

MIDDLETON SELECT BOARD
MEETING AGENDA
FULLER MEADOW ELEMENTARY SCHOOL
143 SOUTH MAIN STREET, MIDDLETON, MA 01949
TUESDAY, NOVEMBER 18, 2025
5:00 PM

This meeting is being recorded

- | | |
|---------|--|
| 5:00 pm | 1. Business <ul style="list-style-type: none">• Warrant: 2610, FP 74• Minutes: n/a• Town Administrator Updates and Reports• Middleton Municipal Campus Update |
| 5:10 pm | 2. Government Finance Officers Association – FY26 Budget Award |
| 5:15 pm | 3. Contract Ratification – Finance Director Sarah Wood |
| 5:20 pm | 4. Appointment – Veterans Services Officer – Kevin Welch |
| 5:25 pm | 5. Appointment Retired Reserve– Thomas McParland |
| 5:30 pm | 6. Recognition – Det. Sgt. Adam Maccini, Ofc. Henry Bouchard |
| 5:40 pm | 7. Donation Acceptance - \$1,000 Middleton Food Pantry – Jeff & Carol Curvey Foundation |
| 5:45 pm | 8. Winter Parking Policy Review |
| 5:50 pm | 9. Charter Review Amendment |
| 5:55 pm | 10. Masco Superintendent Search – Community Advisory |
| 6:00 pm | 11. Public Comment <i>(to be held at 6pm for all Select Board meetings)</i> |
| 6:05 pm | 12. Tax Classification Hearing |
| 6:35 pm | 13. Request to Access Cobblestone Park (Peachey Circle) |
| 6:45 pm | 14. Proposed Town Meeting Schedule |
| 6:50 pm | 15. Police Station Sale Update |
| 6:55 pm | 16. Updates and Announcements |
| 7:00 pm | 17. Executive Session G.L. c. 30A, s. 21(a)(2) relative to Acting Town Administrator |

Upcoming Meetings

December 2 and 16

Regular Select Board Meeting

The Board reserves the right to consider items on the agenda out of order. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Middleton
Massachusetts**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

10/31/2025

For more information, contact:
Technical Services Center
Phone: (312) 977-9700
Email: budgetaward@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **Town of Middleton, Massachusetts** received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

There are over 1,900 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 25,000 members and the communities they serve.



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

October 31, 2025

Sarah Wood
Finance Director/Town Accountant
Town of Middleton, Massachusetts

Dear Sarah:

A panel of independent reviewers have completed their examination of your Annual budget document for the period beginning July 2025. We are pleased to inform you that your budget document has been awarded the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

Your Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption.

Your electronic award package contains the following:

- **Scores and Comments.** Each entity submitting a budget to the program is provided with reviewers' scores for each of the categories on which the budget document was judged along with reviewers' confidential comments and suggestions for possible improvements to the budget document. We urge you to carefully consider these suggestions as you prepare your next budget.
- **Budget Award.** A camera-ready reproduction of the Award is included for inclusion in your next budget. If you reproduce the camera-ready image in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria. Please refer to the instructions for reproducing your Award in your next budget (also included in your award package).
- **Certificate of Recognition.** When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for its having achieved the award.
- **Sample press release.** Attaining this Award is a significant accomplishment. The sample press release may be used to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if the government is a first-time recipient or has received the Award fifteen times since it received its last plaque) or a brass medallion to affix to the plaque.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Awards Programs staff at (312) 977-9700.

Sincerely,

Michele Mark Levine
Director, Technical Services Center



GFOA Distinguished Budget Presentation Awards Program Scores and Comments

Town of Middleton, Massachusetts
Member ID: 300193699
Application #: BAP-2025-9951523

Fiscal Year Begin: July 2025
Budget Period: Annual

Award Decision: Awarded

Scoring Grade: 1 = Information Not Present, 2 = Does Not Satisfy Criterion, 3 = Proficient, 4 = Outstanding

			Reviewer Scoring			Reviewer Comments	Reviewer Comments	Reviewer Comments
			#1	#2	#3	#1	#2	#3
Introduction and Overview								
*	C1	Table of Contents (mandatory)	4	3	4	The Table of Contents is a good reference guide and tool.		Table of contents includes hyperlinks and Return to TOC button on each page in the pdf file.
*	P1	Strategic Goals & Strategies (mandatory)	4	3	3	The Strategic Management Plan includes Policy Priorities and Goals. Objectives, pLong term planning is central to the Policy Objectives of the Town.	Confirm which actions listed in the Priorities and Goals are included in the FY2026 budget. Consider featuring the goals more prominently on the side bar to emphasize their importance in budget development.	Strategic goals and strategies are included.
*	P2	Priorities and Issues (mandatory)	3	2	3	The Policy Priorities and Issues include important Operational and Capital Management Priorities and Strategic Objectives.	Explain the legislative, political, economic, and environmental factors influencing the budget and organizational goals.	
*	C2	Budget Overview (mandatory)	4	3	3	The Budget Overview includes a Summary of Revenues and Expenditures for all Funds. Important details about the future planned is also available for review.		

Financial Structure, Policy, and Process								
*	O1	Organization Chart (mandatory)	3	3	3	The Organization Chart includes the Open Town Meeting, Select Board, Finance Committee, and the Citizenry. The Departmental Directors, Management, and Non Management positions.		



GFOA Distinguished Budget Presentation Awards Program Scores and Comments

Town of Middleton, Massachusetts
Member ID: 300193699
Application #: BAP-2025-9951523

Fiscal Year Begin: July 2025
Budget Period: Annual

	F1	Fund Descriptions and Fund Structure	3	3	3	The Fund Description and Structure includes General Fund, Water Enterprise Fund, Deposit Expenditure Summaries, Capital Improvement's Fund, and Debt Service Fund,		
	O2	Department/ Fund Relationship	2	1	1		Clearly identify which departments, as shown on the organizational chart, are supported by and/or manage which funds, especially beyond the General Fund. Consider expanding the fund narrative or adding a matrix that shows departments by funds to better illustrate the relationship between accounting and operating structures.	The department / fund relationship criterion requires an explanation or illustration of the relationship between functional units, major funds, and nonmajor funds in the aggregate. A matrix is one way to show this relationship.
	F2	Basis of Budgeting	3	3	3	The Basis of Budgeting is clearly defined.		
*	P3	Financial Policies (mandatory)	3	3	3	The Financial Policies include financial management policies and procedures.		
*	P4	Budget Process (mandatory)	3	3	3	The Budget Process includes budget instruction to the Department Heads by the Town Administrator, present draft Operating and Capital Budget to the Select Board and Finance Committee, Final Adoption in April and Presented to the Public at the Annual Town Meetings for Adoption. The Budget Cycle will the budget process procedures. A budget calendar can available in review.	Good inclusion of capital planning and public involvement in the budget process and calendar. Incorporate goal setting and long-range financial planning into the budget process and the calendar as well.	A description of the process for amending the budget should be included in the budget process presentation.

Financial Summaries



GFOA Distinguished Budget Presentation Awards Program Scores and Comments

Town of Middleton, Massachusetts
Member ID: 300193699
Application #: BAP-2025-9951523

Fiscal Year Begin: July 2025
Budget Period: Annual

*	F3	Consolidated Financial Schedule (mandatory)	3	3	3	The Consolidated Finance Schedules include the Finance Director's Budget-in-Brief, General Fund Revenues and Expenditures Summaries, Water Enterprise Fund Summaries, Revenues and Expenditure Projection Summaries, Capital Improvement's Fund Summaries, and Debt Service Fund Summaries.		
	F4	Three Year Consolidated and Fund Financial Schedules	3	3	3	Historical schedules are included for most funds.	Consider presenting all funds individually to reflect the totals shown in the all funds summary.	
*	F5	Fund Balance (mandatory)	3	3	3	The Fund Balance Analysis includes opening and closing fund balances.	Present "Beginning Balance + Revenues – Expenditures = Ending Balance" so reader can easily see scope and context of changes in fund balance.	
*	F6	Revenues (mandatory)	3	3	3	The Revenue Presentation includes all income sources and a description of each income source. Also, economic indicators are used for forecasting.	Good revenue information and trend graphs.	
	F7	Long-Range Financial Plans	3	3	2	The short and long term planning is evident throughout the Budget Presentation.	Great forecasts by major category. . Explain the assumptions used to develop the forecasts. Include discussion of how forecasts are affected by or affect the budget and other plans and issues as well as the implications for current and future budgets and operations.	This criterion requires the identification of long range financial plans that extend at least two years beyond the budget year. The impacts of the long range financial plan on the current budget and future years should be noted. Refer to GFOA best practices on Long Term Financial Planning.

Capital & Debt



GFOA Distinguished Budget Presentation Awards Program Scores and Comments

Town of Middleton, Massachusetts
Member ID: 300193699
Application #: BAP-2025-9951523

Fiscal Year Begin: July 2025
Budget Period: Annual

*	F8	Capital Program (mandatory)	3	2	3	<p>The Capital Program includes probable replacement schedule of Capital Assets, All infrastructure projects related to Capital Facilities and Equipment, Five Year Capital Plan includes Project Descriptions, cost estimates, timelines, and financing options. Long term investment planning is critical to the capital management process.</p>	<p>Projects are listed. Briefly describe major capital projects; all readers may not be familiar with project titles as listed. Estimate and describe the potential operating costs or savings of significant current or proposed individual capital projects on future budgets, i.e. "may require ongoing rent, maintenance, or periodic updates" or "should result in lower maintenance and energy costs" even if the amount cannot be easily determined. Nearly all projects have some type of operating impact.</p>	<p>The capital program impact on the operating budget should be included in the capital presentation.</p>
*	F9	Debt (mandatory)	3	3	4	<p>The Debt Service data is average for review.</p>	<p>Debt Service Payments by Maturity chart is mostly blocked out. Check document for legibility. Present and explain the legal and/or policy debt limit calculations with a comparison of those limit calculations to existing obligations.</p>	<p>Very informative debt presentation.</p>

Departmental/Program Information								
*	O3	Position Summary Schedule (mandatory)	4	3	3	<p>All budgeted positions are available for review and analysis.</p>		<p>Position summary schedule includes an explanation for changes in staffing levels.</p>
*	O4	Departmental/Program Descriptions (mandatory)	4	3	3	<p>The Department's Presentation includes Description, Expense Summary, Personnel Summary, Goals, Objectives, Accomplishments, Performance Measures, and Capital Management Reports.</p>		



GFOA Distinguished Budget Presentation Awards Program Scores and Comments

Town of Middleton, Massachusetts

Member ID: 300193699

Application #: BAP-2025-9951523

Fiscal Year Begin: July 2025

Budget Period: Annual

	O5	Departmental/ Program Goals and Objectives	4	3	3	The Goals and Objectives include important performance metrics and service levels. The goals are described to improve performance and efficiency.	Specifically link some unit goals or key projects with organization-wide priorities. Be careful of using jargon or assuming the reader knows any specifics about the department and avoid using only duty or task lists or generic statements as goals.	
*	O6	Performance Measures (mandatory)	4	3	3	The Performance Management System has good performance management capabilities and Service Quality standards.	Performance measures are mostly quantity- or task-based inputs and outputs. Continue to develop a small number of measures that demonstrate efficiency and effectiveness progress over time. For example, improvement in customer service could be measured by tracking the percentage of plan reviews completed within the target number of days. Clearly state what is being measured, how it supports the related goal, and the desired outcomes so readers know which direction the related performance measures should be going.	Include the budget year or target to the performance measures data.

Document-Wide Criteria								
	C3	Statistical/ Supplemental Section	4	3	3	The Statistics and Supplemental data provides good financial performanc information.		Good use of graphics in the statistical section.
	C4	Glossary	4	3	3	All terms defined.		
	C5	Charts and Graph	4	3	3	The Charts and Graphs indicate the fiscal position of the Town.	White or light-colored font, even on a darker background, can reproduce poorly. Be careful using tiny print, especially in charts and embedded images;	



**GFOA Distinguished Budget Presentation Awards Program
Scores and Comments**

Town of Middleton, Massachusetts
Member ID: 300193699
Application #: BAP-2025-9951523

Fiscal Year Begin: July 2025
Budget Period: Annual

								copy/onscreen quality may be affected, or the information rendered ineffective. Be sure graphs are large enough to convey information.	
	C6	Understandability and Usability	4	3	3		This is a very user friendly budget document with financial information and planning.	Check the copy/ print/ screen quality of embedded documents or charts especially online to ensure they are legible.	The budget document is well presented and easy to understand.

Overall Score									
		Overall as a Policy Document	4	3	3				
		Overall as a Financial Plan	3	3	3				
		Overall as an Operations Guide	4	3	3				
		Overall as a Communication Device	4	3	3				

***** END OF SCORES AND COMMENTS FOR BAP-2025-9951523 *****

**TOWN OF MIDDLETON
EMPLOYMENT CONTRACT
FINANCE DIRECTOR/TOWN ACCOUNTANT**

This agreement is between the Town of Middleton ("Town"), acting through its Select Board, and Sarah Wood ("Finance Director/Town Accountant" or "employee"). The position shall hereinafter be known as Finance Director/Town Accountant.

1) TERMS AND CONDITIONS:

Term. The term of this agreement shall be from July 1, 2026 through June 30, 2029. Thereafter, the Finance Director/Town Accountant is subject to the appointment and employment provisions of Chapter 6 of the Town Charter and GL c. 41, s. 55, both as amended.

Resignation or Non-Renewal. In the event the employee desires to resign the position of Finance Director/Town Accountant before the expiration of the aforesaid term of employment, the employee will provide written notice at least forty-five (45) days in advance to the Middleton Select Board through the Town Administrator. In the event the Town decides not to renew this contract beyond June 30, 2029, the Town will provide at least sixty (60) days advance notice in writing by of the decision of non-renewal.

Dismissal for Cause. The Town may discharge the Finance Director/Town Accountant at any time during the term of this agreement for good and just cause.

Certification. The Finance Director/Town Accountant shall maintain certification as a Certified Governmental Accountant through the Massachusetts Municipal Auditors & Accountant's Association. Failure to maintain certification may be considered a breach of contract.

Professional Development. The employee is encouraged to become or remain a member of the Massachusetts Municipal Auditors & Accountants Association (MMAAA) and the Eastern Massachusetts Auditors & Accountants Association (EMAAA) and other associations, certifications, and trainings pertinent to the position. The Town agrees to pay the membership dues and associated costs, subject to appropriation, and to provide time to attend meetings and conferences.

Indemnification. The Town shall defend, save harmless, and indemnify Wood from personal financial loss and expense including reasonable legal fees and costs, if any, arising out of any claim, demand, action, or suit, whether groundless or otherwise, arising out of any act or omission if Wood at the time of such act or omission was acting in the performance of her duties as the Finance Director/Town Accountant of the Town and to the extent allowable by law. This section shall survive the termination of this agreement.

2) COMPENSATION

Wages. The Town agrees to compensate the Finance Director/Town Accountant at a salary referenced below:

For the period of July 1, 2026 through June 30, 2027 the annual salary of **\$176,184** which includes compensation for maintaining status as a Certified Governmental Accountant.

For the period of July 1, 2027 through June 30, 2028 the annual salary **to be determined** which includes compensation for maintaining status as a Certified Governmental Accountant.

For the period of July 1, 2028 through June 30, 2029 the annual salary of **to be determined** which includes a compensation for maintaining status as a Certified Governmental Accountant.

Merit Pay. It is agreed that the Finance Director/Town Accountant be subject to any merit-based pay program instituted for non-union employees.

Overtime. It is understood that this position is a salaried position exempt under the Federal Fair Labors Standards Act.

Schedule. The employee will be expected to attend occasional night and weekend meetings, including but not limited to quarterly updates to the Select Board, occasional Finance Committee meetings, several Saturday budget meetings (generally in February and March), and other meetings as required. Possible schedule arrangements may include, but are not limited to, flexible start and end times or telecommuting for a short-term need.

3) OTHER BENEFITS

Health and Dental Insurance. If elected, the Town pays for at least 66% of the full health insurance plan offered by the Town and in alignment with the amount paid for all non-union employees and 75% of the dental insurance plan.

Vacation Leave. Paid vacation leave of 5 weeks (25 days) per year. Vacation is awarded on July 1st of each year for the convenience of scheduling time off. Upon separation the employee is eligible for vacation pay-off on a pro-rated yearly basis. Vacation time may be carried over from one year to the next year, to a maximum often (10) days.

Sick Leave. Sick leave shall accrue at the rate of 1.25 days per month, which may be accumulated to a maximum of 150 days. Sick leave will not be paid at the time of separation. Employee may elect to participate on the sick leave bank.

Personal Leave. Personal leave is granted 3 days per fiscal year. Personal leave days may not be carried over from one contract year to the next contract year.

Other Benefits. The Town will provide the Finance Director/Town Accountant with the additional benefits as are conferred upon other Town Employees as accorded by the Town's Personnel Plan, policies, or practices.

4) DUTIES

The Select Board and Town Administrator reserve the right to modify duties and responsibilities outlined in the position description as determined by the Employer during the term of this agreement with notice provided. It is recognized that occasionally people have business interests outside of their full-time jobs, but is acknowledged and agreed that the employee shall not let any such interests interfere in any manner with the responsibilities as full time Finance Director/Town Accountant. In all cases, the Town's interests shall take precedence.

IN WITNESS THEREOF, the parties have hereunto signed and sealed this Agreement and duplicate there of the ____ day of _____, in the year 2025, such Agreement to be effective July 1, 2026 until June 30, 2029.

Sarah Wood
Finance Director/Town Accountant

The Town of Middleton by its Select Board:

Justin Sultzbach
Town Administrator

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Kevin Welch

[REDACTED]
kevinthomaswelch@gmail.com

October 28, 2025

Jackie Bresnahan
Human Resources Director
48 South Main Street
Memorial Hall
Middleton, MA 01949

Dear Ms. Bresnahan,

It is with great excitement that I submit my application for the position of Director of Veterans Services with the Town of Middleton. Having previously served the Town, I am well acquainted with the people, the spirit, and the community that makes Middleton so exceptional.

In recent years I have continued my work as a municipal Veterans Agent, and I have only sharpened my skills. I achieved Accreditation with the Department of Veterans Affairs, and continue to grow in knowledge and ability. If hired, I would return to Middleton as a more experienced and accomplished advocate for the Town's veterans.

Please find attached my resume for your review. If you have any questions, please feel free to contact me at kevinthomaswelch@gmail.com or via my mobile device at [REDACTED]

Thank you very much for your time and consideration. I look forward to hearing from you soon.

Respectfully,

Kevin Welch

Kevin Welch

kevinthomaswelch@gmail.com

Experience

Town of Stoneham, Stoneham, MA

Director of Veterans Services, June 2024 – Present

- Administration of M.G.L Chapter 115 Benefits
- Assist veterans with applications for federal benefits, including Department of Veterans Affairs service-connected disability, pensions, healthcare, and educational benefits
- Plan and execute patriotic observances for the town, including Memorial Day, and Veterans Day

Town of Middleton, Middleton, MA

Director of Veterans Services, November 2022 – June 2024

- Administration of M.G.L Chapter 115 Benefits
- Assist veterans with applications for federal benefits, including Department of Veterans Affairs service-connected disability, pensions, healthcare, and educational benefits
- Plan and execute patriotic observances for the town, including Memorial Day, Veterans Day, and Wreaths Across America

Salem Fire Department, Salem, MA

Lieutenant/Emergency Medical Technician, July 2017 – Present

- Provide structural fire suppression for the City of Salem
- Deliver emergency medical aid in accordance OEMS Protocols
- Supervise an Engine Company

New England Center and Home for Veterans, Boston, MA

Housing Advocate, July 2016 – July 2017

- Maintained a caseload of 50 veterans seeking assistance in securing permanent housing
- Accompanied veterans to various housing appointments, including rental unit viewings, lease signings, local housing authority appeals, etc.
- Maintained detailed case files on every veteran through the Efforts to Outcomes (ETO) tracking software

Peer Support Specialist, September 2015 – July 2016

- Worked to house, and stabilize 25 chronically homeless veterans as assigned by the City of Boston
- Provided “peer counseling” as a fellow veteran, often acting as a bridge between the veteran and other providers • Collaborated with Case Management, Mental Health, and Housing staff to assess, and address veterans’ barriers, and needs on the path to permanent, sustainable housing
- Made referrals to various governmental, and private veteran aid organizations, including the Department of Veteran Affairs

United States Marine Corps, Camp Lejeune, NC

Corporal—Vehicle Recovery Specialist (3536), Sept 2006 – Sept 2010

- Trained, mentored, and led a squad of junior Marines
- Extensive experience in mission planning, and execution
- Two deployments to Iraq under Operation Iraqi Freedom
- Honorable Discharge

Education

Revere High School, Revere, MA

Diploma achieved June 2006

Certifications

- Pro Board certified Fire Fighter I/II
- Pro Board certified Operations Level Hazardous Materials First Responder
- Pro Board certified Fire Instructor I
- EMT-Basic Certification from the National Registry of Emergency Medical Technicians
- Massachusetts Executive Office of Veterans Services Certified Veteran Service Officer
- Department of Veterans Affairs Accredited VSO Representative



MIDDLETON POLICE DEPARTMENT

65 N. MAIN STREET

MIDDLETON, MA 01949

PHONE: (978) 774-4424, FAX (978) 774-4466

<http://www.middletonma.gov>



WILLIAM P. SAMPSON
CHIEF OF POLICE

November 13, 2025

Select Board
Town of Middleton
Memorial Hall
48 S Main Street
Middleton, MA 01949

Re: Letter of recommendation to appoint Thomas McParland as a Retired Reserve Detail Officer

Dear Select Board,

I am sending this letter to recommend **Thomas McParland** for consideration as our first Retired Reserve Detail Officer.

Thomas McParland served as a full-time police officer with the Middleton Police Department for over 30 years and retired with distinction in 2024. Tom is a POST full-time certified law enforcement officer and I believe with Tom's training, education, and experience in the field of criminal justice that he will be an asset to the Middleton Police Department as our first Retired Reserve Detail Officer. I respectfully request that the Select Board appoint Tom to the position of Retired Reserve Detail Officer at the November 18, Select Board meeting.

Thank you in advance for your consideration in this matter and please feel free to contact me if you have any questions or concerns.

Respectfully,

Chief William P. Sampson

Chief William P. Sampson



MIDDLETON POLICE DEPARTMENT

65 N. MAIN STREET

MIDDLETON, MA 01949

PHONE: (978) 774-4424, FAX (978) 774-4466

<http://www.middletonma.gov>



WILLIAM P. SAMPSON
CHIEF OF POLICE

Press Release

NATURE: Larceny / Fraud Investigation
DATE: 11/03/2025
TIME: 10:00am
LOCATION: Yankee Fireplace Grill & Patio; 140 South Main Street, Middleton MA.
CASE#: 25MID-132-AR
SUSPECT: Alan C. Davis
AGE: 53
OFFICER(S): Detective Unit

NARRATIVE:

On November 3, 2025, after a lengthy and complex investigation conducted by the Middleton Police Department's Detective Unit, **Alan C. DAVIS**, owner of **Yankee Fireplace, Grill & Patio** in Middleton was arrested on multiple counts of 266/30/A Felony Larceny Over \$1200 c266 S30(1). The Middleton Police, responding to multiple complaints of larceny and fraud regarding unfulfilled services and unreturned customer deposits from the Yankee Fireplace, Grill and Patio business, conducted an investigation, which revealed a pattern of fraudulent business practices affecting approximately twenty-eight (28) customers/victims. As a result of the investigation, Detectives applied for and obtained an arrest warrant for DAVIS. Middleton Detectives with the assistance of the Massachusetts State Police Violent Fugitive Apprehension Section, located and arrested DAVIS in the City of Lawrence. DAVIS was booked and subsequently arraigned at Salem District Court where he was released on \$3,500 cash bail. The investigation remains open and anyone with additional information is requested to contact the Middleton Police Detective Unit.

Respectfully,

Chief William Sampson
Middleton Police Department

Press Release

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Council on Aging
Old Town Hall
38 Maple Street
Middleton, MA. 01949
978-777-4067
www.middletonma.gov

November 4, 2025

Board of Selectmen
48 South Main Street
Middleton, MA. 01949

Re: Middleton Food Bank Donation

Please add the following donation to your agenda for acceptance by the Board of Selectmen for the Middleton Food Pantry, and notify me when the check has been accepted so that it can then be deposited.

Thank you,

Jillian Smith

Jillian Smith
COA Director

A donation has been made payable to the Middleton Food Pantry:

Date: 10/16/25

Name: Fidelity Charitable on behalf of Jeff & Caro Curvey Foundation

Donation: \$1,000.00

Check Number 15957911

This donor would like to remain anonymous

Yes

xx No

TOWN OF MIDDLETON
OFFICE OF THE TOWN ADMINISTRATOR
48 South Main Street, Middleton, MA 01949



Telephone (978) 777-3617
justin.sultzbach@middletonma.gov

TO: Select Board
FROM: Justin Sultzbach, Town Administrator
DATE: November 18th, 2025
RE: Winter Parking Ban Review

Board Members,

Following your most recent meeting, we set out to examine Winter Parking Ban policies in other communities. JJ Dimino compiled the list below, which I believe gives a flavor for the wide array of existing policies – and options – the Middleton Select Board could pursue. Please review these at your leisure, and we will use your feedback to implement a policy that is most reflective of the needs of Middleton.

Thank you,

Justin Sultzbach
Town Administrator

Misc. Communities via News Article

[List of parking bans ahead of incoming snow storm on Saturday | WWLP](#)

Worcester

Winter parking bans on public streets fall under two categories, PERMANENT and DECLARED. A PERMANENT BAN remains in effect from December 1st through April 30th on Emergency Arteries, WRTA Bus Routes, and streets that are critical to the flow of traffic. There is no parking on one or both sides of the street between 2 a.m. and 6 a.m. and anytime a snow emergency is declared.

A DECLARED BAN is put into effect on all remaining city streets whenever accumulating snow is forecast. When a Declared Ban is in effect, restrictions apply that typically allow parking on one side of the street.

[Winter Parking | City of Worcester](#)

Norwood

Norwood Town By-law (Article XII, Section 30) prohibits parking a vehicle on a street so as to interfere with the snow plowing or removal of snow or ice. Such vehicles will be subject to towing at the expense of the vehicle's owner. Norwood's Parking Regulations also prohibit parking of vehicles for longer than 2 hours, 12 a.m. - 6 a.m., on any street or Town owned parking facility from November 15th through April 1st.

Norwood Town By-law (Article XII, Section 32) prohibits the depositing of snow or ice onto or across any public way, including sidewalks or public property. This by-law addresses the ongoing problem of private



TOWN OF MIDDLETON

OFFICE OF THE TOWN ADMINISTRATOR

48 South Main Street, Middleton, MA 01949

Telephone (978) 777-3617
justin.sultzbach@middletonma.gov

contractors plowing snow from private driveways into the public way. This causes unsafe road conditions which must then be corrected by the Public Works Department.

[Welcome to Town of Norwood, Massachusetts](#)

Arlington

During a Snow Emergency a parking ban is in place for a minimum of 24 hours on all streets and parking lots. Individuals who impede the snow removal operations during a snow emergency are subject to ticketing and towing.

[Snow & Ice Information | Town of Arlington](#)

Danvers

When weather conditions warrant, the Town may institute a “full parking ban” (day and night) or an “overnight parking ban,” which applies only between 1 AM and 6 AM. The Town may implement a Town-wide ban or a ban in a limited geographical area.

[Snow & Ice | Danvers, MA](#)

Lawrence

The winter alternate parking ordinance shall only take effect during the dates and times specified in a “SNOW AND ICE EMERGENCY” issued by the Mayor or his/her designee. The snow emergency shall remain in effect until the Mayor rescinds it. Notice of any such rescission shall be given in the same manner as the issuance of the declaration.

[Emergency Winter Parking Ban | Lawrence, MA](#)

Hamilton

When a major snowstorm is expected, the Town Manager may declare a Snow Emergency to help ensure public safety and efficient snow removal. Town Hall closures are posted on the website.

The Chief of Police or his designee, in consultation with the Director of Public Works, shall have the authority to declare a winter storm-parking ban on all public ways. The declared winter storm-parking ban will be in effect on all Town streets until the weather emergency has been lifted. In general, a winter parking ban shall be declared when four inches, or more of snow is predicted and there will usually be a minimum 4 hours notice before enforcement begins. During an emergency parking ban there shall be NO PARKING at any time on any streets except by Fire, Police, Public Works, other Public Safety vehicles and public utility repair vehicles. Also, NO VEHICLE shall be parked or positioned in such a manner as to interfere with the snow removal or sanding operations.

[Microsoft Word - Winter Parking Ban Policy.rtf](#)

[Snow & Ice Events - Town of Hamilton, MA](#)



TOWN OF MIDDLETON

OFFICE OF THE TOWN ADMINISTRATOR

48 South Main Street, Middleton, MA 01949

Telephone (978) 777-3617
justin.sultzbach@middletonma.gov

Lynnfield

A Permanent Ban will remain in effect on all Town roads beginning on November 1st and remain in effect until April 1st. The permanent ban means that there is no parking on both sides of any street between the hours of 1am and 7am and also when a snow emergency is declared, anytime day or night.

A Declared Snow Emergency Parking Ban will be in effect on all Town roads until the snow emergency has been lifted. During a snow emergency parking ban there shall be NO PARKING at any time on any Town roads except by public safety vehicles and Department of Public Works vehicles. Also, NO motor vehicles shall park or be positioned in a manner so as to interfere with snow removal by the Department of Public Works. Any vehicle parked in violation of this section shall be ticketed and may be towed at the expense of the owner, if need be.

[Snow & Ice Control | Lynnfield, MA](#)

North Andover

overnight parking ban, which is implemented from December 1st through April 1st from midnight to 6am. This ban prohibits the parking of any motor vehicle on public roadways or private roadways which the Town has agreed to assume the snow and ice removal responsibilities with certain exceptions. These exceptions may be viewed on the Town website.

[Winter Operations Program.pdf - Google Drive](#)

North Reading

No vehicles shall park in the Public Rights of Way between the dates of November 15th through April 15th from 1:00 a.m. to 6:00 a.m. other than acting in an emergency.

During snow operation/emergencies, parking in the Public Rights of Way shall be prohibited at all times.

[Winter Parking Ban | North Reading MA](#)

Reading

No overnight on-street parking during the winter season, as determined by the Chief of Police.

[Reading Resident Parking Sticker/ Depot Parking | Reading, MA](#)

Boxford

No information

[Snow Removal | Boxford, MA](#)

Topsfield

If you are unsure if there is a parking ban, use this rule of thumb, if it's snowing, you can't park on the street

[Topsfield Public Works - Snow & Ice](#)



TOWN OF MIDDLETON

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Essex

Winter parking ban goes into effect December 1 to April 1. No parking on any street, midnight to dawn, with the exception of Pickering Street, (easterly side).

[Parking By-Laws – Essex Police Department](#)

Wenham

Winter Parking Ban Nov. 15, 2024, and remains in effect till March 31, 2025. During the winter parking ban, no vehicles may be parked on town streets for more than one hour between midnight and 6 a.m. between the above dates.

Ipswich

Snow/ice emergencies shall automatically be enacted upon occurrence of the following and be reaffirmed by a declaration by the Director of Public Works:

A. Snow or freezing rain has fallen, or is imminent.

B. National and/or local television and/or radio stations are predicting a snow or ice storm.

The parking ban shall remain in effect for a minimum of 48 hours. The Director of Public Works shall consult with the police chief, fire chief or their designees before the ban is rescinded.

[Town of Ipswich, MA Snow/Ice Emergency Street Parking Ban](#)

[Parking | Ipswich, MA - Official Website](#)

Wilmington

No person having a vehicle under his care or control shall leave the same parked or unattended upon a public way or a way to which the public has a right of access between the hours of 1:00 a.m. and 6:00 a.m. from December 1st through April 1st in each year.

[Winter Parking Ban Information – Wilmington, MA Police Department](#)



Ministerial changes presented by the Massachusetts House of Representatives House to the Middleton Select Board regarding Bill 4399, *An Act further amending the charter of the town of Middleton*, which read as follows:

3-4-3 The form of the question to be voted upon shall be substantially as follows: "Shall (here insert the name and title of the elective officer whose recall is sought) be recalled?" A majority vote of the voters to recall such elective officer shall not be effective unless at least 12 per cent of the electorate entitled to vote on the question shall have voted. Recall of such elective officer shall become effective upon certification of the results of the voting thereon, regardless of any technical deficiency in the recall petition. If any elective officer shall be recalled, the vacancy created thereby shall be filled in accordance with the provisions of this Charter and the General Laws.

4-4-1 The Select Board may make investigations and may authorize the Town Administrator or other agent to investigate the affairs of the Town and conduct of any town board, department or office including any claims against the Town. For this purpose the Select Board may subpoena witnesses, administer oaths, take testimony, and require the production of evidence. The report of such investigation shall be placed on file in the office of the Town Clerk and a report of such investigation shall be printed in the next Annual Town Report.

Brian Cresta, Chair

Debbie Carbone, Clerk

Jeffrey Garber

Richard Kassiotis, Jr.

Kosta Prentakis

Current Charter Text

3-4-3 The form of the question to be voted upon shall be substantially as follows: "Shall (here insert the name and title of the elective officer whose recall is sought) be recalled?" A majority vote of the voters to recall such elective officer shall not be effective unless a total of at least thirty percent of the electorate entitled to vote on the question shall have voted. Recall of such elective officer shall become effective upon certification of the results of the voting thereon, regardless of any technical deficiency in the recall petition. If any elective officer shall be recalled, the vacancy created thereby shall be filled in accordance with the provisions of this charter and of general law.

4-4-1 The select board may make investigations and may authorize the Town Administrator or other agent to investigate the affairs of the Town and the conduct of any Town department, office or agency, including any doubtful claims against the Town. For this purpose the board may subpoena witnesses, administer oaths, take testimony, and require the production of evidence. The report of such investigation shall be placed on file in the office of the Town Clerk and a report of such investigation shall be printed in the next Annual Town Report.

Article 20 Text

3-4-3 AMEND to read as:

"The form of the question to be voted upon shall be substantially as follows: "Shall (here insert the name and title of elective officer whose recall is sought) be recalled?" A majority vote of the voters to recall such elective officer shall not be effective unless a total of at a majority of twelve percent of the electorate entitled to vote on the question shall be voted. Recall of such elective officer shall become effective upon certification of the results of the voting thereon, regardless of any technical deficiency in the recall petition. If any elective officer shall be recalled, the vacancy 32 created thereby shall be filled in accordance with the provisions of this Charter and General Law."

4-4-1 AMEND to read as:

"The Select Board may make investigations and may authorize the Town Administrator or other agent to investigate the affairs of the town and conduct of any town board, department or office including any claims against the Town.



TOWN OF MIDDLETON
Office of the Town Clerk

2025 ANNUAL TOWN MEETING
May 13, 2025

This is to certify that at a duly called and posted Annual Town Meeting of the Town of Middleton held on May 13, 2025, at which more than a quorum of qualified voters were present, the following action was taken on **Article 20**:

ARTICLE 20: Charter Review Recommendations

Upon a **MOTION** made by Natalie Lovett and duly seconded by Trevor Currier, the following was **VOTED**:

That the Town amend the Town Charter as outlined in Appendix A and on filed in the Town Clerk's Office, and to authorize the Select Board to submit a home rule petition relative to those changes as printed in the Town Meeting Warrant, and further to authorize the Select Board to accept ministerial changes to such amendments as may be required by the Legislature.

Motion passed unanimously.

May 24, 2025

A True Copy Attest:

Ilene B. Twiss
Town Clerk

Advisors Needed!



Superintendent Search

Masco School Committee is looking for members of the TriTown to participate in our screening and interview process to find our new Masco Superintendent.

Role/Responsibilities:

- Participate in candidate pre-screening
- Conduct initial phone screenings
- Participate or sit in for 1st round interviews
- Complete scoring rubric to support candidate evaluation and finalist recommendation

Timeline:

- November 2025 - February 2026

Submit letters of interest by Monday, November 10th using the QR code or email to: ahephytenney@masconomet.org

Please include your town of residence, contact number,



10



Town of Middleton
48 South Main Street
Board of Assessors
Middleton, Massachusetts
01949-2253
978-774-2099
www.townofmiddleton.org

12

November 18, 2025

Town of Middleton
Select Board
48 South Main Street
Middleton, MA 01949

Re: FY 2026 Property Tax Classification Hearing and Departmental Report for the Select Board

Dear Select Board Members:

The Assessors are pleased to submit documentation for the Property Tax Classification Hearing for FY 2026. The Selectmen must vote annually on these questions in order to complete the tax rate setting process. I have also included my annual statistical report.

I would now like the opportunity to update the Board of Selectmen on the Assessors department:

This fiscal year was an Interim Adjustment of values for Middleton. Sales and other market data from calendar 2024 were utilized to determine values. Our current overall assessment to sale median ratio is **96.4%** for single-family properties and **95.0%** for condominiums. All the statistics meet the requirements of the Bureau of Local Assessment.

The average single-family value increase was **.78 %**. This is the lowest increase in many years. The average single-family tax bill increase of **\$ 769.24** is based on the projected tax rate of **\$12.59**. The latest override vote is the main driver for the tax rate increase.

The average condominium tax bill will be **\$8,056** using the same projected rate.

**Please note that the tax rates used are proposed rates and have not been certified by the DOR as of this date.*

In the Tri-Town comparison, Middleton still has a lower average tax bill than the other two towns:

Community	Average Single Family Home 2023	FY26 Tax Rate	Average Tax Bill FY 2026	Average Tax Bill increase
Middleton	\$ 970,547	\$ 12.59	\$ 12,219	\$ 770
Boxford	\$ 1,009,798	\$ 13.54	\$ 13,673	\$ 816
Topsfield	\$ 924,852	\$ 15.66	\$ 14,483	\$ 1,243

Middleton maintains a higher average value than Topsfield, but retains a lower average tax bill than the other two towns. The average value is lower than Boxford's value.

The total value of Middleton increased by 2.3 %. The taxable value is \$3,361,204,326.



Town of Middleton

**48 South Main Street
Board of Assessors
Middleton, Massachusetts
01949-2253
978-774-2099
www.townofmiddleton.org**

This year was a low growth year. 74% was residential. We anticipate a better growth year next year.

Our next certified revaluation will be next year for FY 2027. Interim adjustment of values are still required in between certifications. We maintain tight statistics annually to meet minimum guidelines.

We are into year two utilizing the upgrade to AP5 for CAMA. We all are adjusting to the new program and utilizing its new options.

We also continue to improve the education level of our department through coursework and continuing education seminars.

Our department, with Kate leading the effort, has "merged and purged" a vast amount of old records and sent them out for scanning. This was accomplished with office staff and senior work off personnel. This should reduce our storage requirements and allow quick electronic retrieval.

We eagerly await moving to our new offices in March. It is a big change, but will be much better for all departments and the public.

I would again like to take this opportunity to thank my outstanding staff:

- Part Time Assessing Clerk – Jodi Fish. Jodi tendered her resignation this year for personal reasons. We will miss her as a great employee. We were fortunate to rehire Donna Peary. Donna served the town for 7 years and is now back to assist our department.
- Deputy Assessor - Kate Davies. Kate has worked very hard and received her MAA designation! She continues to learn, innovate, and improve our workflow.
- My Board members for their adaptation, hard work and support during this past year. Middleton is well served with three working assessors on our board with over 50 years of combined experience.

I would also like to thank other town departments for their cooperation.

Respectfully,

Bradford W. Swanson, M.A.A.
Chief Assessor

TOWN OF MIDDLETON

TOTAL VALUES BY CLASS HISTORICALLY

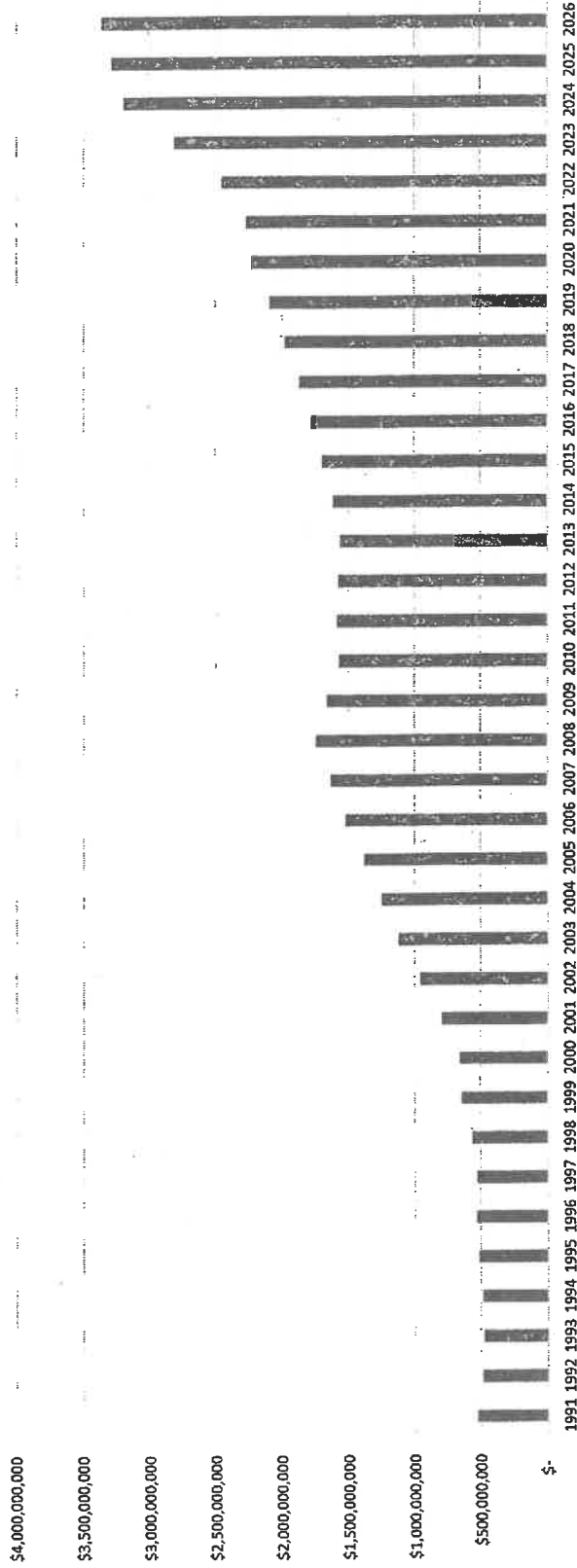
FY	Residential	Commercial	Industrial	Personal Property	Total Taxable	RES % of Total	C I P % of Total	Exempt Valuation	Total Town Valuation
1991	\$ 383,561,059	\$ 105,943,367	\$ 38,610,030	\$ 4,438,994	\$ 532,553,450	72.0	28.0		
1992	\$ 345,340,872	\$ 104,248,112	\$ 34,357,100	\$ 8,264,907	\$ 492,210,991	70.2	29.8		
1993	\$ 339,604,010	\$ 103,748,194	\$ 30,956,440	\$ 8,177,547	\$ 482,486,191	70.4	29.6		
1994	\$ 348,722,071	\$ 105,145,323	\$ 30,352,710	\$ 8,469,065	\$ 492,689,169	70.8	29.2		
1995	\$ 360,619,688	\$ 105,825,635	\$ 30,324,340	\$ 24,100,310	\$ 520,869,973	69.2	30.8		
1996	\$ 399,156,455	\$ 99,892,939	\$ 27,168,390	\$ 10,504,310	\$ 536,722,094	74.4	25.6		
1997	\$ 403,909,749	\$ 93,176,267	\$ 25,664,650	\$ 10,874,090	\$ 533,624,756	75.7	24.3		
1998	\$ 429,637,276	\$ 97,505,941	\$ 27,062,410	\$ 11,377,110	\$ 565,582,737	76.0	24.0		
1999	\$ 493,721,578	\$ 109,778,183	\$ 32,858,480	\$ 11,752,250	\$ 648,110,491	76.2	23.8		
2000	\$ 510,647,683	\$ 107,787,274	\$ 32,118,893	\$ 12,431,485	\$ 662,985,335	77.0	23.0		
2001	\$ 638,533,308	\$ 115,263,085	\$ 33,808,819	\$ 12,727,770	\$ 800,332,982	79.8	20.2	\$ 88,183,800	\$ 888,516,782
2002	\$ 776,039,716	\$ 130,673,551	\$ 38,153,810	\$ 16,510,730	\$ 961,377,807	80.7	19.3	\$ 96,153,800	\$ 1,057,531,607
2003	\$ 928,028,503	\$ 139,563,942	\$ 41,544,570	\$ 16,728,580	\$ 1,125,865,595	82.4	17.6	\$ 115,890,100	\$ 1,241,755,695
2004	\$ 1,048,574,320	\$ 141,225,273	\$ 41,732,670	\$ 19,310,250	\$ 1,250,842,513	83.8	16.2	\$ 120,575,000	\$ 1,371,417,513
2005	\$ 1,158,469,389	\$ 150,731,878	\$ 45,050,570	\$ 32,140,330	\$ 1,386,392,167	83.6	16.4	\$ 131,250,300	\$ 1,517,642,467
2006	\$ 1,302,816,103	\$ 145,008,136	\$ 45,491,130	\$ 32,681,560	\$ 1,525,996,929	85.4	14.6	\$ 135,493,300	\$ 1,661,490,229
2007	\$ 1,395,799,970	\$ 159,954,858	\$ 46,547,070	\$ 34,882,740	\$ 1,637,184,638	85.3	14.7	\$ 153,349,800	\$ 1,790,534,438
2008	\$ 1,466,783,487	\$ 191,497,302	\$ 54,237,400	\$ 37,901,380	\$ 1,750,419,569	83.8	16.2	\$ 139,258,800	\$ 1,889,678,369
2009	\$ 1,372,474,315	\$ 198,205,068	\$ 53,933,700	\$ 44,584,640	\$ 1,669,197,723	82.2	17.8	\$ 142,072,400	\$ 1,811,270,123
2010	\$ 1,268,424,640	\$ 196,849,217	\$ 59,579,100	\$ 50,591,580	\$ 1,575,444,537	80.5	19.5	\$ 128,834,800	\$ 1,704,279,337
2011	\$ 1,293,728,667	\$ 192,903,411	\$ 57,095,800	\$ 46,150,348	\$ 1,589,878,226	81.4	18.6	\$ 117,211,000	\$ 1,707,089,226
2012	\$ 1,296,726,278	\$ 177,190,183	\$ 58,113,600	\$ 46,347,793	\$ 1,578,377,854	82.2	17.8	\$ 151,017,300	\$ 1,729,395,154
2013	\$ 1,298,546,821	\$ 169,439,889	\$ 57,347,800	\$ 44,049,599	\$ 1,569,384,109	82.7	17.3	\$ 151,064,500	\$ 1,720,448,609
2014	\$ 1,339,427,196	\$ 177,093,210	\$ 57,348,600	\$ 46,806,572	\$ 1,620,675,578	82.6	17.4	\$ 162,113,000	\$ 1,782,788,578
2015	\$ 1,415,175,272	\$ 181,829,713	\$ 57,600,100	\$ 47,042,134	\$ 1,701,647,219	83.2	16.8	\$ 170,302,000	\$ 1,871,949,219
2016	\$ 1,483,941,972	\$ 187,537,809	\$ 60,162,200	\$ 47,930,565	\$ 1,779,572,546	83.4	16.6	\$ 174,841,500	\$ 1,954,414,046
2017	\$ 1,559,356,526	\$ 202,236,252	\$ 62,273,200	\$ 47,768,045	\$ 1,871,634,023	83.3	16.7	\$ 223,345,600	\$ 2,094,979,623
2018	\$ 1,644,695,469	\$ 218,433,004	\$ 70,957,400	\$ 46,394,707	\$ 1,980,480,580	83.0	17.0	\$ 227,589,100	\$ 2,208,069,680
2019	\$ 1,741,339,205	\$ 222,709,558	\$ 87,882,600	\$ 45,528,272	\$ 2,097,459,635	83.0	17.0	\$ 228,951,600	\$ 2,326,411,235
2020	\$ 1,822,954,152	\$ 244,852,278	\$ 115,611,800	\$ 50,713,687	\$ 2,234,131,917	81.6	18.4	\$ 229,479,900	\$ 2,463,611,817
2021	\$ 1,857,590,904	\$ 245,046,333	\$ 119,224,900	\$ 51,925,231	\$ 2,273,787,368	81.7	18.3	\$ 230,602,300	\$ 2,504,389,668
2022	\$ 2,005,418,967	\$ 259,982,282	\$ 132,929,800	\$ 54,846,730	\$ 2,453,177,779	81.7	18.3	\$ 238,875,800	\$ 2,692,053,579
2023	\$ 2,349,683,472	\$ 275,084,491	\$ 138,859,400	\$ 54,062,718	\$ 2,817,690,081	83.4	16.6	\$ 250,313,400	\$ 3,068,003,481
2024	\$ 2,685,755,357	\$ 287,206,932	\$ 162,923,700	\$ 58,028,699	\$ 3,193,914,688	84.1	15.9	\$ 256,901,000	\$ 3,450,815,688
2025	\$ 2,757,356,816	\$ 297,493,300	\$ 170,910,100	\$ 58,358,348	\$ 3,284,118,564	84.0	16.0	\$ 263,089,026	\$ 3,547,207,590

TOWN OF MIDDLETON

TOTAL VALUES BY CLASS HISTORICALLY

2026	\$	2,818,867,652	\$	304,399,708	\$	177,449,100	\$	60,732,141	\$	3,361,448,601	83.86	16.14	\$	400,718,426	\$	3,762,167,027
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Total Taxable



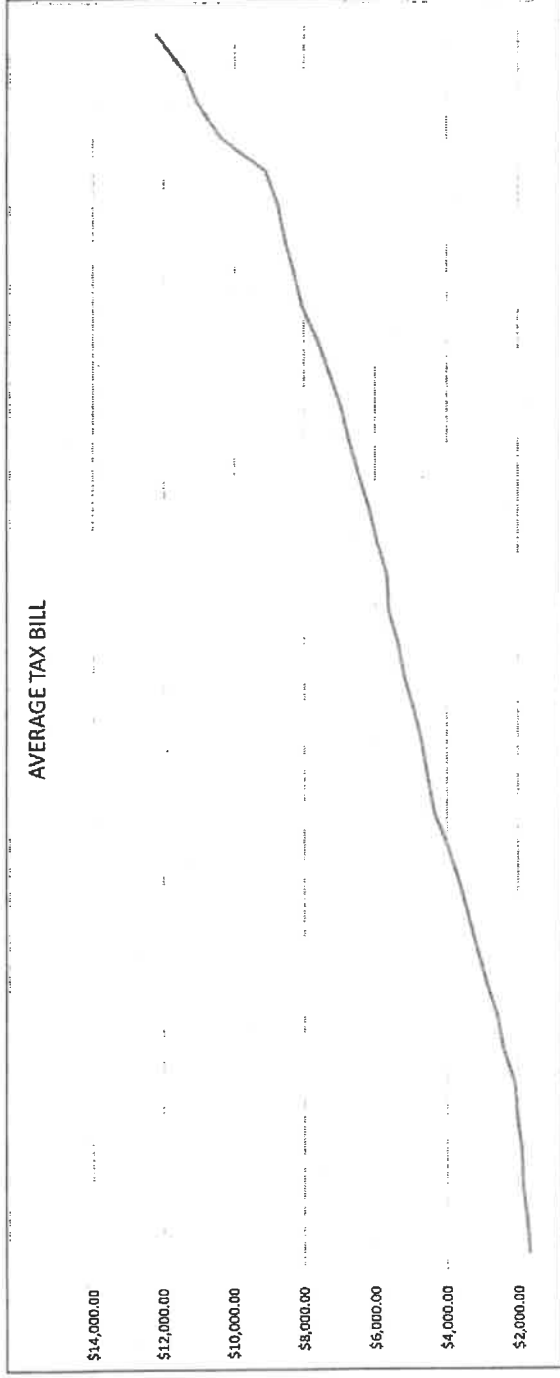
TOWN OF MIDDLETON

AVERAGE SINGLE FAMILY TAX BILL HISTORICALLY

FY	Total Assessed Value	Parcels	Average Value	% change	Tax Rate	Average Tax Bill	% change	Tax dollar change	Tax Rate Change %
1990	\$ 223,188,500	1,218	\$ 183,242	0.49%	\$ 9.18	\$ 1,682.16	7.26%	\$ 113.89	6.74%
91	\$ 230,427,075	1,238	\$ 186,128	1.58%	\$ 9.42	\$ 1,753.33	4.23%	\$ 71.17	2.61%
92	\$ 216,243,490	1,256	\$ 172,168	-7.50%	\$ 10.85	\$ 1,868.03	6.54%	\$ 114.70	15.18%
93	\$ 216,669,960	1,279	\$ 169,406	-1.60%	\$ 11.16	\$ 1,890.57	1.21%	\$ 22.54	2.86%
94	\$ 230,494,960	1,338	\$ 172,268	1.69%	\$ 11.70	\$ 2,015.54	6.61%	\$ 124.97	4.84%
95	\$ 246,056,570	1,410	\$ 174,508	1.30%	\$ 12.00	\$ 2,094.10	3.90%	\$ 78.56	2.56%
96	\$ 275,104,630	1,472	\$ 186,892	7.10%	\$ 12.90	\$ 2,410.90	15.13%	\$ 316.80	7.50%
97	\$ 281,264,120	1,523	\$ 184,678	-1.18%	\$ 13.98	\$ 2,581.79	7.09%	\$ 170.89	8.37%
98	\$ 303,952,070	1,592	\$ 190,925	3.38%	\$ 15.18	\$ 2,898.24	12.26%	\$ 316.44	8.58%
99	\$ 353,609,170	1,625	\$ 217,606	13.97%	\$ 14.48	\$ 3,150.93	8.72%	\$ 252.69	-4.61%
2000	\$ 372,723,195	1,662	\$ 224,262	3.06%	\$ 15.14	\$ 3,395.32	7.76%	\$ 244.39	4.56%
01	\$ 474,416,800	1,700	\$ 279,069	24.44%	\$ 13.10	\$ 3,655.80	7.67%	\$ 260.48	-13.47%
02	\$ 565,527,100	1,728	\$ 327,273	17.27%	\$ 12.13	\$ 3,969.82	8.59%	\$ 314.02	-7.40%
03	\$ 694,426,400	1,768	\$ 392,775	20.01%	\$ 11.06	\$ 4,344.09	9.43%	\$ 374.28	-8.82%
04	\$ 773,648,300	1,809	\$ 427,666	8.88%	\$ 10.58	\$ 4,524.71	4.16%	\$ 180.62	-4.34%
05	\$ 849,153,100	1,843	\$ 460,745	7.73%	\$ 10.19	\$ 4,694.99	3.76%	\$ 170.28	-3.69%
06	\$ 938,938,300	1,870	\$ 502,106	8.98%	\$ 9.77	\$ 4,905.58	4.49%	\$ 210.58	-4.12%
07	\$ 1,007,340,800	1,908	\$ 527,956	5.15%	\$ 9.81	\$ 5,179.25	5.58%	\$ 273.68	0.41%
08	\$ 1,062,068,700	1,921	\$ 552,873	4.72%	\$ 9.69	\$ 5,357.34	3.44%	\$ 178.09	-1.22%
09	\$ 991,316,600	1,934	\$ 512,573	-7.29%	\$ 10.99	\$ 5,633.18	5.15%	\$ 275.84	13.42%
2010	\$ 932,230,800	1,946	\$ 479,050	-6.54%	\$ 11.84	\$ 5,671.95	0.69%	\$ 38.77	7.73%
11	\$ 952,586,500	1,949	\$ 488,757	2.03%	\$ 12.17	\$ 5,948.17	4.87%	\$ 276.22	2.79%
12	\$ 944,580,300	1,962	\$ 481,437	-1.50%	\$ 12.81	\$ 6,167.21	3.68%	\$ 219.05	5.26%
13	\$ 939,391,200	1,973	\$ 476,123	-1.10%	\$ 13.59	\$ 6,470.52	4.92%	\$ 303.30	6.09%
14	\$ 966,055,500	1,994	\$ 484,481	1.76%	\$ 13.90	\$ 6,734.29	4.08%	\$ 263.77	2.28%
15	\$ 1,017,513,500	2,011	\$ 505,974	4.44%	\$ 13.78	\$ 6,972.32	3.53%	\$ 238.03	-0.86%
16	\$ 1,075,006,100	2,040	\$ 526,964	4.15%	\$ 13.89	\$ 7,319.53	4.98%	\$ 347.21	0.80%
17	\$ 1,132,670,200	2,060	\$ 549,840	4.34%	\$ 13.95	\$ 7,670.27	4.79%	\$ 350.74	0.43%
18	\$ 1,199,490,000	2,072	\$ 578,904	5.29%	\$ 13.96	\$ 8,081.51	5.36%	\$ 411.24	0.07%
19	\$ 1,266,097,600	2,082	\$ 608,116	5.05%	\$ 13.69	\$ 8,325.11	3.01%	\$ 243.60	-1.93%
2020	\$ 1,317,940,900	2,091	\$ 630,292	3.65%	\$ 13.62	\$ 8,584.58	3.12%	\$ 259.47	-0.51%
21	\$ 1,345,285,300	2,102	\$ 640,003	1.54%	\$ 13.72	\$ 8,780.83	2.29%	\$ 196.26	0.73%
22	\$ 1,449,854,300	2,104	\$ 689,094	7.67%	\$ 13.25	\$ 9,130.50	3.98%	\$ 349.66	-3.43%
23	\$ 1,703,184,200	2,107	\$ 808,346	17.31%	\$ 12.87	\$ 10,403.41	13.94%	\$ 1,272.91	-2.87%
24	\$ 1,983,187,800	2,120	\$ 935,466	15.73%	\$ 11.79	\$ 11,029.14	6.01%	\$ 625.74	-8.39%
25	\$ 2,044,427,900	2,123	\$ 962,990	2.94%	\$ 11.89	\$ 11,449.95	3.82%	\$ 420.81	0.85%
26	\$ 2,061,442,600	2,124	\$ 970,547	0.78%	\$ 12.59	\$ 12,219.19	6.72%	\$ 769.24	5.89%

TOWN OF MIDDLETON

AVERAGE SINGLE FAMILY TAX BILL HISTORICALLY



TOWN OF MIDDLETON

SINGLE FAMILY RANGE OF VALUES HISTORICALLY

Single Family Range	FY20		FY21		FY22		FY23		FY24		FY25		FY26	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
\$ - \$ 99,999	1	0.05%	1	0.05%	0	0.00%	1	0.05%	0	0.00%	0	0.00%	0	0.00%
\$ 100,000 \$ 199,999	0	0.00%	0	0.00%	1	0.05%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
\$ 200,000 \$ 299,999	38	1.82%	26	1.24%	11	0.52%	2	0.09%	1	0.05%	0	0.00%	0	0.00%
\$ 300,000 \$ 399,999	235	11.24%	226	10.75%	134	6.37%	51	2.42%	27	1.27%	21	0.99%	17	0.80%
\$ 400,000 \$ 499,999	497	23.77%	471	22.41%	434	20.65%	198	9.40%	76	3.58%	65	3.06%	76	3.58%
\$ 500,000 \$ 599,999	355	16.98%	373	17.75%	361	17.17%	370	17.56%	255	12.03%	227	10.69%	194	9.13%
\$ 600,000 \$ 699,999	252	12.05%	286	13.61%	270	12.84%	409	19.41%	369	17.41%	299	14.08%	277	13.04%
\$ 700,000 \$ 799,999	308	14.73%	300	14.27%	319	15.18%	219	10.39%	259	12.22%	311	14.65%	303	14.27%
\$ 800,000 \$ 899,999	188	8.99%	174	8.28%	256	12.18%	241	11.44%	187	8.82%	206	9.70%	210	9.89%
\$ 900,000 \$ 999,999	83	3.97%	100	4.76%	120	5.71%	169	8.02%	204	9.62%	193	9.09%	214	10.08%
\$ 1,000,000 \$ 1,099,999	43	2.06%	40	1.90%	63	3.00%	63	2.99%	210	9.91%	210	9.89%	212	9.98%
\$ 1,100,000 \$ 1,199,999	20	0.96%	30	1.43%	32	1.52%	121	5.74%	127	5.99%	188	8.86%	201	9.46%
\$ 1,200,000 \$ 1,299,999	13	0.62%	14	0.67%	20	0.95%	87	4.13%	105	4.95%	88	4.15%	121	5.70%
\$ 1,300,000 \$ 1,399,999	23	1.10%	21	1.00%	18	0.86%	53	2.52%	64	3.02%	58	2.73%	79	3.72%
\$ 1,400,000 \$ 1,499,999	12	0.57%	11	0.52%	22	1.05%	27	1.28%	54	2.55%	63	2.97%	55	2.59%
\$ 1,500,000 \$ 1,599,999	11	0.53%	12	0.57%	6	0.29%	19	0.90%	42	1.98%	45	2.12%	29	1.37%
\$ 1,600,000 \$ 1,999,999	8	0.38%	14	0.67%	30	1.43%	60	2.85%	76	3.58%	76	3.58%	66	3.11%
\$ 2,000,000 \$ 2,999,999	4	0.19%	3	0.14%	5	0.24%	17	0.81%	61	2.88%	67	3.16%	63	2.97%
\$ 3,000,000	0	0.00%	0	0.00%	0	0.00%	0	0.00%	3	0.14%	6	0.28%	7	0.33%
	2091	100.00%	2102	100.00%	2102	100.00%	2107	100.00%	2120	100.00%	2123	100.00%	2124	100.00%

TOWN OF MIDDLETON

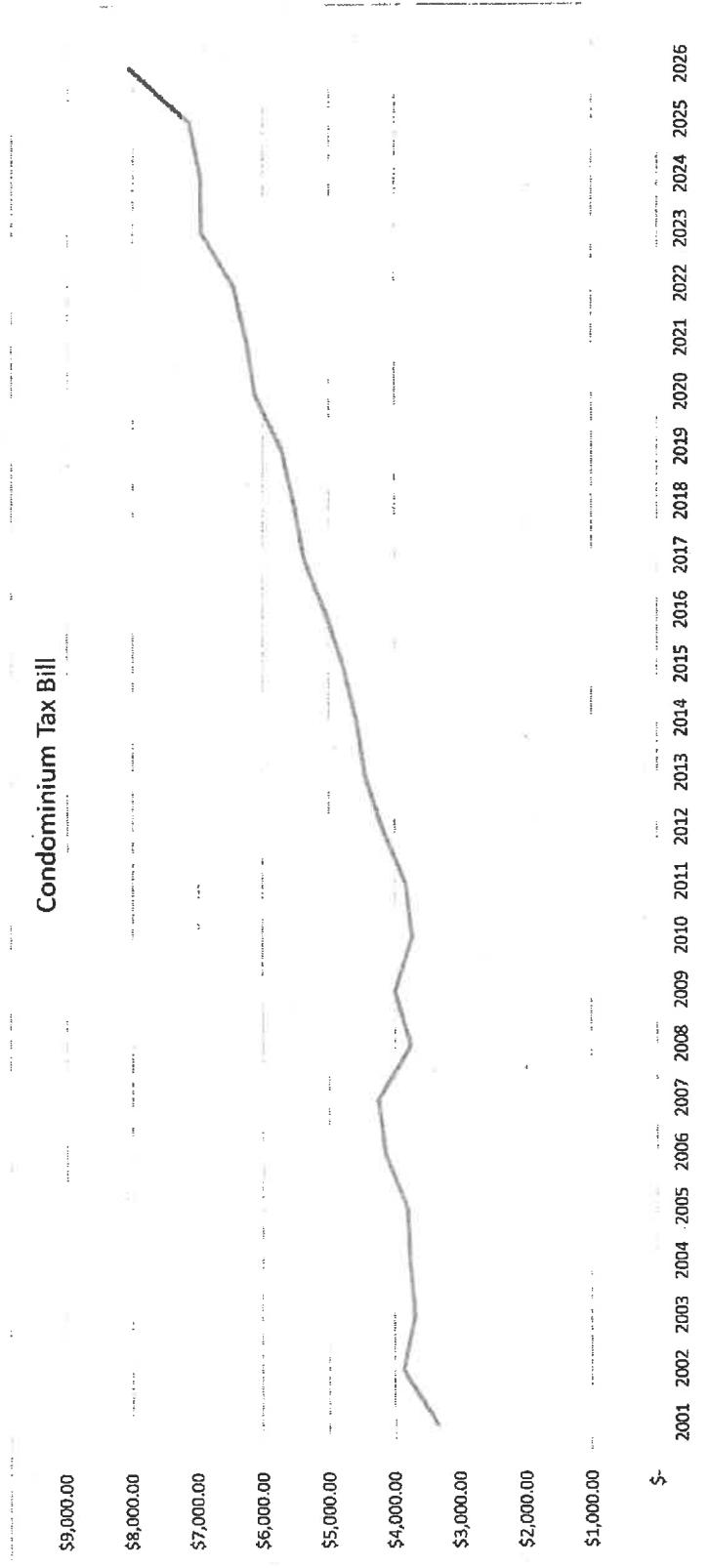
MEDIAN SINGLE FAMILY TAX BILL HISTORICALLY

Fiscal Year	Median Value	Tax Rate	Median Tax Bill
2002	\$ 290,700	12.13	\$ 3,526.19
2003	\$ 351,100	11.06	\$ 3,883.17
2004	\$ 386,100	10.58	\$ 4,084.94
2005	\$ 424,950	10.19	\$ 4,330.24
2006	\$ 454,100	9.77	\$ 4,436.56
2007	\$ 479,800	9.81	\$ 4,706.84
2008	\$ 503,000	9.69	\$ 4,874.07
2009	\$ 463,250	10.99	\$ 5,091.12
2010	\$ 432,200	11.84	\$ 5,117.25
2011	\$ 433,400	12.17	\$ 5,274.48
2012	\$ 419,050	12.81	\$ 5,368.03
2013	\$ 422,100	13.59	\$ 5,736.34
2014	\$ 430,200	13.90	\$ 5,979.78
2015	\$ 453,600	13.78	\$ 6,250.61
2016	\$ 479,700	13.89	\$ 6,663.03
2017	\$ 505,450	13.95	\$ 7,051.03
2018	\$ 557,250	13.96	\$ 7,779.21
2019	\$ 567,800	13.69	\$ 7,773.18
2020	\$ 576,400	13.62	\$ 7,850.57
2021	\$ 586,400	13.72	\$ 8,045.41
2022	\$ 642,300	13.25	\$ 8,510.48
2023	\$ 706,100	12.87	\$ 9,087.51
2024	\$ 842,600	11.79	\$ 9,934.25
2025	\$ 860,400	11.89	\$ 10,230.16
2026	\$ 892,200	12.59	\$ 11,232.80
<i>average median</i>	\$ 526,406		\$ 6,512.69

TOWN OF MIDDLETON
AVERAGE CONDOMINIUM TAX BILL HISTORICALLY

FY	Total Assessed Value	Parcels	Average Value	Value % change	Tax Rate	Condominium Tax Bill	Tax Dollar Change	% bill change
2001	\$ 99,945,400	391	\$ 255,615	23.38%	\$ 13.10	\$ 3,348.55	\$ 211.97	7%
2002	\$ 129,073,900	405	\$ 318,701	24.68%	\$ 12.13	\$ 3,865.84	\$ 517.29	15%
2003	\$ 135,206,300	405	\$ 333,843	4.75%	\$ 11.06	\$ 3,692.30	\$ (173.54)	-4%
2004	\$ 156,870,800	441	\$ 355,716	6.55%	\$ 10.58	\$ 3,763.48	\$ 71.18	2%
2005	\$ 172,028,400	461	\$ 373,164	4.90%	\$ 10.19	\$ 3,802.54	\$ 39.06	1%
2006	\$ 210,937,200	498	\$ 423,569	13.51%	\$ 9.77	\$ 4,138.27	\$ 335.73	9%
2007	\$ 266,538,400	615	\$ 433,396	2.32%	\$ 9.81	\$ 4,251.61	\$ 113.35	3%
2008	\$ 279,522,300	723	\$ 386,615	-10.79%	\$ 9.69	\$ 3,746.29	\$ (505.32)	-12%
2009	\$ 265,055,044	729	\$ 363,587	-5.96%	\$ 10.99	\$ 3,995.82	\$ 249.53	7%
2010	\$ 232,015,241	737	\$ 314,810	-13.42%	\$ 11.84	\$ 3,727.35	\$ (268.47)	-7%
2011	\$ 238,042,684	757	\$ 314,455	-0.11%	\$ 12.17	\$ 3,826.92	\$ 99.57	3%
2012	\$ 252,582,516	773	\$ 326,756	3.91%	\$ 12.81	\$ 4,185.75	\$ 358.83	9%
2013	\$ 260,502,427	795	\$ 327,676	0.28%	\$ 13.59	\$ 4,453.12	\$ 267.37	6%
2014	\$ 270,968,527	822	\$ 329,645	0.60%	\$ 13.90	\$ 4,582.07	\$ 128.95	3%
2015	\$ 291,257,466	839	\$ 347,148	5.31%	\$ 13.78	\$ 4,783.70	\$ 201.63	4%
2016	\$ 305,591,746	841	\$ 363,367	4.67%	\$ 13.89	\$ 5,047.17	\$ 263.46	6%
2017	\$ 326,600,946	847	\$ 385,597	6.12%	\$ 13.95	\$ 5,379.08	\$ 331.91	7%
2018	\$ 345,396,648	871	\$ 396,552	2.84%	\$ 13.96	\$ 5,535.86	\$ 156.78	3%
2019	\$ 368,109,264	880	\$ 418,306	5.49%	\$ 13.69	\$ 5,726.61	\$ 190.75	3%
2020	\$ 406,662,818	904	\$ 449,848	7.54%	\$ 13.62	\$ 6,126.93	\$ 400.32	7%
2021	\$ 414,927,511	909	\$ 456,466	1.47%	\$ 13.72	\$ 6,262.71	\$ 135.78	2%
2022	\$ 450,282,774	926	\$ 486,266	6.53%	\$ 13.25	\$ 6,443.03	\$ 180.32	3%
2023	\$ 522,113,194	967	\$ 539,931	11.04%	\$ 12.87	\$ 6,948.91	\$ 505.88	8%
2024	\$ 574,683,724	973	\$ 590,631	9.39%	\$ 11.79	\$ 6,963.54	\$ 14.63	0%
2025	\$ 587,125,848	977	\$ 600,948	1.75%	\$ 11.89	\$ 7,145.27	\$ 181.73	3%
2026	\$ 625,164,152	977	\$ 639,881	6.48%	\$ 12.59	\$ 8,056.11	\$ 910.84	13%

TOWN OF MIDDLETON AVERAGE CONDOMINIUM TAX BILL HISTORICALLY



TOWN OF MIDDLETON

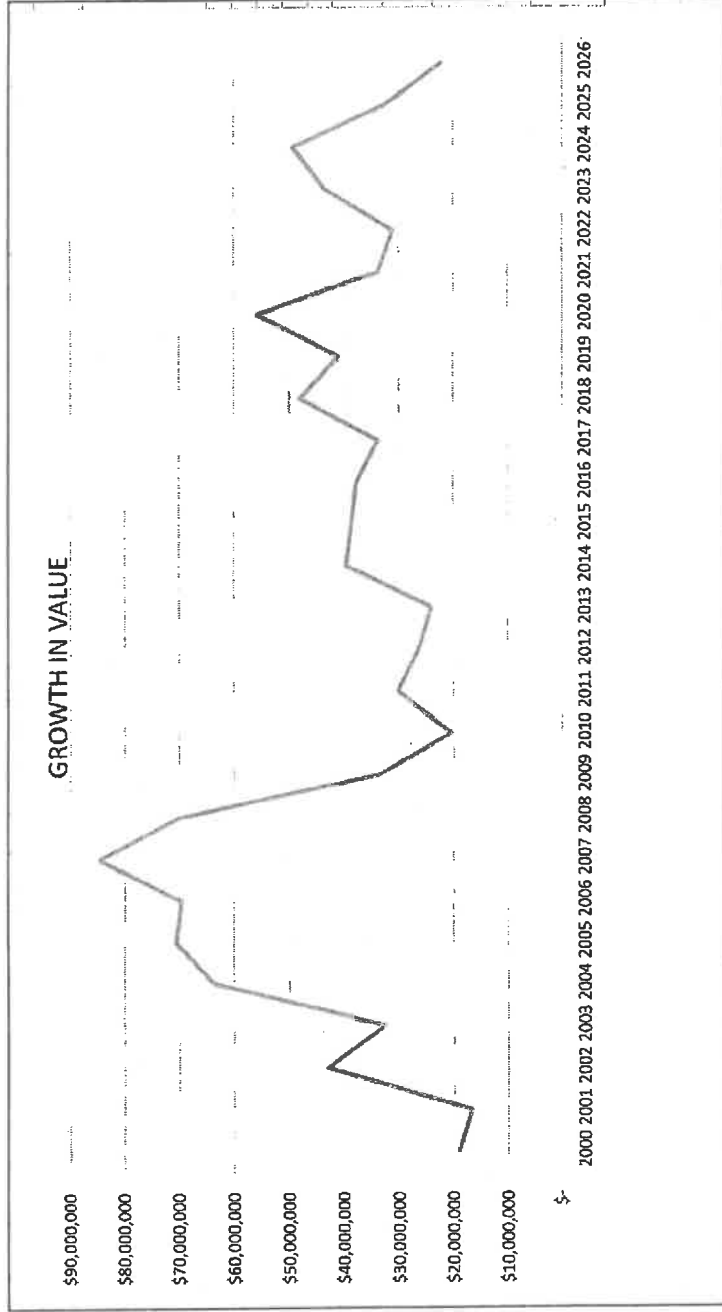
CONDOMINIUM RANGE OF VALUES HISTORICALLY

Condominium Range	FY20		FY21		FY22		FY23		FY24		FY25		FY26	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
\$ - \$ 99,999	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
\$ 100,000 \$ 199,999	11	1.22%	11	1.21%	8	0.86%	13	1.34%	0	0.00%	0	0.00%	0	0.00%
\$ 200,000 \$ 299,999	117	12.94%	105	11.55%	73	7.88%	20	2.07%	12	1.23%	13	1.33%	13	1.33%
\$ 300,000 \$ 399,999	291	32.19%	299	32.89%	209	22.57%	187	19.34%	106	10.89%	105	10.75%	67	6.86%
\$ 400,000 \$ 499,999	164	18.14%	167	18.37%	252	27.21%	230	23.78%	289	29.70%	274	28.05%	174	17.81%
\$ 500,000 \$ 599,999	207	22.90%	197	21.67%	221	23.87%	211	21.82%	131	13.46%	127	13.00%	199	20.37%
\$ 600,000 \$ 699,999	41	4.54%	57	6.27%	72	7.78%	142	14.68%	189	19.42%	190	19.45%	202	20.68%
\$ 700,000 \$ 799,999	51	5.64%	49	5.39%	57	6.16%	75	7.76%	115	11.82%	115	11.77%	150	15.35%
\$ 800,000 \$ 899,999	13	1.44%	15	1.65%	22	2.38%	54	5.58%	75	7.71%	86	8.80%	70	7.16%
\$ 900,000 \$ 999,999	1	0.11%	1	0.11%	4	0.43%	20	2.07%	29	2.98%	39	3.99%	55	5.63%
\$ 1,000,000 \$ 1,500,000	8	1%	8	1%	8	1%	15	2%	27	3%	28	3%	47	5%
	904	100.00%	909	100.00%	926	100.00%	967	100.00%	973	100.00%	977	100.00%	977	100.00%

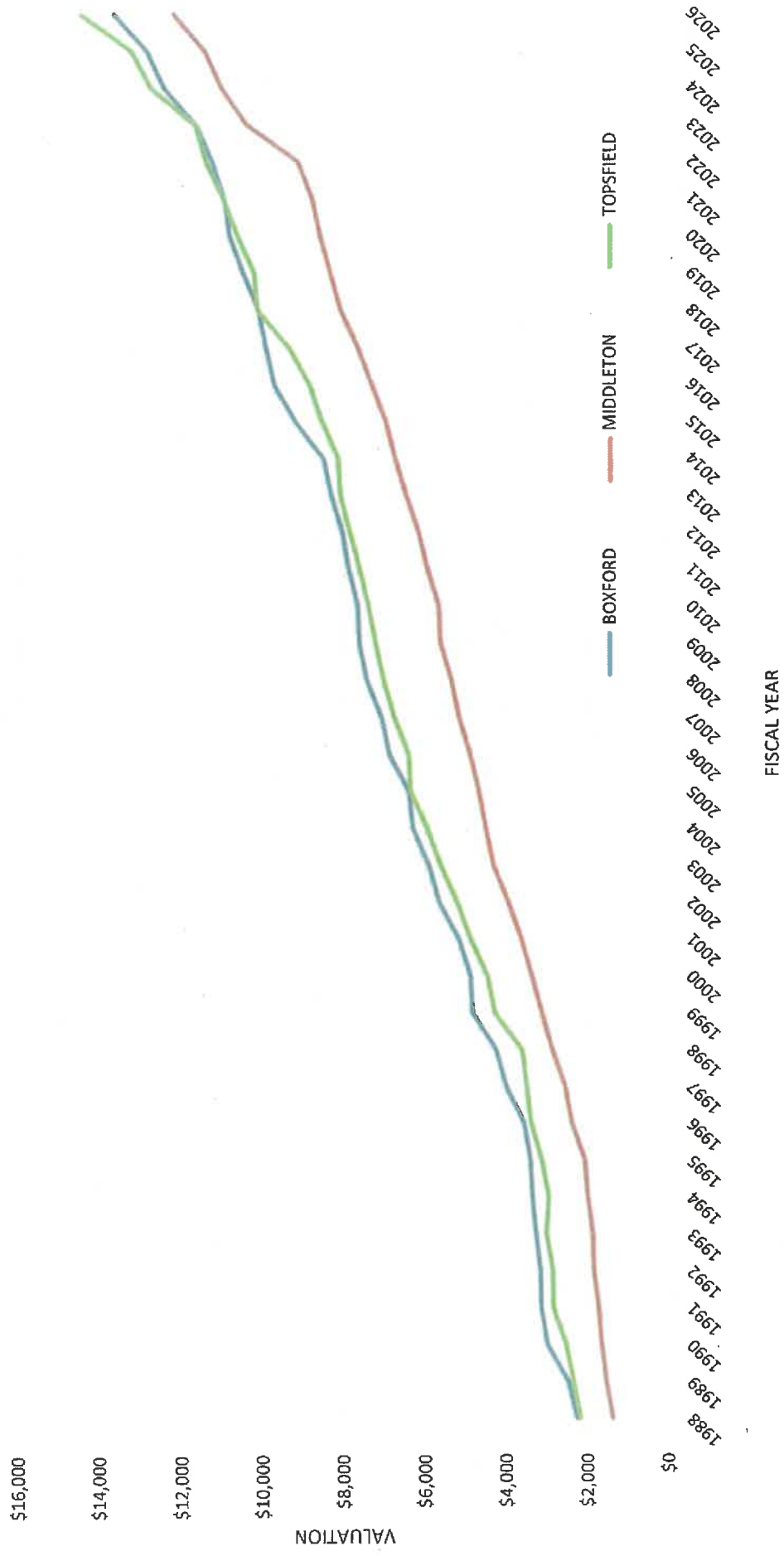
TOWN OF MIDDLETON
ANNUAL GROWTH COMPARISON

FISCAL YEAR	GROWTH VALUE	IN	RES %	CIP %	RES. GROWTH DOLLARS	C.I.P. GROWTH DOLLARS	GROWTH IN TAX DOLLARS	% FROM PREV. YR
2000	\$ 19,007,843		88.53%	11.47%	\$ 243,677.71	\$ 31,555.86	\$ 275,234	
2001	\$ 16,712,583		94.75%	5.25%	\$ 239,737.55	\$ 13,290.95	\$ 253,029	-8.1%
2002	\$ 43,080,111		80.54%	19.46%	\$ 454,512.39	\$ 109,837.07	\$ 564,349	123.0%
2003	\$ 32,539,120		88.22%	11.78%	\$ 348,209.85	\$ 46,489.68	\$ 394,700	-30.1%
2004	\$ 63,586,770		84.44%	15.56%	\$ 593,867.81	\$ 109,401.87	\$ 703,270	78.2%
2005	\$ 70,637,983		64.71%	35.29%	\$ 483,595.56	\$ 263,754.30	\$ 747,350	6.3%
2006	\$ 69,663,680		94.50%	5.50%	\$ 670,846.42	\$ 39,026.48	\$ 709,873	-5.0%
2007	\$ 84,770,550		87.97%	12.03%	\$ 728,549.88	\$ 99,659.37	\$ 828,209	16.7%
2008	\$ 70,041,297		63.19%	36.81%	\$ 434,198.45	\$ 252,906.68	\$ 687,105	-17.0%
2009	\$ 33,724,530		54.38%	45.62%	\$ 177,696.62	\$ 149,094.08	\$ 326,791	-52.4%
2010	\$ 20,427,997		55.84%	44.16%	\$ 125,351.91	\$ 99,151.78	\$ 224,504	-31.3%
2011	\$ 30,206,572		80.27%	19.73%	\$ 287,067.04	\$ 70,578.77	\$ 357,646	59.3%
2012	\$ 26,403,375		66.55%	33.45%	\$ 213,834.38	\$ 107,494.69	\$ 321,329	-10.2%
2013	\$ 24,079,969		93.36%	6.64%	\$ 287,989.44	\$ 20,474.97	\$ 308,464	-4.0%
2014	\$ 39,604,506		84.43%	15.57%	\$ 454,401.08	\$ 83,824.15	\$ 538,225	74.5%
2015	\$ 38,652,728		84.53%	15.47%	\$ 454,152.78	\$ 83,120.14	\$ 537,273	-0.2%
2016	\$ 37,722,469		63.09%	36.91%	\$ 327,930.71	\$ 191,884.92	\$ 519,816	-3.2%
2017	\$ 34,000,021		58.84%	41.16%	\$ 277,866.67	\$ 194,393.62	\$ 472,260	-9.1%
2018	\$ 48,215,287		60.22%	39.78%	\$ 405,072.41	\$ 267,530.84	\$ 672,603	42.4%
2019	\$ 41,037,699		61.10%	38.90%	\$ 350,056.87	\$ 222,829.41	\$ 572,886	-14.8%
2020	\$ 55,842,065		49.33%	50.67%	\$ 377,095.16	\$ 387,382.71	\$ 764,478	33.4%
2021	\$ 33,934,943		73.81%	26.19%	\$ 341,149.67	\$ 121,044.25	\$ 462,194	-39.5%
2022	\$ 31,103,749		68.82%	31.18%	\$ 293,667.00	\$ 133,076.44	\$ 426,743	-7.7%
2023	\$ 43,571,267		89.99%	10.01%	\$ 519,525.54	\$ 57,793.74	\$ 577,319	35.3%
2024	\$ 49,365,016		82.84%	17.16%	\$ 526,312.22	\$ 109,015.54	\$ 635,328	10.0%
2025	\$ 32,625,725		66.90%	33.10%	\$ 257,343.14	\$ 127,314.16	\$ 384,657	-39.5%
2026	\$ 22,345,511		74.30%	25.70%	\$ 197,415.56	\$ 68,272.57	\$ 265,688	-30.9%
Average	\$ 41,944,537		74.66%	25.34%	\$ 379,758	\$ 130,459	\$ 510,217	8.3%

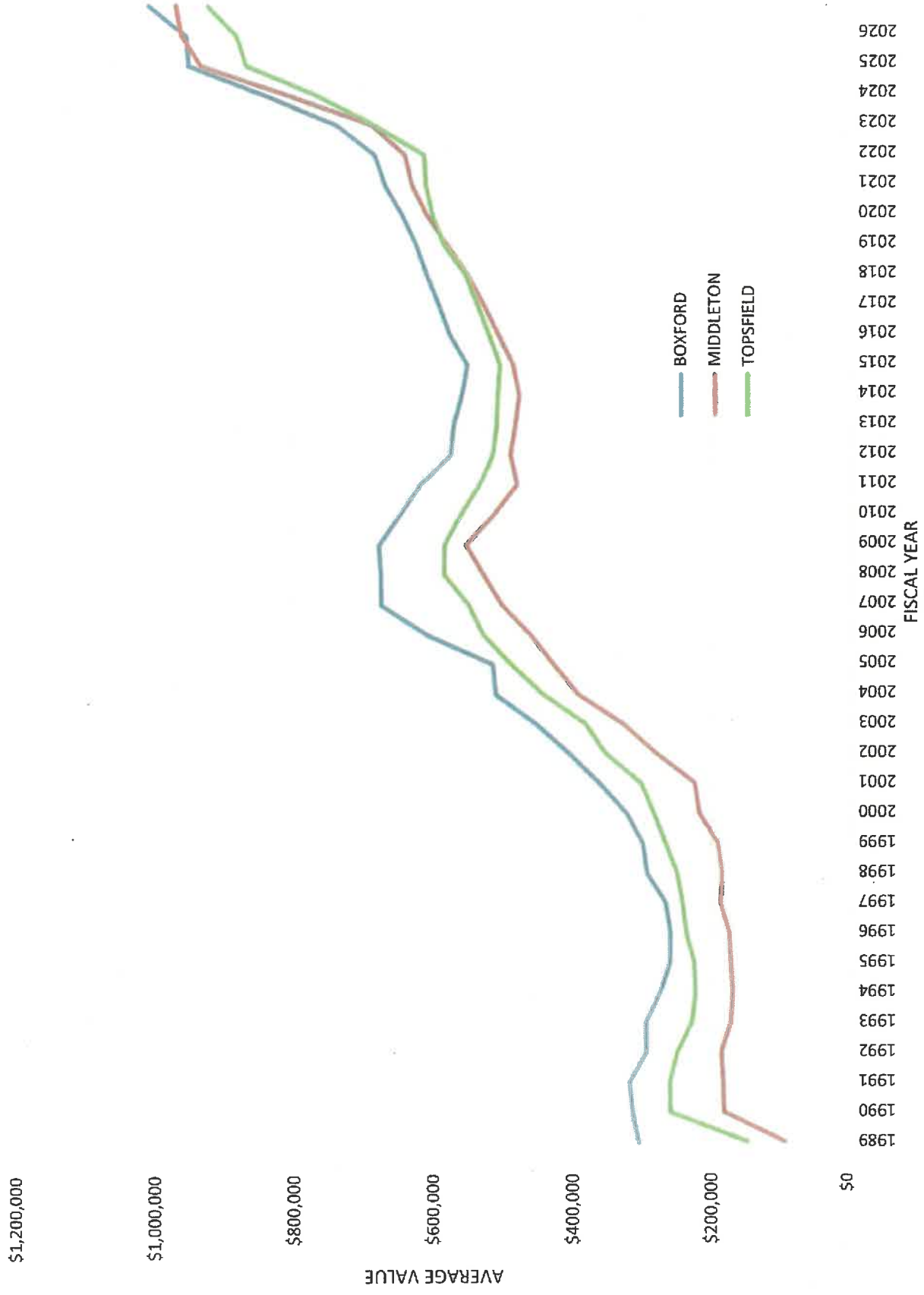
TOWN OF MIDDLETON ANNUAL GROWTH COMPARISON



AVERAGE SINGLE FAMILY TAX BILL 1988-CURRENT



AVERAGE SINGLE FAMILY VALUE OVER TIME 1988- CURRENT



AVERAGE SINGLE FAMILY TAX BILL

Fiscal Year	BOXFORD	MIDDLETON	TOPSFIELD
1988	\$2,265	\$1,407	\$2,185
1989	\$2,492	\$1,568	\$2,360
1990	\$3,003	\$1,882	\$2,545
1991	\$3,152	\$1,753	\$2,862
1992	\$3,167	\$1,868	\$2,869
1993	\$3,275	\$1,891	\$3,025
1994	\$3,372	\$2,016	\$2,971
1995	\$3,415	\$2,094	\$3,140
1996	\$3,571	\$2,411	\$3,403
1997	\$4,006	\$2,582	\$3,506
1998	\$4,266	\$2,898	\$3,623
1999	\$4,841	\$3,151	\$4,302
2000	\$4,882	\$3,395	\$4,480
2001	\$5,169	\$3,656	\$4,889
2002	\$5,659	\$3,970	\$5,213
2003	\$5,905	\$4,344	\$5,623
2004	\$6,297	\$4,525	\$5,946
2005	\$6,399	\$4,695	\$6,363
2006	\$6,861	\$4,906	\$6,398
2007	\$7,059	\$5,179	\$6,747
2008	\$7,423	\$5,357	\$7,008
2009	\$7,612	\$5,633	\$7,206
2010	\$7,649	\$5,672	\$7,383
2011	\$7,868	\$5,948	\$7,606
2012	\$8,021	\$6,167	\$7,842
2013	\$8,295	\$6,471	\$8,071
2014	\$8,496	\$6,734	\$8,126
2015	\$9,185	\$6,972	\$8,530
2016	\$9,714	\$7,320	\$8,836
2017	\$9,911	\$7,670	\$9,345
2018	\$10,092	\$8,082	\$10,122
2019	\$10,475	\$8,336	\$10,199
2020	\$10,808	\$8,585	\$10,614
2021	\$10,938	\$8,781	\$10,963
2022	\$11,242	\$9,130	\$11,398
2023	\$11,638	\$10,403	\$11,657
2024	\$12,428	\$11,029	\$12,762
2025	\$12,857	\$11,449	\$13,240
2026	\$13,673	\$12,219	\$14,483

AVERAGE SINGLE FAMILY VALUE

Fiscal Year	BOXFORD	MIDDLETON	TOPSFIELD
1988	\$304,458	\$93,809	\$146,630
1989	\$313,050	\$182,357	\$258,752
1990	\$317,478	\$183,242	\$259,686
1991	\$293,176	\$186,128	\$248,872
1992	\$293,762	\$172,168	\$227,724
1993	\$272,941	\$169,406	\$222,390
1994	\$259,399	\$172,268	\$224,409
1995	\$258,716	\$174,508	\$235,710
1996	\$265,466	\$186,892	\$241,028
1997	\$292,320	\$184,678	\$249,021
1998	\$298,323	\$190,925	\$265,241
1999	\$321,863	\$217,606	\$281,911
2000	\$360,292	\$224,262	\$300,294
2001	\$403,852	\$279,069	\$351,712
2002	\$451,283	\$327,273	\$380,500
2003	\$509,491	\$392,775	\$441,343
2004	\$513,225	\$427,666	\$487,405
2005	\$607,716	\$460,745	\$527,573
2006	\$674,656	\$502,106	\$548,705
2007	\$674,891	\$527,956	\$583,145
2008	\$677,925	\$552,873	\$583,028
2009	\$647,245	\$512,573	\$559,503
2010	\$618,372	\$479,050	\$532,305
2011	\$573,875	\$488,757	\$512,872
2012	\$569,282	\$481,437	\$507,577
2013	\$557,456	\$476,123	\$505,994
2014	\$549,181	\$484,481	\$502,831
2015	\$574,415	\$505,974	\$518,568
2016	\$590,183	\$526,964	\$534,897
2017	\$607,635	\$549,840	\$551,966
2018	\$622,989	\$578,904	\$583,083
2019	\$643,408	\$608,933	\$599,950
2020	\$668,394	\$630,292	\$609,298
2021	\$683,186	\$640,003	\$611,779
2022	\$738,641	\$689,086	\$684,560
2023	\$840,866	\$808,346	\$766,934
2024	\$952,312	\$935,466	\$868,720
2025	\$955,890	\$962,949	\$883,242



TOWN OF MIDDLETON PROPERTY TAX CLASSIFICATION HEARING PRESENTATION AND INFORMATION FISCAL YEAR 2026

Tuesday November 18, 2025

Prepared by the Board of Assessors

Meredith Stone M.A.A. - Chair

Toula Guarino M.A.A. -Clerk

Deborah J. Carbone M.A.A.

Bradford W. Swanson M.A.A. Chief Assessor

Kate B. Davies - Deputy Assessor

Jodi Fish & Donna Peary- P/T Assessing Administrative Assistant/Data Collector

ROLE OF THE SELECT BOARD

• This information is intended to provide the Select Board with the necessary information to conduct a Public Hearing on the tax classification options available under the Massachusetts General Laws.

• During the Commonwealth mandated Tax Classification Hearing, the Select Board must vote on the following in order to establish a tax rate:

• *Open Space Discount*

• *Residential Exemption*

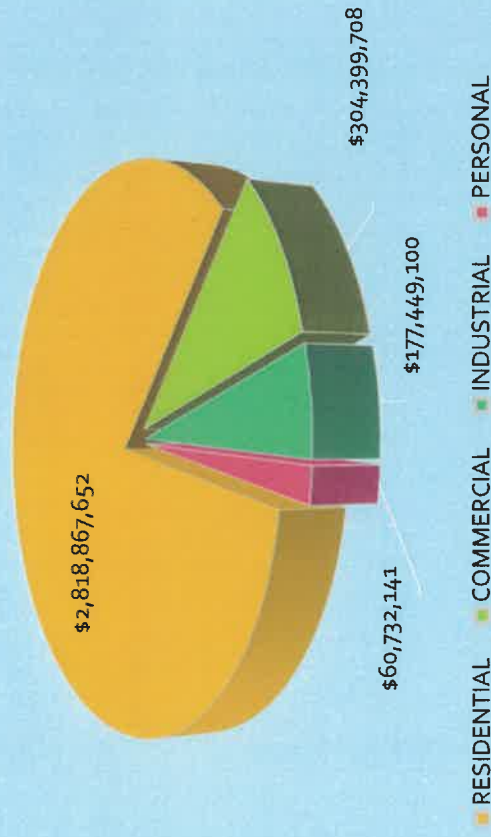
• *Small Commercial Exemption*

• *Classification (shifting of the tax rate)*

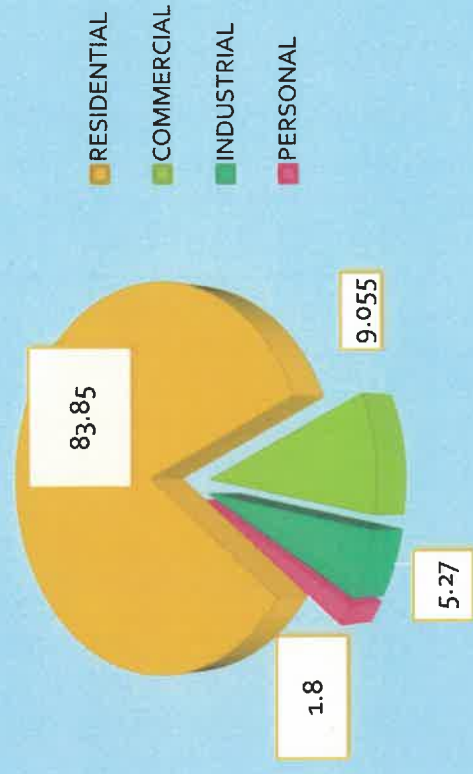


RELEVANT INFORMATION

TOTAL VALUATION OF MIDDLETON FY 2026



% OF VALUATION



FY 2026 VALUATION STATISTICS

- The total taxable valuation of the town has increased 2.3 % to \$3,361,204,326.
- FY 2026 average single family assessed value is \$970,547.
A .78% increase of from last year's average of \$962,948.
- FY 2026 average assessed condominium value is \$ \$639,881.
An increase of 13% from last year's average of \$600,9481.
- FY 2026 commercial total value up 2.5%.
- FY 2026 industrial total value up 3.8%.
- FY 2026 personal property is up 4%
- FY 2026 public utilities up 2.0%.

See full packet for further statistics

OPEN SPACE DISCOUNT

- Open space is land maintained in an open or natural condition which contributes significantly to the benefit and enjoyment of the public and which is not:
 - Subject to a permanent conservation restriction;
 - Held for the production of income;
 - Taxable under the provisions of:
 - Chapter 61 (forestry)
 - Chapter 61A (agricultural land)
 - Chapter 61B (recreation land)



The Select Board may discount up to 25% of the Open Space share of taxes.

Of the 351 municipalities in Massachusetts, 16 classify property as Open Space (3 in Essex County):

Ashland, Berlin, Beverly, Dennis, Erving, Falmouth, Leominster, Mashpee, Nantucket, Newburyport, Norfolk, Rowley, South Hadley, Sturbridge, Whately, and Winthrop.

The Board of Assessors has determined that Middleton does not have eligible Open Space land. Most large parcels are in a Chapter program.

RESIDENTIAL EXEMPTION

- The of Select Board may adopt an exemption of up to 35% to shift the Residential Class tax burden from lower assessed properties that are the principal residence of a taxpayer to higher assessed properties and properties that are not the principal residence of a taxpayer.
- The following twenty municipalities allow a residential exemption. Note that most of these communities are large cities and/or oceanfront communities with large rental or second home inventory.
 - *Barnstable, Boston, Brookline, Cambridge, Chelsea, Concord, Eastham, Everett, Malden, Mashpee, Nantucket, Oak Bluffs, Provincetown, Somerville, Tisbury, Truro, Waltham, Watertown, West Tisbury, and Wellfleet.*
- The next page illustrates an example:

RESIDENTIAL CLASS VALUE	\$ 2,818,867,652		
PARCELS	3,429		
AVERAGE			
EXEMPTION %	\$ 822,067		
	20%		
EXEMPT VALUE/PARCEL	\$ 164,413		
PARCELS	3,429		
TOTAL EXMPT VALUE	\$ (563,773,530)		
NEW RESDTL VALUE	\$ 2,255,094,122		
RESIDENTIAL TAXES	\$ 35,489,544		
NEW RESDTL TAX RATE	\$ 15.74		
EXAMPLES			
ASSESSED VALUE	\$ 672,067	\$ 822,067	\$ 972,067
TAX RATE W/O EXEMPTION	\$ 12.59	\$ 12.59	\$ 12.59
TAXES PAID	\$ 8,461.32	\$ 10,349.82	\$ 12,238.32
SAVINGS/COSTS	\$ (472.13)	\$ -	\$ 472.12
TAXES PAID	\$ 7,989.20	\$ 10,349.82	\$ 12,710.45
TAX RATE W/O EXEMPTION	\$ 15.74	\$ 15.74	\$ 15.74
NEW ASSESSED VALUE	\$ 507,654	\$ 657,654	\$ 807,654
EXEMPT VALUE/PARCEL	\$ (164,413)	\$ (164,413)	\$ (164,413)
ASSESSED VALUE	\$ 672,067	\$ 822,067	\$ 972,067

SMALL COMMERCIAL EXEMPTION:

The Select Board may adopt an exemption of up to 10% to shift the Commercial Class tax burden from eligible parcels to ineligible parcels. Eligible parcels must have:

Be Class Three, Commercial, property.

Be occupied solely by businesses with an average annual employment of 10 or under at all locations during the prior calendar year. (Assessors may determine annual employment for a sole proprietorship or partnership. For all other businesses, they must rely solely on the determination of the Director of Labor and Workplace Development.)

Have an assessed valuation of \$1,000,000 or less before the application of the exemption.

SMALL COMMERCIAL EXEMPTION

• **The following communities have adopted the exemption:**

• *Auburn, Avon, Bellingham, Berlin, Braintree, Chelmsford, Dartmouth, Erving, New Ashford, North Attleborough, Seekonk, Swampscott, Westford and Wrentham.*

The mechanics of the Small Commercial Exemption are similar to the Residential Exemption.

An annual application process is required confirming payroll information

CLASSIFICATION:

“An amendment to the Massachusetts Constitution endorsed by the electorate in 1978 resulted in the Classification Act. This Act requires municipalities to classify real property into one of four classes, according to use: residential, open space, commercial and industrial.

Cities and towns that are certified as assessing property at full and fair cash value may elect to shift the tax burden among the major property classes within certain limits established by law. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class.” (*Tax Classification BLA Publication*)

The share of the levy raised by the commercial and industrial classes and personal property may be increased 50% as long as the residential and open space classes raise at least 65% of what they would have raised without the shift.

FY 2025 of 351 municipalities in the Commonwealth, 113 (32%) shift the tax rate.

Of the 113, 67 (59%) shift over 1.50 to CIP (Commercial, Industrial, Personal Property)

In Essex County, the following communities shift their rate:

Municipality	CIP Value	Total Value	CIP % of Total Value	CIP Shift
Andover	\$ 2,324,722,074	\$ 13,177,172,534	17.6	1.67
Beverly	\$ 1,279,756,595	\$ 10,596,884,870	12.1	1.75
Danvers	\$ 1,606,042,426	\$ 7,570,650,956	21.2	1.49
Gloucester	\$ 913,319,062	\$ 10,848,765,600	8.4	1.03
Haverhill	\$ 1,378,410,419	\$ 11,327,399,821	12.2	1.65
Lawrence	\$ 1,503,453,962	\$ 8,401,670,520	17.9	1.75
Lynn	\$ 1,540,759,738	\$ 14,808,477,083	10.4	1.75
Lynnfield	\$ 548,344,996	\$ 4,945,281,462	11.1	1.67
Peabody	\$ 1,978,795,935	\$ 12,008,951,052	16.5	1.75
Salem	\$ 1,491,613,820	\$ 9,282,354,028	16.1	1.72
Swampscott	\$ 314,175,504	\$ 4,824,619,335	6.5	1.75
North Andover	\$ 1,312,916,158	\$ 8,293,301,588	15.8	1.32
Saugus	\$ 1,187,903,920	\$ 7,170,611,202	16.6	1.75

***Please note that most of these communities are larger cities or towns and only three shift under 1.50.**

Slide 12

BS [2]1 add middleton to the list
Brad Swanson, 12/23/2024

The "Minimum Residential Factor" or MRF established by the Commissioner of Revenue is used to make certain that the shift of the tax burden complies with the Classification Act. If the minimum residential factor would be less than .650000, the community cannot make the maximum shift and must use a CIP factor less than 1.50.

In Middleton, The Select Board may shift the Town's tax burden from the Residential Class to the Commercial, Industrial and Personal Property Classes as long as the shift does not exceed the Minimum Residential Factor (MRF). Middleton's Minimum Residential Factor is 90.3759%.

The following pages contain information on the development of the Minimum Residential Factor (MRF) and on the impact of any shift of the tax rate:

TAX RATE SHIFT IMPLICATIONS ON AVERAGE CLASS VALUES

CLASS	VALUE	PERCENT	RATE 100%	RATE 110%	RATE 125%	RATE 150%	TAXES PAID 100%	TAXES PAID 110%	TAXES PAID 125%	TAXES PAID 150%
1. RESIDENTIAL	\$ 2,818,867,652	83.86%	12.59	\$12.35	\$11.98	\$11.38	\$ 35,489,544	\$ 34,806,434	\$ 33,781,770	\$ 32,073,997
2. OPEN SPACE	\$ -	0.00%	12.59	\$13.85	\$15.74	\$18.89	\$ -	\$ -	\$ -	\$ -
3. COMMERCIAL	\$ 304,399,708	9.06%	12.59	\$13.85	\$15.74	\$18.89	\$ 3,832,392	\$ 4,215,632	\$ 4,790,490	\$ 5,748,588
4. INDUSTRIAL	\$ 177,449,100	5.28%	12.59	\$13.85	\$15.74	\$18.89	\$ 2,234,084	\$ 2,457,493	\$ 2,792,605	\$ 3,351,126
5. PERSONAL	\$ 60,732,141	1.81%	12.59	\$13.85	\$15.74	\$18.89	\$ 764,618	\$ 841,079	\$ 955,772	\$ 1,146,926
	<u>\$ 3,361,448,601</u>	<u>100.00%</u>					<u>\$ 42,320,638</u>	<u>\$ 42,320,638</u>	<u>\$ 42,320,638</u>	<u>\$ 42,320,638</u>

OPTIONS TO VOTE:

- Vote to discount Open Space?
- Vote on Residential Exemption?
- Vote on Small Commercial Exemption?
- Vote on Classification: Single or split rate?



THANK YOU!

I would like to thank my Board and staff for their efforts during the year and for the inter-cooperation of other town departments.

LICENSE AGREEMENT

This Agreement (the "Agreement") is entered this _____ day of _____, 2025 by and between the Town of Middleton, a duly organized Massachusetts municipal corporation, acting by and through its Select Board, with an address of 48 South Main Street, Middleton, Massachusetts 01949 (the "Town") and Cobblestone Park Condominium Trust having an address of _____, (the "Licensee"), collectively referred to herein as the "Parties."

WHEREAS, the Town is the owner of the property adjacent to the Trust property, located at 11 Natsue Way, Middleton, MA 01949, Middleton (the "Property");

WHEREAS, the Licensee desires to use the Property for access to Cobblestone Park; and

NOW THEREFORE, in exchange for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged and for the mutual promises set forth below the Parties agree as follows:

1. Definitions.

As used herein, "Town" shall include all agents, servants, employees, officials, boards, committees, subsidiaries, assigns, trustees, attorneys, and other representatives of the Town of Middleton; and

As used herein, "Licensee" shall include all members, agents, patrons, servants, employees, officers, Trustees, affiliated entities, subsidiaries, predecessors, successors, assigns, and other representatives and invitees of said Licensee.

2. **Term of Agreement.** This Agreement shall take effect on _____ and terminate at close of business on _____, unless sooner terminated by either party. The Licensor may extend the term in its sole discretion. Any amendments to this Agreement must be in writing and signed by the Parties hereto. This License shall be terminated by either party with or without cause upon at least seven (7) days' prior written notice to the other party or immediately by Licensor for cause.

3. **Purpose of the License.** The Licensee shall use the Property for purposes of accessing Cobblestone Park in order to repair the on-site septic system owned by the Trustees.

4. **Permitted Use.** Entry and use are specifically, but not exclusively, granted to the Licensee solely for the License Purpose. The Licensee shall not assign or otherwise transfer this License or permit any other entity or any other person to use the Licensed Premises other than the allowed Purpose and use. Further, Licensor reserves the right, and Licensee shall permit the Licensor or its agents, to enter upon the Property at any time for any purpose in the Licensor's sole discretion.

The Licensee shall procure all necessary permits before engaging in the License Purpose and shall obtain the approvals called for by such permits prior to operation thereof, and in accordance with the requirements of insurers. The Licensee shall at all times comply with all applicable local, state and federal rules, regulations, statutes, ordinances and by-laws. The Licensor shall not, under any circumstances, be liable for the payment of any expenses incurred to the Licensed Premises as a result of the Licensee or License Purpose.

The provisions of this Section shall survive the expiration or termination of this License.

8. **Insurance.** As a condition of this License, Licensee shall maintain during the period of any entry upon the Licensed Premises pursuant to this License public liability insurance, including coverage for bodily injury, wrongful death, and property damage, in the minimum amount reasonably required by the Licensor to support the obligations of the Licensee under the terms and conditions of this License to indemnify, defend and hold harmless the Licensor to the extent allowed by law. In no event shall such insurance coverages be less than \$1,000,000 for an individual event and \$2,000,000 in the aggregate. The insurance coverage required hereunder shall be placed with insurance companies licensed by the Massachusetts Division of Insurance to do business in the Commonwealth of Massachusetts and having a Best's rating of A- or better.

Prior to entering upon the Property and the Licensed Premises, the Licensee shall provide the Licensor with a certificate of insurance in each case indicating the Licensor is an additional insured on the policy(ies) and showing compliance with the foregoing provisions. The Licensee shall require the insurer to give at least thirty (30) days' written notice of termination, reduction, or cancellation of the policy(ies) to the Licensor.

To the extent required by law, the Licensee shall maintain worker's compensation insurance. At the time of execution hereof, the Licensee shall provide the Licensor with a copy of the Licensee's insurance certificate(s) indicating liability insurance coverage as herein specified.

9. **Release and Indemnification.** Licensee shall relieve, protect, indemnify, defend and hold harmless the Licensor and each of its members, boards, officers and employees from any and all liability, loss, damage, costs, expenses (including, without limitation, reasonable attorneys' fees and expenses), causes of action, suits, claims, demands or judgments of any nature whatsoever, in law and equity, which are or may be brought against the Licensor or its agents, employees, successors and assigns under any existing or future arising statutory or common law for (1) any failure on the part of Licensee, its agents, employees, contractors, representatives, or invitees to comply with any provision

16. **Forum and Choice of Law.** This License and any performance herein shall be governed by and be construed in accordance with the laws of the Commonwealth. Any and all proceedings or actions relating to subject matter herein shall be brought and maintained only in a Massachusetts State Court of competent jurisdiction. This paragraph shall not be construed to limit any other legal rights of the parties.

17. **Miscellaneous.** This License shall not be construed as creating or vesting in the Licensee any estate in the Licensed Premises, but only the limited right of entry and use as hereinabove stated.

IN WITNESS WHEREOF, the Parties hereto intending to be legally bound have caused their duly authorized representatives to set their hands and seals on their behalf, on the date and year first written above.

TOWN OF MIDDLETON

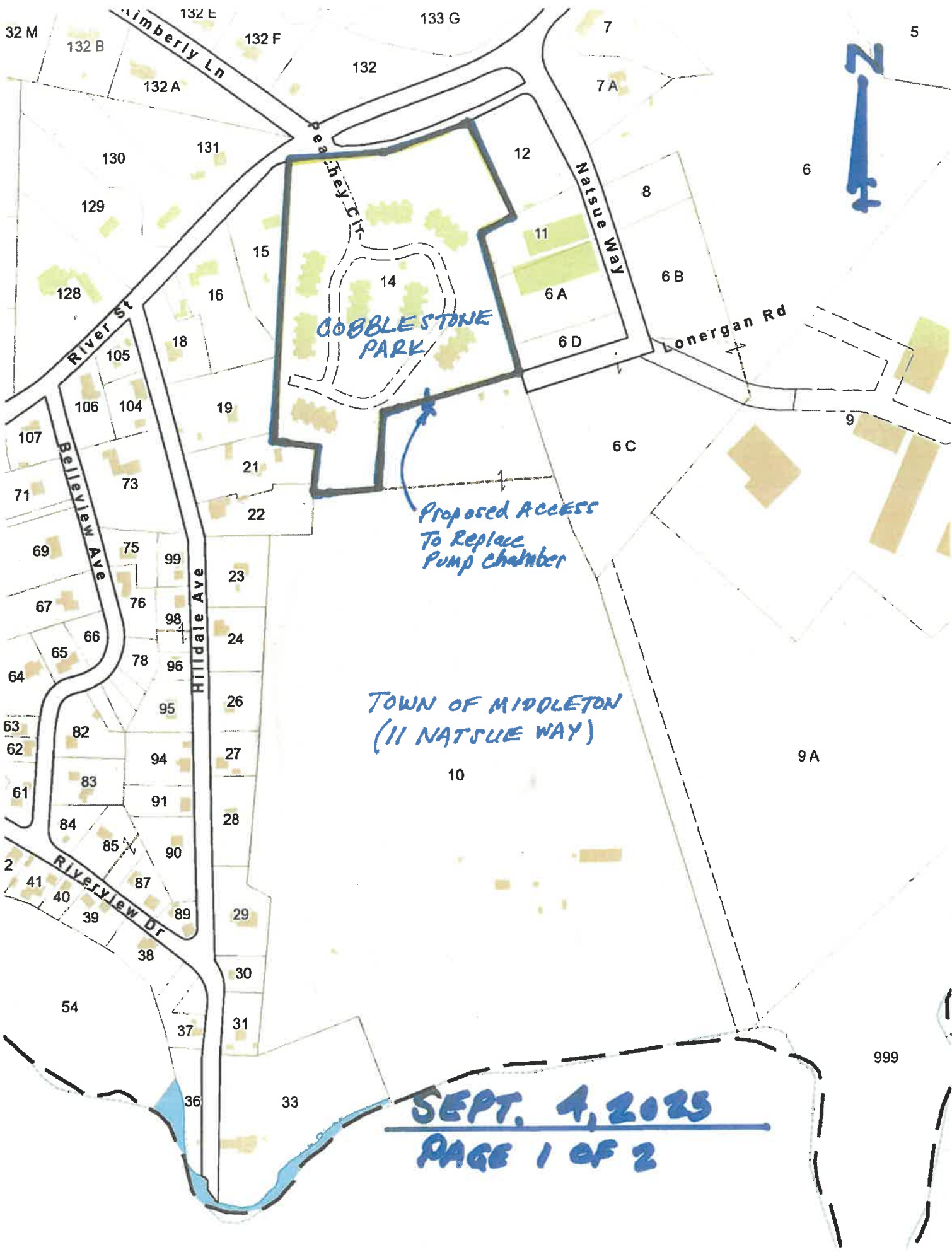
By Its Select Board:

Date: _____

LICENSEE

Name:
Title:
Date:

Name:
Title:
Date:

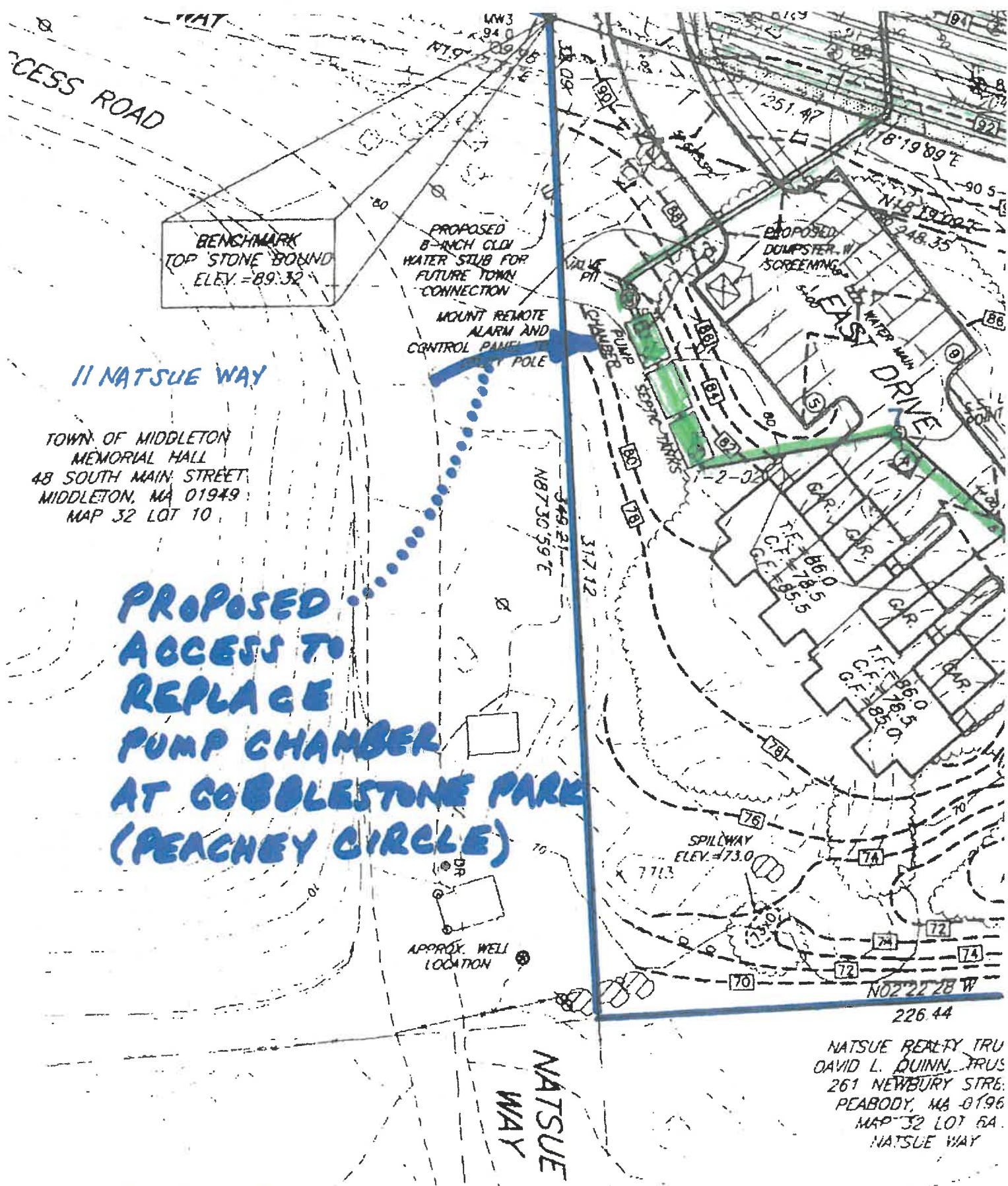


COBBLESTONE PARK

Proposed Access
To Replace
Pump Chamber

TOWN OF MIDDLETON
(11 NATSUE WAY)

SEPT. 4, 2023
PAGE 1 OF 2



BENCHMARK
TOP STONE BOUND
ELEV. = 89.32

PROPOSED
8-INCH CLOR
WATER STUB FOR
FUTURE TOWN
CONNECTION

MOUNT REMOTE
ALARM AND
CONTROL PANEL
TO POLE

PROPOSED
DUMPSTER W/
SCREENING

11 NATSUE WAY

TOWN OF MIDDLETON
MEMORIAL HALL
48 SOUTH MAIN STREET
MIDDLETON, MA 01949
MAP 32 LOT 10

**PROPOSED
ACCESS TO
REPLACE
PUMP CHAMBER
AT COBBLESTONE PARK
(PEACHEY CIRCLE)**

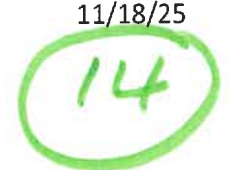
APPROX. WELL
LOCATION

SPILLWAY
ELEV. = 73.0

NATSUE REALTY TRU
DAVID L. QUINN, TRUS
261 NEWBURY STRE
PEABODY, MA 0196
MAP 32 LOT 6A
NATSUE WAY

**SEPT. 4, 2025
PAGE 2 OF 2**





CALENDAR
FY2027 OPERATING AND CAPITAL BUDGETS
MAY 12, 2026 ANNUAL TOWN MEETING
MAY 19, 2026 ANNUAL TOWN ELECTION

2025

October	FY27 budget instructions distributed to departments
Wednesday, December 17	Operating budget requests due to TA's Office via ClearGov portal

2026

Monday, January 5	Nomination papers for elected Town offices available
January 5-8	Operating budget meetings with TA, ATA, FD
Tuesday, January 6	Select Board votes to open the ATM warrant
Friday, January 9	Deadline for Roadway Acceptance Petitions (Town Code 383-2) (No later than 120 days prior to Town Meeting)
Monday, January 19	Martin Luther King, Jr. holiday
Wednesday, January 21	Deadline to submit legal notice to newspaper for February 11 Planning Board public hearing on zoning amendments
Thurs-Sat., Jan. 22-24	MMA Annual Meeting
Tuesday, January 27	Petition articles and zoning amendments due at Town Administrator's Office by 5:00PM
Wednesday, January 28	1 st legal ad in newspaper for Planning Board public hearing on zoning amendments
Monday, February 2	Capital budget requests due to TA's Office
Monday, February 2	Operating budget book/link to SB, FinCom
February 2-6	Capital budget meetings with TA, ATA, FD
Wednesday, February 4	2 nd legal ad in newspaper for Planning Board public hearing on zoning Amendments
Saturday, February 7 8:30AM-4:00PM	Operating budget summit, Fuller Meadow School
Tuesday, February 10	Non-petition warrant articles due to Town Administrator's Office by 5:00PM
Wednesday, February 11	Scheduled Planning Board Hearing on Zoning Amendments
Monday, February 16	Presidents' Day holiday; start of school vacation week
Tuesday, March 3	Capital budget books/files to SB, FinCom

Friday, February 29	Deadline to submit legal ad to newspaper for 3/26/26 budget hearing
Saturday, March 7 8:30AM-2:00PM	Capital budget summit
Tuesday, March 17	Select Board votes to close ATM warrant - GOAL
Thursday, March 19	Legal ad in newspaper for 3/26/25 budget hearing
Thursday, March 26	Budget Hearing and Warrant Reading: SB, FinCom, Moderator: Fuller Meadow
Tuesday, March 31 Until 5PM	Last day for candidates to submit nomination papers for Annual Town Election
Thursday, April 2	Deadline to submit recommendations, exhibits, maps to TA's Office for inclusion in warrant book
Tuesday, April 7	Target date for Constable to post warrant
Monday, April 13	Patriots Day holiday; start of school vacation week
Tuesday, April 14	Deadline to provide written notice for ballot question to Town Clerk, if any (35 days before Annual Election)
Thursday, April 16	Last day for candidates to object or withdraw their candidacy for elected office
Thursday, April 16	Warrant book to printer
Friday, April 24	Warrant book to USPS for mailing to households
Tuesday, April 28	Motions meeting with TA, ATA, FD, Moderator, Town Clerk, Town Counsel
Friday, May 1 Until 5:00PM	Last day to register to vote for the Annual Town Meeting and Annual Town Election
Thursday, May 7 6:30PM	Pre-Town Meeting: Flint Public Library
Tuesday, May 12 7:00PM	Annual Town Meeting: Town Hall and Community Center
Tuesday, May 19	Annual Town Election: Town Hall and Community Center

Regular Select Board of meetings:

February 3 & 17

March 3 & 17

April 7 and 21

May 5 and 19

TOWN OF MIDDLETON

OFFICE OF THE TOWN ADMINISTRATOR

48 South Main Street, Middleton, MA 01949

15

Telephone (978) 777-3617
justin.sultzbach@middletonma.gov

TO: Select Board
FROM: Justin Sultzbach, Town Administrator
DATE: November 18th, 2025
RE: Police Station Sale Update

Board Members,

Despite wide exposure and a well-attended walkthrough, the deadline for proposals for the Sale of the Police Station passed on Wednesday the 12th of November without a single submission. This could be attributed to a number of factors, several of which I believe we can easily address.

1. Where the property appraised at \$1,000,000, I believe we had an obligation to the Middleton Tax Payer to list this figure as the minimum bid. Given the lack of responses, and that we have done our due diligence in posting at \$1,000,000, I believe the Board can use their discretion to lower the minimum bid to a number that may be more appealing to the market.
2. The RFP split the proposal, weighting 60% of the overall score on the bid, and 40% on the narrative for a proposed use. I believe given any concerns relative to use are protected by the permitting process through the ZBA, it may be more attractive to wave the narrative elements and weigh the overall score exclusively on bid price.
3. The RFP did not allow for any contingencies relative to a prospective buyer's ability to get through the permitting process. I would like to work with Counsel to craft language to allow for that flexibility, while still protecting Middleton's interests.

Should the Board have any recommendations beyond those three observations, I would gladly take them under advisement. If able, I would like to get an updated RFP back out the door and advertised for Mid-December, with responses due in Mid-February.

Thank you,

Justin Sultzbach
Town Administrator

