



The Town of Barnstable

Comprehensive Financial Advisory Committee (CFAC)
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To: Eric R. Steinhilber, President
Barnstable Town Council

From: John Schoenherr, Chair
Comprehensive Financial Advisory Committee

CC: Mark S. Ells, Town Manager
Barnstable Town Council

CFAC recently completed a brief review of tax-exempt properties in the Town of Barnstable. This review was done as a follow-up to a study completed in 2007 where consideration was given to a PILOT program (Payment in Lieu of Taxes). That program was never launched, but we thought you might be interested in seeing some of the data we reviewed. If you decide in the future that the town should look for additional sources of revenue, perhaps this data will help inform your decision as to whether or not to continue with some form of a PILOT program.

The total number of tax-exempt properties is about 1,700. When the list is filtered to remove all government entities, the list is reduced to 286 properties, or 17% of total number of tax-exempt properties.

The complete list of 1,700 properties has a total assessed value of \$1.23B, and the filtered list is assessed at \$320M, or 26% of total assessed value.

We hope you find the information contained within beneficial to your understanding of tax-exempt property in the town, and as always, we are available for further inquiry or study.

The town's tax-exempt property portfolio consists of 1,701 parcels totaling over \$1.23 billion in assessed value. The properties are coded using groupings established by the State Department of Revenue – Division of Local Services and are categorized as follows:

Group	Assessed Value	Parcel Count	% of AV	Cumulative %
Municipal or County Codes	\$691,659,300	1,072	56.161%	56.161%
Charitable	\$268,571,100	364	21.807%	77.968%
Commonwealth of Massachusetts - Non Reimbursable	\$83,480,700	34	6.778%	84.746%
Religious Groups	\$82,903,100	84	6.731%	91.478%
Educational Private	\$35,097,000	12	2.850%	94.328%
Authorities	\$34,176,500	108	2.775%	97.103%
Other	\$29,068,900	11	2.360%	99.463%
Commonwealth of Massachusetts - Reimbursable Land	\$4,156,400	13	0.337%	99.800%
Public Services Properties	\$2,450,500	2	0.199%	99.999%
Land Held by other Towns, Cities or Districts	\$7,700	1	0.001%	100.000%
Grand Total	\$1,231,571,200	1,701		

More than half of the tax-exempt property in town, by parcel count and assessed value, is owned by municipal or county entities. This includes the five fire districts in town. Charitable organizations encompass the second largest category. Land coded as “Commonwealth of Massachusetts – Reimbursable Land” is included in the state’s PILOT program for which the town receives an annual payment. This is subject to state appropriation every year as part of its budget cycle and the FY 2018 PILOT from the state is \$106,282.

These groups are further delineated into sub-groups as follows:

Sub Group	Assessed Value	Parcel Count	% of AV	Cumulative %
Improved, Selectman or City Council, Other City or Town	\$294,000,900	75	23.872%	23.872%
Improved, Education	\$166,289,600	12	13.502%	37.374%
Hospitals	\$125,344,200	22	10.178%	47.552%
Vacant, Selectmen or City Council, Other City or Town	\$102,782,400	493	8.346%	55.897%
Vacant, Conservation Organizations	\$74,400,600	218	6.041%	61.939%
Vacant, Conservation, Other City or Town	\$73,265,600	402	5.949%	67.888%
Church, Mosque, Synagogue, Temple, etc.	\$69,066,700	50	5.608%	73.496%
Education - Univ. of Mass, State Colleges, Community Colleges	\$66,091,200	2	5.366%	78.862%
Charitable Services	\$34,681,200	46	2.816%	81.678%
Improved, District	\$32,141,000	24	2.610%	84.288%
Housing Authority	\$27,709,300	83	2.250%	86.538%
Improved, County or Regional, Deeds or Administration	\$27,412,500	4	2.226%	88.763%
Vacant, District	\$22,858,100	61	1.856%	90.619%
Other Educational	\$21,034,200	5	1.708%	92.327%
Housing, Other	\$18,985,800	61	1.542%	93.869%
Other	\$17,105,900	40	1.389%	95.258%
Secondary Level	\$13,051,200	3	1.060%	96.318%
Libraries, Museums	\$11,717,200	10	0.951%	97.269%
Mass Highway Department	\$4,955,800	16	0.402%	97.671%
Department of Corrections, Division of Youth Services, Mass Military, State Police, Sheriffs' Departments	\$4,284,500	2	0.348%	98.019%

Sub Group	Assessed Value	Parcel Count	% of AV	Cumulative %
Rectory or Parsonage, etc.	\$4,273,100	10	0.347%	98.366%
Transportation Authority	\$3,999,700	3	0.325%	98.691%
Department of Conservation and Recreation, Division of State Parks and Recreation	\$2,915,400	5	0.237%	98.928%
Vacant, Housing Authority	\$2,040,100	20	0.166%	99.093%
Function Halls, Community Centers, Fraternal Organizations	\$1,967,100	3	0.160%	99.253%
Department of Conservation and Recreation, Division of Urban Parks and Recreation	\$1,689,700	1	0.137%	99.390%
Vacant, County or Regional	\$1,656,400	7	0.134%	99.525%
United States Government	\$1,621,700	1	0.132%	99.657%
Division of Fisheries and Wildlife, Environmental Law Enforcement	\$1,241,000	8	0.101%	99.757%
Affiliated Housing	\$1,005,300	3	0.082%	99.839%
Charitable Organizations (private hospitals, etc.)	\$828,800	1	0.067%	99.906%
Vacant, Transportation Authority	\$427,400	2	0.035%	99.941%
Division of Fisheries and Wildlife, DFW Environmental Law Enforcement, Department of Environmental Protection	\$391,900	1	0.032%	99.973%
Vacant, Tax Title/Treasurer	\$329,400	6	0.027%	99.999%
Vacant	\$6,300	1	0.001%	100.000%
Grand Total	\$1,231,571,200	1,701		

The top 10 sub-groups comprise 84% of the total tax exempt assessed value.

- 1) The “Improved Educational” category includes all municipal school facilities. Private and Commonwealth Charter Schools are included in the “Other Educational” category and State Colleges represent 5% of the total tax exempt assessed value.
- 2) Hospitals are the third largest sub-group, which is primarily the Cape Cod Hospital.
- 3) The “Vacant Conservation Organizations” are principally comprised of the Barnstable Land Trust and MA Audubon Society.
- 4) Places of worship encompass 6% of all tax exempt assessed value.
- 5) The Barnstable Housing Authority’s properties are assessed at \$29.2 million; both developed and undeveloped land. Property owned by the Authority is exempt from taxes; however, the authority makes a payment in lieu of taxes equal to 10% of rental income charged less utility expenses annually for all of its properties constructed with HUD funding. State funded family projects make a PILOT equal to \$3 per unit month of available dwelling units. State funded scattered site units make a PILOT equal to ½ of the town’s tax rate plus \$100 multiplied by the number of available bedrooms. The payment received by the town in FY 2018 totaled \$32,503.

Another illustration of how tax-exempt property is distributed throughout town is by ownership as follows:

Owner	Assessed Value	Parcel Count	% of AV	Cumulative %
BARNSTABLE, TOWN OF (SCHOOL)	\$163,870,600	11	13.3058%	13.3058%
BARNSTABLE, TOWN OF (AIRPORT)	\$154,344,100	33	12.5323%	25.8381%
CAPE COD HOSPITAL	\$124,904,000	22	10.1418%	35.9799%
BARNSTABLE, TOWN OF (MUNICIPAL)	\$99,875,600	264	8.1096%	44.0896%
MASSACHUSETTS, COMMONWEALTH OF	\$86,396,600	44	7.0152%	51.1047%
BARNSTABLE, TOWN OF (CONSERVATION)	\$77,061,400	406	6.2572%	57.3619%
BARNSTABLE LAND TRUST INC	\$56,226,200	167	4.5654%	61.9273%
BARNSTABLE, TOWN OF (BEACH)	\$49,048,300	17	3.9826%	65.9099%
BARNSTABLE, TOWN OF (RECREATION)	\$34,465,000	29	2.7985%	68.7083%
BARNSTABLE HOUSING AUTHORITY	\$29,242,300	100	2.3744%	71.0827%
BARNSTABLE, COUNTY OF	\$29,068,900	11	2.3603%	73.4430%
CENTERVILLE/OST/MM FIRE DIS	\$28,255,900	56	2.2943%	75.7373%
BARNSTABLE, TOWN OF (LAND BANK)	\$23,371,900	119	1.8977%	77.6350%
ROMAN CATHOLIC BISHOP OF FALL RIVER	\$21,782,300	20	1.7687%	79.4037%
MASSACHUSETTS AUDUBON SOCIETY, INC	\$18,616,600	36	1.5116%	80.9153%
COTUIT FIRE DISTRICT	\$14,709,700	11	1.1944%	82.1097%
WILLIAM STURGIS FRIENDS OF ED FOUNDATION	\$13,558,600	4	1.1009%	83.2106%
BARNSTABLE, TOWN OF (LANDING)	\$13,297,800	27	1.0797%	84.2904%
CAPE COD ACADEMY INC	\$9,025,300	2	0.7328%	85.0232%
BARNSTABLE, TOWN OF (WATER)	\$8,472,300	25	0.6879%	85.7111%
HOUSING ASSISTANCE CORPORATION	\$7,741,200	31	0.6286%	86.3397%
BARNSTABLE, TOWN OF (CEMETERY)	\$6,974,400	19	0.5663%	86.9060%
BARNSTABLE FIRE DISTRICT	\$6,917,600	15	0.5617%	87.4677%
EDWARD M KENNEDY INST US SENATE, INC	\$5,027,000	1	0.4082%	87.8758%
CHRISTIAN CAMP MEETING ASSOC	\$4,917,800	8	0.3993%	88.2752%
STEAMSHIP AUTHORITY	\$4,631,600	6	0.3761%	88.6512%
TRINITY CHRISTIAN ACADEMY OF CC, INC	\$4,127,300	1	0.3351%	88.9864%
HARBOR HEALTH SERVICES, INC	\$3,456,000	2	0.2806%	89.2670%
VICTORY CHAPEL CHRIST FELLOW CHURCH OF CC	\$3,452,800	3	0.2804%	89.5473%
CHRIST CHAPEL INC	\$3,164,100	2	0.2569%	89.8042%
ST PETER'S EPISCOPAL CHURCH	\$3,152,700	2	0.2560%	90.0602%
JOB TRAINING & EMPLOYMENT CORP	\$2,834,400	2	0.2301%	90.2904%
BARNSTABLE, TOWN OF (LOMBARD TRUST)	\$2,832,600	20	0.2300%	90.5204%
ZION CHURCH	\$2,762,800	2	0.2243%	90.7447%
HYANNIS FIRE DISTRICT	\$2,664,000	1	0.2163%	90.9610%
UNITED METHODIST CHURCH	\$2,610,600	1	0.2120%	91.1730%
NAUSET, INC	\$2,591,700	4	0.2104%	91.3834%
GREEK ORTHODOX CHURCH OF CC, INC	\$2,542,300	1	0.2064%	91.5899%
CAPE COD FOUNDATION, INC	\$2,527,000	2	0.2052%	91.7950%
WEST BARNSTABLE FIRE DIST	\$2,451,900	2	0.1991%	91.9941%
OSTERVILLE BAPTIST CHURCH	\$2,393,300	2	0.1943%	92.1885%
ST ANDREW'S BY THE SEA	\$2,392,000	1	0.1942%	92.3827%
OSTERVILLE FREE LIBRARY CORP	\$2,388,300	1	0.1939%	92.5766%
FEDERATED CHURCH OF HYANNIS	\$2,375,600	1	0.1929%	92.7695%
UNITARIAN CONGREGATIONAL SOCIETY	\$2,362,100	2	0.1918%	92.9613%
CAPE COD SYNAGOGUE	\$2,296,500	2	0.1865%	93.1478%

Owner	Assessed Value	Parcel Count	% of AV	Cumulative %
STATE LEGISLATIVE LEADERS FOUNDATION, INC	\$2,282,200	6	0.1853%	93.3331%
BARNSTABLE, TOWN OF (COMM PRESV ACT)	\$2,213,200	15	0.1797%	93.5128%
HOUSING FOR ALL CORPORATION	\$2,208,600	5	0.1793%	93.6921%
FIRST LUTHERAN CHURCH	\$2,138,900	1	0.1737%	93.8658%
ST FRANCIS XAVIER	\$2,130,000	1	0.1729%	94.0387%
ASCLEPIUS CORPORATION	\$2,067,700	1	0.1679%	94.2066%
BRAZILIAN ASSEMBLY OF GOD IN HYANNIS	\$2,035,400	1	0.1653%	94.3719%
SALVATION ARMY OF MASS INC	\$1,994,800	3	0.1620%	94.5339%
CENTERVILLE PUBLIC LIBRARY	\$1,928,500	1	0.1566%	94.6904%
ST MARY'S EPISCOPAL CHURCH	\$1,802,800	1	0.1464%	94.8368%
STURGIS LIBRARY INC	\$1,721,900	1	0.1398%	94.9766%
FAITH ASSEMBLIES OF GOD	\$1,686,400	1	0.1369%	95.1136%
SOUTH CONG CHURCH OF CENTERVILLE	\$1,681,500	1	0.1365%	95.2501%
LIVING INDEPENDENTLY FOREVER, INC	\$1,636,800	9	0.1329%	95.3830%
UNITED STATES OF AMERICA	\$1,621,700	1	0.1317%	95.5147%
REVIVAL PRESBYTERIAN CHURCH OF CAPE COD	\$1,618,000	3	0.1314%	95.6461%
FAITH BAPTIST CH OF HY INC	\$1,534,900	1	0.1246%	95.7707%
FIRST BAPTIST CHURCH OF HYANNIS	\$1,514,500	1	0.1230%	95.8937%
CAPE HEAD INJURED PERSONS	\$1,478,700	2	0.1201%	96.0137%
CAPE COD CONSERVATORY	\$1,468,200	1	0.1192%	96.1329%
HOMELESS NOT HOPELESS, INC	\$1,409,600	4	0.1145%	96.2474%
GATEWAY CHRISTIAN CENTER, INC	\$1,334,700	2	0.1084%	96.3558%
OSTERVILLE HISTORICAL SOCIETY, INC	\$1,309,000	1	0.1063%	96.4621%
MAY INSTITUTE INC	\$1,289,900	3	0.1047%	96.5668%
HUMANE SOCIETY OF THE US	\$1,269,000	1	0.1030%	96.6698%
COTUIT FEDERATED CHURCH TR	\$1,266,100	2	0.1028%	96.7726%
CAPE COD HORT SOCIETY INC	\$1,240,600	1	0.1007%	96.8734%
CAPE ABILITIES INC	\$1,215,600	3	0.0987%	96.9721%
HYANNIS PUBLIC LIBRARY ASSOC	\$1,209,400	1	0.0982%	97.0703%
COBB TRUST	\$1,208,400	5	0.0981%	97.1684%
CAPE COD CHABAD LUBAVITCH INC	\$1,118,200	2	0.0908%	97.2592%
WEST PARISH OF BARNSTABLE	\$1,098,200	2	0.0892%	97.3484%
S NE CONF ASSOC 7TH DAY ADV	\$1,081,900	1	0.0878%	97.4362%
MSPCA	\$1,020,100	1	0.0828%	97.5190%
MSPCC	\$1,012,000	1	0.0822%	97.6012%
UNION CHAPEL ASSOCIATION OF HYANNIS	\$995,200	1	0.0808%	97.6820%
COTUIT LIBRARY ASSOC	\$907,000	1	0.0736%	97.7557%
CAPE COD CHURCH OF CHRIST	\$896,500	1	0.0728%	97.8285%
WYMAN, JEFFRIES JR TR	\$895,900	2	0.0727%	97.9012%
FIRST CHURCH OF CHRIST	\$863,900	1	0.0701%	97.9713%
FRATERNAL LODGE BLDG CORP	\$829,700	1	0.0674%	98.0387%
BARNSTABLE COMEDY CLUB INC	\$802,400	1	0.0652%	98.1039%
MARSTONS MILLS COMMUNITY	\$790,200	1	0.0642%	98.1680%
CAPE COD & ISLANDS CHILD DEV PGM	\$783,900	1	0.0637%	98.2317%
SEVEN HILLS COMMUNITY SERVICES, INC	\$779,300	2	0.0633%	98.2950%
EASTERN NE COUNCIL OF HOSTELLING INTL	\$755,100	1	0.0613%	98.3563%
PRESBYTERIAN CHURCH OF CC	\$753,000	1	0.0611%	98.4174%
OUR LADY OF GOOD HOPE CHURCH	\$746,700	1	0.0606%	98.4780%
TALES OF CAPE COD INC	\$742,600	2	0.0603%	98.5383%

Owner	Assessed Value	Parcel Count	% of AV	Cumulative %
WEST PARISH MEMORIAL FOUNDATION	\$710,400	1	0.0577%	98.5960%
MARINERS LODGE A F & A M	\$686,700	1	0.0558%	98.6518%
PALAEEMON INC	\$686,600	1	0.0557%	98.7075%
CHRISTIAN CONGREGATION IN THE US	\$676,000	1	0.0549%	98.7624%
BARNSTABLE CONSER FOUND INC	\$672,600	6	0.0546%	98.8170%
CENTERVILLE HISTORICAL SOCIETY, INC	\$667,800	1	0.0542%	98.8713%
COTUIT CENTER FOR THE ARTS INC	\$661,200	2	0.0537%	98.9249%
HARBOR CHURCH INC	\$651,900	1	0.0529%	98.9779%
HYANNIS BIBLE CHURCH	\$636,300	1	0.0517%	99.0295%
INDEPENDENCE HOUSE INC	\$634,300	1	0.0515%	99.0810%
INDIAN SPIRITUAL & CULTURAL	\$621,300	1	0.0504%	99.1315%
FEDERATED CHURCH PARSONAGE	\$609,800	1	0.0495%	99.1810%
MARSTONS MILLS PUBLIC LIBRARY	\$599,900	1	0.0487%	99.2297%
CAPE COD ART ASSOCIATION	\$594,500	1	0.0483%	99.2780%
ST MICHAEL THE ARCHANGEL	\$567,000	1	0.0460%	99.3240%
NAM VETS ASSOCIATION CAPE & ISLANDS	\$566,600	5	0.0460%	99.3700%
HISTORICAL SOCIETY OF SANTUIT & COTUIT	\$565,000	1	0.0459%	99.4159%
BARNSTABLE HISTORICAL SOCIETY, INC	\$536,500	2	0.0436%	99.4595%
UNITY CHURCH OF THE LIGHT INC	\$502,900	1	0.0408%	99.5003%
CAHOON MUSEUM OF AMERICAN ART	\$464,400	1	0.0377%	99.5380%
LATHAM CENTERS, INC	\$452,600	1	0.0367%	99.5748%
HOLY GHOST SOCIETY OF SANTUIT & COTUIT	\$450,700	1	0.0366%	99.6114%
CAPE COD REGIONAL TRANSIT AUTHORITY	\$427,400	2	0.0347%	99.6461%
ORENDA WILDLIFE LAND TRUST INC	\$426,000	6	0.0346%	99.6807%
CAPE COD MENTAL HEALTH	\$420,200	1	0.0341%	99.7148%
RIVERVIEW SCHOOL INC	\$395,100	1	0.0321%	99.7469%
HOPEFIELDS SCHOOL INC	\$385,000	1	0.0313%	99.7781%
CAPE COD CHILD DEV PROGRAM	\$359,000	1	0.0291%	99.8073%
N'EASTERN CONF CORP 7TH DAY ADVENT	\$345,000	1	0.0280%	99.8353%
ISLAMIC CENTER OF CAPE COD INC	\$332,100	1	0.0270%	99.8622%
PROVINCETOWN AIDS SUPPORT GROUP, INC	\$328,600	1	0.0267%	99.8889%
ATTLEBORO ENTERPRISES INC	\$315,200	1	0.0256%	99.9145%
CAPE & ISLANDS G & S YOUTH	\$248,900	1	0.0202%	99.9347%
THREE BAYS PRESERVATION, INC	\$230,400	1	0.0187%	99.9534%
FRIENDS OF PRISONERS INC	\$220,600	1	0.0179%	99.9713%
CALVARY BAPTIST CHURCH OF HYANNIS	\$184,400	1	0.0150%	99.9863%
ASSOCIATION OF THE COTUIT MOSQUITO	\$91,600	1	0.0074%	99.9938%
NATURE CONSERVANCY	\$44,500	1	0.0036%	99.9974%
CAPE COD YMCA ASSOC INC	\$8,900	1	0.0007%	99.9981%
CULLITY, JOHN, GANNETT, DEBORAH, ETAL TR	\$8,600	1	0.0007%	99.9988%
YARMOUTH, TOWN OF	\$7,700	1	0.0006%	99.9994%
WOODS HOLE OCEANOGRAPHIC INSTITUTION	\$6,300	1	0.0005%	99.9999%
NATIVE LAND CONSERVANCY INC	\$900	1	0.0001%	100.0000%
Grand Total	\$1,231,571,200	1,701		

Owner	Assessed Value	Parcel Count	% of AV
TOWN OF BARNSTABLE	(\$635,827,200)	(985)	51.6273%
OTHER GOVERNMENT AGENCIES	(\$211,665,200)	(339)	17.1866%
FIRE DISTRICTS	(\$54,999,100)	(85)	4.4658%
LIBRARIES	(\$8,755,000)	(6)	0.7109%
NET TOTAL	\$320,324,700	286	26.0094%

Removing the parcels owned by the town, other government agencies, fire districts and libraries leaves a total of 286 parcels with a collective assessed value of just over \$320 million. The Cape Cod Hospital comprises 39% of the net total. The Roman Catholic Bishop of Fall River is the second largest remaining property owner by assessed value representing 7% of the net total.