none today — and it substitutes for levy capacity now spent on drainage out of the General Fund. It sits in its own family for exactly that reason: like the §5C shift levers, it is **never summed into the new-revenue total**.

Stormwater — What the lever does, quantified

Parcenomics measured Great Barrington's impervious cover directly from the MassGIS 2016 Land Cover / Land Use data:

Measure	Value
Total impervious area (town-wide)	**44.45M ft²** (≈ 1,020 acres)
Road right-of-way (excluded from billing)	15.2M ft² (34.3%)
Billable impervious	**29.2M ft² = 8,883 ERUs** (at 3,290 ft²/ERU)
Tax-exempt share of the billable base	**16.9%**

The fee is set by the program's **revenue requirement** (R) — the annual cost of the drainage program the fund covers — spread across the 8,883 billable ERUs (per-home fee = R ÷ 8,883). Great Barrington does not budget stormwater as a separate line today; drainage O&M is embedded in the DPW–Highway budget. Building R by defensible allocation from that budget (plus the explicit stormwater/culvert capital articles in the CIP) yields a **band, not a point**:

R (annual revenue requirement)	Per-home fee/yr	Tax-exempt institution recovery (floor)	Gross exempt share (16.9%)
Floor ~$200K (itemized culvert capital +	~$23	**~$22,000**	~$34,000

R (annual revenue requirement)	Per-home fee/yr	Tax-exempt institution recovery (floor)	Gross exempt share (16.9%)
conservative 10% drainage share of DPW–Highway O&M)			
Mid ~$400K	~$45	~$44,000	~$68,000
Ceiling ~$620K (fuller 25% drainage O&M share + recurring culvert capital + engineering overhead)	~$70	**~$68,000**	~$105,000

(The impervious quantities are measured; the R band is a budget-built estimate — Great Barrington does not engineer-cost its stormwater program today. A DPW engineering-grade R would firm it.)

Two honest framings travel with the number:

- **The featured recovery is the tax-exempt-institution floor (~$22K → ~$68K across the band).** This is the clean, defensible figure: money from parties paying **$0 today** — the college, the hospital, the camps, churches, the community center — with the Town's own buildings (a General-Fund wash) and the District's school parcels (largely circular, since Great Barrington funds ~three-quarters of the District) **explicitly carved out**. The gross 16.9% ($34K–$105K) is the upper bound, not the headline.
- **It is revenue-neutral, and near-term feasible.** The fee doesn't net against the operating gap — it shifts existing drainage cost off residents onto exempt impervious, offset by a levy reduction (which is also what keeps it a *fee*, not a tax). Against a one-time feasibility/rate study (~$75–150K), the exempt recovery pays back in **roughly 1–3 years if R lands mid-band or above**, and is marginal against setup at the floor. The per-home fee is where the politics live: ~$23/yr (floor) is trivial; ~$70/yr (ceiling) is where resident resistance starts — the political ceiling likely binds before the legal one.

Scope note (fundable costs). The fee can pay for the drainage program — replacing culverts, cleaning catch basins, improving drainage, street sweeping, and water-quality work (all standard in peer towns like Lexington, Ayer, and Westford). It **cannot** pay for general road or bridge work. A bridge is a road asset, not a drainage one, and charging bridge repair to a stormwater fee is what would turn the fee, in the eyes of the law, into a disguised tax — a risk that is sharper here because the program is one the Town chose to create rather than one a permit requires. Where a stream crossing is being enlarged specifically to carry more stormwater, only that drainage-driven share can be paid from the fee; the part that carries the road stays in the regular road budget. (Town counsel confirms the line when the fund is set up; the revenue-requirement band above already leaves general road and bridge costs out.)

Stormwater — The ownable workstream

Who acts	The **Selectboard / DPW** establish the enterprise fund — a dedicated account for the stormwater program, run like the water or sewer utility — and set the impervious-based rate; **Town Meeting** authorizes the fund as a utility enterprise under the municipal enterprise-fund statute (M.G.L. c.44 §53F½). A credit for property owners who manage runoff on their own land is part of the rate design.
**The owner's	Commission the revenue-requirement (R) build from the DPW budget; decide the program scope (the fee recovers genuine stormwater-service cost only — the non-MS4 status raises the bar on documenting that nexus); carry the per-home fee and the exempt-parcel recovery into the rate conversation; sequence against PILOT.
Sequence	R build → rate design (ERU + credits) → enterprise-fund authorization at Town Meeting → annual rate-setting. A multi-year adoption path, not a quick win.

B · Parking — a new own-source fee, sized net of enforcement

Own-source lever · who acts: Selectboard / DPW; Town Meeting where a bylaw is needed

Parking — What it is

Great Barrington today operates **no paid public parking** — metered or otherwise — so parking revenue is **$0**. That makes it a genuinely new own-source lever the Town doesn't charge today: paid parking in the downtown core (meters, kiosks, or permit zones) would be new recurring revenue the Town fully controls. Unlike the property levers, it is not capped by Proposition 2½ and is not a property tax.

The honest test for this lever is **net, not gross.** Paid parking carries real recurring cost — enforcement labor above all — and a downtown merchant constituency that reliably resists it. The number that matters is gross collections minus the cost of running the program.

Parking — What the lever does, quantified

The cost side is the firm part. A fully-burdened parking-enforcement officer runs about **$75,000/yr all-in** (≈$55K base plus benefits and longer-term obligations); meters and kiosks add capital and maintenance. Net revenue is therefore gross collections, minus officers at ~$75K each, minus meter/kiosk capital and admin. The gross side depends on a **downtown space inventory** the Town has not yet provided, so the figures here are **illustrative scenarios, not a measurement** — a modest paid-parking footprint in the commercial core, conservatively enforced, plausibly nets on the order of a **low-to-mid five-figure to low-six-figure** annual sum once enforcement is covered, with the range driven almost entirely by the number of paid spaces and the rate. The lever is **mid-to-low magnitude and politically frictional**; it is included because it is genuinely town-controlled new revenue, and it should be presented to policymakers **as a range tied to a space count**, never as a point estimate. *(The space inventory and the rate are the Town's to set; this report gives the net structure and the cost side.)*

Parking — The ownable workstream

Who acts	The **Selectboard / DPW** set the parking program and rates; **Town Meeting** where an enabling bylaw is required; enforcement sits with the Town.
**The owner's	Commission a downtown space inventory and a net-revenue model (gross at candidate rates, minus enforcement and equipment); bring the *net* range to policymakers.
Sequence	Space inventory → net model at candidate rates → program/rate decision → phased rollout.

C · Short-term-rental community-impact fee — already adopted; the question is collection, not rate

Recover-adjacent · who acts: Assessor / Collector

Short-Term-Rental Fee — What it is, and the correction

Great Barrington has **already adopted** the short-term-rental community-impact fee, at the **3% statutory maximum**, effective 2022 — its proceeds earmarked to the Housing Trust. So this is **not an untapped rate lever**: the rate is already at the ceiling the law allows, and the fee is booked revenue, not new headroom.

The only live question is **collection**, not rate. Visible collections (on the order of **~$45K/yr**) sit below what the local short-term-rental lodging base (~$1M) would imply at 3%, which points to a **registration-and-compliance** gap — operators not registered or not remitting — rather than a rate that can be raised. The lever, such as it is, is the Assessor and Collector tightening short-term-rental registration and remittance against the known operator universe. Modest, and outside the core menu.

Short-Term-Rental Fee — The ownable workstream

Who acts	The **Assessor / Collector** tighten short-term-rental registration and remittance against the operator universe; the rate is already maxed and needs no action.
**The owner's	Confirm the registered-operator count against the platform-listed universe; pursue the remittance gap. No rate article — the 3% ceiling is already adopted.

D · Vacant-commercial registration fee — a stick, not a revenue line

Own-source (de minimis) · who acts: Town Meeting adopts the bylaw; building/assessing administers

Vacant-Commercial Fee — What it is, and why it's here

A vacant-commercial-building **registration fee** requires the owners of long-empty commercial property to register and pay a modest annual fee that escalates the longer the building sits idle (the Hull and Longmeadow schedules are the Massachusetts templates). **The revenue is de minimis — it is not a revenue lever, and the report says so plainly.**

Its purpose is a **stick, not a dollar figure.** It is the stick half of carrot-and-stick: a recurring, escalating holding cost that nudges owners to **return idle commercial space to productive, taxable use** rather than warehouse it — which feeds the *new-growth* lever (reactivated commercial property re-enters the assessable base) and guards against the downside the Town actually fears (a large property going dark and staying dark). It is about **jump-starting reactivation and discouraging held vacancy**, not profiting from decline.

Vacant-Commercial Fee — The ownable workstream

Who acts	**Town Meeting** adopts the enabling bylaw; building/assessing staff administer the registry and the escalating schedule (benchmark Hull/Longmeadow).
**The owner's	Decide whether the carrot-and-stick is worth the bylaw; if so, set an escalating schedule calibrated to nudge reactivation, not to raise revenue.

E · PILOT — the largest attainable own-source opportunity, best handed to a standing committee

Own-source (new revenue, negotiated) · who acts: a PILOT committee, with the Selectboard

PILOT — What it is, briefly

Great Barrington's tax-exempt institutions hold substantial property that contributes little or nothing to the services they use. **Payments in lieu of taxes (PILOT)** are voluntary, negotiated contributions from those institutions — the single **largest attainable** own-source opportunity surfaced in the revenue scan, and one the Town is already discussing.

The shape of the opportunity, briefly: existing PILOT-type agreements collect only about **$34K/yr against ~$103K contractual** — so there is collection headroom in the agreements already on the books before any new ask. Beyond that, a fairness benchmark (what the largest exempt institutions' footprints would imply on a full-time-equivalent or service-cost basis, on the order of **$1.0–1.4M** as an *anchor*, not a target) frames a realistic negotiated ask. Realistic recurring yield from a focused effort is **modest — plausibly low-six-figures** — and the most productive targets are the **well-resourced but mid-sized** institutions (an easier yes, less blowback) rather than the largest.

This is a short opportunity to name in the presentation, not a modeled lever. The right disposition is to **name it and hand it to a standing PILOT committee** as the next step — collect the under-collected existing agreements first, then pursue new voluntary contributions through negotiation. Deep per-institution modeling (990s, endowments, parcel-level footprints) is the committee's work, not this report's.

PILOT — The ownable workstream

Who acts	A **standing PILOT committee** (with the **Selectboard**) negotiates; the Assessor supplies exempt-parcel data.

**The owner's	Propose standing up the PILOT committee; flag the ~$34K-vs-~$103K collection gap in existing agreements as the immediate, no-negotiation win.
Sequence	Collect existing agreements → identify and prioritize targets by ability-to-pay → negotiate new voluntary contributions. A multi-year, relationship-based effort.

Chapter 3 · The Anchor — BHRSD Apportionment

10 · BHRSD apportionment — the anchor

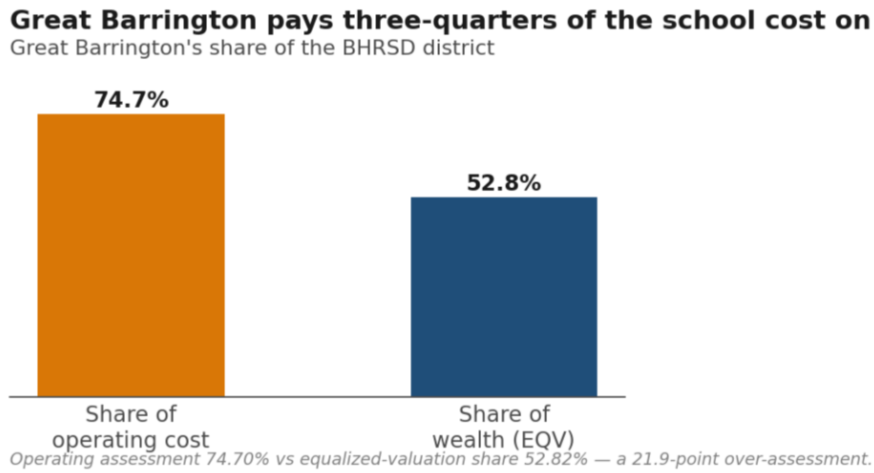
Regional lever · who acts: the town's policymakers (shared); ultimately all three member towns plus the Commissioner

BHRSD Apportionment — What it is

The single largest line in Great Barrington's budget is its assessment to the **Berkshire Hills Regional School District** — **$22.4M** in FY26, growing at a verified **6.3%** a year on a base that already consumes three-quarters of the Town's capped operating levy. It is also the one major cost the Town **cannot move alone**: apportionment is set by the Regional Agreement among Great Barrington, Stockbridge and West Stockbridge, and amending it requires all three towns by town-meeting vote **plus** the Commissioner of Elementary and Secondary Education. This chapter is therefore a shared, longer-horizon assignment for the town's policymakers — the anchor the rest of the menu orbits.

The structural finding — cost versus capacity

Great Barrington pays **74.70%** of the district's operating cost but holds only **52.82%** of its equalized property value — a persistent **~22-point gap** between what GB pays and what its share of regional wealth would imply. Stockbridge is the mirror image: **13.25%** of cost against **31.44%** of wealth. And Great Barrington is the **least wealthy of the three per capita** (~$328K of equalized value per resident, against Stockbridge's ~$690K) yet pays far the most relative to its wealth. That disparity shows up directly in the tax rate. On assessed value, a Great Barrington property is taxed at **$13.24 per $1,000** against Stockbridge's **$6.79** — nearly double, about **95% more**, for the same assessed dollar. On *market* value the gap narrows but holds: an effective **1.32%** against about **0.76%**, a **~74%** difference — the smaller spread reflecting that Stockbridge's assessments run above the state's two-year-old equalized valuation, a measure of how fast its market has climbed. The town with the least wealth carries the highest rate, on either basis.



Great Barrington's cost share vs wealth share in the district

The gap is **entrenched, not a recent spike.** Across FY16–FY27 Great Barrington's operating share moved only **+4.3 points** — it has sat in the low-to-mid 70s the whole time.

But persistence describes the past; it is not a forecast, and the forces underneath the gap are about to push it **wider**. Stockbridge home prices have roughly **tripled since 2010** while local incomes have edged down — pricing year-round families out, thinning Stockbridge's school enrollment (projected to fall from ~105 students toward ~78 by FY32), and, because operating costs are apportioned by enrollment, pushing Great Barrington's share *up* as the small town's share thins. The same price explosion raises Stockbridge's share of regional property wealth, widening the very cost-versus-capacity gap the apportionment is meant to track. So the stable history understates the forward problem: left uncorrected, Great Barrington pays a rising share of a rising budget for a shrinking small-town enrollment.

The squeeze — stated precisely

Great Barrington's property tax levy is capped by Proposition 2½ — it can grow only so much each year. The school assessment is a charge against that capped levy, and it takes a bigger bite of it every year: about **70.6%** of the capped operating levy in FY18, **75.3%** by FY26, and a projected **83.5%** by FY30. Every single percentage point the school's share climbs pulls roughly **$297,000** away from everything else that capped levy has to cover — police, the DPW, the library, town hall.

Two clarifications keep that precise. It does **not** mean the school is swallowing the *whole* town budget — measured against all town spending, the rest of Great Barrington's government has actually grown faster, paid for with money raised outside the cap. And it is **not** true that "the school grows at twice the levy" — the school's budget has grown at about **1.2 times** the rate of GB's levy, not two. What *is* true, and what drives the squeeze, is that the district's budget grows **well above inflation** — lately about **twice** the rate prices rise — while GB's levy can grow only about 2.5% a year. And the **governance is lopsided**: Great Barrington pays about **75%** of the district's cost but holds only **50%** of the school-committee seats and **one of three** town votes on any change to the formula — so it can be outvoted by the two smaller towns that together pay about a quarter.

The precedent — the fairness keystone

In 2017 the district itself amended the Regional Agreement to apportion **capital** costs by property wealth (equalized valuation) instead of enrollment — raising the property-rich small towns' shares and lowering Great Barrington's. All three towns approved it, on explicit ability-to-pay grounds. The most striking single fact: **Stockbridge — the town that pays the most under wealth-apportionment — approved it 155–91, against its own Finance Committee's 6–0 recommendation to reject**, in the contemporaneous account "with the full awareness that they were taking on a greater tax burden in order to more equally share the costs."

Three things must travel with that precedent so it is stated accurately:

- **The self-sacrifice was the small towns', not Great Barrington's.** The 2017 change *benefited* GB (its capital share fell from ~70% to 52.8%), so GB's near-unanimous support was GB voting for its own interest as well as for a fairer rule. The towns that accepted a heavier burden against their own interest were Stockbridge and West Stockbridge. The honest frame is "the small towns accepted wealth-apportionment against their own interest," not "Great Barrington led on fairness."
- **The principle, not the magnitude, is what carries over.** 2017 was a *capital* change; its dollar bite arrives now through the new high-school bond. Extending the principle to *operating* is a larger-dollar move than 2017 was, while a partial **floor** would be a *smaller* step than 2017. The principle is identical and already accepted; the size of any operating change is a separate question and should not be blurred with 2017's.
- **Operating is genuinely different, and the towns can say so.** The 2017 vote concerned a tangible shared asset (the failing high school). Annual operating costs are recurring, larger, and tied to no single building, and the small towns can reasonably argue the operating side does not follow automatically. The precedent shows the principle is *acceptable to these voters*; it does not *compel* the extension. The report's job is to present the precedent, name the distinction, and let the parties weigh it.

The direction of travel, and the cost of no correction

The movement is toward wealth-based apportionment. The 2017 capital amendment was the first step; Great Barrington voted in both 2017 and 2019 to petition the state to extend the same principle to the operating budget, and the public advocacy for an operating-EQV reform has continued since. The question on the table is not whether to start down this road but whether to take the next step on it.

The district's budget is not on a sustainable path for the towns funding it. BHRSD operating costs grow about **6% a year** — well above inflation, and far above the **2.5%** that

Proposition 2½ lets Great Barrington's levy grow. A cost that compounds faster than the revenue available to pay it is, by definition, unsustainable; the only open questions are which town absorbs the strain and for how long. Under the current formula the strain lands hardest on Great Barrington — the least wealthy of the three per capita.

And the unfairness grows on its own — even if the budget never rose. The school bill is split by *foundation enrollment* — each town's share of the district's resident students. Great Barrington's share has been climbing for decades — it was **roughly half** the district's operating assessment in the district's early years and is **about three-quarters** today, and still rising. The recent leg alone took it from about **70%** a decade ago to about **75%** now, and it keeps rising — chiefly because Stockbridge and West Stockbridge are losing students faster than Great Barrington, and partly because Great Barrington shelters the region's workforce, whose children count in its enrollment. That second thread is where affordability meets apportionment, and it is structural: the workforce housing Great Barrington built is tax-exempt, so the Town cannot levy on it, *and* its families lift Great Barrington's enrollment share, so they lift its school assessment — the host town charged for the region's housing through the formula, the towns that built none charged for neither. The families are not the cost; the structure that isolates that cost on one town is. As the two smaller towns' share of students falls faster than Great Barrington's, Great Barrington's rises, and with it the slice of the budget its already-outsized property wealth over-covers. So even if the district budget were frozen tomorrow, Great Barrington's over-assessment would keep widening year after year from that shift alone. This is the quiet reason waiting costs Great Barrington more — the inequity compounds by itself — and it is exactly why the correction this chapter points to is pegged to **property wealth** rather than to a headcount that keeps drifting against the Town: a wealth-based floor holds steady no matter how the enrollments move.

The divergence just described is one edge of the enrollment rule — the small towns *shedding* students, which lifts Great Barrington's share. There is a second edge that points forward, and it sharpens the case.

A formula that works against the housing the state is requiring. The school assessment is driven by the number of resident students, so a town that builds family housing raises its own school bill by doing so. That puts the formula in direct conflict with what the state now requires of Great Barrington: as a designated Seasonal Community it must permit smaller lots and additional housing under state law (M.G.L. c.23B §32(e)), and the Affordable Homes Act presses the same way. Great Barrington has already carried much of South County's affordable-housing load. Under the current formula, every step it takes toward the Commonwealth's housing goals raises the assessment the headcount rule sends its way — the Town is penalized for doing exactly what the state is asking. A wealth-based apportionment removes that penalty: it shares cost by property wealth, which does not climb simply because a town welcomes more families. The fairness point and the housing point are the same point.

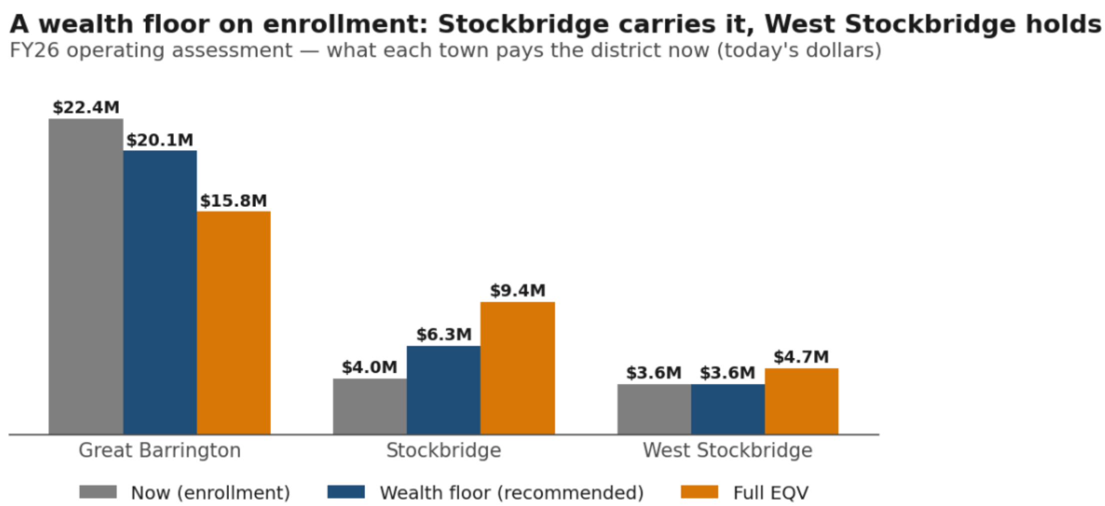
Without a correction, the squeeze forces choices that reach students. As the school assessment climbs toward **83%** of Great Barrington's capped operating levy, the Town's options narrow to repeated overrides, cuts to municipal services, or pressure back on the school budget itself. None is benign for the district: override fatigue and town fiscal distress are how well-intentioned regional districts end up cutting programs, deferring maintenance, and losing staff. A correction that stabilizes Great Barrington's contribution is not only fairness for GB taxpayers — it protects the district's own capacity to deliver for students over the long run. *(Stated as the structural risk the figures imply, not a prediction of any specific cut.)*

The scenarios — what the table shows

The clearest way to see the apportionment question is in **today's dollars** — taking the FY26 budget as a worked example, what Great Barrington pays the school under the current formula and what it would pay under each alternative:

Apportionment, using FY26 as the example	Great Barrington	Stockbridge	West Stockbridge	GB vs now
What GB pays now (enrollment)	**$22.4M (74.7%)**	$4.0M (13.3%)	$3.6M (12.0%)	—
Wealth floor on enrollment (compromise)	**$20.1M (67.0%)**	**$6.3M (21.0%)**	**$3.6M (12.0%)**	**↓ $2.3M**
Full EQV operating	$15.8M (52.8%)	$9.4M (31.4%)	$4.7M (15.7%)	↓ $6.6M

*These are the FY26 operating assessments, used here as the worked example — what each town pays the district under the current formula. Percentages are each town's share. Because the district's budget grows about 6% a year, the same formula is worth more every year: by FY30 the wealth floor saves Great Barrington about **$3.8M** and full EQV about **$9.1M** — the figures the gap analysis uses. (FY26 carries essentially no BHRSD capital; the high-school bond's capital share phases in FY28–FY30, is already EQV-apportioned, and does not move across these scenarios.) Dissolution — Great Barrington educating its own students — is the extreme alternative, discussed separately below on control grounds rather than dollars.*



Three-town apportionment spectrum — the wealth floor lands on Stockbridge

The compromise middle: a wealth floor on top of enrollment. Foundation enrollment stays the base — **no town pays less than its enrollment share.** On top of it sits a **floor scaled to property wealth (EQV)**: each town pays at least about **two-thirds of its wealth share**, the ability-to-pay basis all three towns already adopted for *capital* in 2017. The floor only ever *raises* a town toward its capacity; it never lowers one below enrollment.

Because the floor is wealth-scaled, it lands almost entirely on the town furthest below its capacity. Stockbridge's enrollment share (~13%) sits far below its wealth share (31.4%), so the floor lifts it to about **21%**. West Stockbridge's enrollment share (~12%) already exceeds two-thirds of its much smaller wealth share, so the floor doesn't reach it — **West Stockbridge holds exactly where it is.** No small town is given relief; the entire correction is carried by Stockbridge, the town that holds the **DeSisto and Elm Court upside** (projected **$2.6–3.7M/yr** in new revenue, 64–89% of its entire current school assessment) and roughly **twice** West Stockbridge's per-capita wealth. An *equal* floor would have overcharged West Stockbridge, which has neither the wealth nor the windfall; a wealth-scaled floor asks the town with both to pay closer to its capacity and asks nothing more of the town with neither.

This is deliberately **a floor, not a replacement for enrollment apportionment.** Enrollment remains how the budget is shared; the floor is a wealth-based minimum that catches only a town paying far below its means. Great Barrington's relief — about **$2.3M in today's dollars**, growing to **$3.8M by FY30** — falls out of that rule, and because the floor rests on EQV (hard valuation data, and the 2017 basis) rather than on an enrollment projection, it holds regardless of how the small towns' enrollments evolve.

Full EQV is the endpoint of the same principle — Great Barrington at its 52.8% wealth share, with the small towns at theirs (West Stockbridge would then rise to 15.7%) — and is also the operating-EQV reform already advocated at the state level; it is the larger move, and the one the small towns face if no negotiated step is taken.

Two developments beyond Great Barrington's control shape the choice between a negotiated correction and an imposed one. Legislation has been filed on Beacon Hill to base regional-district assessments on property wealth, and a public argument has been advanced that the current formula — under which identical properties in different member towns pay different effective rates for the same public education — is vulnerable to a constitutional equal-protection challenge. Neither is Great Barrington's to pursue or control; both proceed independently of the Town, and either could move the district toward full equalized-valuation apportionment on terms none of the three member towns sets. That is what makes the wealth floor a genuine compromise rather than a demand — the moderate, member-negotiated middle between today's formula and a full-EQV outcome the towns may otherwise have decided for them. Accepting the floor is the members' chance to shape the correction themselves.

Dissolution is the extreme alternative, addressed next on control grounds rather than dollars.

Stockbridge can absorb its share — without raising its year-round residents

The wealth floor asks Stockbridge for about **$2.3M more a year today** — growing to **$3.8M by FY30** as the budget grows. The natural objection — that the increase falls on Stockbridge's year-round families — does not survive contact with Stockbridge's own numbers. Stockbridge holds the same toolkit Great Barrington is using in this report, *plus* a development windfall that its enrollment share does not reflect:

- **The windfall alone nearly covers the ask.** The DeSisto and Elm Court projects are projected to generate **$2.6–3.7M a year** in combined property, rooms, and meals revenue at buildout — 64–89% of Stockbridge's entire current school assessment, and essentially the same magnitude as the floor's ask. (Potential, not bankable until financing closes and the projects are built — but it is Stockbridge's to capture, and West Stockbridge and Great Barrington have nothing comparable.)
- **Stockbridge under-collects its own personal-property tax.** A compliance review of Stockbridge's second homes identified roughly **247 non-filing parcels** and about **$134K a year** in conservative recovery — the same lever Great Barrington is pulling here, equally available to Stockbridge.
- **Stockbridge's assessments are regressive against modest homes.** A striated price study found a Price-Related Differential of **1.34** — well outside the international acceptable band — meaning Stockbridge's high-value homes are assessed at a *lower* fraction of market value than its modest homes, shifting burden onto exactly the year-round residents the objection means to protect. Correcting it lowers the median resident's bill, not raises it.
- **Stockbridge is an ideal residential-exemption candidate.** Nearly **60%** of Stockbridge's residential value is non-resident-owned (against ~28% in Great Barrington), so a §5C residential exemption there cuts the median year-round resident's bill by about **$1,557 a year** at the 35% ceiling — with the cost falling on

the non-resident majority. Stockbridge, like Great Barrington, is a designated Seasonal Community eligible for the 50% ceiling.

Taken together, Stockbridge's own analysis shows the median year-round resident's bill *falling* — from about $4,000 today to roughly **$3,510** on the compliance and recovery levers alone, and to about **$1,988** with the residential exemption added — even as the town absorbs its rising school and capital obligations. A higher BHRSD share for Stockbridge is therefore fundable from the town's windfall and its own untapped levers, with **no tax increase for most of its year-round residents.** The floor asks Stockbridge to direct its new capacity toward its fair share of the regional cost — not to tax its families to do it. *(Stockbridge figures are from the Parcenomics Stockbridge FY2026 analysis; development revenue is potential, not bankable until built. The point is symmetry — the levers in this report are equally available to Stockbridge, which additionally holds a windfall the other two towns do not. How Stockbridge funds its share is Stockbridge's decision; this notes only that the capacity plainly exists.)*

Dissolution — on the table, with its trade-offs

Withdrawal carries real costs, but it should not be dismissed out of hand: it gives Great Barrington the **most direct control of its own education budget**, and on the raw arithmetic it is the largest relief on the menu — about **$21.6M** at FY30, some **$10.5M** below status quo. But that relief is best read as a question of *control*, not cost:

- **Budget control.** Educating its own students at its own appropriation would put the single largest line in the Town's budget back under Town Meeting's direct control, rather than a three-town formula GB cannot move alone.
- **A credible alternative strengthens every other option.** A floor or an EQV step is negotiated in the shadow of the alternatives; an analyzed, costed withdrawal option is leverage at the regional table even if it is never exercised.

Two clarifications keep the dissolution case honest:

- **The savings are probably real — which is exactly why this is about control, not cost.** It is tempting to discount the headline relief on economies-of-scale grounds, but most school costs are **fixed**: a teacher costs the same whether the class holds 15 students or 25, and physical plant and administrative overhead do not shrink proportionally in a smaller district. A standalone Great Barrington district would not obviously run at a higher per-pupil cost, so the relief is plausibly close to the raw figure. But that argues *against* dissolution as a money move: if the dollars are real, they are only modestly larger than a full EQV step, which reaches the same wealth-based share with none of the unwinding. The remaining rationale is **control of the school budget** — and whether that control is meaningful, or worth the price, is itself uncertain, since the fixed costs, the bond liability, and the educational obligations do not change with the governance structure.

- **It is not unilateral.** The Regional Agreement requires **all three towns plus the Commissioner** to approve withdrawal, and a withdrawing town stays liable for its share of outstanding debt — including the new high-school bond — at its locked capital percentage. GB cannot simply leave.
- **Regional value would be lost.** A shared high school, the committed $152M building, and vocational and specialized programming that only regional scale sustains would have to be replaced or forgone.
- **Student-outcome risk.** Dissolution is the highest-variance path for students: a smaller standalone district means a thinner course catalog, fewer specialized staff, and less capacity to absorb enrollment swings. The control gain has to be weighed against that educational risk, not just the dollars.

The honest framing: dissolution is a **control play, not a cost play.** Its dollar edge over a negotiated EQV step is modest, and it is bought at high execution risk, continued bond liability, lost regional programming, and real student-outcome risk. The floor and EQV steps are lower-risk, in-district corrections that capture most of the same relief; dissolution's distinct value, if any, is direct budget control — uncertain enough that its main practical use is as the analyzed alternative that makes the negotiated steps credible.

The timing favors acting now

One piece of context belongs alongside the ask. The rules governing how Massachusetts funds schools and splits regional-district costs are themselves under active state review right now — so a correction pursued today enters a moment when these questions are being reopened, not a settled one. And the concern the state is examining is the same one this chapter identifies: that the formula leans too heavily on student headcount and works against districts whose enrollment is shifting. A town making the cooperative case now is pushing on a door the Commonwealth has already begun to open. *(In its FY2026 budget the Legislature commissioned a Chapter 70 Local Contribution Study — carried out by the Department of Elementary and Secondary Education and the Division of Local Services — that examined how the school-funding formula treats property wealth, its effect on municipal services, and the particular challenges of rural and regional districts; and in July 2026 the Governor's FY2027 budget revived the Foundation Budget Review Commission to re-examine the K–12 funding formula, with education officials pressing the over-reliance on enrollment counts. Stated as timing context, not a prediction of any outcome.)*

BHRSD Apportionment — The ownable workstream

Who acts	Apportionment is set by the Regional Agreement; amending it requires **all three towns** by town-meeting vote **plus the Commissioner**. Great Barrington cannot move it unilaterally. The town's shared assignment is to carry the cost-versus-capacity case and the 2017 precedent into the regional conversation.
The shared bucket	The trilateral cost-vs-capacity table, the FY30 scenario model, and the 2017-precedent brief — the evidentiary package for the regional table. This is the one chapter that is not any one policymaker's to own.
Sequence	The longest horizon of all. A Regional Agreement Amendment Committee → all-towns

	town-meeting votes → the Commissioner. The local levers (1–9) are what Great Barrington controls while this plays out.

Chapter 4 · What It Means for the Median Home

The full menu, in dollars

The town-level dollars, and what each lever means for the **median owner-occupied home** ($453,200), in today's dollars (↓ = the median home's bill falls):

#	Lever	Family	Town $, low	Town $, high	Median savings (low–high)
1	New growth (~$700K/home blended; see §1)	Grow	$232K (25 homes)	$927K (100 homes)	↓ $45–$180
2	Simon's Rock	Grow	$583K	$781K	↓ $115–$155
3	PP recovery + under-declaration	Recover	$73K	$446K	↓ $15–$90
4	Motor-vehicle excise	Recover	~$25K	~$65K	↓ $5–$13
5	Boat excise	Recover	~$5K	~$15K	↓ $1–$3
	New + recovered revenue		**~$0.9M**	**~$2.2M**	**↓ $190–$440**
6	§5C residential exemption (20% / 35% / 50%)	Shift	—	—	**↓ $804–$2,716** (20%–50%)
7	Within-class regressivity	Shift	—	—	≈$0
8	Split rate	Shift	—	—	limited
9	Senior / legacy exemptions	Shift	—	—	n/a (targeted)
	Burden shifted (revenue-neutral)		*~$1.6M*	*~$4.7M*	**↓ $804–$2,716** (20%–50%)
10	BHRSD apportionment (today's $)	Anchor	$2.3M	$6.6M	**↓ $450–$1,290**
	Regional expense relief		**$2.3M**	**$6.6M**	**↓ $450–$1,290**

- **New + recovered revenue: ~$0.9M–$2.2M/yr** at maturity — the money the Town raises on its own — which lowers the rate enough to save the median home roughly **$190–$440 a year.** At the mid case (~$1.35M) it closes about **16%** of the FY30 structural gap. (Excise lines are order-of-magnitude estimates pending the GB registry run.)
- **Burden shifted: ~$1.6–4.7M** moved under §5C, depending on the level Great Barrington adopts (20% / 35% / 50%) — **revenue-neutral** (who pays, never a gap-closer). For the median owner-occupied home it is the single biggest lever: **saves $804 at 20%, $1,629 at 35%, $2,716 at 50%**, carried by non-resident and high-value property.
- **Regional expense relief (BHRSD): $2.3M–$6.6M in today's dollars** (wealth-floor compromise → full EQV), worth **$450 to $1,290 a year** to the median home — and growing to **$3.8M–$9.1M by FY30** as the budget climbs. It is the dominant lever, the one the Town cannot pull alone, and at full EQV it is on the scale of the entire

structural gap. (Dissolution is a larger but separate extreme — about $10.5M at FY30 — weighed on control, not dollars, in §10.)

The median-home figures are not additive across the three families at the town level — revenue, a within-class shift, and expense relief are different kinds of money. But for that one household they move the bill the **same direction**: the §5C cut (a shift funded by non-owner-occupied property) plus the rate reductions from the revenue and apportionment levers stack toward a materially lower bill — on the order of **$2,200–$4,300 a year** for the median owner-occupant pulling the full menu.

The local revenue levers are worth pulling and do not close the gap; the gap is driven by the regional school assessment, addressable only at the BHRSD table. That is the menu in one line.

What it means for the median home

The tables above are town-level dollars. Here is the same story on one household — the **median Great Barrington owner-occupied home, assessed at $453,200, paying about $6,000 today.** The levers reach that bill two different ways, and they should not be blurred: one *shift* lever cuts the bill now; the *grow / recover / regional* levers don't cut today's bill but hold off the increase the budget gap would otherwise force. Both matter to the same homeowner.

The direct cut — the residential exemption (a choice the Selectboard can make now).

Median owner-occupied bill	Annual tax	Saves
Today (uniform $13.24 rate)	$6,000	—
Adopt §5C at 20%	$5,197	↓ **$804**
Adopt §5C at 35%	$4,371	↓ **$1,629**
Adopt §5C at 50% (Seasonal Communities)	$3,284	↓ **$2,716**

The cut is real and immediate, and it is carried by non-resident and high-value property, not by cuts to services. The other shift levers — a modest split rate, a regressivity correction — would add only a little more for the median home (a guesstimate: another **$50–$150**), because Great Barrington's commercial base is thin and its assessment tilt is mild.

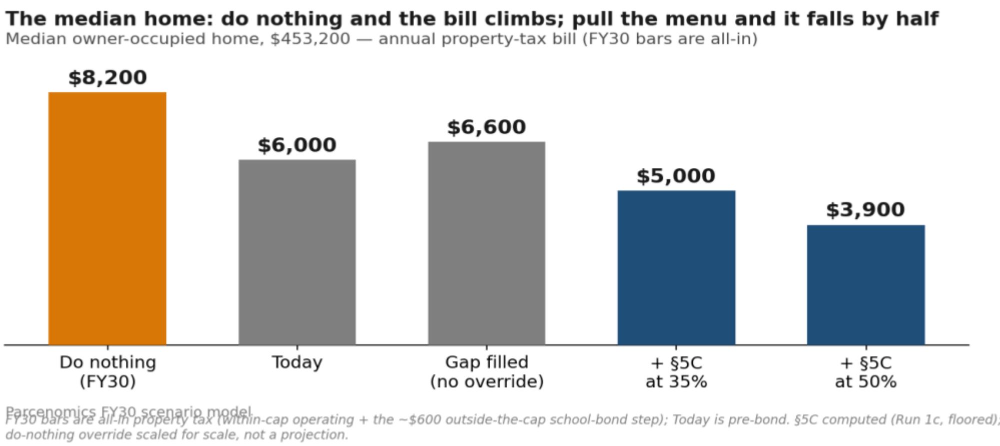
The avoided increase — what the gap levers buy (FY30, illustrative). Left alone, the structural gap forces a choice between service cuts and an override; an override large enough to close the FY30 gap would add roughly **$1,600** to the median bill. The grow/recover levers and — decisively — the BHRSD correction fill that gap instead, so the median household avoids that increase.

Putting it together (illustrative):

FY30 path for the median home (all-in property tax)	~Annual bill
Do nothing — gap closed by an override	**~$8,200**
Pull grow/recover + win the BHRSD correction (gap filled, no override)	**~$6,600**
…and adopt §5C at 35%	**~$5,000**
…and adopt §5C at 50%	**~$3,900**

All-in here is the actual ***property-tax*** *bill — within-cap operating plus the outside-the-cap school-building bond (about $600/yr, first full year around FY2030–31). It is not the full municipal bill: water and sewer are billed separately and were provided to Parcenomics only in hardcopy, so they are not folded in here — a resident's true all-in municipal cost runs somewhat higher (see the Technical Appendix). Today's ~$6,000 carries no bond, because the bond is not levied yet — it arrives by FY30, which is why the FY30 bars step up.*

The spread is the headline for the median resident: the difference between doing nothing and pulling the full menu is on the order of **$3,000–$4,000 a year** by FY30 — roughly **half of today's bill.** The visible cut comes from the residential exemption; the protection from a far larger increase comes from the levers that close the gap, above all the regional apportionment correction.



Median home running tally — do-nothing vs the full menu

All FY30 figures are illustrative. The §5C figures are computed (Run 1c, floored); the do-nothing override and the "other shifts" line are guesstimates for scale, not projections; the BHRSD protection depends on a regional decision the Town does not control alone; and grow/recover capacity is potential, not bankable until built and assessed.

The one increase the levers can't touch — the new school building bond

Everything above happens *inside* the Proposition 2½ cap. One large item sits **outside** it, and no lever, cut, or apportionment change in this report can reach it: the **debt service on the new high-school building.** The district-wide bond for the Monument Mountain project was approved by the three towns' voters in November 2025 as a Proposition 2½ **debt**

exclusion — a charge levied on top of the capped levy, spread across every taxable property in town, that the cap does not limit and that cuts cannot reduce (it is a contractual debt payment).

It arrives as a **step, not a gradual climb.** During construction the Town pays only modest interim interest; then, in the first full year after the permanent bonds are sold — estimated around **FY2030–31**, tied to when the bonds are issued rather than to the school's fall-2029 opening — the bill steps up to full debt service. (The exact year and rate are not yet known: the bonds have not been sold, so everything here is approximate.)

What that step does to a homeowner's bill, in round terms: Great Barrington's share of the debt service is on the order of **$2.7–3.3 million a year** (about $2.9M mid-range), *after* netting the state building-authority grant — so the figure is materially smaller than the gross project cost implies. Spread across the Town's roughly **$2.3 billion** of total taxable value, that adds about **$1.2–1.4 per $1,000** to the rate — roughly **$600 a year** on the median owner-occupied home ($453,200), taking its bill from about $6,000 to about **$6,600**. That is on the order of a **10% one-year jump** — outside the cap, on a bill many households already can't stretch to cover — landing on top of whatever the operating side of the bill is doing.

Two things keep this honest and un-blended:

- **It is separate from the operating gap this report addresses.** The gap, the levers, the residual, and the cuts discussion are all *within the cap* — billed operating dollars that levers and reapportionment can move. The building bond is *outside* the cap — a voter-approved debt exclusion that those tools do not touch. The two should never be added into one growth rate; they are different money.
- **The operating side of the bill grows slowly by comparison.** Within the cap, the levy rises only about **2.5% a year** under Proposition 2½ plus new growth (on the order of ~4% in practice) — not the 6% figure used for the *appropriations* gap, which measures unfunded commitments, not billed dollars. So the bond step is genuinely the single biggest one-year increase a Great Barrington homeowner's bill faces in this whole picture. *(GB share, rate, and timing computed from the district bond figures net of the MSBA grant; approximate pending bond issuance.)*

One more capital asymmetry, on the same bond. How the bond's cost is *split* among the three towns is fixed for the life of the debt. Under the 2017 agreement, each town's capital share is frozen at its share of regional property wealth (equalized valuation) as of the November 2025 authorization vote — **Great Barrington 52.8%, Stockbridge 31.4%, West Stockbridge 15.7%.** That lock is legally correct and follows the agreement; the wrinkle is one of *timing*, not intent. Stockbridge's large development pipeline — the two permitted projects, estimated at **$214–299 million** of new assessed value (an estimate from the permits) — lands *after* the shares were locked. Had that value already been on the rolls at the vote, Stockbridge's capacity-based capital share would sit closer to **35–37%** (estimated) than 31.4%; the difference — on the order of **$4–5 million** of bond debt service over the life of the borrowing (estimated) — effectively falls to Great Barrington and West Stockbridge instead. Nothing improper follows from this; it is simply that the town about to gain the most new wealth pays its bond share on its pre-windfall valuation. *(Frozen shares verified to the 2017 agreement; the pipeline, capacity-share, and shift figures are estimates from the permitted projects.)*

What the leftover gap would mean — and why cuts can't reach what drives it

The levers in this menu close part of the gap, not all of it. It is worth stating plainly what is left after the Town does everything it can — and why the size of that leftover is set far more by a decision the Town **cannot make alone** than by how hard it works its own levers.

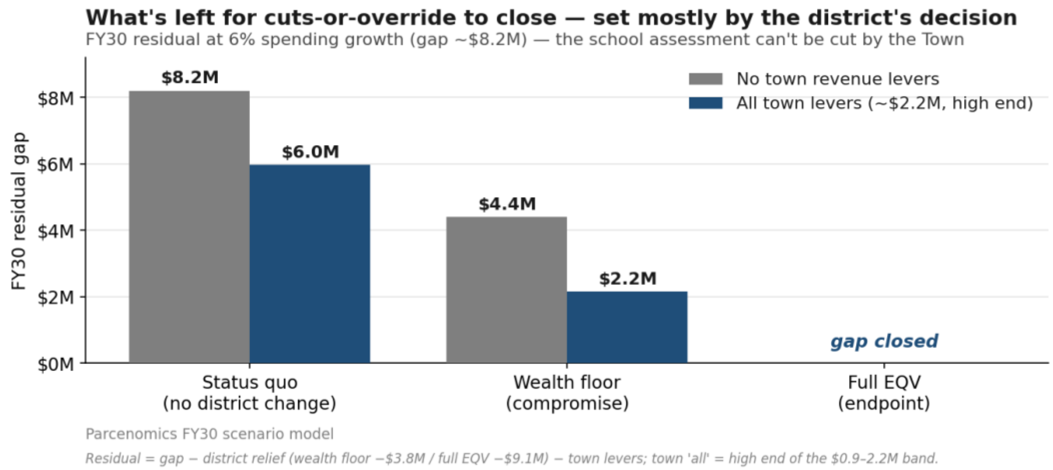
The leftover, in one table

After the Town's own revenue levers and whatever regional apportionment relief is achieved, the gap that remains has to be closed by an operating override, by service cuts, or by some mix. How big that leftover is depends on two things — one much larger than the other:

- **What the district does (the big swing).** If the apportionment stays exactly as it is, the Town gets no relief on its largest cost. The **wealth-floor compromise** returns about **$3.8M** to Great Barrington by FY30; a **full ability-to-pay basis** returns about **$9.1M** — more than the entire gap.
- **What the Town raises on its own (the smaller swing).** Pulling every revenue lever in this menu adds, at the high end, about **$2.2M** a year.

Put those together and the FY30 leftover looks like this (at 6% spending growth; the gap is ~$8.2M):

Left to close by cuts-or-override	Town pulls no revenue levers	Town pulls every lever (~$2.2M)
District: no change	~$8.2M	~$6.0M
District: wealth floor (compromise)	~$4.4M	~$2.2M
District: full ability-to-pay	*gap closed*	*gap closed*



What's left for cuts-or-override — set mostly by the district's decision

The pattern *is* the point. Moving the district from no-change to the wealth floor takes the leftover down by about **$3.8M**; pulling every Town revenue lever takes it down by about **$2.2M**. The Town's own effort matters — but the district's decision matters more. (At 5% or 7% spending growth each figure shifts by roughly $2M, but the pattern holds.)

Why the cuts fall where they do

Here is the part that surprises people: **the single biggest thing the Town spends money on is the one thing it cannot cut.** Great Barrington's largest expense is its assessment to the regional school district — about **$21M** of roughly **$38M** in general-fund spending (FY2025 actuals; the FY26 budget carries ~$22.4M). That assessment is a **mandatory charge**: the Town must pay it in full, and it is set by a three-town formula the Town cannot change on its own. So **not one dollar of any budget cut can come from it.** (Every residual figure here is a *within-the-cap* number; the separate school-building bond — a debt exclusion levied outside the cap, described in the median-home section above — is likewise beyond the reach of any budget cut.)

Every dollar of cuts therefore has to come out of the rest — and most of *that* is not really cuttable either: contractually-owed debt payments (~$3.0M), pensions and insurance and benefits (~$3.3M), and mandatory county and state charges. What is genuinely left — the part a town can cut without breaking a contract or a law — is its **discretionary services**: general town government, police and fire, public works, human services, and culture and recreation (the library, parks). Together those run about **$10.1M a year.** *(These are the state "Schedule A" service functions; even within them some cost is contractual salary or state-mandated, so the genuinely cuttable amount is somewhat less than $10.1M.)*

So the honest way to read the leftover is as a share of that ~$10.1M of cuttable services:

- **~$2.2M** (wealth floor + every Town lever) is about **a fifth** of discretionary services — override-and-trims territory.
- **~$4.4M** (wealth floor, no Town levers) is **over a third** — severe.

- **~$6.0M** (no district change, every Town lever) is nearly **three-fifths.**
- **~$8.2M** (no district change, no Town levers) is roughly **four-fifths of every discretionary service the Town runs** — not survivable as a functioning service town, no matter how many revenue levers are pulled.

What a cut of each size is comparable to

To feel these sizes it helps to set them against real parts of the Town budget — *not as proposals, but as yardsticks* for the size of the hole. (Every figure below is Great Barrington's actual FY2025 spending on that function.)

- A **~$2.2M** cut is on the order of the Town's **entire Public Works budget** (~$2.1M) — or about **three times** its whole Culture and Recreation budget (library + parks, ~$0.7M), or about **three-fifths** of the Public Safety budget.
- A **~$4.4M** cut is comparable to **twice the entire Public Works budget** (~$4.3M) — or **Public Safety plus Culture and Recreation combined** (~$4.5M).
- A **~$6.0M** cut is on the scale of **Public Safety plus Public Works plus Culture and Recreation combined** (~$6.6M) — well over half of every service the Town discretionarily funds.
- A **~$8.2M** cut is most of **everything**: the Town's entire discretionary service base is about $10.1M, and $8.2M is roughly four-fifths of it — police, DPW, the library, parks, and general government together, most of the way gone.

These are comparisons of scale, not recommendations. Which services a town would protect or reduce is the town's decision; the point here is only that the hole, at the larger magnitudes, is the size of whole departments.

The bottom line — cuts alone can't do it

Every budget carries marginal trims and efficiencies, and those are always part of the picture. The finding here is narrower and structural: **a multi-million-dollar residual of this kind cannot be closed by cuts alone without cutting into core services** — because the Town's largest cost, the school assessment, is off the table for cuts, so the entire burden falls on the smaller discretionary remainder. That is exactly why the size of the leftover is set **primarily by the regional apportionment decision, and only secondarily by how hard the Town works its own levers** — and why the Town's strongest position is to pull its own levers *and* press the regional fix, not rely on either alone. *(Stated as the arithmetic of the situation; which levers to pull, whether to seek an override, and what to cut are the Town's decisions.)*

A related false economy — holding down wages

Holding raises to 2% looks like savings; against inflation of **3.5–4.2%** it is a real pay cut of one to two points a year, compounding — sharper still where housing, food, and fuel run above the national average. The predictable result is a workforce that erodes: recruitment and retention fail at municipal pay scales set well below market for the roles hardest to fill.

Suppressed pay is not free savings but deferred cost — paid later in turnover, vacancies, and catch-up. Like across-the-board cuts, it is an obvious lever that does not reach the structural driver and carries its own bill.

The politics of the ask

None of these levers eliminates the need for a future Proposition 2½ override. The structural gap is larger than self-help can close, and even the compromise apportionment floor leaves a residual — an override is still the likely endpoint. What the levers change is its **size** and its **politics**, and after May 2026 both matter.

The May 2026 override — a **$2M** request — failed **631 to 397**, roughly six in ten against. That margin reads less as a verdict on a single number than as a statement that the Town had not yet earned the ask. And a no vote on a few-hundred-dollar bill is not always a verdict on the number; from a household with no slack left, it is the only lever it has. That is the context every future request now enters. Pulling these levers first is how the Town earns it: collecting the personal-property tax already owed, recovering unbilled excise, capturing new growth, examining the Simon's Rock exemption, and pressing the regional apportionment that actually drives the gap. Each is the Town doing what it can before asking taxpayers to do more — and each dollar raised or recovered is a dollar the eventual override does not have to carry, leaving a smaller, more defensible ask.

The residential exemption changes the arithmetic most. Because §5C cuts the bill for most owner-occupants — the median home by about **$1,629** a year — a right-sized override layered on top of it could net to **no increase, or even a decrease, for a large share of resident voters**, with the override's cost falling disproportionately on the non-resident and high-value property the exemption shifts toward. An override that leaves the typical year-round homeowner flat or better is a fundamentally different proposition at the ballot box than one that raises every bill. The sequence follows from that: exhaust the self-help levers and adopt the exemption first, which both shrinks the override and supplies the goodwill — and the no-tax-increase math — to carry a right-sized one. *(Offered as fiscal analysis of how the levers interact with override dynamics; the decision to seek an override, and its design, rests with the Select Board and the voters.)*

Chapter 5 · Why This Matters

Why this matters — the household the levers are for

Why the increase provokes what it does. Two generations ago a house here cost a few years of one income; as recently as 2000 the typical Great Barrington home ran about four times the median household's yearly earnings. Today it runs about ten — and the town is splitting in two: households that arrive with outside wealth and can buy, and the working households the town runs on — the people who staff its counters and warehouses, care for its elderly, keep its equipment running — who rent, spend more than 40% of their income on that rent, and have no path to owning here at all. A bill that rises a few hundred dollars is a small number, but it lands on a middle already stretched to its limit, and on longtime owners watching the one asset they hold become the thing that could tax them out.

Great Barrington's squeeze has a structural edge, and it runs in two directions that should not be confused. At the top, second homes and non-resident-owned property — much of the town's high-value housing — sit outside the year-round burden, wealth that under-contributes and that the Town's own levers can reach. At the bottom is something different, and not a burden the Town should want to shed: Great Barrington built the housing that shelters the region's essential workforce, the housing its wealthier neighbors did not. Under state structure that housing is tax-exempt and its families count toward Great Barrington's school enrollment — so the town that took on the region's obligation pays for it twice, on a tax base it cannot levy and a school bill that rises with every family it shelters, while the towns that built none are charged for neither. The people in that housing are not the source of the squeeze; the structure that isolates its cost on one town is. Carrying what the top avoids and what the bottom is unfairly charged for is the year-round, middle-income homeowner in between.

The property tax is the most visible part of that pressure, and the one the Town has tools to act on. This menu cannot reach the mortgage or the rent. What it can do is use the tools already on the books — the shift toward property that under-contributes, and above all the apportionment correction that shares the cost Great Barrington took on for the whole region — so the year-round household stops carrying a load that was never fairly its alone. No reform to wait for; the tools exist now.

None of this is a levy on the town's success. The visitors, the second homes, the cultural life they sustain are part of what makes Great Barrington worth living in — but a town that lets that success price out the workforce and the year-round community beneath it spends down the very thing that draws people to it in the first place. Asking the property that has gained the most to carry closer to its share is not a penalty on it; it is what keeps the place viable, for the seasonal owner and the year-round family alike.

(Price-to-income figures: U.S. Census / ACS median household income and median home value, 2000 and 2024; 2026 sale price from public listing data; renter cost burden from ACS. Sources archived.)

Technical Appendix

Beyond the operating gap — shared infrastructure and long-term obligations

The lever menu, and the gap it acts against, concern the Town's *operating* budget. Two further obligations sit outside that frame but bear directly on Great Barrington's fiscal capacity — and, like the school, both are partly **regional**: Great Barrington carries the majority of a cost whose benefit reaches all three towns.

The water system — a second regional asset Great Barrington carries

Housatonic Water Works, the troubled private system serving the Housatonic village, is a fiscal exposure the Town has been managing for years. The system runs on roughly **840–850 connections** over about 17 miles of mains, some **80% of them dating to the 1800s**; engineering reviews put the cost of bringing it to standard at roughly **$22 million in 2018, rising to about $31 million by 2021** — a capital need many times what so small a ratepayer base can absorb. The company's water has carried manganese and disinfection-byproduct (HAA5) problems under a MassDEP consent order, and the rate case that followed (DPU Docket No. 23-65) opened with a petition for a **112%** increase and settled at about **65%** — even after which the state earmarked **$300,000** specifically to help Great Barrington customers buy water or filtration. It is also, like the high school, a *regional* asset: Great Barrington holds the large majority of the customers — on the order of **75–80%**, the same share it carries of the school — but the system also serves a defined area in Stockbridge (six streets) and customers in West Stockbridge. Whatever resolution the Town reaches — acquisition, rehabilitation, or a negotiated transfer — the cost falls first and largest on Great Barrington while the benefit reaches residents of all three towns. That is the same structure as the school, and it points to the same conclusion: **giving Great Barrington the fiscal headroom to address shared infrastructure is in every member town's interest**, precisely because Great Barrington is the town carrying the shared burden. The regional apportionment correction is what creates that headroom. *(Figures from the 2018 and 2021 engineering reviews and the DPU rate record, Docket No. 23-65, in which the Town of Stockbridge was a named intervenor.)*

Unfunded retiree benefits (OPEB) — at the Town and the District

Beyond the annual budget, Great Barrington carries a large unfunded liability for **other post-employment benefits (OPEB)** — chiefly retiree health insurance. At the Town level the net unfunded liability is about **$13M** (down from $20.6M in 2020 as the Town has begun funding a trust — though the trust balance remains under $1.5M, so at current contribution rates full funding is decades away). On top of that sits Great Barrington's share of the **District's** unfunded OPEB: BHRSD's net OPEB liability is roughly **$65M**, of which Great Barrington bears **$34M–$49M** depending on whether the obligation is attributed on the capital share (52.8%) or the operating share (74–75%) — the same apportionment question that drives the school assessment, here applied to a liability several times the size of a single year's assessment. Combined, Great Barrington's total OPEB exposure is on the order of **$47M–$62M** — roughly a **full year of the Town's total appropriations**. (Pensions, by contrast, are not a concern: the Town's share of the Berkshire County Retirement System is about 91% funded.) None of this appears in the operating gap the levers act against; it is a parallel, slower-moving claim on the Town's capacity — and, in the District's portion, one more regional cost that Great Barrington pays the majority of. *(The District reports OPEB in total; the Great Barrington share is a Parcenomics attribution by apportionment method, not a figure carried separately in the audited statements — hence the range.)*

A note on source records

The figures in this report are drawn from authoritative electronic sources — principally the Town's Department of Revenue / Division of Local Services state filings (Tax Rate Recap, LA-4, LA-7, LA-13, and the equalized-valuation series), together with other public data.

The Town also provided about 1,000 pages of FY2026 commitment records — real estate tax, personal property tax, motor-vehicle excise, and water and sewer billing — in **paper form only**; a request for digital copies was declined as "Town Policy." (The Massachusetts Public Records Law, as amended in 2016, directs a records access officer to provide records in a searchable, machine-readable format to the extent feasible — M.G.L. c.66 §6A(d) — and commitment rolls of this kind are generated in electronic assessing and collection systems.)

That format has one concrete consequence worth stating plainly. Because the **water and sewer** bills arrived only on paper, they could not be incorporated into the household figures in this report. The median-home numbers here are therefore the complete all-in **property-tax** bill — but not the full municipal bill, which for a resident also includes water and sewer. A household's true all-in municipal cost is somewhat higher than shown. The cost of paper-only records is not mainly researcher time; it is that the taxpayer cannot be shown a complete all-in picture.

(M.G.L. c.66 §6A, malegislature.gov; Secretary of the Commonwealth, "A Guide to the Massachusetts Public Records Law.")

Acknowledgments

This analysis draws on public records and data made available by the Massachusetts Department of Revenue / Division of Local Services (Tax Rate Recap, LA-4, LA-7, LA-13, and the equalized-valuation filings), the Massachusetts Department of Elementary and Secondary Education, the U.S. Census Bureau and American Community Survey, MassGIS, and the Massachusetts Budget and Policy Center, together with the Town of Great Barrington's public records. The analysis, the methodology, and any errors are Parcenomics'.

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Parcenomics surfaces findings and documents the range of statutory tools available; decisions rest with the town's elected officials.