

Downtown Hyannis District Improvement Financing Master Plan

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Document prepared by Camoin Associates for the Town of Barnstable

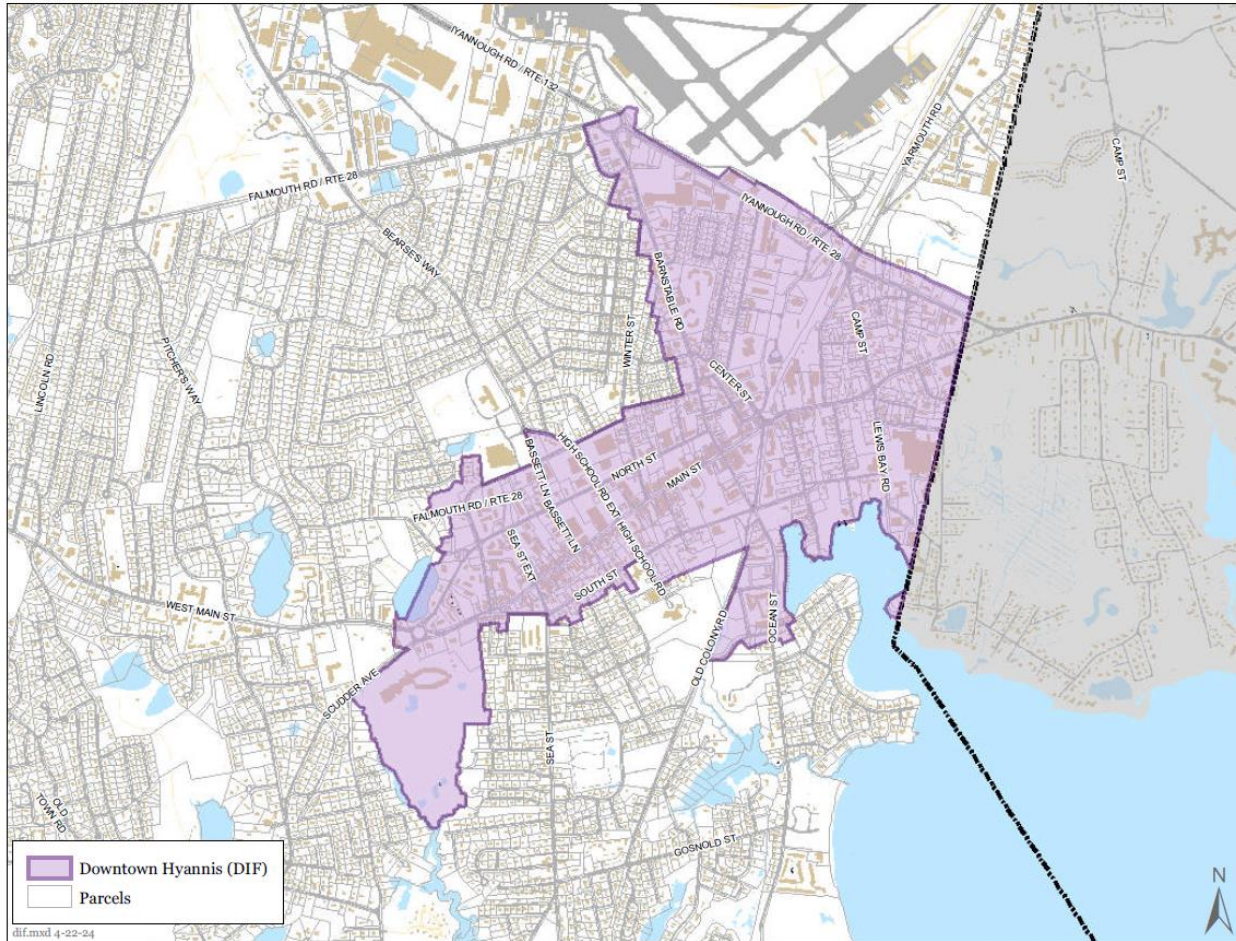
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Introduction

The Town of Barnstable (the "Town") designates portions of downtown Hyannis as the Downtown District Improvement Financing District (the "DIF District") and the accompanying Downtown Development Program and Downtown Invested Revenue District Development Program (the "Downtown Development Program") for the DIF District, as enabled by Massachusetts General Laws Chapter 40Q.



This *Downtown District Improvement Financing* master plan (the "Report") describes the process by which the Downtown DIF District and Development Program will be established, together with the projects to be supported, the expected revenues and financing plans, and the ongoing management of the DIF District. With this Report and the legislative actions undertaken and included in Appendix B, the following are established:

- ✓ The Downtown Development District, which identifies the part of the municipality in which projects will be implemented; and
- ✓ The Downtown Invested Revenue District, which identifies the part of the municipality in which the Tax Increment will be calculated and from which tax revenues will be captured, and which is coterminous with the Development District.¹

¹ All parcels are included in both the DIF District and the Invested Revenue District.

- ✓ The Downtown Development Program, which will describe the capital plan, including the type and cost of projects to be undertaken by the municipality, and the type and costs of projects expected to be undertaken by private entities as a result of the public investments made by the municipality in the DIF District; and
- ✓ The Downtown Invested Revenue District Development Program, which provides details of the financial plan including the expectations for the generation and collection of revenue from the Tax Increment, the percentage anticipated to be captured and used for projects in the DIF District, and expectations for borrowing.

This *Introduction* first describes the uses of Development Districts and Development Programs, the statutory authority of municipalities to enter into them, and key provisions that must be satisfied. It then sets forth the steps taken to authorize the Downtown DIF District and, when it is complete, the accompanying Development Program.

In *Part I: Downtown Development District*, this report describes the Downtown Development District boundaries, including the boundaries of the Downtown Invested Revenue District. It provides information about the parcels to be included. Improvements and activities will be implemented within the Downtown DIF District to generate economic growth and further strategic goals.

In *Part II: Downtown Development Program*, the report presents the proposed Development Program which is being created to implement the development goals within the DIF District. It presents a general description of the projects, the operation and maintenance plan, and the financial plan.

About District Improvement Financing

Through DIF, a town or a city can establish a funding stream for economic development activities that is linked to, and derived from, the results of economic development.

DIF achieves this by setting up a process through which a municipality can identify and capture tax revenues that result from new private investment in a specific area, such as an expanding business or a new multifamily housing project. These tax revenues are generated by the increase in assessed value that results from the private investment, not from tax rate increases, special assessments, or real estate market factors.

The municipality can then direct this stream of incremental tax revenues toward public improvement and economic development projects, which can range from critical infrastructure needs such as traffic mitigation, to essential supporting activities such as planning studies or workforce training.

This section provides detail about the legislation that enacted DIF, the tasks required to be undertaken by a community to comply with the legislative requirements, and the defined terms that are used in the legislation and throughout this document.

Legislative Requirements

Massachusetts General Laws Chapter 40Q (the “DIF Statute”) authorizes towns and cities to use DIF. The DIF Statute sets forth activities that must be undertaken, such as identifying tax revenues to be captured, describing projects to be implemented, and designating parcels of property to be included within the DIF District. Municipalities enact local legislation through the ordinary processes of a Town Council, Town Meeting, or City Council. The DIF Statute does not provide specific language that must be incorporated into local legislation.

The DIF Statute does not set forth specific legislative review or public hearing requirements. A town or city will follow its established legislative rules. If the town or city wishes to amend an element of its DIF, it must follow the same legislative process it used to adopt the original legislation, for example a vote of Town Meeting.

The DIF Statute does not require review and approval by the Economic Assistance Coordinating Council or other state agency, and no reports need to be prepared for or submitted to any state agencies once DIF has been implemented.

Identifying the Tax Increment and Capturing Tax Revenue

DIF enables communities to identify and capture tax revenues generated by the incremental increases to the assessed value of real property that result from new private investment, such as building or renovation, within a district or districts established by the community under the DIF Statute. These increases, the “Tax Increment” as defined by the DIF Statute,² may occur on residential or commercial property, but must arise from new private investment. Increases to assessed value as a result of market factors or revaluation are not eligible, and tax revenues generated by these increases may not be captured through the use of DIF.

² See *Definitions*, below.

The Tax Increment is calculated as the difference between the assessed value of the property as of a Base Date,³ with assessed value as of the Base Date defined as the Original Assessed Value,⁴ and the assessed value as of each subsequent assessment date for the duration of the DIF. The Base Date will always be the January 1 prior to the adoption of legislation establishing DIF.

Identifying the Tax Increment is done through a municipality's normal assessment process and on the same schedule. The calculation and collection of tax revenues also follows the customary procedures for the entire community. DIF governs how to calculate, capture, and spend a designated portion of the tax revenues once they are collected. In this *DIF Guide*, the portion of the tax revenues that is identified and captured through the establishment of DIF is referred to as the "DIF Revenues."⁵

The Tax Increment is cumulative once DIF is established and is always the difference between the Original Assessed Value and the portion of a new assessed value that, through ordinary assessment processes, is attributed to new private investment. If the increase over the Original Assessed Value is \$5 million per year for five years, the Tax Increment grows to \$25 million over that same five-year period. All tax revenues generated by the Tax Increment, up to 100%, are eligible for capture through the use of DIF, and each town or Town identifies, through the legislation it uses to establish DIF, how much of the revenue will be captured and how it will be used.

The following is a sample timetable based on a community's assessment calendar and fiscal years. Legislation may be adopted at any time of the year and dates are shown as examples only.

Note that there will be a lag of at least one year between the adoption of legislation and the availability of revenues. This is a result of the assessment calendar, not of the use of DIF.

1. April 6, 2021: Legislation is adopted to establish DIF, with a Base Date of January 1, 2021 for assessed values. The Original Assessed Value is established as of January 1, 2021.
2. January 1, 2022: Assessed values are determined for each parcel in the community as of this date, although actual new assessed values may not be finalized until later in the year. Increases to assessed value that are attributable to new private investment are identified for the entire community.⁶ The Tax Increment is identified.
3. July 1, 2022–June 30, 2023: First fiscal year in which tax revenues are collected using values established as of January 1, 2021. These are the first tax revenues from which a portion may be identified and captured through the use of DIF, and Fiscal Year 2023 is therefore the first fiscal year of the DIF.
4. July 1, 2023–Duration of the DIF: Assessed values are determined each year and the Tax Increment is recalculated to reflect the cumulative impact of new private investment since the Base Date. Tax revenues generated by the Tax Increment are eligible for capture through the use of DIF.

³ "Base date" is the last assessment date of the real property tax preceding the creation of the district. See *Definitions*, below.

⁴ "Original Assessed Value" is the aggregate assessed value as of the Base Date. See *Definitions*, below.

⁵ See also *Definitions*, below.

⁶ Communities that have accepted Acts of 1989 Ch. 653, Amending Mass. Gen. Laws Ch. 59 § 2A (a), recognize increases to assessed value from new private investment that occur between January 2 and June 30 of each calendar year as having occurred on January 1 of that same calendar year. A community using DIF will still follow this calendar for recognizing changes to assessed value.

The revenues generated by the Tax Increment will also increase to the extent permitted by Mass. Gen. Laws Ch. 59 § 21c (f), which governs the total tax levy in a municipality.

Components of DIF

The DIF Statute requires that municipalities adopt four components which together enable the activities and benefits of DIF as an economic development tool:

Development District Invested Revenue District
Development Program Invested Revenue Development Program

A community may adopt all four components at once, or the Development District may be established first and the other components at later dates through the same legislative process.

The DIF Statute sets forth specific requirements for each component as described below.

Development District

A Development District (DIF District) is the part of the municipality in which projects will be implemented. The community defines the boundaries and identifies the parcels within the DIF District.

A community may establish multiple DIF Districts, but the aggregate area of all DIF Districts may not exceed 25% of the area of the community. The Assessor must certify the area of each DIF District and confirm compliance with the 25% limit.

Projects that are to be funded with DIF Revenues must be implemented within the DIF District. Exceptions are certain components of water and sewer infrastructure that must be constructed outside of the DIF District because of the design of the system.

A DIF District does not need to be contiguous.

Commercial and residential properties, municipal properties, vacant or undeveloped land, and property owned by tax-exempt entities may all be included in a DIF District.

Invested Revenue District

An Invested Revenue District (IRD), identifies the portion of the DIF District in which the Tax Increment will be calculated and from which DIF Revenues will be generated. It must be either coterminous with the DIF District, having the same boundaries and parcels, or a subset that is wholly within it. No parcels may be included in an IRD if they are not also within the DIF District.

Development Program

A Development Program describes the activities expected to be undertaken within the DIF District. It must describe all of the following,⁷ but if one or more of the activities are not expected, such as displacing and relocating persons, then the Development Program should clearly state that the activity will not be undertaken.

⁷ See also *Definitions*, below.

1. A finding, or statement, that the designation of the DIF District is consistent with the requirements of Mass. Gen. Laws Ch. 40Q §2 and "will further the public purpose of encouraging increased residential, industrial, and commercial activity in the Commonwealth."⁸ In essence, this is a statement of the community's goals.
2. A Financial Plan⁹ that describes the costs of the anticipated projects, expected sources of revenue, the amount of indebtedness to be incurred, and anticipated sources of capital;
3. A list of the public facilities to be constructed and any other projects expected to be paid for in whole or in part with DIF Revenues. *If new projects are later identified, the Development Program can and must be amended. This includes public facilities and other eligible projects.*
4. The use of private property;
5. Plans for the relocation of persons displaced by the development activities;
6. Plans, if any, for the development of housing, both affordable and market rate;
7. The proposed regulations and facilities to improve transportation; and
8. The proposed operation of the district after the improvements are completed;
*Optional: The Development Program may also designate an entity that will administer activities related to the DIF and describe the proposed operation of the DIF.*¹⁰
9. The duration of the Development Program. This may not exceed 30 years. The 30-year count may begin either at the date of the designation of the DIF District, or at a "Project Stabilization"¹¹ date defined by the community in the Development Program.

Invested Revenue District Development Program

An Invested Revenue District Development Program (IRDDP) is required in order to calculate the Tax Increment and capture the tax revenues from that Tax Increment to be used as DIF Revenues to pay for projects within the DIF District. In essence, it directs the capture and use of tax revenues collected from the IRD. It is required to include:

1. Estimates of the tax revenues to be derived from the IRD;
2. A projection of the tax revenues to be derived from the IRD if no Development Program were to be adopted and implemented (with presumably less new private investment than is expected to occur as a result of the Development Program);
3. Statement of whether any bonds issued as part of the DIF will be General Obligation or Special Obligation Bonds;
4. The percentage, dollar amount, or formula directing the amount of tax revenues collected from the Tax Increment that will be captured to pay for projects in the Development Program;

⁸ Mass. Gen. Laws Ch. 40Q §2 (a)

⁹ Ibid.

¹⁰ Mass. Gen. Laws Ch. 40Q §2 (c)(2): "create a department, designate an existing department, board officer, agency, municipal housing or redevelopment authority of the Town or town or enter into a contractual agreement with a private entity to administer the activities authorized by this chapter"

¹¹ The DIF Statute does not define "Project Stabilization" or dictate rules for selecting such a date. See *Definitions*, below, for an explanation of how the term is used in this *DIF Guide*.

5. A statement of the estimated impact of tax increment financing on all taxing jurisdictions in the DIF District:¹² and
6. The establishment of a Development Program Fund, which consists of two accounts: a Project Cost Account and, if debt is anticipated to be issued, a Development Program Sinking Fund Account.

The DIF Statute requires that DIF Revenues be deposited to the Development Program Fund and establishes the priority of claims upon those revenues.

Principal and interest on debt, and related costs such as maintaining reserve accounts, must be paid from the Development Program Sinking Fund Account. As long as debt is outstanding to which DIF Revenues are pledged, the Development Program Sinking Fund Account has the senior claim on DIF Revenues.¹³

Costs for constructing or implementing projects are paid from the Project Cost Account.

Balances may be transferred between the Development Program Sinking Fund Account and the Project Cost Account as long as the balances in the Development Program Sinking Fund Account are sufficient to meet its obligations to repay debt.

Excess funds not required by the Development Program Fund may be transferred to the municipality's General Fund.

A graphic illustrating these funds and accounts, and a description of the accounts, is included as Appendix A.

¹² The DIF Statute does not define "tax increment financing." In its definition of Invested Revenue District it does refer to an Invested Revenue District as a district where tax increment financing is used. Therefore, for the purposes of this *DIF Guide*, this statement is interpreted to mean that a municipality should state the impact of the IRDDP on the taxing jurisdictions.

¹³ A municipality may use DIF Revenues to repay a portion of debt service without formally pledging the DIF Revenues to the bonds. In this case the Development Program Sinking Fund Account may have parity with the Project Cost Account. A municipality should consult its bond counsel on this and other matters relating to debt issuance.

Definitions

Definitions from the DIF Statute¹⁴

The following terms have the meanings as defined in Massachusetts General Law Chapter 40Q, Section 1. Capitalization has been added to the statute's defined terms to identify them clearly in the text.

"Base Date", the last assessment date of the real property tax immediately preceding the creation of the district.

"Development District", a specified area within the corporate limits of a city or town which has been designated as provided in §2 and which is to be developed by the city or town under a Development Program.

"Development Program", a statement of means and objectives designed to improve the quality of life, the physical facilities and structures, and the quality of pedestrian and vehicular traffic control and transportation within a development district. Means and objectives designed to increase or improve residential housing, both affordable and market rate, may also be addressed within a district and shall be considered part of a development program. The statement shall include:

- (1) a Financial Plan;
- (2) a complete list of public facilities to be constructed;
- (3) the use of private property;
- (4) plans for the relocation of persons displaced by the development activities;
- (5) plans, if any, for the development of housing, both affordable and market rate;
- (6) the proposed regulations and facilities to improve transportation;
- (7) the proposed operation of the district after the planned capital improvements are completed; and
- (8) the duration of the program which shall not exceed the longer of: (i) 30 years from the date of designation of the district; or (ii) 30 years from project stabilization, as defined in the development program.

"Financial Plan", a statement of the costs and sources of revenue required to accomplish the development programs, which shall include: (1) cost estimates for the development program; (2) the amount of indebtedness to be incurred; and (3) sources of anticipated capital.

"Invested Revenue District", a type of Development District or portion of a district that uses tax increment financing under §3.

"Invested Revenue District Development Program", a statement which, in addition to the information required for a Development Program, shall also include: (1) estimates of tax revenues to be derived from the Invested Revenue District; (2) a projection of the tax revenues to be derived from the Invested Revenue District in the absence of a Development Program; (3) a statement as to whether the issuance of bonds contemplated pursuant to this chapter shall be general or special obligation bonds; (4) the percentage of

¹⁴ Mass. Gen. Laws Ch. 40Q §1

the tax increment to be applied to the Development Program and resulting tax increments in each year of the program; and (5) a statement of the estimated impact of tax increment financing on all taxing jurisdictions in which the district is located.

"Original Assessed Value", the aggregate assessed value of the Invested Revenue District as of the Base Date.

"Project", a project to be undertaken in accordance with the Development Program.

"Project Costs", any expenditure made or estimated to be made or monetary obligations incurred or estimated to be incurred by the city or town which are listed in a project plan as costs of improvements including, but not limited to, public works, acquisition, construction or rehabilitation of land or improvements for sale or lease to residential, commercial or industrial users within a development district plus any costs incidental to those improvements, reduced by any income, special assessments or other revenues, other than tax increments, received or reasonably expected to be received by the city or town in connection with the implementation of this plan.

(1) "administrative costs", any reasonable charges for the time spent by Town or town employees in connection with the implementation of a project plan;

(2) "capital costs", the actual costs of the construction of public works or improvements, new buildings, structures and fixtures; the demolition, alteration, remodeling, repair or reconstruction of existing buildings, structures and fixtures; the acquisition of equipment; and the grading and clearing of land;

(3) "discretionary costs", those payments made by the appropriate body of a city or town that in its discretion are found to be necessary or convenient to the creation of development districts or the implementation of project plans.

(4) "financing costs", including, but not limited to, all interest paid to holders of evidences of indebtedness issued to pay for project costs and any premium paid over the principal amount of that indebtedness because of the redemption of the obligations before maturity;

(5) "improvement costs", those costs associated with developing new employment opportunities, promoting public events, advertising cultural, educational and commercial activities, providing public safety, establishing and maintaining administrative and managerial support and such other services as are necessary or appropriate to carry out the development program;

(6) "organizational costs", all reasonable costs relating to the conduct of environmental impact and other studies and informing the public about the creation of development districts and the implementation of project plans;

(7) "professional service costs", including, but not limited to, those costs incurred for architectural, planning, engineering and legal advice or services;

(8) "real property assembly costs", any deficit incurred resulting from the sale or lease by the city or town, as lessor, of real or personal property within a development district for consideration which is less than its cost to the city or town;

(9) "relocation costs", all reasonable relocation payments made pursuant to a condemnation;

(10) "training costs", costs associated with providing skills, development and training for employees of businesses within the development district; provided, however, that these costs shall not exceed 20 per cent of the total project costs and shall be designated as training funds within 5 years of the issuance of

bonds pursuant to this chapter for the project or the designation of the district, whichever occurs later; and

(11) "water and sewer line costs", which shall include the costs related to the construction or alteration of sewage treatment plants, water treatment plants or other environmental protection devices, storm or sanitary sewer lines, water lines or amenities on streets or the rebuilding or expansion thereto so long as required by the project plan for a development district, whether or not the construction, alteration, rebuilding or expansion is within the development district;

Project costs shall not include the cost of a building or a portion of a building used predominantly for the general conduct of government, such as a Town hall, courthouse, jail, police or fire station or other state or local government office buildings.

"Project Revenues", receipts of a city or town with respect to a project including, without limitation, tax increments, investment earnings and proceeds of insurance or disposition of property.

"Tax Increment", all annual increases in the municipality's limit on total taxes assessed pursuant to subsection (f) of section 21C of Mass. Gen. Laws Ch. 59 that are attributable to parcels within the district for fiscal years with an assessment date later than the base date. The tax increment shall also include the part of increases in the limit on total taxes assessed allowed pursuant to said subsection (f) of said section 21C of said chapter 59 that are attributable to such increases pursuant to said subsection (f) of said section 21C of said chapter 59 in prior years that were part of the increment in such prior years. In any year that the limit on total taxes assessed pursuant to said section 21C of said chapter 59 is lower than the prior year's limit on total taxes assessed, the tax increment shall be reduced in the same proportion as the limit on total taxes assessed.

Tax Increment and Definition for "New Growth"

The DIF Statute uses the defined term Tax Increment to describe the incremental increases in assessed value that may result from new private investment that improves the property. In practice, assessors often use the term new growth (herein, "New Growth") for the same concept. This *DIF Guide* uses the term New Growth to refer to the increases in assessed value that result from new private investment on a day-to-day basis by towns and cities. New Growth refers to increases in assessed value that result from improvements, *not* increases in assessed value that result from market factors or revaluation.

Please see also *Levy Limits: A Primer on Proposition 2 ½*, Massachusetts Department of Revenue Division of Local Services, available online at <https://www.mass.gov/files/documents/2016/08/oq/levylimits.pdf>.

Additional Definitions for Terms in this District Improvement Financing Master Plan

"DIF Project" means an eligible Project as defined by the DIF Statute that is intended to be funded in whole or in part through the use of DIF Revenues.

"DIF Revenues" means the portion of the revenue generated by the Tax Increment that is collected as a result of New Growth in the DIF District. These are transferred to the Development Program Fund and used as provided for in the Development Program. DIF Revenues may be all or a portion of the revenues collected from the Tax Increment for any fiscal year. The percentage of the revenue from each year's Tax Increment that becomes DIF Revenues is established by the Development Program and Invested Revenue District Development Program.

“Pay-as-You-Go” means paying for Project Costs directly from DIF revenues collected, in contrast to using the proceeds of debt to pay such costs.

“Project Stabilization Date” means the date, established by the community in its Development Program, on which the Development Program comes into effect. A Development Program may have a duration of up to 30 years either from the date of the adoption of the DIF District, or 30 years from the Project Stabilization. The DIF Statute does not dictate rules for selecting such a date, only stating that such a date may be defined in the Development Program.¹⁵

¹⁵ Mass. Gen. Laws Ch. 40Q § 1 (a) (8).

About the Downtown Development District

The purpose of the Downtown Development District is to grow and strengthen the local economy that serves town residents, employees, and visitors by investing in a series of public projects.

Through the use of a DIF District and Development Program, the Town will capture tax revenues generated by expected economic development, and direct these revenues toward a downtown organization that will invest, promote, and strengthen the community and make it more attractive for businesses, residents, and visitors by:

1. Attracting new private investment by making it a more attractive place to locate and grow a business;
2. Capturing new tax revenues from private development and using the revenue stream to fund projects that support growth and investment in the district; and
3. Communicating that the Town of Barnstable has targeted the district for strategic growth and is making its own investments.

Details of the project, with cost estimates, are presented in Part II, Projects to be Implemented.

Description of the Approval Process and Legislative Actions

The establishment of a DIF District and Development Program enables a community to capture future incremental tax revenues that may be spent on projects designated in the Development Program. It does not authorize actual expenditures, and does not authorize the issuance of debt. Expenditures, debt issuance, and procurement to implement the projects in the Development Program will be authorized through the same local approval processes that would be required if the projects were not part of a Development Program.

The Downtown DIF District and Development Program are established through local approval processes. The Town held public meetings on March 27, 2024 and June 11, 2024.

- The proposed Downtown DIF District and Development Program was included as an agenda item for the Town Council meetings on August 15, 2024, September 5, 2024, October 10, 2024 and October 24, 2024. The Barnstable Town Council voted to approve the proposed DIF District and Development Program at its meeting of October 24, 2024, as amended at that meeting.
- The Town received a *draft* Assessor Certification presenting the Original Assessed Value of parcels as of January 1, 2023, the latest assessment date for which data is available. This is an estimate of the Original Assessed Values. This Assessor Certification will be finalized when assessed values as of the Base Date of January 1, 2023 are confirmed.

Documentation of the legislative actions is included in Appendix B. Assessor Certifications are included in Appendix D.

Downtown Development District and Program Information Summary

Development District Name	Downtown Development District
IRD Name	Downtown Invested Revenue District
Development Program Name	Downtown Development Program
IRDDP Name	Downtown Invested Revenue District Development Program
Date of Development District and IRD Establishment	October 24, 2024
Date of Development Program and IRDDP Establishment	October 24, 2024
Base Date for Assessed Values in the DIF District and IRD	January 1, 2023
Acceptance of Chapter 653 (Yes/No)	Yes
Certified, Original Assessed Value in the DIF District as of the Base Date	\$1,225,561,200
Certified, Original Assessed Value in the IRD as of the Base Date	\$1,225,561,200
Total Acres in the DIF District	973.64
Term of the DIF Program	25 Years
Tax Increment to be Captured	50% first 10 years and then 25% for remaining 15 years
DIF District Administrator	Town of Barnstable DIF Advisory Committee

Part I: The Downtown Development District and Invested Revenue District

Description of the Development District and Invested Revenue District

The DIF Statute provides for the establishment of two districts:

A Development District that includes the parcels on or around which development projects, public or private, will be undertaken. A Development District is established in advance of or at the same time as the Development Program.

An Invested Revenue District (IRD) that includes the parcels from which a Tax Increment will be calculated and incremental revenues (DIF Revenues) will be collected when New Growth occurs. The Downtown IRD is coterminous with the DIF District, sharing all boundaries and parcels.

The Downtown Development District and the Downtown Invested Revenue District (the DIF District) will encompass the parcels as summarized in "Parcel Information," below, and attached as Appendix C. A map is also included in Appendix C.

Statement of Findings

The Town finds that the designation of the Downtown Development District and Development Program will further the public purpose of encouraging increased residential, industrial, and commercial activity in the Commonwealth.¹⁶ The boundaries of the Downtown Development District are coterminous with the establish Growth Incentive Zone previously established in the Town of Barnstable.

Base Date for Assessment of Parcels

Base Date for Assessment of Parcels

The Base Date for the Downtown Development DIF District is January 1, 2023. The Original Assessed Value of the DIF District is the assessed value as of this Base Date.

The Town of Barnstable is a "653 community." Therefore, while January 1 is and will always be the assessment date for all parcels in the community and the DIF District, New Growth occurring between each January 2 and June 30 will be added to the assessed value as of January 1 of that year.

¹⁶ M.G.L. 40Q §2 (a).

Parcel Information

The table below summarizes the parcels that will be included in the DIF District and IRD, by current use type. Appendix C includes more detailed information and a map.

Table 1: Downtown Hyannis DIF District Parcels by Use Type

Use Type	Parcels in DIF District	Acres in DIF District	Share of Acreage in DIF District
Commercial	344	277.44	28.5%
Industrial	3	1.47	0.2%
Residential	310	94.26	9.7%
Mixed-Use	71	22.29	2.3%
Public Service/Tax Exempt	122	578.18	59.4%
Total	850	973.64	100%

The Downtown Development District and Other Special Districts

The establishment of the DIF District does not impose a special assessment or other increased tax on any parcel. The same property tax rates that are applied to parcels outside of the DIF District are applied within the DIF District. Parcels that are in the DIF District are noted in the table included in Appendix C.

The establishment of the DIF District does not prevent the collection and distribution of fees, special assessments, or other monies from parcels in any other special districts. Owners of property in the DIF District will continue to be responsible for all obligations, actions, and payments associated with other special districts.

The DIF Statute establishes that the aggregate area of all development districts within a city or town may not exceed 25% of the total area of that city or town. As shown in the table below, the total acreage in the Downtown DIF District is below the state maximum.

Table 2: DIF District Share of Total Acres in Municipality

Town of Barnstable, Total Acres	38,508.80
Downtown Hyannis DIF District, Total Acres	973.64
Total DIF Districts Share of Town Total	2.53%

Source: Town of Barnstable

The Assessor's Certification from which information in the table was drawn is included in Appendix D.

Part II: The Downtown Development Program and the Downtown Invested Revenue District Development Program

This section of the document includes all information required by the DIF Statute for both the Development Program and the Invested Revenue District Development Program. Explanatory information about statutory requirements for managing DIF Revenues is also included.

Statement of Means and Objectives

The Town of Barnstable establishes this DIF District and Development Program to create the vehicle through which tax revenues from private investment can be used to make public investments that will facilitate growth and benefit the community.

The creation of the Development Program will promote the municipality's goals and objectives by:

1. Establishing a DIF Advisory Committee to administer the DIF District and Invested Revenue District (IRD) and the Development Program and Invested Revenue District Development Program (IRDDP);
2. Capturing future tax revenue from a portion of the Tax Increment generated by New Growth in the Invested Revenue District (IRD) to create an anticipated revenue stream (the DIF Revenues) dedicated to fund these projects;
3. Providing funding for the improvements to the DIF District that will encourage new business and commercial activity by making the DIF District a more attractive place to live, work, and engage in leisure activities. This activity will generate new private investment and additional (incremental) tax revenues, which may be designated as DIF Revenues as described in this Development Program, and which will fund such improvements in whole or in part;
4. Communicating to residents and businesses in the community, the region, and beyond, that the Town of Barnstable is encouraging and supporting the development of the DIF District.

Duration of the Development Program

The term of the Downtown Development Program will be twenty (25) years from project stabilization. Project stabilization will be the date of DIF Adoption (October 24, 2024) and the Development Program will be in effect for 25 years.

Projects to be Implemented

The Town of Barnstable has established the following goals of the revenue investment:

- placemaking/beautification projects
- storefront improvement grants
- arts and culture projects
- program administration
- public infrastructure improvements

Final costs and funding sources are estimates intended for planning purposes. Final costs are expected to be different from these estimates. Inclusion of these estimates does not represent an appropriation or legal commitment to spend these amounts on these projects and, as noted in the *Introduction*, does not authorize either expenditures or debt.

Table 3, below, lists these projects and the estimated costs.

Table 3: Downtown Hyannis DIF District Public Projects

Project Name	Timing	Anticipated Costs
Annual DIF Area Improvements	ongoing	\$300,000

Plans for Relocation of Displaced Persons

The Downtown Development Program will not eliminate any residential units or displace any residents.

Plans for Housing

The Downtown Development Program does not propose to use DIF Revenues or other public funds to add to or renovate any housing structures.

Proposed Regulations and Facilities to Improve Transportation

The Downtown District Development Program may use DIF Revenues to improve transportation within the District.

Operation and Management of the DIF District and Development Program

The Town of Barnstable will use the DIF Advisory Committee (DAC), which will be responsible for the ongoing operation and management of the DIF District and Development Program, for the term of the Development Program, including periodic reporting to municipal and elected leaders.

The DAC, as of the adoption of this DIF District and Development Program, consists of the Town of Barnstable Director of Planning & Development, Town of Barnstable Finance Director, Town of Barnstable Assessor, Hyannis Main Street Business Improvement District (BID) representative, an at-large business representative from outside of the Hyannis Main Street BID but within the district, a member of the Town of Barnstable Comprehensive Financial Advisory Committee, two Hyannis residents from precincts 8, 9, or 13, three Barnstable Town Council members representing precincts 8, 9, and 13, and a member of the Hyannis Main Street Waterfront District Commission.

The responsibilities of the DAC for ongoing operation and management may include but are not limited to, activities such as administering or overseeing capital projects, administering/overseeing other economic development projects and any public/private partnerships, and ensuring that the annual Tax Increment and resulting DIF Revenues are correctly calculated and deposited into the funds and accounts established by the Development Program and IRDDP. The DAC will also ensure that all payment procedures conform to Town policies.

Financial Plan

This Financial Plan includes information required for both the Development Program and the IRDDP. This Financial Plan sets forth the expectations as of the time of the establishment of the DIF District and Development Program.

The Development Program includes the costs of the public projects as described in Table 3.

To support these projects, the Town of Barnstable will calculate and collect revenues from the Tax Increment and retain a percentage that will be deposited to the Development Program Fund as DIF Revenues.

Capital Plan

Additional Sources of Capital

It is anticipated that other sources of capital will be used, and the Town of Barnstable is actively seeking grants and other capital. Other sources of funds may include grants.

Cost Estimates for the Development Program and Sources of Anticipated Capital

Table 4. Cost Estimates and Anticipated Sources of Capital

Line Item	Project Cost Estimate	Grant or Other Source	DIF Revenues "Pay as You Go"
Annual DIF Area Improvements	\$300,000	X	X

Statement of the Retention of Tax Increment as DIF Revenues

The share of Tax Increment revenues to be designated as DIF Revenues and deposited to the Development Program Fund each year are set forth in the table below, "Tax Increment Retained as DIF Revenues."

Table 5: Tax Increment Retained as DIF Revenues

Years of DIF Term	First Fiscal Year Ending	Share
1	6/30/2025	50%
2	6/30/2026	50%
3	6/30/2027	50%
4	6/30/2028	50%
5	6/30/2029	50%
6	6/30/2030	50%
7	6/30/2031	50%
8	6/30/2032	50%
9	6/30/2033	50%
10	6/30/2034	50%
11	6/30/2035	25%
12	6/30/2036	25%
13	6/30/2037	25%
14	6/30/2038	25%
15	6/30/2039	25%
16	6/30/2040	25%
17	6/30/2041	25%
18	6/30/2042	25%
19	6/30/2043	25%
20	6/30/2044	25%
21	6/30/2045	25%
22	6/30/2046	25%
23	6/30/2047	25%
24	6/30/2048	25%
25	6/30/2049	25%

Each year the Assessor will certify the amount of the Tax Increment to the Town of Barnstable. The DAC will calculate the amount of the DIF Revenues and oversee the deposit of the DIF Revenues to the Development Program Fund, as described below in "Tax Increment and DIF Revenue Flow of Funds."

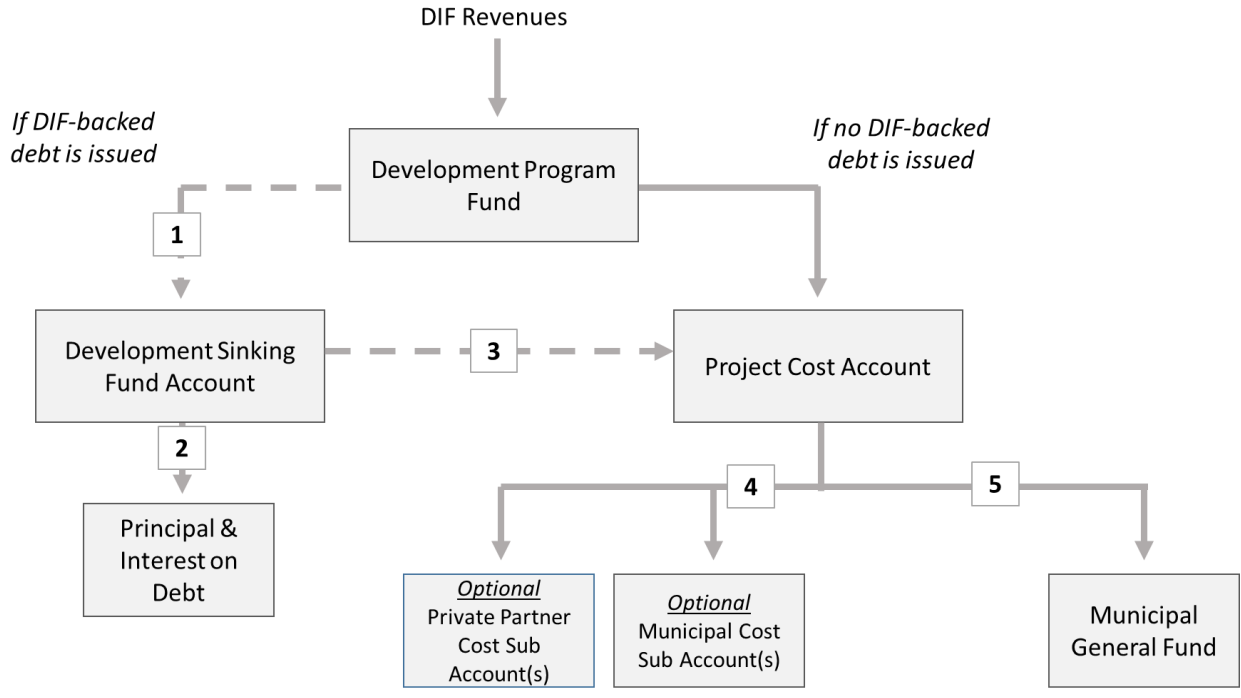
If the DAC estimates that DIF Revenues and other anticipated revenues will be insufficient, or if it determines that DIF Revenues are and will continue to be in excess of what is needed to fund the Development Program for its term, it will notify the municipality and, as needed, make a recommendation. The amount of DIF Revenues to be captured may be amended through the municipality's regular legislative processes by amending the Invested Revenue Development Program.

Tax Increment and DIF Revenue Flow of Funds

The Financial Plan establishes a Development Program Fund, a Development Sinking Fund Account, and a Project Cost Account, as required by the DIF Statute. The priority of the deposit of DIF Revenues into the accounts is established by the DIF Statute and is shown in the graphic below.

Each fiscal year the Tax Increment will be calculated and, using the percentages, dollar value, or formula governing such increment to be captured for that year, as described in the Statement of the Retention of Tax Increment as DIF Revenues, the amount of DIF Revenues will be determined.

On an annual basis, the DIF Revenues shall be transferred from the General Fund to the Development Program Fund after collection. DIF Revenues shall be transferred to the Development Sinking Fund Account in an amount sufficient to meet the needs of that account for as long as debt using DIF Revenues is outstanding. DIF Revenues not needed for the Development Sinking Fund Account may be transferred to the Project Cost Account and used to pay direct project costs. With the exception of the annual transfer of DIF Revenues collected, all transfers to and from the Development Program Fund, the Development Sinking Fund Account, and the Project Cost Account will require a vote of the Honorable Municipal Council. The Honorable Municipal Council may vote to return to the General Fund any DIF Revenues in excess of the amount expected to be required to satisfy the obligations of the Development Program Fund and accounts.



Funds and Accounts Required by the DIF Statute

Development Program Fund

The Development Fund will include (1) a Project Cost Account that is pledged to and charged with the payment of project costs that are outlined in the Financial Plan; and (2) in instances of indebtedness issued by the municipality to finance or refinance Project Costs, and to which DIF Revenues have been pledged as a source of repayment, a Development Sinking Fund Account.

DIF Revenues shall be deposited first to the Development Program Fund and then to the:

Development Sinking Fund Account

For as long as any municipal indebtedness to which DIF Revenues are pledged is outstanding, to the Development Sinking Fund Account in amounts sufficient to make payments in the amount of the pledge, on any such debt issued by the municipality to finance or refinance Project Costs, including the following: (ii) payment of the costs of providing or reimbursing any provider of any guarantee, letter of credit, policy of bond insurance or other credit enhancement device used to secure payment of debt service on any such indebtedness; and (iii) funding any required reserve fund, and otherwise to the:

Project Cost Account

The Project Cost Account that is pledged to and charged with the payment of project costs as outlined in the Financial Plan.

Optional Accounts to Facilitate Management and Payment

The municipality may from time to time establish subaccounts within the Project Cost Account which may consist of (1) one or more Private Partner Cost Sub Accounts (the "Private Partner Cost Sub Accounts") pledged to and charged with payment of the costs of payments or reimbursement consistent with each approved public/private partnership agreement, if any, and (2) one or more Municipal Cost Sub Accounts (the "Municipal Cost Sub Accounts") pledged to and charged with the payment of the municipality's project costs. DIF Revenues transferred to the Project Cost Account will be transferred first to the Private Partner Cost Sub Accounts, if any, and then to the Municipal Cost Sub Accounts.

Private Partner Cost Sub Accounts

Should the municipality enter into any public/private partnership agreements in which DIF Revenues are made available through a contractual agreement with a private entity, in which that private entity undertakes the implementation of a project in this Development Program, a Private Partner Cost Sub Account will be established by that agreement. Amounts to be paid to the private entity under the agreement will be transferred into the Private Partner Cost Sub Account and payments to the private entity will be made from the Private Partner Cost Sub Account established by that agreement. The municipality's obligation to make a periodic payment under any agreement will only arise to the extent the municipality receives incremental real property tax revenue (the DIF Revenues) from properties in the Invested Revenue District. In any agreement, the municipality shall not obligate itself to make payments without receiving DIF Revenues. Furthermore, according to the terms of any such contracts, the municipality is not obligated to make payments if the private partner does not fulfill its obligations under the contract.

Municipal Cost Sub Accounts

Transfers to any Municipal Cost Sub Accounts will be made after the municipality makes contractual payments pursuant to any public/private partnership agreements. Expenditures for public facilities, improvements, and programs (i.e., any expenditures of DIF Revenues for purposes other than public/private partnership agreements) will be made by payments from the Municipal Cost Sub Accounts.

General Fund

The municipality may return to the General Fund DIF Revenues in excess of the amount estimated to be required to satisfy the obligations of the Development Sinking Fund Account.

The municipality may make transfers between Development Program Fund accounts, provided that the transfers do not result in a balance in the Development Sinking Fund Account that is insufficient to cover the annual obligations of that account.

Impact on Taxing Jurisdictions

The establishment of the DIF District and IRD, and the implementation of the Development Program and the IRDDP, will not have an impact on the taxing jurisdictions within the DIF District and the IRD.

Estimates of Tax Revenues

These are estimates. Changes in tax rates, in uses of the properties including whether the properties are tax exempt, and in assessed values are also estimates. Actual tax revenues will be different.

Assumptions used in these estimates:

Final Original Assessed Values will be as of the Base Date, 1/1/23.

1. Tax rate for all taxable commercial property is 5.92 per \$1,000 of assessed value.
2. Tax rate for all taxable residential property is 6.65 per \$1,000 of assessed value.
3. Conservatively, tax rate remains constant.
4. New private investment generates New Assessed Value Growth of \$297.2 million over 25 years under a low-growth scenario to \$664.7 million under a high-growth scenario. These are estimates that cover 19 known projects as well as general projections of potential investment.
5. No interest or other earnings are assumed on balances in the Development Program accounts.

The table below presents estimated DIF Revenues.

Table 6. Downtown Hyannis DIF District Expenses and Estimated Tax Revenues

FY Ending	FY Expense	New Growth Revenue to DIF	Low-Growth Scenario			High-Growth Scenario		
			DIF Revenues	Gap/ Excess	To General Fund	DIF Revenues	Gap/ Excess	To General Fund
6/30/2025	\$0	50%	\$0	\$0	\$0	\$0	\$0	\$0
6/30/2026	\$0	50%	\$4,245	\$4,245	\$4,245	\$4,245	\$4,245	\$4,245
6/30/2027	(\$300,000)	50%	\$4,245	(\$295,755)	\$4,245	\$4,245	(\$295,755)	\$4,245
6/30/2028	(\$300,000)	50%	\$93,813	(\$206,187)	\$93,813	\$93,813	(\$206,187)	\$93,813
6/30/2029	(\$300,000)	50%	\$307,234	\$7,234	\$307,234	\$307,234	\$7,234	\$307,234
6/30/2030	(\$300,000)	50%	\$353,555	\$53,555	\$353,555	\$430,106	\$130,106	\$430,106
6/30/2031	(\$300,000)	50%	\$399,876	\$99,876	\$399,876	\$552,978	\$252,978	\$552,978
6/30/2032	(\$300,000)	50%	\$446,198	\$146,198	\$446,198	\$675,850	\$375,850	\$675,850
6/30/2033	(\$300,000)	50%	\$493,716	\$193,716	\$493,716	\$799,919	\$499,919	\$799,919
6/30/2034	(\$300,000)	50%	\$540,037	\$240,037	\$540,037	\$922,791	\$622,791	\$922,791
6/30/2035	(\$300,000)	25%	\$293,179	(\$6,821)	\$879,536	\$522,832	\$222,832	\$1,568,495
6/30/2036	(\$300,000)	25%	\$316,339	\$16,339	\$949,018	\$584,267	\$284,267	\$1,752,802
6/30/2037	(\$300,000)	25%	\$339,500	\$39,500	\$1,018,499	\$645,703	\$345,703	\$1,937,110
6/30/2038	(\$300,000)	25%	\$364,256	\$64,256	\$1,092,769	\$708,735	\$408,735	\$2,126,206
6/30/2039	(\$300,000)	25%	\$387,716	\$87,716	\$1,163,148	\$770,471	\$470,471	\$2,311,412
6/30/2040	(\$300,000)	25%	\$397,684	\$97,684	\$1,193,053	\$802,359	\$502,359	\$2,407,077
6/30/2041	(\$300,000)	25%	\$407,652	\$107,652	\$1,222,957	\$834,248	\$534,248	\$2,502,743
6/30/2042	(\$300,000)	25%	\$417,621	\$117,621	\$1,252,862	\$866,136	\$566,136	\$2,598,409
6/30/2043	(\$300,000)	25%	\$427,589	\$127,589	\$1,282,766	\$898,025	\$598,025	\$2,694,074
6/30/2044	(\$300,000)	25%	\$438,156	\$138,156	\$1,314,467	\$930,512	\$630,512	\$2,791,535
6/30/2045	(\$300,000)	25%	\$448,124	\$148,124	\$1,344,371	\$962,400	\$662,400	\$2,887,201
6/30/2046	(\$300,000)	25%	\$458,092	\$158,092	\$1,374,276	\$994,289	\$694,289	\$2,982,866
6/30/2047	(\$300,000)	25%	\$468,060	\$168,060	\$1,404,180	\$1,026,177	\$726,177	\$3,078,532
6/30/2048	(\$300,000)	25%	\$478,028	\$178,028	\$1,434,085	\$1,058,066	\$758,066	\$3,174,197
6/30/2049	(\$300,000)	25%	\$487,996	\$187,996	\$1,463,989	\$1,089,954	\$789,954	\$3,269,863
Total	(\$6,900,000)	0%	\$8,772,912	\$1,872,912	\$21,032,896	\$16,485,358	\$9,585,358	\$41,873,706

Source: Camoin Associates

Appendix A: Activities Authorized within a DIF District

According to the DIF Statute, a municipality may “acquire, construct, reconstruct, improve, preserve, alter, extend, operate, maintain or promote development intended to meet the objectives of the development program. In addition to the powers granted by any other law, for the purpose of carrying on a project as authorized by this chapter, a town may:”¹⁷

“(1) incur indebtedness as hereinafter provided and pledge tax increments and other project revenues for repayment thereof;

(2) create a department, designate an existing department, board officer, agency, municipal housing or redevelopment authority of the Town or enter into a contractual agreement with a private entity to administer the activities authorized by this chapter;

(3) make and enter into all contracts and agreements necessary in order to carry out the development program;

(4) receive from the federal government or the commonwealth loans or grants for, or in aid of, a project and receive contributions from any other source to defray project costs;

(5) purchase or acquire by eminent domain pursuant to chapter 79 or chapter 80A, insofar as those laws may be applicable, and pursuant to all preliminary requirements prescribed by law, such property or interests therein within a district as the city or town may deem necessary in order to carry out the development program; provided, however, that any taking of property by eminent domain for any purpose for which the taking by the city or town could not be made in the absence of this chapter shall be authorized by a two-thirds vote as defined in section 1 of chapter 44;

(6) make relocation payments to persons, businesses or organizations that may be displaced as a result of carrying out the development program;

(7) clear and improve property acquired by it pursuant to the development program and construct public facilities thereon, or contract for the construction, development, redevelopment, rehabilitation, remodeling, alteration or repair of such property;

(8) cause parks, playgrounds or schools, water or sewer drainage facilities or any other public improvements that it is otherwise authorized to undertake, to be laid out, constructed or furnished in connection with the development program;

(9) lay out, construct, alter, relocate, change the grade of, make specific repairs upon or discontinue public ways and sidewalks in or adjacent to the development district;

(10) cause private ways, sidewalks, ways for vehicular travel and similar improvements to be constructed within the development district for the particular use of the development district or those dwelling or working therein;

¹⁷ Mass. Gen. Laws Ch. 40Q §2 (c)

(11) adopt ordinances or by-laws under section 5 of chapter 40A, or repeal or modify the ordinances or by-laws or establish exceptions to existing ordinances and by-laws, regulating the design, construction and use of buildings;

(12) sell, mortgage, lease as lessor, transfer or dispose of any property or interest therein acquired by it pursuant to the project plan for development, redevelopment or rehabilitation in accordance with the development program;

(13) invest project revenue as hereinafter provided; and

(14) do all things reasonably necessary or convenient to carry out the powers granted in this chapter."¹⁸

The municipality will engage in some or all of these activities to further its goals for the DIF District. These are described in the Development Program.


¹⁸ Ibid

Appendix B: Legislative Action

Items in this Appendix:

1. Form of the Notice of Barnstable Town Council Agenda Item
2. Form of the Barnstable Town Council Order
3. Certification of Vote

1. Form of the notice of Town Council agenda item:



Town of Barnstable
Town Council
James H. Crocker Jr. Hearing Room
367 Main Street, 2nd floor,
Hyannis, MA 02601
Office 508.862.4738 • Fax 508.862.4770
E-mail : council@town.barnstable.ma.us

TOWN COUNCIL MEETING AGENDA
Including Joint Meeting with the School Committee
October 24, 2024
6:00 pm

Original posted
10/18/2024@2:49
pm. Updated on
10/22/2024@10:0
2am to include
Items 2025-043
and 2025-044

Councillors:

Felicia Penn
President
Precinct 13

Craig Tamash
Vice President
Precinct 4

Gordon Starr
Precinct 1

Dr. Kristin Terkelsen
Precinct 2

Betty Ludtke
Precinct 3

John Crow
Precinct 5

Paul C. Neary

The October 24, 2024 Meeting of the Barnstable Town Council shall be conducted in person at 367 Main Street 2nd Floor James H. Crocker Jr. Hearing Room, Hyannis, MA. The public may attend in person or participate remotely in Public Comment or during a Public Hearing via the Zoom link listed below.

1. The meeting will be televised live via Xfinity Channel 8 or 1070 or High-Definition Channel 1072 or may be accessed via the Government Access Channel live stream on the Town of Barnstable's website:
<http://streaming85.townofbarnstable.us/CablecastPublicSite/watch/1?channel=1>
2. Written Comments may be submitted to: <https://tobweb.town.barnstable.ma.us/boardscommittees/towncouncil/TownCouncil/Agenda-Comment.asp>
3. Remote Participation: The public may participate in Public Comment or Public Hearings by utilizing the Zoom video link or telephone number and access meeting code:

Join Zoom Meeting <https://townofbarnstable-us.zoom.us/j/88456351020> Meeting ID: 884 5635 1020
US Toll-free 1-888- 475- 4499

PUBLIC SESSION

ITEM NO.	INDEX TITLE	PAGE
A.	OLD BUSINESS	
2025-017	Designation of the Hyannis District Improvement Financing Development District to be located in Downtown Hyannis and approval and adoption of the Development Program (May be acted upon) (Majority Vote)	6-75

2. Form of the Barnstable Town Council Order:

2025-018 DESIGNATION OF THE HYANNIS DISTRICT IMPROVEMENT FINANCING DEVELOPMENT DISTRICT TO BE LOCATED IN DOWNTOWN HYANNIS AND APPROVAL AND ADOPTION OF THE DEVELOPMENT PROGRAM

ORDERED: That, pursuant to M.G.L Chapter 40Q (District Improvement Financing), the Town Council hereby designates the Hyannis District Improvement Financing Development District (the "Development District"), to be located in Downtown Hyannis with an area of 973.64 acres, as further identified in Appendix C of the "Hyannis District Improvement Financing District: District Improvement Financing Master Plan" (the "Master Plan"), prepared by Camoin Associates and dated July 1, 2024, which is attached hereto and incorporated herein, and that the Town Council hereby approves and adopts the Development Program, as set forth in the Master Plan, such that the area where revenue is being generated through new growth is the same area in which the funds can be spent. The Town Council hereby finds that the designation of the Development District is consistent with the requirements of Section 2 of said Chapter 40Q and will further the public purpose of encouraging increased residential, industrial and commercial activity in the Commonwealth.

3. Certificate of Vote



Town of Barnstable

Town Clerk's Office

367 Main Street

Hyannis, MA 02601

<http://www.townofbarnstable.us>

Ann M. Quirk, MMC/CMMC
Town Clerk

Tel: (508) 862-4044

December 11, 2024

To whom it may concern:

Please be advised that the following is a true copy of an item duly passed by the Barnstable Town Council at a regularly scheduled meeting on October 24, 2024:

2025-017 DESIGNATION OF THE HYANNIS DISTRICT IMPROVEMENT FINANCING DEVELOPMENT DISTRICT TO BE LOCATED IN DOWNTOWN HYANNIS AND APPROVAL AND ADOPTION OF THE DEVELOPMENT PROGRAM INTRO: 08/15/2024, 09/05/2024, 10/10/2024, 10/24/2024

A motion was made and duly seconded to amend the composition of the DIF Advisory Committee as set forth in the Master Plan by adding Town Councilors from Precincts 8, 9 and 13; an at-large business member from outside of the Hyannis Main Street Business Improvement District; two Hyannis residents from Precincts 8, 9, and 13; and a member of the Hyannis Main Street Historic Waterfront District Commission.

VOTE: 9 YES (Bloom, Clark, Crow, Levesque, Mendes, Schnepf, Starr, Tamash, Terkelsen) 2 NO (Burdick, Ludtke)

A motion was made and duly seconded to amend that the committee members (except staff members) go through the Appointments Committee.

VOTE: PASSES 11 YES

Bloom, Burdick, Clark, Crow, Levesque, Ludtke, Mendes, Schnepf, Starr, Tamash, Terkelsen

ORDERED: That, pursuant to M.G.L Chapter 40Q (District Improvement Financing), the Town Council hereby designates the Hyannis District Improvement Financing Development District (the "Development District"), to be located in Downtown Hyannis with an area of 973.64 acres, as further identified in Appendix C of the "Hyannis District Improvement Financing District: District Improvement Financing Master Plan" (the "Master Plan"), prepared by Camoin Associates and dated July 1, 2024, which is attached hereto and incorporated herein, and that the Town Council hereby approves and adopts the Development Program, as set forth in the Master Plan, such that the area where revenue is being generated through new growth is the same area in which the funds can be spent. The Town Council hereby finds that the designation of the Development District is consistent with the requirements of Section 2 of said Chapter 40Q and will further the public purpose of encouraging increased residential, industrial and commercial activity in the Commonwealth.

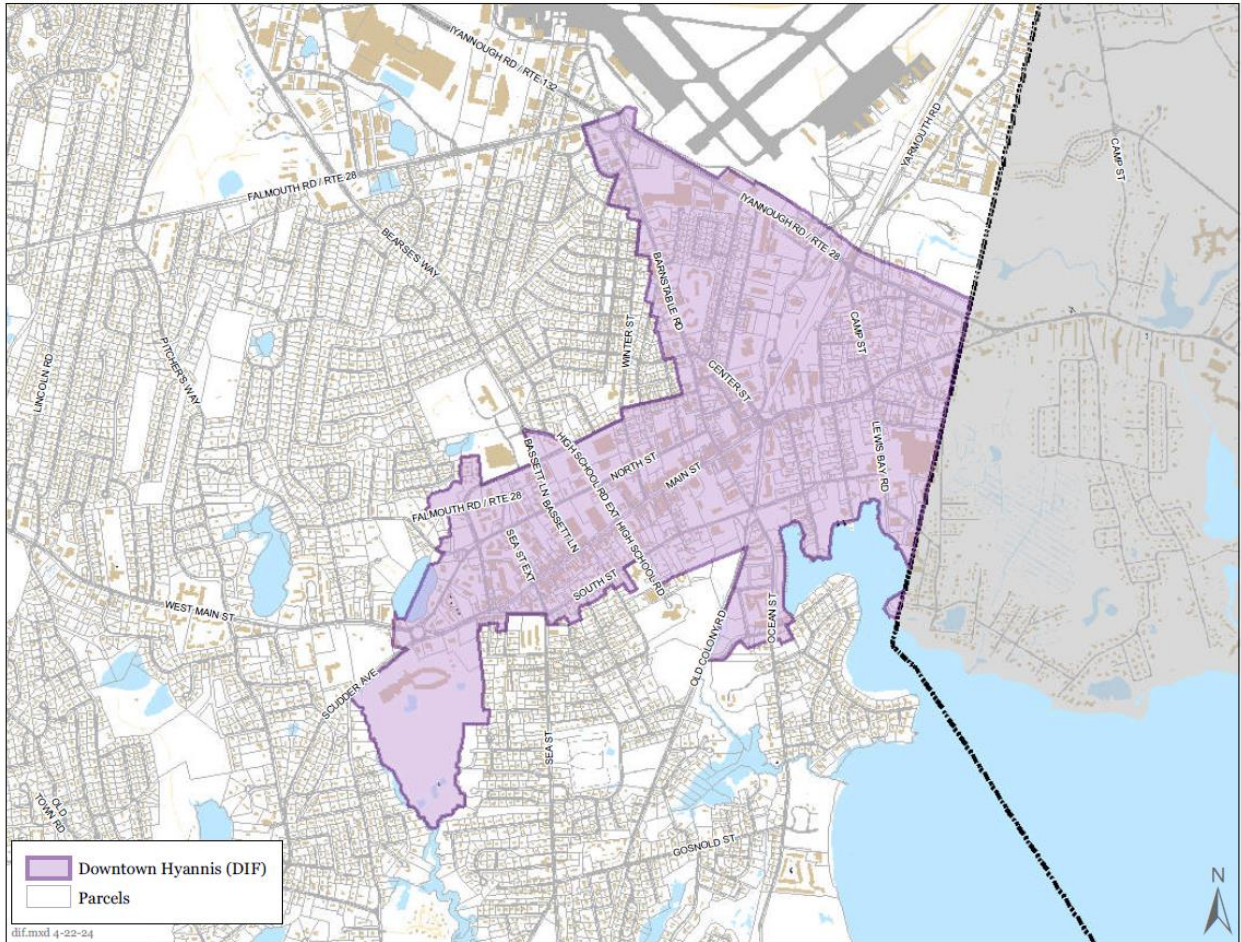
VOTE: PASSES AS AMENDED

Roll Call: 8 YES (Bloom, Burdick, Clark, Levesque, Mendes, Schnepf, Starr, Tamash) 3 NO (Crow, Ludtke, Terkelsen)

Sincerely,

Ann M. Quirk
Town Clerk/Town of Barnstable

Appendix C: Map of the Downtown Hyannis Development District and Parcel List



List of Parcels in the DIF District

All parcels are within both the DIF District and the IRD, which are coterminous. The Downtown District comprises 850 parcels. A complete list is included as Attachment 1. Summary information is presented below. Values shown are as of January 1, 2023, the last date for which values are available.

Table C1: DIF District and IRD Parcel Summary

Use Category	# of Parcels	Acres	Total Assessed Value	Taxable Assessed Value
Commercial	344	277.44	\$394,331,200	\$394,331,200
Industrial	3	1.47	\$5,082,000	\$5,082,000
Residential	310	94.26	\$175,256,700	\$175,256,700
Mixed-Use	71	22.29	\$73,544,700	\$73,544,700
Public Service/Tax Exempt	122	578.18	\$577,346,600	\$0
Totals	850	973.64	\$1,225,561,200	\$648,214,600

Appendix D: Assessor's Certifications

Town of Barnstable Assessor's Certification of Acreage

Downtown District Development District and Invested Revenue District

Under the requirements of M.G.L. Chapter 40Q, §2, Development districts (a) the municipality must certify that all Development Districts, both existing and proposed, do not exceed 25% of the total area of the municipality.

I certify that the existing and proposed districts (DIF) do not exceed 25% of the Town's total area.

DIF District Share of Total Acres in Municipality

Town of Barnstable, Total Acres	38,508.80
Downtown Hyannis DIF District, Total Acres	973.64
Total DIF Districts Share of City Total	2.53%

Source: Town of Barnstable

NAME

Date

Town Assessor

Town of Barnstable, MA
Town Hall
367 Main Street
Hyannis MA 02601

Appendix F: Annual Timeline of Reporting of DIF Revenues

1. **January:** schedule building permit data collection with vendor
2. **February–April:** data collection
3. **May:** property valuation and DIF valuation generation; growth determination
4. **June:** growth report submitted to Massachusetts Department of Revenue (DOR) for approval; upon DOR approval, growth submitted to DIF Committee to review and determine recommendation for allocation amount
5. **July:** appropriate funds moved into the Development Sinking Fund Account

Town of Barnstable
DRAFT Assessor's Certification Original Assessed Value

Downtown Development District and Invested Revenue District

Under the requirements of M.G.L. Chapter 40Q, §1, the assessor must certify the Original Assessed Value of an Invested Revenue District (IRD) as of the Base Date. The Base Date for the Downtown Development District and Invested Revenue Development District is January 1, 2023, which is the last assessment date prior to the adoption of the IRD, which is January 1, 2023.

For the purposes of the estimates in this document, values as of January 1, 2023, have been used, as follows:

DIF District and IRD Parcel Summary

Use Category	# of		Total	Taxable
	Parcels	Acres	Assessed Value	Assessed Value
Commercial	344	277.44	\$394,331,200	\$394,331,200
Industrial	3	1.47	\$5,082,000	\$5,082,000
Residential	310	94.26	\$175,256,700	\$175,256,700
Mixed-Use	71	22.29	\$73,544,700	\$73,544,700
Public Service/Tax Exempt	122	578.18	\$577,346,600	\$0
Totals	850	973.64	\$1,225,561,200	\$648,214,600

NAME
Town Assessor

Date

Town of Barnstable, MA
Town Hall
367 Main Street
Hyannis MA 02601

Attachment 1: Complete Parcel List

Values are as of January 1, 2023, the last date for which values are available.

Downtown Hyannis DIF District Complete Parcel List

Lot	Location	Land Use	Land Acres	Total Assessed Parcel Value
289110	35 SCUDDER AVE	Commercial	54.54	\$17,095,400
290094	14 WEST MAIN STREET	Commercial	0.30	\$576,500
290095	0 NORTH STREET	Commercial	0.15	\$11,800
290096	426 NORTH STREET	Commercial	0.49	\$908,700
290098	765 MAIN STREET (HYANNIS)	Commercial	1.25	\$2,592,300
290099	775 MAIN STREET (HYANNIS)	Commercial	0.46	\$646,900
290112	20 SCUDDER AVENUE	Commercial	1.33	\$1,618,900
290149	0 NORTH STREET	Commercial	0.05	\$10,200
308003	720 MAIN STREET (HYANNIS)	Commercial	1.13	\$401,700
308005	300 STEVENS STREET	Commercial	0.34	\$110,400
308006	294 STEVENS STREET	Commercial	0.33	\$109,800
308007	385 NORTH STREET	Commercial	0.77	\$743,500
308008	372 NORTH STREET	Public Service/Tax Exempt	1.10	\$1,897,400
308009	340 NORTH STREET	Commercial	0.10	\$295,000
308010	340 NORTH STREET	Commercial	0.01	\$9,500
308011	340 NORTH STREET	Commercial	0.10	\$461,900
308017	268 STEVENS STREET	Commercial	1.49	\$620,300
308018	248 STEVENS STREET	Commercial	0.60	\$977,500
308020	32 PLEASANT HILL LANE	Residential	3.34	\$173,100
308022	6 PLEASANT HILL LANE	Residential	0.25	\$492,300
308023	232 STEVENS STREET	Residential	0.03	\$400
308024	167 STEVENS STREET	Residential	0.22	\$312,600
308029	296 NORTH STREET	Public Service/Tax Exempt	0.33	\$880,100
308033	278 MITCHELL LANE	Residential	0.29	\$568,200
308034	161 STEVENS STREET	Residential	0.36	\$137,300
308035	278 NORTH STREET	Commercial	0.58	\$223,100
308036	270 NORTH STREET	Commercial	0.42	\$163,700
308037	258 NORTH STREET	Commercial	1.30	\$2,359,300
308039	228 NORTH STREET	Commercial	0.64	\$801,000
308040	81 BASSETT LANE	Commercial	0.32	\$467,100
308041	89 BASSETT LANE	Commercial	0.21	\$354,300
308042	91 BASSETT LANE	Commercial	0.47	\$244,000
308043	97 BASSETT LANE	Residential	0.21	\$323,800
308045	309 STEVENS STREET	Commercial	0.45	\$964,500

308046	325 STEVENS STREET	Industrial	0.42	\$727,300
308047	674 MAIN STREET (HYANNIS)	Commercial	0.43	\$1,420,400
308049	662 MAIN STREET (HYANNIS)	Commercial	3.17	\$8,615,600
308053	640 MAIN STREET (HYANNIS)	Mixed-Use	0.58	\$1,514,300
308054	17 SEA STREET EXT	Residential	0.32	\$520,500
308056	55 SEA STREET EXT	Commercial	0.30	\$433,300
308057	54 SEA STREET EXT	Public Service/Tax Exempt	2.06	\$4,543,100
308062	620 MAIN STREET (HYANNIS)	Commercial	0.32	\$1,005,600
308063	616 MAIN STREET (HYANNIS)	Commercial	0.20	\$535,900
308065	3 BACON TERRACE	Residential	0.07	\$273,600
308066	606 MAIN STREET (HYANNIS)	Mixed-Use	0.29	\$1,721,200
308067	600 MAIN STREET (HYANNIS)	Mixed-Use	0.30	\$828,400
308068	586 MAIN STREET (HYANNIS)	Commercial	0.23	\$802,000
308071	55 BASSETT LANE	Commercial	0.69	\$1,364,500
308072	249 NORTH STREET	Public Service/Tax Exempt	1.52	\$687,800
308075	181 NORTH STREET	Commercial	3.79	\$6,770,500
308076	35 HIGH SCHOOL ROAD EXT	Commercial	0.15	\$418,500
308077	486 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	1.28	\$2,400,000
308078	474 MAIN STREET (HYANNIS)	Mixed-Use	0.23	\$1,002,600
308079	427 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	0.57	\$3,252,400
308080	441 MAIN STREET (HYANNIS)	Commercial	0.15	\$617,000
308082	453 MAIN STREET (HYANNIS)	Mixed-Use	0.30	\$1,602,900
308083	459 MAIN STREET (HYANNIS)	Commercial	0.33	\$758,800
308084	473 MAIN STREET (HYANNIS)	Commercial	1.98	\$6,038,600
308085	310 SOUTH STREET	Commercial	0.48	\$600,700
308086	306 SOUTH STREET	Residential	0.52	\$624,400
308087	286 SOUTH STREET	Commercial	0.25	\$629,600
308088	274 SOUTH STREET	Residential	0.16	\$628,300
308089	39 PEARL STREET	Residential	0.38	\$372,400
308090	31 PEARL STREET	Public Service/Tax Exempt	0.33	\$192,100
308091	493 MAIN STREET (HYANNIS)	Commercial	0.08	\$539,200
308092	497 MAIN STREET (HYANNIS)	Mixed-Use	0.20	\$770,800
308093	505 MAIN STREET (HYANNIS)	Commercial	0.35	\$887,500
308094	517 MAIN STREET (HYANNIS)	Mixed-Use	0.07	\$385,400
308095	519 MAIN STREET (HYANNIS)	Residential	0.27	\$1,039,000
308096	521 MAIN STREET (HYANNIS)	Commercial	0.22	\$632,200
308097	30 PINE AVENUE	Public Service/Tax Exempt	0.57	\$1,296,500

308099	356 SOUTH STREET	Mixed-Use	0.27	\$616,300
308100	348 SOUTH STREET	Residential	0.66	\$760,500
308101	336 SOUTH STREET	Commercial	0.57	\$650,200
308103	547 MAIN STREET (HYANNIS)	Mixed-Use	0.08	\$360,100
308104	555 MAIN STREET (HYANNIS)	Commercial	0.14	\$516,900
308105	557 MAIN STREET (HYANNIS)	Residential	0.24	\$1,179,300
308113	577 MAIN STREET (HYANNIS)	Mixed-Use	0.30	\$826,300
308114	583 MAIN STREET (HYANNIS)	Mixed-Use	0.35	\$320,300
308115	585 MAIN STREET (HYANNIS)	Commercial	0.18	\$776,300
308116	595 MAIN STREET (HYANNIS)	Commercial	0.41	\$1,461,800
308117	597 MAIN STREET (HYANNIS)	Residential	0.23	\$476,900
308118	599 MAIN STREET (HYANNIS)	Mixed-Use	0.33	\$1,476,800
308119	605 MAIN STREET (HYANNIS)	Mixed-Use	0.16	\$795,700
308121	20 SEA STREET	Mixed-Use	0.18	\$573,800
308122	450 SOUTH STREET	Commercial	0.62	\$981,300
308123	438 SOUTH STREET	Residential	0.35	\$707,100
		Public Service/Tax		
308124	428 SOUTH STREET	Exempt	0.22	\$574,200
308125	420 SOUTH STREET	Commercial	0.24	\$298,000
308126	414 SOUTH STREET	Commercial	0.31	\$487,400
308128	394 SOUTH STREET	Residential	0.65	\$841,900
308129	380 SOUTH STREET	Residential	0.22	\$522,000
308130	541 MAIN STREET (HYANNIS)	Commercial	0.54	\$993,100
308132	641 MAIN STREET (HYANNIS)	Mixed-Use	0.17	\$612,100
308133	645 MAIN STREET (HYANNIS)	Mixed-Use	0.14	\$713,400
308134	649 MAIN STREET (HYANNIS)	Mixed-Use	0.10	\$407,700
308135	655 MAIN STREET (HYANNIS)	Commercial	0.15	\$189,800
		Public Service/Tax		
308136	659 MAIN STREET (HYANNIS)	Exempt	0.18	\$193,000
308137	667 MAIN STREET (HYANNIS)	Mixed-Use	0.10	\$615,500
308138	675 MAIN STREET (HYANNIS)	Mixed-Use	0.04	\$393,600
308140	684 MAIN STREET (HYANNIS)	Commercial	0.09	\$551,000
308141	488 SOUTH STREET	Commercial	0.43	\$1,076,000
308142	478 SOUTH STREET	Commercial	0.42	\$658,700
		Public Service/Tax		
308143	725 MAIN STREET (HYANNIS)	Exempt	1.30	\$4,300
308144	749 MAIN STREET (HYANNIS)	Commercial	3.18	\$1,991,300
308145	707 MAIN STREET (HYANNIS)	Commercial	0.13	\$329,800
308151	701 MAIN STREET (HYANNIS)	Commercial	0.13	\$373,000
308152	705 MAIN STREET (HYANNIS)	Commercial	0.10	\$281,800
308153	539 SOUTH STREET	Mixed-Use	0.09	\$555,200
308162	525 SOUTH STREET	Mixed-Use	0.20	\$1,581,900

308164	535 SOUTH STREET	Mixed-Use	0.08	\$540,800
308193	429 SOUTH STREET	Commercial	0.50	\$628,700
308194	439 SOUTH STREET	Residential	0.26	\$505,700
308195	445 SOUTH STREET	Residential	0.63	\$918,700
308196	451 SOUTH STREET	Residential	0.17	\$505,800
308197	459 SOUTH STREET	Residential	0.16	\$193,700
308198	50 SEA STREET	Commercial	0.25	\$484,700
308218	379 SOUTH STREET	Residential	0.26	\$1,010,800
308219	391 SOUTH STREET	Residential	0.27	\$660,200
308220	395 SOUTH STREET	Residential	0.26	\$350,300
308221	405 SOUTH STREET	Commercial	0.28	\$393,800
308234	299 SOUTH STREET	Public Service/Tax Exempt	0.61	\$236,300
308235	309 SOUTH STREET	Public Service/Tax Exempt	0.96	\$1,394,800
308236	323 SOUTH STREET	Residential	0.26	\$482,100
308237	82 HIGH SCHOOL ROAD	Residential	0.36	\$496,600
308238	92 HIGH SCHOOL ROAD	Residential	0.28	\$677,200
308239	0 HIGH SCHOOL ROAD	Public Service/Tax Exempt	0.05	\$9,100
308248	357 SOUTH STREET	Public Service/Tax Exempt	0.71	\$1,002,900
308249	369 SOUTH STREET	Residential	0.41	\$857,700
308254	46 MITCHELL'S WAY	Commercial	0.45	\$348,500
308256	70 HIGH SCHOOL ROAD	Residential	0.25	\$461,600
308258	223 STEVENS STREET	Mixed-Use	3.86	\$13,814,300
308259	17 HIGH SCHOOL ROAD	Mixed-Use	0.35	\$413,700
308260	11 HIGH SCHOOL ROAD	Residential	0.11	\$408,600
308269	529 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	0.54	\$1,098,400
308271	29 BASSETT LANE	Commercial	0.53	\$1,983,000
308272	65 SEA STREET EXT	Commercial	0.23	\$468,100
308274	353 STEVENS STREET	Public Service/Tax Exempt	0.20	\$623,300
308275	33 PINE AVENUE	Residential	0.22	\$456,100
308276	568 MAIN STREET (HYANNIS)	Mixed-Use	0.15	\$764,000
308277	574 MAIN STREET (HYANNIS)	Mixed-Use	0.14	\$673,300
308278	572 MAIN STREET (HYANNIS)	Mixed-Use	0.25	\$567,900
308279	712 MAIN STREET (HYANNIS)	Commercial	0.25	\$646,000
308280	434 SOUTH STREET	Residential	0.28	\$105,000
308282	407 NORTH STREET	Commercial	0.71	\$1,747,700
308285	402 SOUTH STREET	Residential	0.46	\$739,900

309001	200 STEVENS STREET	Public Service/Tax Exempt	2.41	\$4,108,300
309013	63 LOUIS STREET	Residential	0.19	\$353,300
309184	92 WINTER STREET	Residential	0.24	\$442,900
309185	96 WINTER STREET	Residential	0.30	\$518,600
309186	80 WINTER STREET	Residential	0.32	\$590,400
309187	84 WINTER STREET	Residential	0.17	\$360,300
309188	72 WINTER STREET	Residential	0.17	\$578,100
309191	88 NORTH STREET	Public Service/Tax Exempt	0.87	\$926,400
309192	78 NORTH STREET	Commercial	0.16	\$793,800
309194	60 NORTH STREET	Commercial	0.36	\$804,200
309196	40 NORTH STREET	Commercial	0.17	\$754,400
309197	15 WASHINGTON STREET	Commercial	0.24	\$203,500
309198	23 WASHINGTON STREET	Residential	0.19	\$402,200
309199	35 WASHINGTON STREET	Residential	0.18	\$126,700
309200	35 LOUIS STREET	Residential	0.11	\$624,400
309201	39 LOUIS STREET	Residential	0.12	\$403,100
309202	51 LOUIS STREET	Residential	0.11	\$388,600
309203	55 LOUIS STREET	Residential	0.11	\$445,200
309204	59 LOUIS STREET	Residential	0.11	\$449,600
309205	63 LOUIS STREET	Residential	0.12	\$394,800
309206	63 LOUIS STREET	Residential	0.08	\$278,600
309207	65 LOUIS STREET	Residential	0.08	\$292,200
309208	65 LOUIS STREET	Residential	0.09	\$318,200
309209	81 LOUIS STREET	Residential	0.24	\$445,300
309210	91 LOUIS STREET	Residential	0.28	\$937,800
309212	130 NORTH STREET	Commercial	2.20	\$6,326,400
309213	112 NORTH STREET	Public Service/Tax Exempt	0.51	\$1,865,600
309215	67 WINTER STREET	Commercial	0.47	\$241,100
309216	77 WINTER STREET	Public Service/Tax Exempt	0.27	\$752,300
309217	87 WINTER STREET	Public Service/Tax Exempt	0.14	\$362,100
309218	420 MAIN STREET (HYANNIS)	Commercial	0.55	\$1,506,600
309219	430 MAIN STREET (HYANNIS)	Commercial	0.56	\$1,910,300
309220	448 MAIN STREET (HYANNIS)	Mixed-Use	0.08	\$453,300
309221	412 MAIN STREET (HYANNIS)	Commercial	0.14	\$1,034,100
309223	442 MAIN STREET (HYANNIS)	Commercial	0.81	\$2,814,300
309224	35 WINTER STREET	Commercial	0.32	\$1,861,300
309225	460 MAIN STREET (HYANNIS)	Commercial	1.71	\$4,114,000
309227	176 NORTH STREET	Commercial	0.92	\$3,319,500

309230	95 HIGH SCHOOL ROAD EXT	Public Service/Tax Exempt	3.17	\$11,419,600
309231	94 STEVENS STREET	Public Service/Tax Exempt	1.04	\$1,470,500
309232	160 BASSETT LANE	Public Service/Tax Exempt	1.00	\$970,800
309234	106 BASSETT LANE	Commercial	0.95	\$1,729,400
309235	84 BASSETT LANE	Residential	0.48	\$140,800
309236	105 BASSETT LANE	Commercial	0.25	\$195,700
309237	141 STEVENS STREET	Commercial	1.24	\$2,380,700
309240	157 STEVENS STREET	Residential	0.18	\$126,700
309260	184 NORTH STREET	Commercial	0.70	\$1,334,000
309262	45 LOUIS STREET	Residential	0.11	\$385,400
309265	90 HIGH SCHOOL ROAD EXT	Commercial	3.32	\$5,608,800
310119	375 BARNSTABLE ROAD	Commercial	0.31	\$928,600
310120	363 BARNSTABLE ROAD	Commercial	0.68	\$880,900
310138	323 BARNSTABLE ROAD	Commercial	0.39	\$402,000
310139	20 BAXTER ROAD	Commercial	0.21	\$301,000
310140	333 BARNSTABLE ROAD	Commercial	0.38	\$789,700
310141	339 BARNSTABLE ROAD	Mixed-Use	0.19	\$501,400
310142	314 BARNSTABLE ROAD	Commercial	0.60	\$1,164,600
310143	310 BARNSTABLE ROAD	Residential	1.60	\$1,508,200
310144	300 BARNSTABLE ROAD	Commercial	0.53	\$794,000
310145	250 BARNSTABLE ROAD	Commercial	0.25	\$507,600
310146	55 KINGS WAY	Residential	0.16	\$386,200
310147	61 KINGS WAY	Residential	0.17	\$271,500
310148	73 KINGS WAY	Residential	0.19	\$285,500
310150	163 BARNSTABLE ROAD	Commercial	0.79	\$740,200
310151	179 BARNSTABLE ROAD	Commercial	0.40	\$412,000
310152	181 BARNSTABLE ROAD	Residential	0.20	\$397,200
310153	183 BARNSTABLE ROAD	Residential	0.13	\$399,500
310154	187 BARNSTABLE ROAD	Residential	0.18	\$126,700
310156	197 BARNSTABLE ROAD	Commercial	0.20	\$562,800
310158	223 BARNSTABLE ROAD	Commercial	0.26	\$477,700
310168	139 GROVE STREET	Residential	0.50	\$141,400
310170	235 BARNSTABLE ROAD	Commercial	0.74	\$2,008,300
310171	259 BARNSTABLE ROAD	Public Service/Tax Exempt	0.13	\$165,000
310172	269 BARNSTABLE ROAD	Commercial	0.37	\$465,900
310174	291 BARNSTABLE ROAD	Commercial	0.88	\$1,367,000
310289	191 BARNSTABLE ROAD	Residential	0.18	\$126,700
310331	199 BARNSTABLE ROAD	Commercial	0.68	\$542,000

310332	114 GROVE STREET	Residential	0.17	\$62,800
310380	264 BARNSTABLE ROAD	Commercial	0.29	\$566,800
310381	319 BARNSTABLE ROAD	Commercial	0.19	\$288,800
310382	185 BARNSTABLE ROAD	Residential	0.15	\$341,500
311025	500 IYANNOUGH ROAD/RTE 28	Commercial	5.50	\$3,832,900
311026	378 BARNSTABLE ROAD	Commercial	0.37	\$1,017,000
311027	467 IYANNOUGH ROAD/RTE 28	Commercial	1.30	\$3,167,600
311028	491 IYANNOUGH ROAD/RTE 28	Commercial	0.36	\$766,200
		Public Service/Tax		
311029	499 IYANNOUGH ROAD/RTE 28	Exempt	0.36	\$508,000
311032	395 BARNSTABLE ROAD	Commercial	0.46	\$854,600
311033	411 BARNSTABLE ROAD	Commercial	1.47	\$4,581,900
311036	28 BEARSE ROAD	Commercial	0.23	\$190,700
311037	20 BEARSE ROAD	Commercial	0.12	\$229,500
311038	4 BEARSE ROAD	Residential	0.18	\$312,300
311081	451 IYANNOUGH ROAD/RTE 28	Commercial	0.46	\$1,613,600
311082	451 IYANNOUGH ROAD/RTE 28	Commercial	0.32	\$462,100
325027	247 OCEAN STREET	Commercial	0.47	\$536,700
325028	23 NANTUCKET STREET	Commercial	0.19	\$433,200
325029	27 NANTUCKET STREET	Residential	0.16	\$394,300
325030	37 NANTUCKET STREET	Commercial	0.01	\$22,700
		Public Service/Tax		
326004	225 SOUTH STREET	Exempt	2.15	\$1,911,400
326005	243 SOUTH STREET	Commercial	0.53	\$512,800
326006	251 SOUTH STREET	Residential	0.23	\$667,800
		Public Service/Tax		
326007	261 SOUTH STREET	Exempt	0.38	\$862,500
326008	80 PEARL STREET	Residential	0.94	\$673,300
326010	75 PEARL STREET	Residential	0.20	\$628,600
326011	289 SOUTH STREET	Residential	1.15	\$626,400
		Public Service/Tax		
326012	118 HIGH SCHOOL ROAD	Exempt	0.90	\$1,493,500
		Public Service/Tax		
326013	401 MAIN STREET (HYANNIS)	Exempt	0.75	\$1,731,300
326014	415 MAIN STREET (HYANNIS)	Commercial	0.34	\$2,034,800
		Public Service/Tax		
326015	20 PEARL STREET	Exempt	0.33	\$653,000
326017	32 PEARL STREET	Residential	0.10	\$311,900
326018	38 PEARL STREET	Mixed-Use	0.18	\$443,000
		Public Service/Tax		
326019	46 PEARL STREET	Exempt	0.15	\$559,400
		Public Service/Tax		
326020	50 PEARL STREET	Exempt	0.21	\$480,900

326021	367 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	5.01	\$10,341,500
326025	49 OCEAN STREET	Industrial	0.75	\$4,155,600
326027	500 OLD COLONY ROAD	Public Service/Tax Exempt	2.26	\$5,890,900
326028	132 SOUTH STREET	Residential	0.49	\$1,180,300
326029	93 PLEASANT STREET	Public Service/Tax Exempt	0.32	\$701,100
326030	60 NANTUCKET STREET	Commercial	0.98	\$805,900
326031	85 BAY STREET	Commercial	1.70	\$522,800
326032	65 BAY STREET	Commercial	1.07	\$909,100
326033	24 NANTUCKET STREET	Commercial	0.18	\$443,300
326034	235 OCEAN STREET	Commercial	0.21	\$947,800
326036	45 BOND COURT	Commercial	0.76	\$635,600
326037	175 OCEAN STREET	Commercial	0.53	\$617,500
326038	165 OCEAN STREET	Commercial	0.85	\$1,271,500
326039	159 OCEAN STREET	Mixed-Use	0.16	\$657,200
326042	149 OCEAN STREET	Commercial	0.77	\$1,808,500
326043	131 OCEAN STREET	Commercial	1.13	\$2,569,700
326045	111 OCEAN STREET	Public Service/Tax Exempt	0.45	\$1,337,300
326046	101 OCEAN STREET	Residential	0.46	\$781,400
326050	177 PLEASANT STREET	Commercial	0.45	\$2,420,500
326051	167 PLEASANT STREET	Commercial	0.11	\$282,800
326052	157 PLEASANT STREET	Commercial	0.37	\$1,081,700
326053	149 PLEASANT STREET	Mixed-Use	0.26	\$1,070,700
326054	145 PLEASANT STREET	Residential	0.10	\$319,000
326055	137 PLEASANT STREET	Mixed-Use	0.17	\$1,061,000
326056	133 PLEASANT STREET	Mixed-Use	0.25	\$1,148,600
326058	115 PLEASANT STREET	Public Service/Tax Exempt	0.35	\$303,700
326059	105 PLEASANT STREET	Commercial	0.26	\$687,000
326060	121 SOUTH STREET	Residential	0.27	\$834,500
326061	135 SOUTH STREET	Public Service/Tax Exempt	2.91	\$1,484,700
326065	120 OCEAN STREET	Commercial	0.72	\$1,425,900
326066	134 OCEAN STREET	Commercial	0.13	\$364,400
326067	138 OCEAN STREET	Commercial	0.17	\$1,439,100
326068	180 OCEAN STREET	Public Service/Tax Exempt	1.00	\$1,364,500
326069	230 OCEAN STREET	Commercial	0.17	\$1,368,900
326070	220 OCEAN STREET	Commercial	0.61	\$2,012,000
326107	242 OCEAN STREET	Residential	0.87	\$1,321,300

326108	130 LEWIS BAY ROAD	Residential	0.27	\$595,200
326112	0 YARMOUTH-BARN. TOWN LINE	Commercial	0.75	\$1,958,400
326113	1 WILLOW STREET (HYANNIS)	Commercial	0.54	\$1,442,900
326114	7 WILLOW STREET (HYANNIS)	Commercial	0.12	\$49,500
326115	162 LEWIS BAY ROAD	Commercial	0.41	\$178,100
326116	146 LEWIS BAY ROAD	Commercial	0.76	\$983,400
326118	147 LEWIS BAY ROAD	Public Service/Tax Exempt	0.62	\$679,500
326119	1 SOUTH STREET	Commercial	1.29	\$4,169,400
326120	25 SOUTH STREET	Residential	0.65	\$1,811,300
326121	110 SCHOOL STREET	Commercial	0.77	\$958,400
326125	115 SCHOOL STREET	Commercial	0.57	\$355,000
326126	77 SOUTH STREET	Residential	0.26	\$869,200
326127	91 SOUTH STREET	Public Service/Tax Exempt	0.16	\$276,100
326128	102 PLEASANT STREET	Mixed-Use	0.38	\$533,800
326129	124 PLEASANT STREET	Commercial	0.60	\$624,300
326130	71 SOUTH STREET	Public Service/Tax Exempt	4.60	\$3,354,400
326131	182 PLEASANT STREET	Public Service/Tax Exempt	0.18	\$680,200
326132	21 RAILWAY BLUFFS	Commercial	0.33	\$768,100
326134	123 SCHOOL STREET	Public Service/Tax Exempt	0.12	\$185,800
326136	22 NANTUCKET STREET	Commercial	0.13	\$416,100
326138	397 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	3.41	\$2,857,000
326142	11 WILLOW STREET (HYANNIS)	Commercial	0.49	\$1,752,400
326146	190 PLEASANT STREET	Public Service/Tax Exempt	0.01	\$687,600
327001	376 MAIN STREET (HYANNIS)	Commercial	0.89	\$1,714,600
327002	366 MAIN STREET (HYANNIS)	Commercial	0.39	\$1,124,200
327003	362 MAIN STREET (HYANNIS)	Commercial	0.15	\$520,500
327004	356 MAIN STREET (HYANNIS)	Commercial	0.20	\$1,706,800
327005	354 MAIN STREET (HYANNIS)	Commercial	0.17	\$1,465,500
327007	15 BARNSTABLE ROAD	Commercial	0.02	\$199,300
327010	16 NORTH STREET	Commercial	1.72	\$3,877,200
327012	8 NORTH STREET	Residential	0.12	\$331,500
327013	37 BARNSTABLE ROAD	Commercial	0.13	\$263,800
327014	45 BARNSTABLE ROAD	Commercial	0.18	\$243,800
327015	51 BARNSTABLE ROAD	Commercial	0.07	\$520,400
327017	61 BARNSTABLE ROAD	Mixed-Use	0.07	\$122,000
327018	65 BARNSTABLE ROAD	Mixed-Use	0.33	\$819,500

327019	75 BARNSTABLE ROAD	Commercial	0.37	\$586,400
327020	15 LOUIS STREET	Commercial	0.16	\$292,400
327021	25 LOUIS STREET	Residential	0.27	\$1,160,700
327025	10 LOUIS STREET	Residential	0.24	\$1,219,300
327026	91 BARNSTABLE ROAD	Commercial	0.20	\$337,600
327027	107 BARNSTABLE ROAD	Public Service/Tax Exempt	0.95	\$288,800
327028	123 BARNSTABLE ROAD	Commercial	0.27	\$340,300
327029	15 CHARLES STREET	Commercial	0.27	\$630,700
327036	154 BARNSTABLE ROAD	Commercial	0.66	\$1,124,500
327037	130 CENTER STREET	Commercial	0.22	\$518,800
327038	122 CENTER STREET	Residential	0.18	\$545,800
327039	118 CENTER STREET	Residential	0.13	\$433,400
327040	112 CENTER STREET	Residential	0.11	\$551,000
327041	13 SPRING STREET	Residential	0.07	\$377,800
327042	19 SPRING STREET	Residential	0.11	\$338,000
327043	10 STUART STREET	Residential	0.13	\$273,700
327044	41 SPRING STREET	Residential	0.12	\$482,000
327045	28 SPRING STREET	Residential	0.19	\$377,800
327046	12 SPRING STREET	Residential	0.12	\$349,100
327047	102 CENTER STREET	Mixed-Use	0.08	\$515,200
327048	98 CENTER STREET	Residential	0.12	\$414,100
327049	11 RIDGEWOOD AVENUE	Mixed-Use	0.31	\$726,300
327050	25 RIDGEWOOD AVENUE	Commercial	0.12	\$167,700
327051	31 RIDGEWOOD AVENUE	Residential	0.48	\$449,400
327052	43 RIDGEWOOD AVENUE	Residential	0.24	\$522,000
327053	45 RIDGEWOOD AVENUE	Residential	0.24	\$760,800
327054	20 RIDGEWOOD AVENUE	Commercial	3.70	\$4,323,500
327055	112 BARNSTABLE ROAD	Commercial	0.36	\$604,500
327056	100 BARNSTABLE ROAD	Commercial	0.64	\$1,563,700
327057	92 BARNSTABLE ROAD	Commercial	0.48	\$1,061,100
327058	84 BARNSTABLE ROAD	Commercial	0.29	\$206,300
327059	76 BARNSTABLE ROAD	Commercial	0.29	\$368,800
327060	70 BARNSTABLE ROAD	Commercial	0.34	\$140,300
327061	66 BARNSTABLE ROAD	Commercial	0.34	\$288,200
327062	56 BARNSTABLE ROAD	Public Service/Tax Exempt	0.18	\$540,500
327063	30 ELM AVENUE	Residential	0.45	\$1,382,600
327064	67 WILLOW AVENUE	Commercial	0.21	\$581,000
327065	79 CENTER STREET	Commercial	0.16	\$23,000
327066	59 CENTER STREET	Mixed-Use	0.51	\$2,155,400
327067	58 WILLOW AVENUE	Commercial	0.22	\$233,900

327068	49 CENTER STREET	Mixed-Use	0.18	\$829,200
327069	17 ELM AVENUE	Commercial	0.37	\$590,800
327070	82 WILLOW AVENUE	Commercial	0.25	\$639,400
327072	104 WILLOW AVENUE	Commercial	0.16	\$75,800
327073	110 CENTER STREET	Commercial	0.04	\$2,100
		Public Service/Tax		
327074	320 MAIN STREET (HYANNIS)	Exempt	1.98	\$3,814,500
327075	49 ELM AVENUE	Mixed-Use	0.10	\$409,200
327076	44 BARNSTABLE ROAD	Commercial	0.33	\$978,500
327077	28 BARNSTABLE ROAD	Commercial	0.27	\$576,700
327078	26 BARNSTABLE ROAD	Commercial	0.08	\$154,300
327080	20 BARNSTABLE ROAD	Commercial	0.09	\$132,300
327089	338 MAIN STREET (HYANNIS)	Commercial	0.06	\$617,600
327090	334 MAIN STREET (HYANNIS)	Commercial	0.19	\$1,282,800
327092	328 MAIN STREET (HYANNIS)	Commercial	0.13	\$768,600
327094	304 MAIN STREET (HYANNIS)	Commercial	0.09	\$372,300
327095	298 MAIN STREET (HYANNIS)	Mixed-Use	0.23	\$1,342,400
327097	284 MAIN STREET (HYANNIS)	Commercial	0.11	\$179,700
327098	282 MAIN STREET (HYANNIS)	Mixed-Use	0.08	\$775,900
327099	278 MAIN STREET (HYANNIS)	Mixed-Use	0.13	\$513,100
		Public Service/Tax		
327101	30 OCEAN STREET	Exempt	0.41	\$478,100
327102	319 MAIN STREET (HYANNIS)	Residential	1.27	\$4,478,700
327103	307 MAIN STREET (HYANNIS)	Commercial	1.91	\$5,617,200
327106	331 MAIN STREET (HYANNIS)	Commercial	0.22	\$1,030,400
327107	10 OCEAN STREET	Mixed-Use	0.05	\$435,900
327109	36 OCEAN STREET	Commercial	0.19	\$360,600
327110	33 OCEAN STREET	Commercial	0.41	\$1,836,600
327111	337 MAIN STREET (HYANNIS)	Commercial	0.22	\$1,052,800
327112	345 MAIN STREET (HYANNIS)	Commercial	0.17	\$190,700
327113	347 MAIN STREET (HYANNIS)	Commercial	0.07	\$296,800
327114	349 MAIN STREET (HYANNIS)	Commercial	0.13	\$470,400
327115	357 MAIN STREET (HYANNIS)	Mixed-Use	0.25	\$2,319,700
		Public Service/Tax		
327116	385 MAIN STREET (HYANNIS)	Exempt	1.15	\$2,603,900
327118	77 PLEASANT STREET	Residential	0.79	\$337,300
		Public Service/Tax		
327119	71 PLEASANT STREET	Exempt	0.36	\$499,000
327120	63 PLEASANT STREET	Residential	0.27	\$617,000
327121	53 PLEASANT STREET	Commercial	0.31	\$192,400
327122	43 PLEASANT STREET	Residential	0.25	\$134,100
327123	35 PLEASANT STREET	Residential	0.27	\$933,500

327124	27 PLEASANT STREET	Residential	0.30	\$386,200
327126	239 MAIN STREET (HYANNIS)	Mixed-Use	0.32	\$1,208,700
327127	259 MAIN STREET (HYANNIS)	Commercial	2.01	\$5,875,000
327128	540 OLD COLONY ROAD	Commercial	0.99	\$2,424,100
327130	231 MAIN STREET (HYANNIS)	Commercial	0.44	\$1,036,200
327131	24 PLEASANT STREET	Commercial	0.18	\$460,900
327132	30 PLEASANT STREET	Commercial	0.43	\$387,800
327133	40 PLEASANT STREET	Residential	0.49	\$1,027,500
327134	50 PLEASANT STREET	Residential	0.42	\$3,126,000
327135	60 PLEASANT STREET	Residential	0.35	\$3,274,300
327136	78 PLEASANT STREET	Public Service/Tax Exempt	0.48	\$611,500
327137	86 SOUTH STREET	Residential	0.24	\$208,300
327138	76 SOUTH STREET	Residential	0.89	\$894,500
327139	72 SOUTH STREET	Residential	0.17	\$453,000
327140	66 SOUTH STREET	Residential	0.08	\$333,700
327142	52 SOUTH STREET	Residential	0.17	\$568,500
327143	67 SCHOOL STREET	Mixed-Use	0.47	\$414,400
327146	37 SCHOOL STREET	Residential	0.36	\$789,100
327147	31 SCHOOL STREET	Commercial	0.21	\$295,500
327148	23 SCHOOL STREET	Residential	0.27	\$563,200
327149	17 SCHOOL STREET	Mixed-Use	0.21	\$398,600
327150	201 MAIN STREET (HYANNIS)	Commercial	1.75	\$1,841,900
327151	209 MAIN STREET (HYANNIS)	Mixed-Use	0.73	\$1,926,900
327152	219 MAIN STREET (HYANNIS)	Mixed-Use	0.13	\$1,253,700
327154	70 CENTER STREET	Commercial	0.97	\$1,495,100
327155	18 CENTER STREET	Commercial	0.74	\$833,800
327157	252 MAIN STREET (HYANNIS)	Mixed-Use	0.15	\$568,600
327158	242 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	0.45	\$225,800
327159	0 MAIN STREET (HYANNIS)	Industrial	0.30	\$199,100
327160	232 MAIN STREET (HYANNIS)	Commercial	2.86	\$5,301,900
327163	206 MAIN STREET (HYANNIS)	Commercial	1.49	\$4,531,800
327166	68 YARMOUTH ROAD	Residential	0.33	\$660,000
327167	58 YARMOUTH ROAD	Residential	0.23	\$415,000
327168	50 YARMOUTH ROAD	Residential	0.42	\$967,100
327169	44 YARMOUTH ROAD	Residential	0.37	\$961,100
327170	34 YARMOUTH ROAD	Residential	0.26	\$810,200
327171	26 YARMOUTH ROAD	Residential	0.06	\$1,201,000
327172	180 MAIN STREET (HYANNIS)	Residential	0.32	\$1,053,300
327173	174 MAIN STREET (HYANNIS)	Residential	0.31	\$973,400
327175	156 MAIN STREET (HYANNIS)	Residential	1.22	\$2,737,100

327176	146 MAIN STREET (HYANNIS)	Commercial	0.52	\$454,000
327178	128 MAIN STREET (HYANNIS)	Commercial	0.41	\$412,100
327179	11 CAMP STREET	Residential	0.04	\$636,700
327180	19 CAMP STREET	Residential	0.32	\$530,200
327181	27 CAMP STREET	Residential	0.72	\$442,300
327182	2 LYNXHOLM COURT	Commercial	0.17	\$404,800
327183	4 LYNXHOLM COURT	Residential	0.16	\$368,600
327184	5 LYNXHOLM COURT	Residential	0.22	\$376,800
327185	3 LYNXHOLM COURT	Residential	0.17	\$349,800
327186	1 LYNXHOLM COURT	Residential	0.16	\$401,900
327187	53 CAMP STREET	Residential	0.40	\$648,600
327188	27 CROCKER STREET	Residential	0.57	\$1,027,100
327191	34 CAMP STREET	Residential	0.42	\$786,400
327192	26 CAMP STREET	Residential	0.27	\$521,700
327193	110 MAIN STREET (HYANNIS)	Commercial	0.57	\$2,726,800
327194	102 MAIN STREET (HYANNIS)	Commercial	0.26	\$232,600
327195	94 MAIN STREET (HYANNIS)	Commercial	0.63	\$3,405,100
327196	15 CEDAR STREET	Mixed-Use	0.28	\$934,100
327197	25 CEDAR STREET	Residential	0.49	\$894,300
327198	35 CEDAR STREET	Commercial	0.76	\$1,053,100
327199	47 CEDAR STREET	Public Service/Tax Exempt	0.43	\$581,000
327200	83 MAIN STREET (HYANNIS)	Commercial	0.71	\$675,900
327201	97 MAIN STREET (HYANNIS)	Residential	0.58	\$1,006,300
327202	115 MAIN STREET (HYANNIS)	Residential	0.41	\$638,900
327203	104 PARK STREET	Commercial	0.31	\$692,300
327204	84 PARK STREET	Public Service/Tax Exempt	0.48	\$524,400
327205	74 PARK STREET	Public Service/Tax Exempt	0.13	\$575,800
327206	67 PARK STREET	Residential	0.24	\$840,100
327207	26 GLEASON STREET	Public Service/Tax Exempt	0.41	\$918,300
327208	20 GLEASON STREET	Commercial	0.43	\$959,200
327209	91 PARK STREET	Public Service/Tax Exempt	0.25	\$294,600
327210	105 PARK STREET	Public Service/Tax Exempt	0.27	\$988,000
327211	16 LEWIS BAY ROAD	Public Service/Tax Exempt	0.16	\$460,300
327212	22 LEWIS BAY ROAD	Public Service/Tax Exempt	0.30	\$762,100
327214	20 GLEASON STREET	Public Service/Tax Exempt	0.04	\$14,700

327215	0 GLEASON STREET	Public Service/Tax Exempt	0.01	\$14,200
327216	0 GLEASON STREET	Public Service/Tax Exempt	0.01	\$14,200
327217	47 PARK STREET	Public Service/Tax Exempt	0.14	\$260,200
327219	40 LEWIS BAY ROAD	Public Service/Tax Exempt	0.39	\$310,200
327224	61 LEWIS BAY ROAD	Public Service/Tax Exempt	2.04	\$828,200
327227	29 LEWIS BAY ROAD	Residential	0.28	\$520,500
327228	21 LEWIS BAY ROAD	Residential	0.27	\$669,400
327229	135 MAIN STREET (HYANNIS)	Commercial	0.36	\$210,800
327230	149 MAIN STREET (HYANNIS)	Mixed-Use	0.70	\$625,000
327231	155 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	0.48	\$349,400
327232	171 MAIN STREET (HYANNIS)	Residential	0.41	\$1,268,900
327233	16 SCHOOL STREET	Commercial	0.22	\$307,900
327234	22 SCHOOL STREET	Residential	0.54	\$958,000
327235	38 SCHOOL STREET	Residential	0.14	\$371,800
327236	42 SCHOOL STREET	Residential	0.30	\$565,000
327237	0 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	0.31	\$13,800
327238	66 SCHOOL STREET	Mixed-Use	0.23	\$553,600
327243	30 PLEASANT STREET	Residential	0.43	\$69,700
327245	0 PLEASANT STREET	Residential	0.05	\$600
327247	255 MAIN STREET (HYANNIS)	Mixed-Use	0.28	\$1,706,200
327248	20 BARNSTABLE ROAD	Commercial	0.08	\$190,600
327249	83 SCHOOL STREET	Public Service/Tax Exempt	0.23	\$841,500
327250	64 SOUTH STREET	Residential	0.08	\$574,400
327251	52 SCHOOL STREET	Residential	0.24	\$623,100
327252	60 SCHOOL STREET	Public Service/Tax Exempt	0.20	\$145,100
327254	294 MAIN STREET (HYANNIS)	Commercial	0.09	\$778,100
327255	292 MAIN STREET (HYANNIS)	Commercial	0.06	\$433,900
327257	53 SCHOOL STREET	Residential	0.57	\$691,300
327258	75 SCHOOL STREET	Public Service/Tax Exempt	0.51	\$659,600
327259	61 BARNSTABLE ROAD	Commercial	0.06	\$68,500
327261	25 OCEAN STREET	Public Service/Tax Exempt	0.62	\$311,800
327262	408 MAIN STREET (HYANNIS)	Commercial	2.10	\$5,932,000
327263	46 OCEAN STREET	Commercial	0.25	\$218,600

327264	50 OCEAN STREET	Commercial	0.72	\$813,300
		Public Service/Tax		
327265	0 MAIN STREET (HYANNIS)	Exempt	0.01	\$9,500
		Public Service/Tax		
327266	0 MAIN STREET (HYANNIS)	Exempt	0.01	\$6,500
327267	15 CROCKER STREET	Residential	0.19	\$425,700
327268	0 PLEASANT STREET	Residential	0.04	\$92,700
		Public Service/Tax		
327269	0 NORTH STREET	Exempt	0.27	\$222,200
		Public Service/Tax		
327271	0 NORTH STREET	Exempt	1.09	\$452,100
328001	70 KINGS WAY	Residential	0.19	\$369,700
328002	64 KINGS WAY	Residential	0.16	\$416,600
328003	60 KINGS WAY	Residential	0.16	\$313,900
328004	50 KINGS WAY	Residential	0.16	\$493,900
328005	42 KINGS WAY	Residential	0.16	\$391,600
328006	36 KINGS WAY	Residential	0.16	\$392,700
328007	28 KINGS WAY	Residential	0.16	\$332,100
328008	24 KINGS WAY	Residential	0.16	\$326,400
328009	16 KINGS WAY	Mixed-Use	0.18	\$370,200
328010	242 BARNSTABLE ROAD	Commercial	0.94	\$553,000
328011	210 BARNSTABLE ROAD	Commercial	0.43	\$462,200
328012	208 BARNSTABLE ROAD	Commercial	0.51	\$1,351,100
328013	168 BARNSTABLE ROAD	Residential	7.08	\$9,762,200
328014	43 SPRING STREET	Residential	0.12	\$591,000
328015	45 SPRING STREET	Residential	0.17	\$708,300
328016	53 SPRING STREET	Residential	0.12	\$447,800
328017	57 SPRING STREET	Residential	0.12	\$412,100
328018	63 SPRING STREET	Residential	0.15	\$498,300
328020	71 SPRING STREET	Residential	0.18	\$524,100
328021	87 SPRING STREET	Residential	0.12	\$413,200
328022	95 SPRING STREET	Residential	0.12	\$342,000
328023	101 SPRING STREET	Residential	0.12	\$401,800
328024	107 SPRING STREET	Residential	0.12	\$312,400
328025	127 SPRING STREET	Residential	0.15	\$400,700
328026	129 SPRING STREET	Residential	0.17	\$370,700
328027	139 SPRING STREET	Residential	0.17	\$322,500
		Public Service/Tax		
328028	1 BROOKSHIRE ROAD	Exempt	0.29	\$322,900
328029	2 BROOKSHIRE ROAD	Residential	0.23	\$315,100
328030	3 BROOKSHIRE ROAD	Residential	0.18	\$361,000
328031	4 BROOKSHIRE ROAD	Residential	0.18	\$310,200
328032	5 BROOKSHIRE ROAD	Residential	0.23	\$342,500

328033	6 BROOKSHIRE ROAD	Residential	0.21	\$332,500
328034	7 BROOKSHIRE ROAD	Residential	0.15	\$362,300
328035	8 BROOKSHIRE ROAD	Residential	0.15	\$310,200
328036	9 BROOKSHIRE ROAD	Residential	0.15	\$373,000
328037	10 BROOKSHIRE ROAD	Residential	0.15	\$387,100
328038	11 BROOKSHIRE ROAD	Residential	0.15	\$300,200
328039	12 BROOKSHIRE ROAD	Residential	0.15	\$414,700
328040	13 BROOKSHIRE ROAD	Residential	0.22	\$424,300
328041	14 BROOKSHIRE ROAD	Residential	0.26	\$381,500
328042	15 BROOKSHIRE ROAD	Residential	0.18	\$355,400
328043	16 BROOKSHIRE ROAD	Residential	0.18	\$384,100
328044	17 BROOKSHIRE ROAD	Residential	0.27	\$389,100
328045	18 BROOKSHIRE ROAD	Residential	0.23	\$409,400
328046	19 BROOKSHIRE ROAD	Residential	0.19	\$365,800
328047	20 BROOKSHIRE ROAD	Residential	0.18	\$341,400
328048	21 BROOKSHIRE ROAD	Residential	0.18	\$369,200
328049	22 BROOKSHIRE ROAD	Residential	0.16	\$390,900
328050	24 BROOKSHIRE ROAD	Residential	0.16	\$314,800
328051	25 BROOKSHIRE ROAD	Residential	0.16	\$298,700
328052	26 BROOKSHIRE ROAD	Residential	0.16	\$395,900
328053	27 BROOKSHIRE ROAD	Residential	0.17	\$342,800
328054	28 BROOKSHIRE ROAD	Residential	0.18	\$306,300
328055	29 BROOKSHIRE ROAD	Residential	0.17	\$440,100
328056	30 BROOKSHIRE ROAD	Residential	0.17	\$392,100
328057	31 BROOKSHIRE ROAD	Residential	0.16	\$313,100
328058	32 BROOKSHIRE ROAD	Residential	0.16	\$389,600
328059	33 BROOKSHIRE ROAD	Residential	0.16	\$480,700
328060	34 BROOKSHIRE ROAD	Residential	0.16	\$369,200
328061	23 BROOKSHIRE ROAD	Residential	0.16	\$363,900
328062	141 SPRING STREET	Residential	0.13	\$297,300
328063	147 SPRING STREET	Residential	0.11	\$265,300
328064	153 SPRING STREET	Residential	0.16	\$284,600
328065	163 SPRING STREET	Residential	0.16	\$349,800
328066	173 SPRING STREET	Residential	0.11	\$367,000
328067	181 SPRING STREET	Commercial	0.23	\$333,800
328068	333 IYANNOUGH ROAD/RTE 28	Commercial	2.30	\$4,725,900
328070	425 IYANNOUGH ROAD/RTE 28	Commercial	8.13	\$16,031,900
328071	375 IYANNOUGH ROAD/RTE 28	Commercial	1.12	\$3,393,100
328072	332 IYANNOUGH ROAD/RTE 28	Commercial	1.47	\$2,517,200
328073	195 RIDGEWOOD AVENUE	Commercial	0.57	\$953,100
328074	174 SPRING STREET	Residential	0.14	\$271,500

328075	162 SPRING STREET	Residential	0.12	\$442,500
328076	160 SPRING STREET	Residential	0.12	\$302,300
328077	148 SPRING STREET	Residential	0.08	\$343,200
328078	144 SPRING STREET	Residential	0.08	\$348,300
328079	138 SPRING STREET	Residential	0.08	\$367,400
328080	132 SPRING STREET	Residential	0.08	\$333,700
328081	114 SPRING STREET	Residential	0.16	\$431,300
328082	112 SPRING STREET	Residential	0.08	\$347,600
328083	100 SPRING STREET	Residential	0.16	\$391,000
328084	98 SPRING STREET	Residential	0.16	\$341,600
328085	70 SPRING STREET	Residential	0.08	\$318,500
328086	68 SPRING STREET	Residential	0.08	\$1,000
328087	62 SPRING STREET	Residential	0.08	\$294,800
328088	52 SPRING STREET	Residential	0.16	\$358,500
328089	46 SPRING STREET	Residential	0.08	\$328,300
328090	40 SPRING STREET	Residential	0.08	\$255,200
		Public Service/Tax		
328091	57 RIDGEWOOD AVENUE	Exempt	0.72	\$249,800
328092	73 RIDGEWOOD AVENUE	Residential	0.16	\$372,900
328093	77 RIDGEWOOD AVENUE	Residential	0.15	\$371,000
328094	81 RIDGEWOOD AVENUE	Residential	0.15	\$429,600
328095	87 RIDGEWOOD AVENUE	Residential	0.23	\$322,700
328096	93 RIDGEWOOD AVENUE	Residential	0.23	\$474,700
328097	99 RIDGEWOOD AVENUE	Residential	0.27	\$380,700
328098	107 RIDGEWOOD AVENUE	Residential	0.42	\$421,600
328100	113 RIDGEWOOD AVENUE	Residential	0.22	\$252,800
328101	127 RIDGEWOOD AVENUE	Mixed-Use	0.45	\$498,600
328102	139 RIDGEWOOD AVENUE	Residential	0.44	\$385,100
328103	147 RIDGEWOOD AVENUE	Residential	0.35	\$617,700
328104	161 RIDGEWOOD AVENUE	Residential	0.33	\$398,400
328105	167 RIDGEWOOD AVENUE	Residential	0.20	\$314,500
328106	177 RIDGEWOOD AVENUE	Residential	0.21	\$321,100
		Public Service/Tax		
328107	290 IYANNOUGH ROAD/RTE 28	Exempt	1.58	\$1,042,800
		Public Service/Tax		
328108	280 IYANNOUGH ROAD/RTE 28	Exempt	0.71	\$490,400
328109	258 IYANNOUGH ROAD/RTE 28	Commercial	0.11	\$178,700
328110	244 IYANNOUGH ROAD/RTE 28	Commercial	0.13	\$410,400
328111	240 IYANNOUGH ROAD/RTE 28	Commercial	0.23	\$670,500
328112	230 IYANNOUGH ROAD/RTE 28	Commercial	0.37	\$239,700
		Public Service/Tax		
328114	0 MARY DUNN WAY	Exempt	1.64	\$365,300

328131	180 IYANNOUGH ROAD/RTE 28	Commercial	0.86	\$285,000
		Public Service/Tax		
328133	29 OLD MARY DUNN ROAD	Exempt	0.18	\$118,400
		Public Service/Tax		
328134	24 MARY DUNN WAY	Exempt	0.32	\$133,900
		Public Service/Tax		
328136	10 MARY DUNN WAY	Exempt	0.71	\$165,500
		Public Service/Tax		
328137	201 YARMOUTH ROAD	Exempt	0.48	\$1,871,500
328145	114 IYANNOUGH ROAD/RTE 28	Residential	0.38	\$404,200
		Public Service/Tax		
328146	128 IYANNOUGH ROAD/RTE 28	Exempt	0.06	\$11,600
		Public Service/Tax		
328147	126 IYANNOUGH ROAD/RTE 28	Exempt	0.80	\$173,100
328149	202 YARMOUTH ROAD	Commercial	0.35	\$436,000
328151	156 IYANNOUGH ROAD/RTE 28	Commercial	0.82	\$1,529,000
328153	89 IYANNOUGH ROAD/RTE 28	Mixed-Use	0.10	\$555,000
328155	115 IYANNOUGH ROAD/RTE 28	Commercial	0.24	\$390,800
328157	151 IYANNOUGH ROAD/RTE 28	Commercial	0.14	\$585,400
328158	128 CAMP STREET	Residential	0.21	\$411,700
328159	126 CAMP STREET	Residential	0.17	\$402,600
328160	116 CAMP STREET	Commercial	0.39	\$673,800
328162	140 CEDAR STREET	Commercial	0.33	\$187,600
328163	55 CEDAR STREET	Commercial	0.17	\$156,000
328164	57 CEDAR STREET	Residential	0.22	\$772,200
328165	65 CEDAR STREET	Commercial	0.39	\$1,412,900
328166	75 CEDAR STREET	Mixed-Use	0.39	\$452,900
328167	85 CEDAR STREET	Commercial	0.35	\$117,200
328168	119 CEDAR STREET	Commercial	0.28	\$265,700
328169	131 CEDAR STREET	Residential	0.19	\$472,400
328170	14 EDWARDS ROAD	Residential	0.14	\$441,500
328171	30 TERRY COURT	Residential	0.21	\$417,600
328172	17 EDWARDS ROAD	Residential	0.08	\$431,800
328173	15 EDWARDS ROAD	Residential	0.08	\$438,100
328174	143 CEDAR STREET	Residential	0.12	\$444,100
328175	147 CEDAR STREET	Residential	0.13	\$476,300
328176	100 CAMP STREET	Commercial	0.68	\$1,990,000
328177	82 CAMP STREET	Residential	0.31	\$347,400
328178	74 CAMP STREET	Residential	0.13	\$470,700
328179	14 TERRY COURT	Residential	0.13	\$352,300
328181	22 TERRY COURT	Residential	0.16	\$316,100
328182	138 CEDAR STREET	Commercial	0.05	\$20,300

		Public Service/Tax		
328183	0 YARMOUTH ROAD	Exempt	10.17	\$142,700
328185	80 YARMOUTH ROAD	Residential	0.19	\$547,200
328186	36 CROCKER STREET	Residential	0.25	\$544,500
328187	24 CROCKER STREET	Residential	0.26	\$696,900
328189	75 CAMP STREET	Residential	0.27	\$414,400
328190	81 CAMP STREET	Residential	0.18	\$404,300
328191	85 CAMP STREET	Residential	0.17	\$455,500
328192	91 CAMP STREET	Commercial	0.41	\$1,206,600
328193	99 CAMP STREET	Residential	0.23	\$400,400
328194	120 YARMOUTH ROAD	Commercial	0.52	\$1,817,500
328195	140 YARMOUTH ROAD	Commercial	0.69	\$1,843,100
328196	106 YARMOUTH ROAD	Commercial	0.25	\$68,800
328197	100 YARMOUTH ROAD	Commercial	0.31	\$155,700
328198	88 YARMOUTH ROAD	Residential	0.15	\$501,700
		Public Service/Tax		
328200	0 IYANNOUGH ROAD/RTE 28	Exempt	0.09	\$12,000
328201	183 IYANNOUGH ROAD/RTE 28	Commercial	1.03	\$1,233,200
328202	193 IYANNOUGH ROAD/RTE 28	Commercial	0.74	\$430,300
328203	193 IYANNOUGH ROAD/RTE 28	Commercial	0.73	\$797,900
328204	9 ENGINE HOUSE ROAD	Commercial	1.55	\$536,200
328205	225 IYANNOUGH ROAD/RTE 28	Commercial	0.17	\$433,100
328206	239 IYANNOUGH ROAD/RTE 28	Mixed-Use	0.58	\$1,344,700
328207	0 ENGINE HOUSE ROAD	Commercial	0.23	\$29,900
328211	152 RIDGEWOOD AVENUE	Commercial	0.91	\$746,000
328212	144 RIDGEWOOD AVENUE	Commercial	0.76	\$250,800
328214	124 RIDGEWOOD AVENUE	Commercial	1.44	\$1,577,500
328215	110 RIDGEWOOD AVENUE	Commercial	1.72	\$1,229,200
328216	100 RIDGEWOOD AVENUE	Commercial	1.25	\$998,100
328217	94 RIDGEWOOD AVENUE	Residential	0.11	\$391,900
328218	84 RIDGEWOOD AVENUE	Residential	0.11	\$383,600
328219	78 RIDGEWOOD AVENUE	Residential	0.11	\$397,800
328220	74 RIDGEWOOD AVENUE	Residential	0.11	\$383,600
328221	68 RIDGEWOOD AVENUE	Residential	0.11	\$407,200
328222	64 RIDGEWOOD AVENUE	Residential	0.11	\$314,700
328223	58 RIDGEWOOD AVENUE	Commercial	0.11	\$166,600
328224	69 SPRING STREET	Residential	0.20	\$456,500
328226	185 RIDGEWOOD AVENUE	Residential	0.42	\$1,924,500
328227	68 SPRING STREET	Residential	0.08	\$223,300
328228	30 CROCKER STREET	Residential	0.24	\$403,900
328230	371 IYANNOUGH ROAD/RTE 28	Commercial	1.16	\$1,476,100
328231	148 CEDAR STREET	Residential	0.50	\$1,376,000

328232	316 IYANNOUGH ROAD/RTE 28	Commercial	0.42	\$1,887,200
328235	313 IYANNOUGH ROAD/RTE 28	Commercial	0.63	\$925,200
328237	207 IYANNOUGH ROAD/RTE 28	Mixed-Use	0.72	\$725,100
328238	165 YARMOUTH ROAD	Commercial	1.02	\$1,642,000
328239	0 BARNSTABLE ROAD	Commercial	0.03	\$9,500
328241	0 ENGINE HOUSE ROAD	Commercial	1.33	\$695,900
329001	409 IYANNOUGH ROAD/RTE 28	Commercial	0.81	\$950,900
329002	0 IYANNOUGH ROAD/RTE 28	Public Service/Tax Exempt	0.09	\$25,700
329003	480 BARNSTABLE ROAD	Public Service/Tax Exempt	444.73	\$292,929,500
342001	27 PARK STREET	Public Service/Tax Exempt	12.51	\$148,936,400
342002	62 PARK STREET	Public Service/Tax Exempt	0.34	\$711,100
342005	34 PARK STREET	Public Service/Tax Exempt	0.34	\$620,300
342009	2 PARK STREET	Public Service/Tax Exempt	0.52	\$614,600
342010	79 BAY VIEW STREET	Commercial	0.30	\$281,900
342011	61 PARKWAY PLACE	Commercial	0.39	\$325,300
342012	53 PARKWAY PLACE	Residential	0.12	\$474,100
342013	47 PARKWAY PLACE	Residential	0.15	\$516,400
342014	41 PARKWAY PLACE	Residential	0.16	\$489,000
342016	27 PARKWAY PLACE	Public Service/Tax Exempt	0.24	\$528,300
342017	63 MAIN STREET (HYANNIS)	Residential	0.24	\$548,400
342019	71 MAIN STREET (HYANNIS)	Residential	0.71	\$1,197,200
342020	52 CEDAR STREET	Residential	0.34	\$384,600
342021	42 CEDAR STREET	Residential	0.38	\$592,600
342022	30 CEDAR STREET	Residential	0.47	\$768,100
342025	54 MAIN STREET (HYANNIS)	Residential	0.22	\$849,000
342026	50 MAIN STREET (HYANNIS)	Commercial	0.52	\$514,600
342028	22 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	0.33	\$975,900
342029	14 MAIN STREET (HYANNIS)	Residential	0.75	\$2,304,700
342031	25 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	2.06	\$6,399,600
342034	46 PARKWAY PLACE	Public Service/Tax Exempt	0.18	\$512,700
342036	58 PARKWAY PLACE	Public Service/Tax Exempt	0.14	\$529,700
342039	40 QUINLAN WAY	Public Service/Tax Exempt	1.12	\$1,035,000

342040	51 BAY VIEW STREET	Public Service/Tax Exempt	0.27	\$549,200
343001	1 IYANNOUGH ROAD/RTE 28	Commercial	0.24	\$630,200
343002	25 IYANNOUGH ROAD/RTE 28	Commercial	1.09	\$915,400
343003	35 IYANNOUGH ROAD/RTE 28	Commercial	0.67	\$984,200
343004	21 MEDERIOS ROAD	Commercial	0.40	\$399,100
343005	55 IYANNOUGH ROAD/RTE 28	Commercial	0.99	\$1,705,700
343006	67 IYANNOUGH ROAD/RTE 28	Commercial	0.16	\$391,400
343007	75 IYANNOUGH ROAD/RTE 28	Mixed-Use	0.23	\$914,300
343008	80 CEDAR STREET	Residential	0.35	\$700,800
343009	74 CEDAR STREET	Residential	0.29	\$408,600
343010	64 CEDAR STREET	Residential	0.40	\$480,100
343011	54 CEDAR STREET	Mixed-Use	0.28	\$486,100
343012	88 IYANNOUGH ROAD/RTE 28	Commercial	1.73	\$1,171,900
343013	64 IYANNOUGH ROAD/RTE 28	Commercial	0.56	\$1,029,100
343014	48 IYANNOUGH ROAD/RTE 28	Commercial	0.42	\$392,700
343015	30 IYANNOUGH ROAD/RTE 28	Commercial	0.62	\$257,800
343016	16 IYANNOUGH ROAD/RTE 28	Commercial	0.66	\$263,100
343017	0 YARMOUTH-BARN. TOWN LINE	Public Service/Tax Exempt	2.39	\$2,700
290096001	396 NORTH STREET	Commercial	0.27	\$548,600
308001001	776 MAIN STREET (HYANNIS)	Commercial	0.51	\$665,300
308004001	700 MAIN STREET (HYANNIS)	Commercial	0.44	\$1,637,400
308038001	246 NORTH STREET	Mixed-Use	0.14	\$507,200
308069001	580 MAIN STREET (HYANNIS)	Mixed-Use	0.57	\$1,741,800
308069002	576 MAIN STREET (HYANNIS)	Commercial	0.03	\$253,300
308073001	592 MAIN STREET (HYANNIS)	Commercial	0.21	\$1,087,600
308073002	259 NORTH STREET	Commercial	0.85	\$3,326,600
308080001	441 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	0.38	\$2,834,200
308081001	447 MAIN STREET (HYANNIS)	Commercial	0.65	\$2,277,700
308081002	300 SOUTH STREET	Public Service/Tax Exempt	0.64	\$361,500
308120001	16 SEA STREET	Mixed-Use	0.04	\$395,200
308131001	627 MAIN STREET (HYANNIS)	Commercial	0.22	\$1,002,100
308131002	631 MAIN STREET (HYANNIS)	Commercial	0.25	\$739,700
308259001	0 HIGH SCHOOL ROAD	Residential	0.24	\$340,700
308271001	33 BASSETT LANE	Commercial	0.43	\$1,201,500
308273001	35 MITCHELL'S WAY	Public Service/Tax Exempt	0.43	\$139,400
309193001	72 NORTH STREET	Mixed-Use	0.45	\$1,558,800
309222001	0 NORTH STREET	Public Service/Tax Exempt	0.74	\$320,500

309225001	460 MAIN STREET (HYANNIS)	Commercial	0.33	\$1,206,200
309226001	149 NORTH STREET	Mixed-Use	0.48	\$2,364,500
309259001	210 NORTH STREET	Commercial	0.34	\$637,700
309259002	200 NORTH STREET	Commercial	0.18	\$84,200
310436001	282 BARNSTABLE ROAD	Commercial	0.51	\$535,600
310436002	274 BARNSTABLE ROAD	Commercial	0.47	\$877,100
311030001	400 BARNSTABLE ROAD	Commercial	0.51	\$1,009,500
311035002	417 BARNSTABLE ROAD	Commercial	0.92	\$2,315,300
326001001	365 OLD COLONY ROAD	Public Service/Tax Exempt	4.29	\$374,400
326001002	0 OLD COLONY ROAD	Public Service/Tax Exempt	0.06	\$32,600
326009001	83 PEARL STREET	Commercial	3.45	\$928,100
326121001	0 SCHOOL STREET	Commercial	0.59	\$1,482,800
326133001	21 RAILWAY BLUFFS	Residential	0.36	\$2,226,300
326133002	21 ARLINGTON STREET	Commercial	0.01	\$643,200
326142001	9 WILLOW STREET (HYANNIS)	Commercial	0.28	\$129,900
327006001	342 MAIN STREET (HYANNIS)	Commercial	0.12	\$1,261,100
327006002	11 BARNSTABLE ROAD	Commercial	0.05	\$398,900
327144001	57 SCHOOL STREET	Residential	0.22	\$624,100
327156001	215 IYANNOUGH ROAD/RTE 28	Public Service/Tax Exempt	9.51	\$5,944,200
327156002	252 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	4.83	\$394,700
327165001	200 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	1.33	\$2,411,300
327165002	75 YARMOUTH ROAD	Public Service/Tax Exempt	2.66	\$1,325,200
327239001	72 SCHOOL STREET	Residential	0.23	\$457,100
327239002	82 SCHOOL STREET	Public Service/Tax Exempt	0.26	\$1,009,800
327242001	225 MAIN STREET (HYANNIS)	Residential	0.25	\$862,800
327244001	145 BARNSTABLE ROAD	Commercial	0.78	\$998,100
327244003	20 CHARLES STREET	Commercial	0.53	\$1,016,300
328156001	121 IYANNOUGH ROAD/RTE 28	Commercial	0.35	\$527,100
328156002	131 IYANNOUGH ROAD/RTE 28	Commercial	0.12	\$402,600
328188001	65 CAMP STREET	Commercial	0.17	\$419,800
328188002	69 CAMP STREET	Commercial	0.30	\$1,017,200
328210001	287 IYANNOUGH ROAD/RTE 28	Commercial	2.53	\$6,584,100
328210002	55 ENGINE HOUSE ROAD	Commercial	2.68	\$3,188,400
328240001	86 RIDGEWOOD AVENUE	Commercial	1.01	\$856,300
328240002	88 RIDGEWOOD AVENUE	Public Service/Tax Exempt	1.33	\$449,700

342004001	52 PARK STREET	Commercial	0.46	\$997,500
290093001CND	26 BETTY'S POND ROAD	Residential	0.97	\$347,400
308002001CND	724 MAIN STREET (HYANNIS)	Commercial	0.72	\$177,900
308002002CND	760 MAIN STREET (HYANNIS)	Commercial	0.83	\$106,000
308004CND	320 STEVENS STREET	Public Service/Tax Exempt	2.87	\$321,800
308025CND	185 STEVENS STREET	Residential	1.41	\$329,700
308038002CND	244 NORTH STREET	Residential	0.51	\$167,400
308044CND	297 NORTH STREET	Commercial	2.61	\$718,300
308061CND	4 BACON TERRACE	Commercial	0.34	\$581,500
308074CND	544 MAIN STREET (HYANNIS)	Commercial	3.72	\$803,700
308098CND	362 SOUTH STREET	Residential	0.25	\$239,700
308111CND	561 MAIN STREET (HYANNIS)	Mixed-Use	0.88	\$759,400
308120CND	615 MAIN STREET (HYANNIS)	Residential	0.54	\$568,700
308161CND	17 NEWTON STREET	Residential	0.20	\$327,600
308283CND	722 MAIN STREET (HYANNIS)	Commercial	0.40	\$132,600
309193002CND	70 NORTH STREET	Residential	0.50	\$310,600
309195CND	46 NORTH STREET	Commercial	2.33	\$1,406,500
309211CND	7 STEVENS STREET	Residential	0.33	\$211,400
309242CND	70 WINTER STREET	Residential	0.55	\$241,800
310121CND	32 BAXTER ROAD	Commercial	0.44	\$161,100
326035CND	213 OCEAN STREET	Commercial	3.69	\$41,800
326044CND	119 OCEAN STREET	Commercial	0.48	\$57,200
326057CND	125 PLEASANT STREET	Residential	0.46	\$195,900
327144002CND	59 SCHOOL STREET	Residential	0.25	\$234,700
327154001CND	68 CENTER STREET	Commercial	2.00	\$497,500
327190CND	48 CAMP STREET	Residential	1.08	\$308,500
327223CND	89 LEWIS BAY ROAD	Commercial	2.10	\$642,000
327225CND	53 LEWIS BAY ROAD	Residential	0.90	\$81,100
327246CND	247 MAIN STREET (HYANNIS)	Commercial	0.34	\$449,100
328132CND	192 IYANNOUGH ROAD/RTE 28	Commercial	0.48	\$278,300
328152CND	102 IYANNOUGH ROAD/RTE 28	Residential	1.57	\$47,700
328154CND	101 IYANNOUGH ROAD/RTE 28	Commercial	0.42	\$303,100
328184CND	68 CAMP STREET	Commercial	0.95	\$838,300
342003CND	60 PARK STREET	Public Service/Tax Exempt	0.87	\$2,391,200
342023CND	70 MAIN STREET (HYANNIS)	Residential	0.89	\$184,700
342027CND	30 MAIN STREET (HYANNIS)	Public Service/Tax Exempt	1.52	\$275,100
342033CND	51 MAIN STREET (HYANNIS)	Commercial	0.91	\$433,000
342041CND	6 MAIN STREET (HYANNIS)	Commercial	0.70	\$492,900
Total			973.64	\$ 1,225,561,200

