

# **Martha's Vineyard Statistical Profile**

## ***February 2019***



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***Taxes and Town Services***

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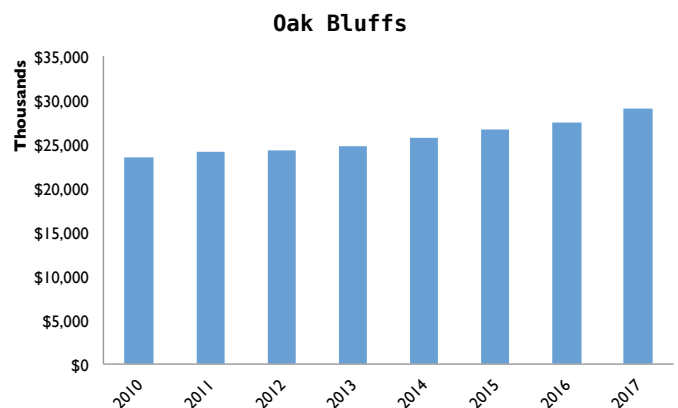
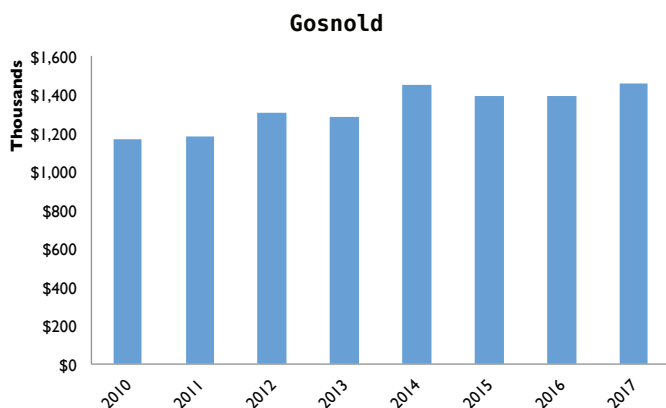
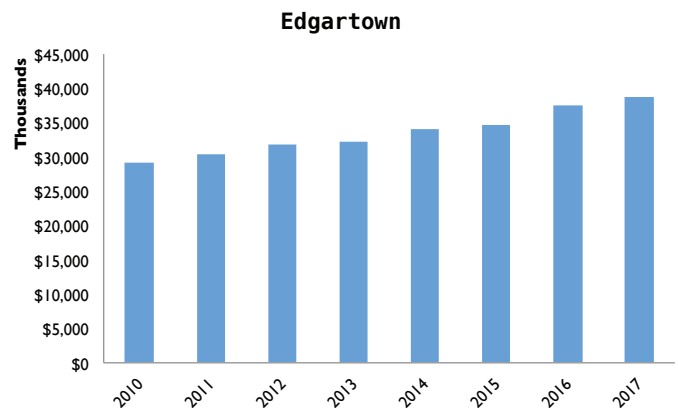
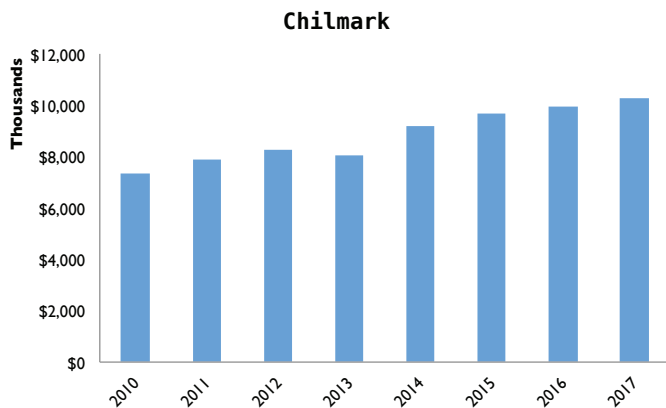
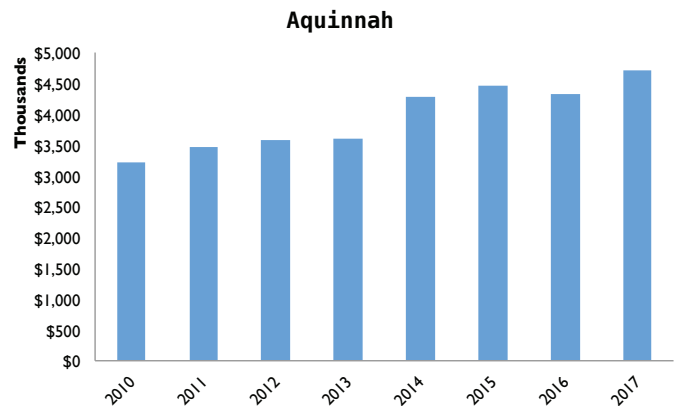
# TAXES AND TOWN SERVICES

## Total operating budgets by town, 2010–2017

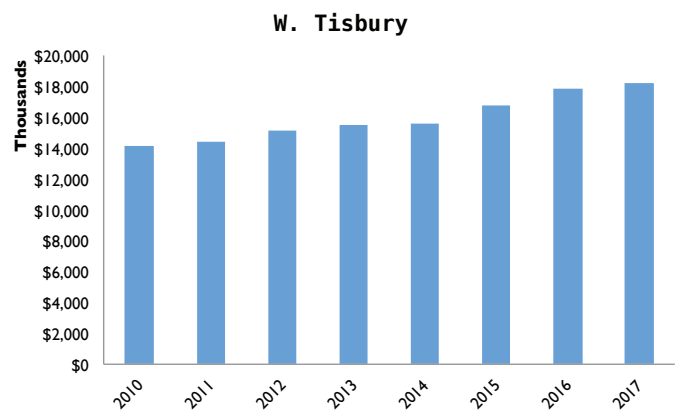
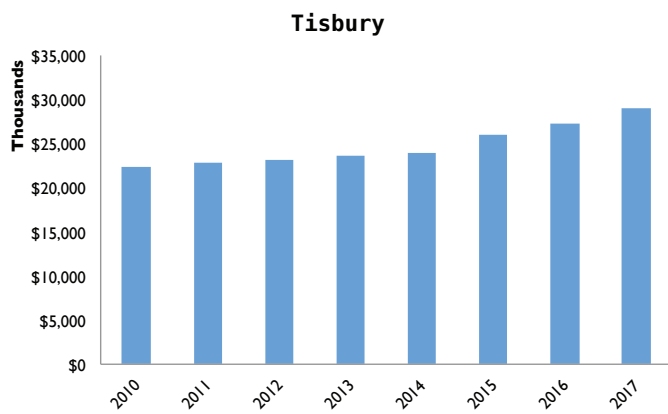
Source: Division of Local Services

All towns in Dukes County have seen a steady rise in their annual operating budgets since 2010, with growth ranging from 24 percent in Oak Bluffs to 46 percent in Aquinnah. Unsurprisingly, operating budgets are higher down-Island. But when considering town populations, the pattern reverses, with Chilmark, Aquinnah and Gosnold having the highest budgets per capita. The difference points to economies of scale. Gosnold, for example, has the smallest budget (and population) of any town in the county, but its budget per capita more than doubles that of Edgartown.

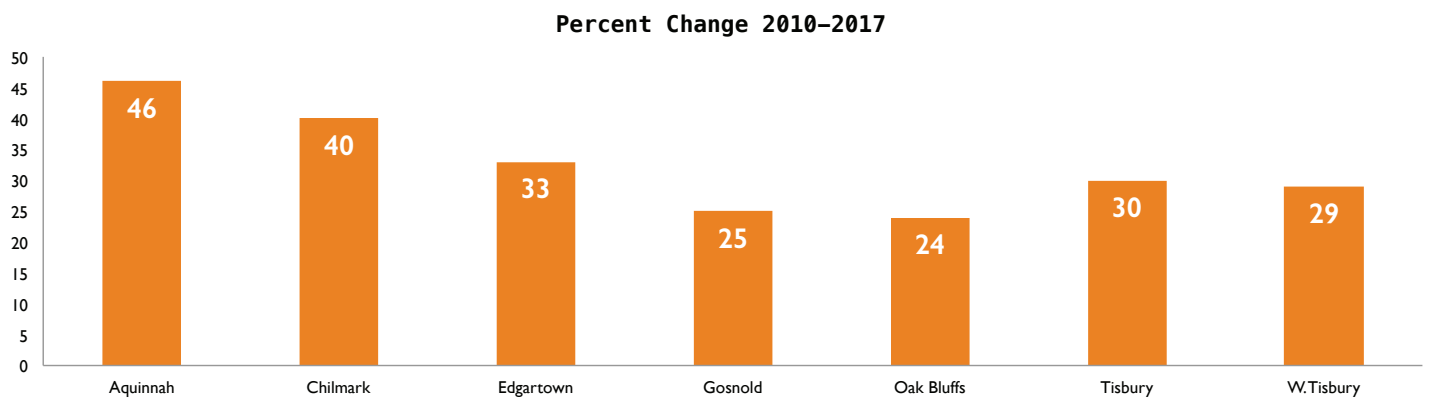
2017	Population	Operating Budget	Operating Budget per Capita
Chilmark	916	\$10,273,481	\$11,216
Edgartown	4,297	\$38,803,164	\$9,030
Aquinnah	329	\$4,703,833	\$14,297
Gosnold	77	\$1,457,020	\$18,922
Oak Bluffs	4,689	\$29,029,390	\$6,191
Tisbury	4,117	\$29,064,185	\$7,060
West Tisbury	2,895	\$18,250,349	\$6,304





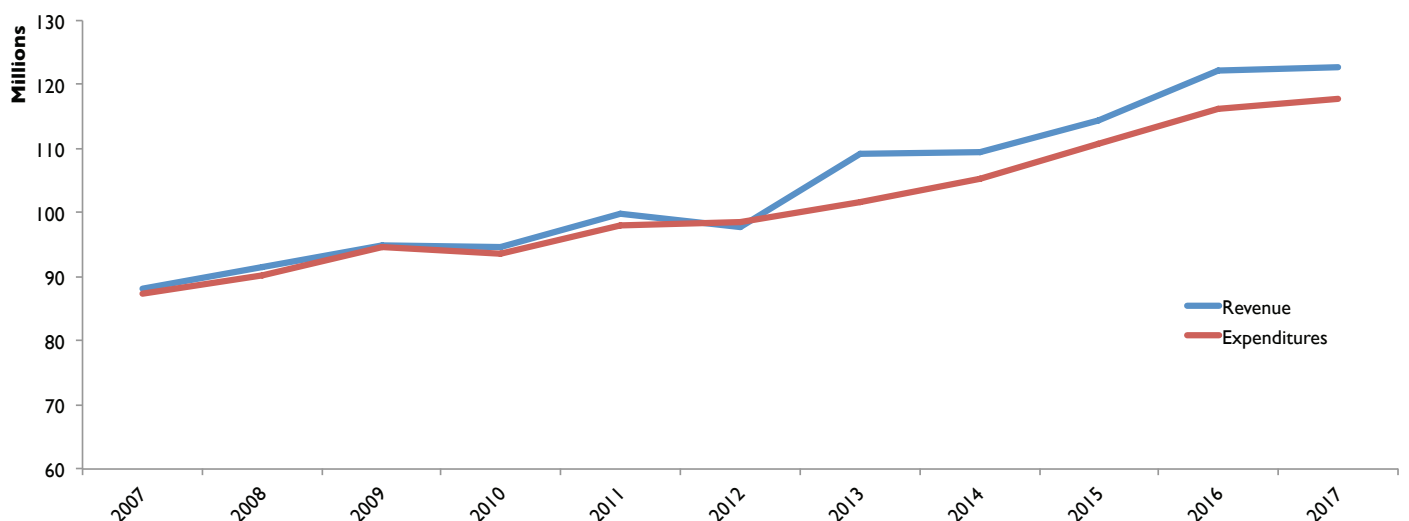


**Total operating budgets by town: Percent change, 2010–2017**  
**Source: Division of Local Services**



**General fund revenue and expenses: County, 2007–2017**  
**Source: Division of Local Services**

General fund revenue countywide grew 39 percent between 2007 and 2017, keeping a slight lead over expenditures, which grew 35 percent. Looking only at Gosnold, Tisbury and West Tisbury, however, expenditures far outgrew revenue, most drastically in Gosnold. The bump in fiscal year 2013 reflects a delay in at least one Vineyard town in getting its tax rates approved by the state, which caused some tax bills to go out late. As a result, a significant portion of property tax revenue for 2012 was pushed into the 2013 reporting year. Adjusting for the delay would reveal a more steady increase from 2011 to 2014.



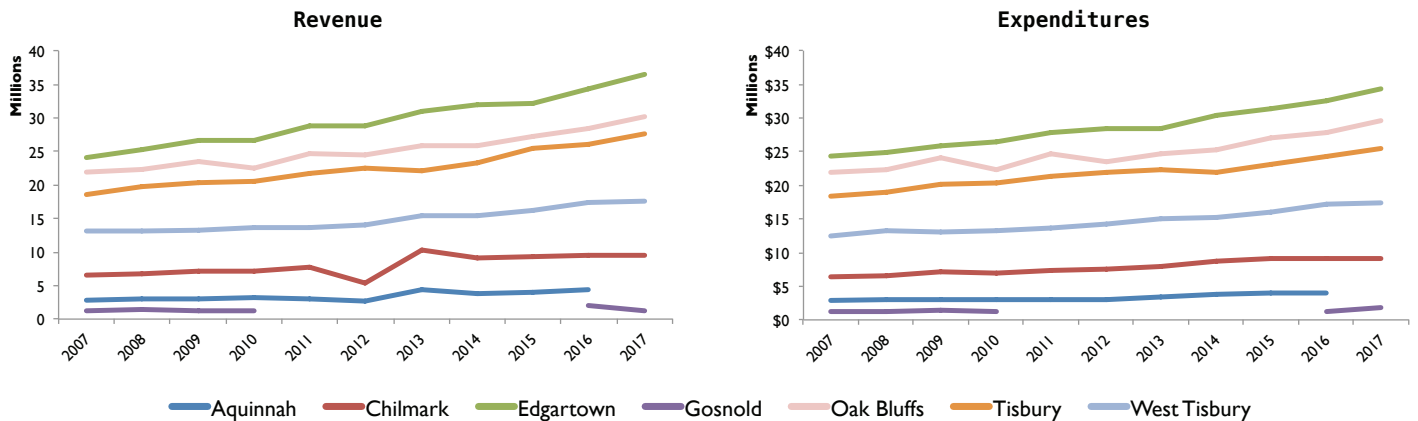


## General fund revenue and expenditures by town, 2007–2017

Source: Division of Local Services

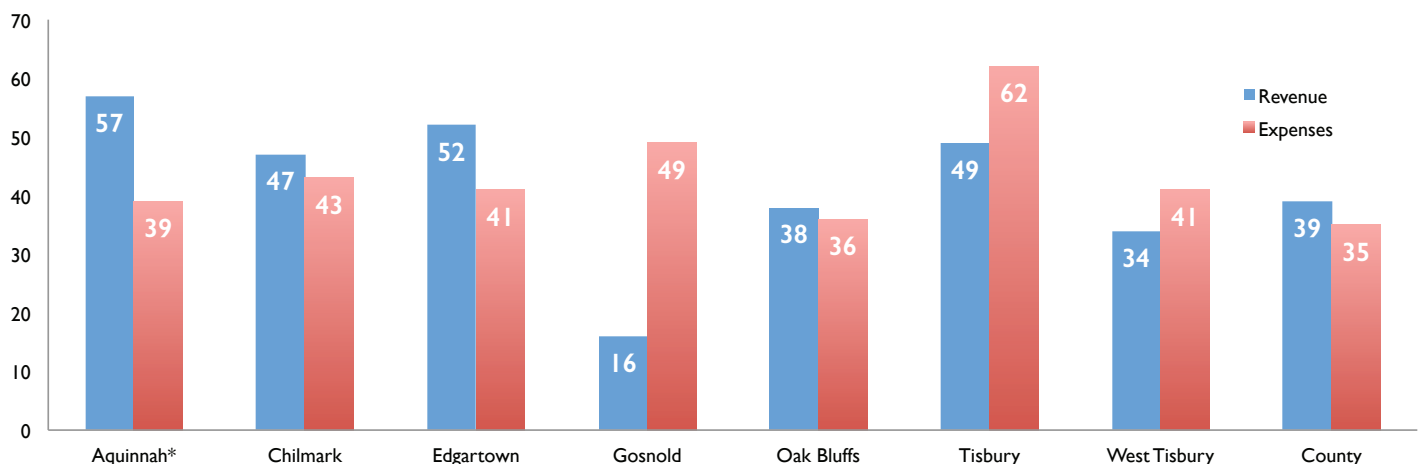
Revenue	2007	2009	2011	2013	2015	2017
Aquinnah	\$2,829,848	\$2,930,988	\$3,101,890	\$4,467,200	\$4,052,576	UA
Chilmark	\$6,490,241	\$7,107,660	\$7,704,023	\$10,371,428	\$9,241,270	\$9,524,701
Edgartown	\$24,051,815	\$26,606,585	\$28,749,165	\$30,963,389	\$32,222,962	\$36,542,095
Gosnold	\$1,154,435	\$1,193,124	UA	UA	UA	\$1,333,964
Oak Bluffs	\$21,889,441	\$23,407,542	\$24,745,413	\$25,801,894	\$27,175,095	\$30,170,529
Tisbury	\$18,517,247	\$20,327,555	\$21,746,539	\$22,205,811	\$25,425,262	\$27,668,820
W.Tisbury	\$13,149,889	\$13,231,239	\$13,673,432	\$15,381,583	\$16,256,708	\$17,594,165
<b>Total</b>	<b>\$88,082,916</b>	<b>\$94,804,693</b>	<b>\$99,720,462</b>	<b>\$109,191,305</b>	<b>\$114,373,873</b>	<b>\$122,834,274</b>

Expenditures	2007	2009	2011	2013	2015	2017
Aquinnah	\$2,891,817	\$2,919,372	\$3,103,221	\$3,385,899	\$3,965,403	UA
Chilmark	\$6,398,919	\$7,195,695	\$7,335,504	\$7,942,014	\$9,062,312	\$9,156,261
Edgartown	\$24,329,756	\$25,844,071	\$27,899,048	\$28,425,435	\$31,317,201	\$34,274,005
Gosnold	\$1,186,325	\$1,435,733	UA	UA	UA	\$1,764,258
Oak Bluffs	\$21,831,796	\$23,990,464	\$24,735,192	\$24,669,771	\$27,097,775	\$29,690,561
Tisbury	\$18,290,364	\$20,204,009	\$21,392,329	\$22,241,763	\$23,142,259	\$25,458,684
West Tisbury	\$12,397,118	\$13,119,656	\$13,617,097	\$15,033,452	\$16,058,714	\$17,456,074
<b>Total</b>	<b>\$87,326,095</b>	<b>\$94,709,000</b>	<b>\$98,082,391</b>	<b>\$101,698,334</b>	<b>\$110,643,664</b>	<b>\$117,799,843</b>



## General fund revenue and expenditures: Percent change by town, 2010–2017

Source: Division of Local Services





## General fund revenue by town: Breakdown for 2017

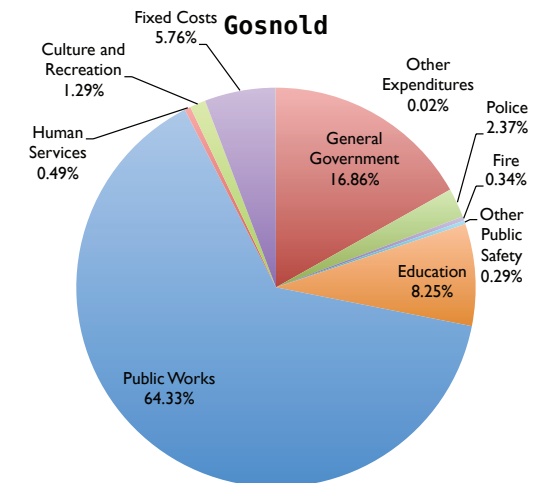
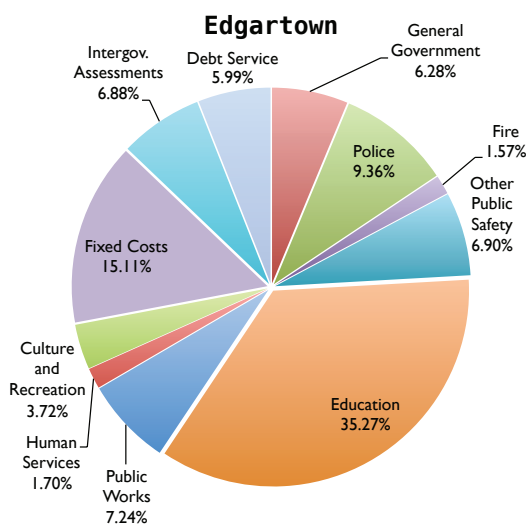
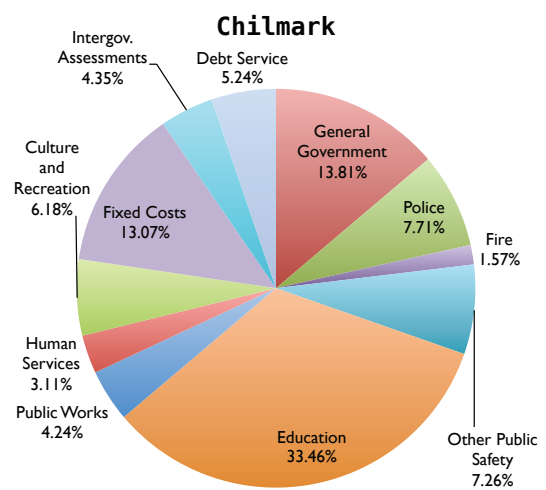
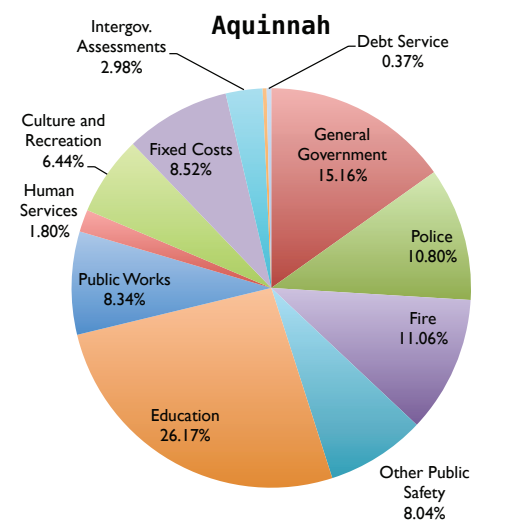
Source: Division of Local Services

	Taxes	Service charges	Licenses and permits	Federal revenue	State revenue	Revenue from other governments	Special assessments	Fines and forfeitures	Miscellaneous	Other financing sources	Transfers
Chilmark	\$8,765,930	\$587,581	\$125,642	\$0	\$5,461	\$135	\$0	\$8,346	\$16,744	\$1,000	\$13,862
Edgartown	\$29,874,032	\$2,918,299	\$810,263	\$3,814	\$2,122,758	\$7,910	\$45,826	\$62,628	\$255,896	\$0	\$440,669
Aquinnah	\$3,938,811	\$284,839	\$40,301	\$0	\$20	\$0	\$0	\$13,324	\$66,285	\$0	\$88,500
Gosnold	\$524,000	\$745,295	\$2,230	\$360	\$30,913	\$0	\$0	\$0	\$31,166	\$0	\$0
Oak Bluffs	\$25,756,718	\$470,770	\$460,570	\$0	\$1,069,682	\$31,248	\$0	\$7,983	\$962,740	\$0	\$1,410,818
Tisbury	\$24,635,936	\$465,597	\$271,182	\$0	\$1,003,087	\$4,910	\$0	\$93,312	\$393,965	\$798,813	\$2,018
West Tisbury	\$15,814,150	\$523,128	\$109,279	\$0	\$934,177	\$163,268	\$0	\$3,590	\$45,166	\$0	\$1,407
<b>Total</b>	<b>\$105,370,766</b>	<b>\$5,710,670</b>	<b>\$1,779,166</b>	<b>\$4,174</b>	<b>\$5,166,078</b>	<b>\$207,471</b>	<b>\$45,826</b>	<b>\$175,859</b>	<b>\$1,705,677</b>	<b>\$799,813</b>	<b>\$1,868,774</b>

## General fund expenditures by town: Breakdown for 2017

Source: Division of Local Services

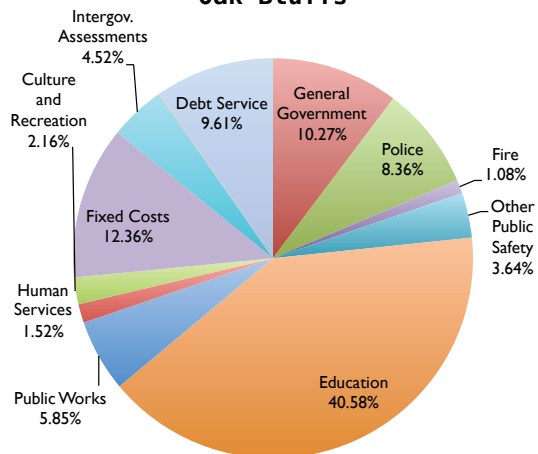
Education makes up the largest portion of general fund expenditures in Dukes County, except in Gosnold, where public works account for 64 percent of the total. Gosnold also differs in terms of town revenue, with more than half coming from local receipts in 2018, compared to other towns which relied mostly on the tax levy.



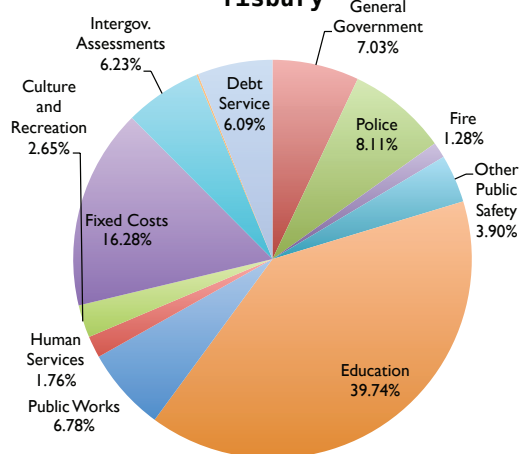


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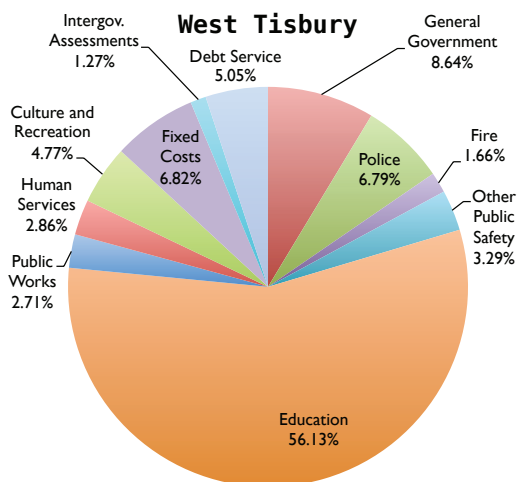
**Oak Bluffs**



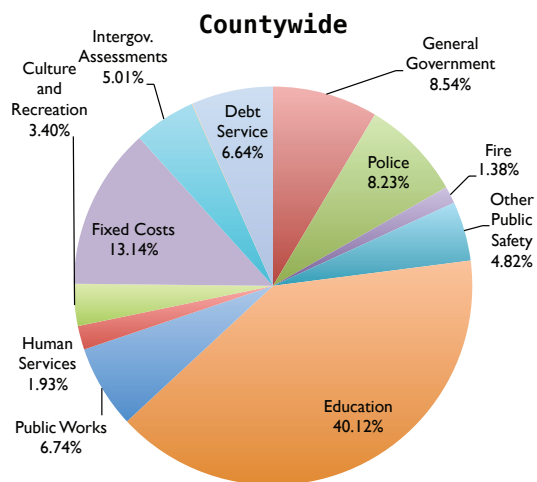
**Tisbury**



**West Tisbury**

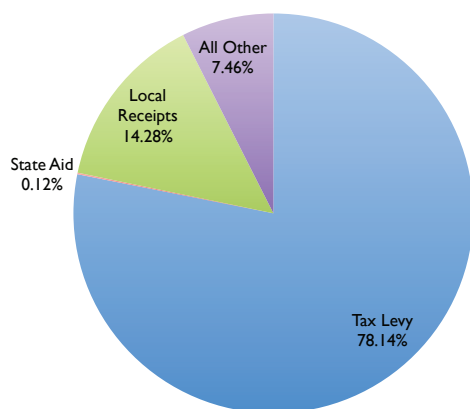


**Countywide**

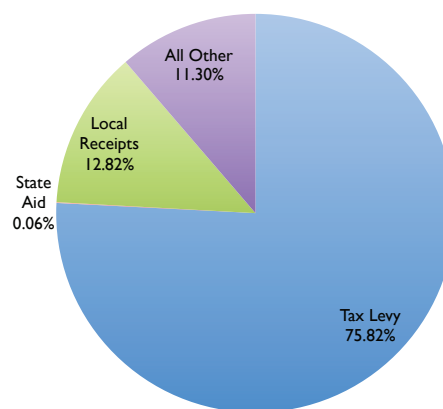


**Town revenue by source, 2018**  
Source: Division of Local Services

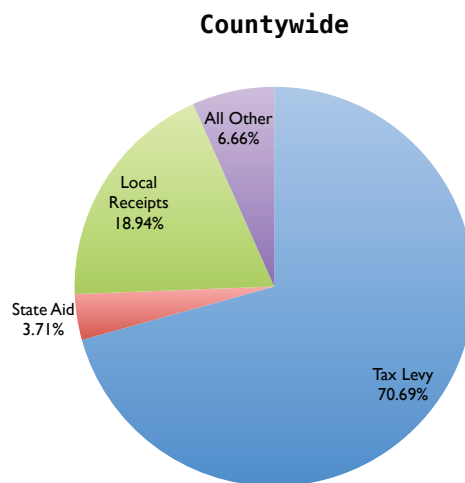
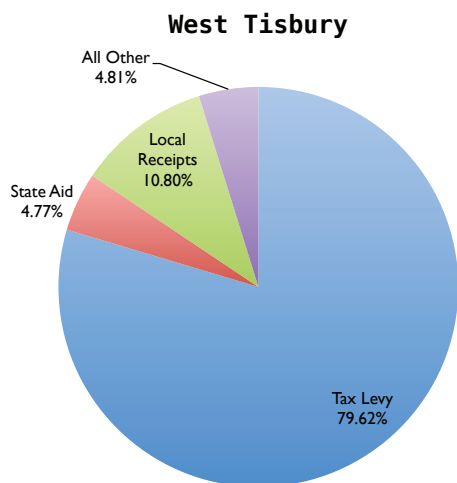
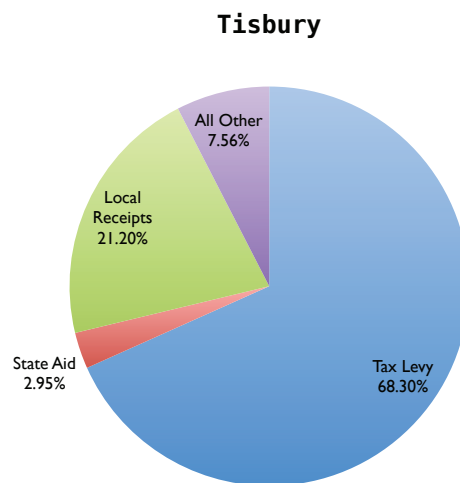
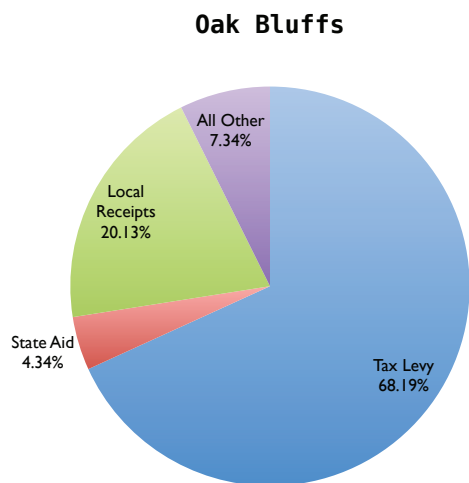
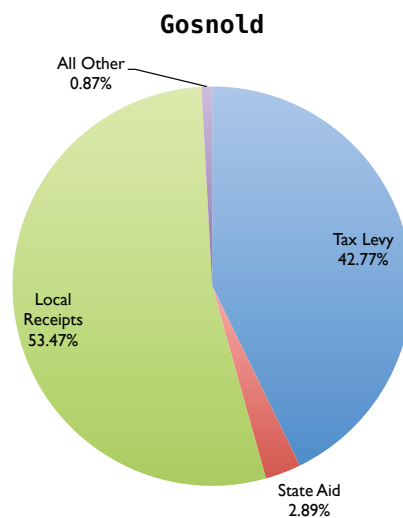
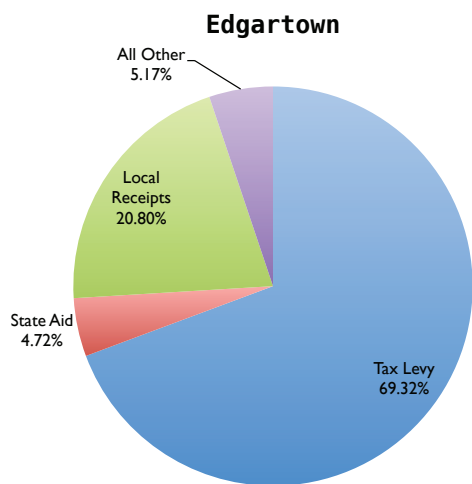
**Aquinnah**



**Chilmark**









## Bond ratings by town and agency, 2007–2017

Source: Division of Local Services

	Rating Agency	2007	2008	2009	2010	2011	2012	2014	2015	2017
Chilmark	Standard and Poor's	AA	AA	AA	AA	AA+	AA+	AAA	AAA	AAA
Oak Bluffs	Standard and Poor's	A+	AA-	AA-	AA-	AA-	AA-	AA-	AA-	AA+
Tisbury	Standard and Poor's	AA	AA	AA	AA	AA	AA	AA	AA	AA+
West Tisbury	Standard and Poor's	AA-	AA	AA	AA	AA	AA	AA+	AA+	AA+
Edgartown	Moody's	Aa3	Aa3	Aa3	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
West Tisbury	Moody's	A3	A3	A1	Aa2	Aa2	Aa2	Aa2	Aa2	

## Assessed value by town and class, 2017

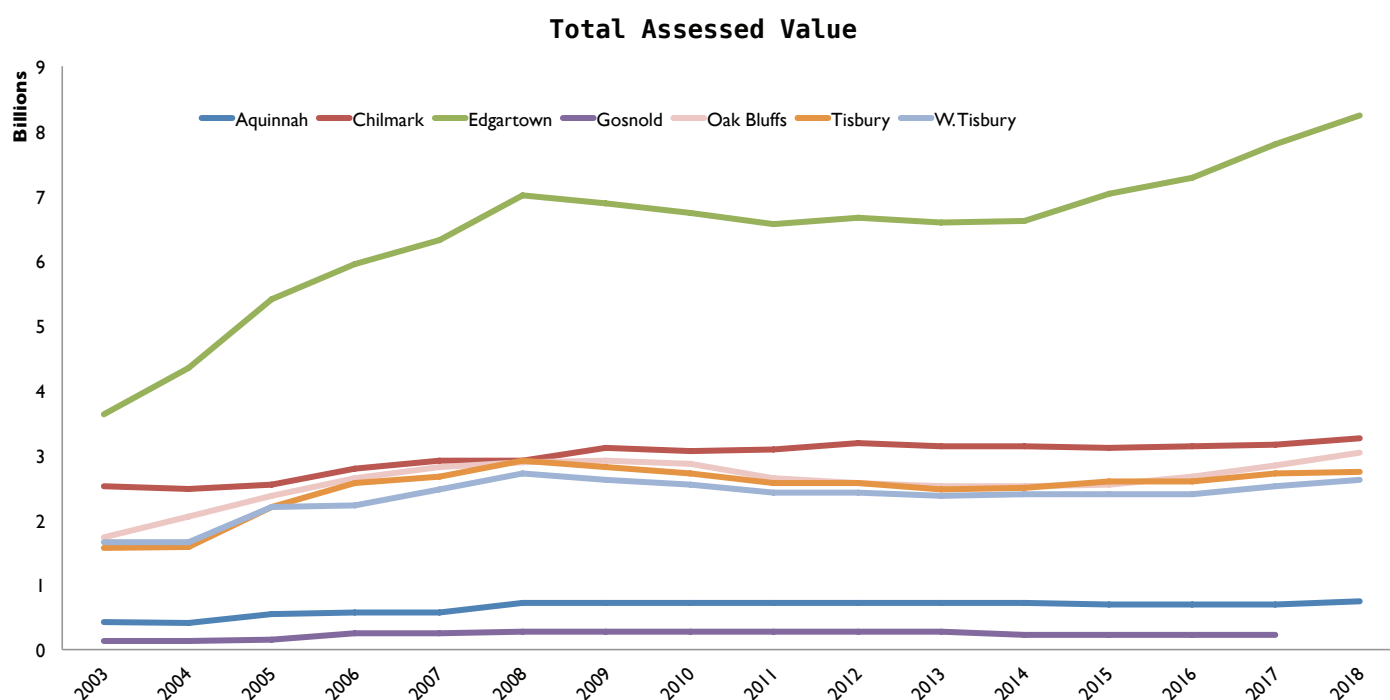
Source: Division of Local Services

Edgartown far surpasses other towns in Dukes County in terms of total assessed value, with Chilmark, Oak Bluffs, Tisbury and West Tisbury all in the neighborhood of about \$3 billion. Though still trailing Edgartown, Tisbury has a higher commercial value, and West Tisbury a higher industrial value, relative to the other categories. Total values dipped after the 2008 Recession, most noticeably in Oak Bluffs, Tisbury and West Tisbury, but apparently not in Chilmark, Gosnold or Aquinnah.

	Residential	Open-space	Commercial	Industrial	Personal property	Total assessed
Chilmark	\$3,085,345,622	0	\$26,240,278	\$830,000	\$47,043,000	\$3,159,458,900
Edgartown	\$7,290,071,201	0	\$368,265,269	\$10,445,500	\$135,936,167	\$7,804,718,137
Aquinnah	\$689,288,916	0	\$10,198,921	\$80,400	\$8,201,484	\$707,769,721
Gosnold	\$226,467,270	0	\$3,106,900	\$572,800	\$808,715	\$230,955,685
Oak Bluffs	\$2,624,461,918	\$2,052,400	\$138,542,682	\$4,744,800	\$68,111,660	\$2,837,913,460
Tisbury	\$2,418,792,851	0	\$245,529,784	\$5,918,400	\$47,367,130	\$2,717,608,165
W.Tisbury	\$2,413,720,715	0	\$69,238,788	\$8,583,600	\$40,327,780	\$2,531,870,883
<b>Total</b>	<b>\$18,748,148,493</b>	<b>\$2,052,400</b>	<b>\$861,122,622</b>	<b>\$31,175,500</b>	<b>\$347,795,936</b>	<b>\$19,990,294,951</b>

## Total assessed value by town, 2003–2018

Source: Division of Local Services





## Assessed personal property values by town: Building, land and other (billions), various years

Source: Massachusetts Bureau of Geographic Information

The numbers here for personal property values exceed those reported by the Division of Local Services, but provide another measure of comparison among towns. As with the DLS numbers on page 95, Edgartown far surpassed other towns in all categories.

	Building	Land	Other	Total
Aquinnah (2017)	\$139.2	\$627.4	\$4.3	\$770.9
Chilmark (2016)	\$792.5	\$2,429.7	\$27.2	\$3,249.4
Edgartown (2018)	\$2,913	\$5,534.1	\$60.4	\$8,507.5
Gosnold (2015)	\$34.9	\$212.3	\$2	\$249.2
Oak Bluffs (2016)	\$1,246.5	\$1,650.6	\$25.3	\$2,922.4
Tisbury (2017)	\$1,141.4	\$1,721.4	\$38.4	\$2,901.3
W.Tisbury (2017)	\$912.4	\$1,799.7	\$53.5	\$2,765.6
<b>Total</b>	<b>\$7,180</b>	<b>\$13,975.4</b>	<b>\$211</b>	<b>\$21,366.3</b>

## Tax rates by town and class (per thousand of assessed value), 2018

Source: Division of Local Service

	Residential	Open space	Commercial	Industrial	Personal property
Aquinnah	5.48	0	5.48	5.48	5.48
Chilmark	2.75	0	2.75	2.75	2.75
Edgartown	3.87	0	3.87	3.87	3.87
Gosnold (2017)	2.47	0	2.47	2.47	2.47
Oak Bluffs	7.83	7.83	7.83	7.83	7.83
Tisbury*	9.45	0	8.92	8.92	8.92
West Tisbury	6.06	0	6.06	6.06	6.06

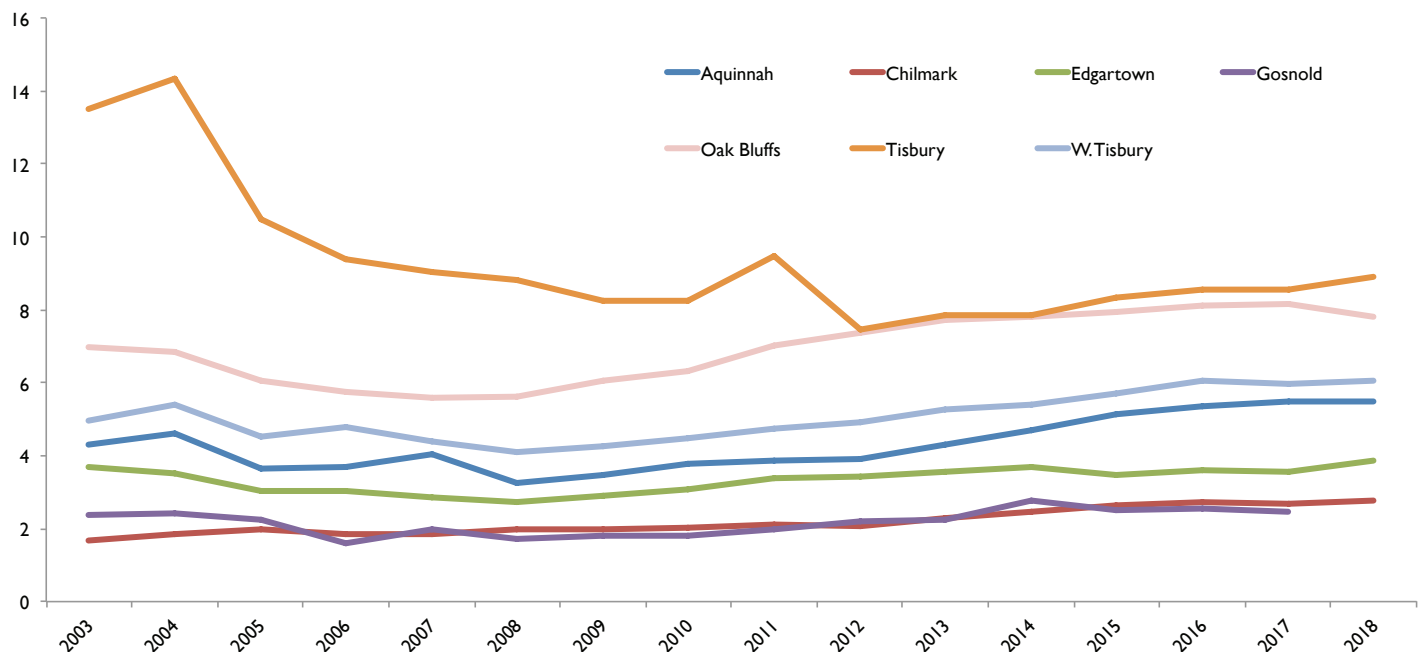
\*Tisbury is the only town in Dukes County to have adopted the residential exemption, which shifts some of the property tax burden onto non-resident homeowners. The town now excludes about \$150 million in property value from taxation, which causes the overall residential tax rate to go up.

## Personal property, commercial and industrial tax rates (per thousand of assessed value), 2003–2018

Source: Division of Local Services

Following a period of declining tax rates in Dukes County, all towns have seen an increase since the 2008 Recession. (A major decline in tax rates in Tisbury beginning in 2004 corresponds to an upward revaluation of real estate.) Aquinnah's rate has grown the most since the recession (\$2.23), followed by Oak Bluffs (\$2.20) and West Tisbury (\$1.96) while Tisbury's rate grew the least (\$0.08).

### Personal Property, Commercial, Industrial Tax Rate





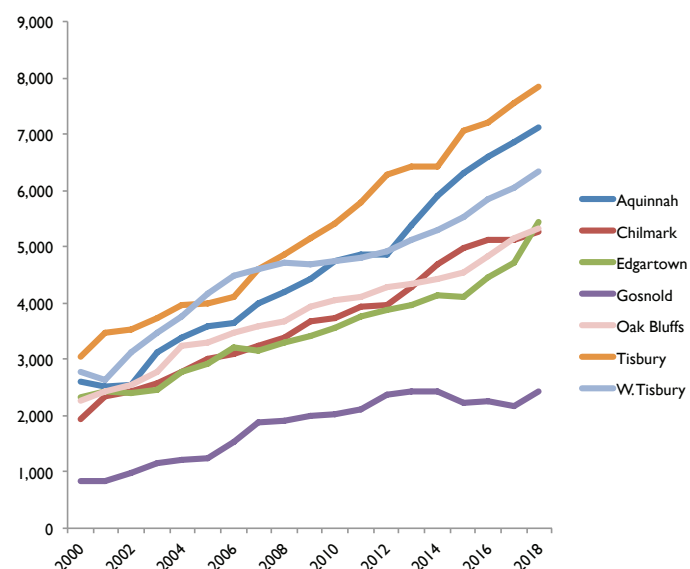
## Average single-family tax bill per town, 2000–2018

Source: Division of Local Services; Tisbury town treasurer

With the exception of West Tisbury and Aquinnah, average single-family tax bills in Dukes County fall below the state average, although the figure has more than doubled in most towns since 2000, and nearly tripled in Chilmark and Gosnold. Average single-family tax bills across the Island vary according to the amount of other tax revenue in town, the influence of local-option tax receipts and other factors.

	Aquinnah	Chilmark	Edgartown	Gosnold	Oak Bluffs	Tisbury*	W.Tisbury
2000	\$2,591	\$1,927	\$2,327	\$827	\$2,266	\$3,047	\$2,779
2002	\$2,544	\$2,434	\$2,414	\$977	\$2,538	\$3,530	\$3,131
2004	\$3,376	\$2,790	\$2,775	\$1,210	\$3,227	\$3,955	\$3,771
2006	\$3,659	\$3,082	\$3,202	\$1,528	\$3,462	\$4,106	\$4,498
2008	\$4,183	\$3,397	\$3,308	\$1,909	\$3,667	\$4,872	\$4,711
2010	\$4,733	\$3,739	\$3,549	\$2,021	\$4,037	\$5,410	\$4,756
2012	\$4,869	\$3,968	\$3,882	\$2,385	\$4,274	\$6,284	\$4,933
2014	\$5,893	\$4,680	\$4,145	\$2,438	\$4,428	\$6,424	\$5,282
2016	\$6,597	\$5,120	\$4,464	\$2,260	\$4,840	\$7,214	\$5,849
2018	\$7,125	\$5,260	\$5,450	\$2,416	\$5,311	\$7,856	\$6,328

\* DLS does not report the residential tax rate in Tisbury, which uses the residential exemption.



## Average single-family tax bill and ranking, 2018

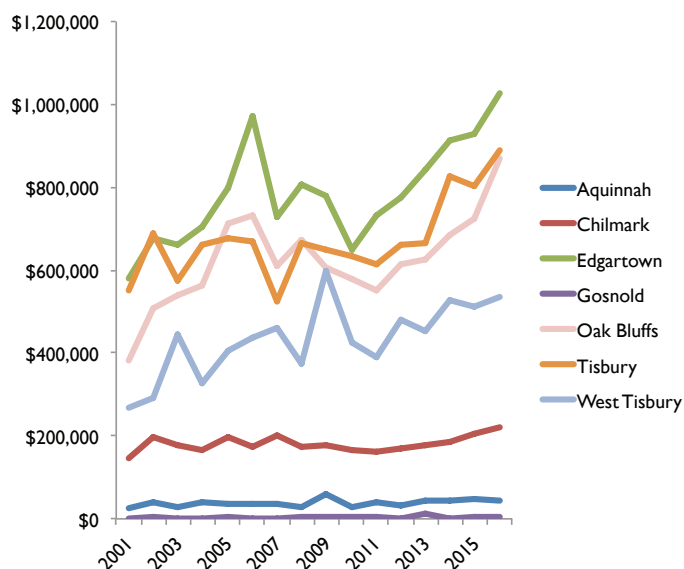
Source: Division of Local Services

	Tax bill	Rank/336 (1 is highest)
Aquinnah	\$7,125	69
Chilmark	\$5,260	145
Edgartown	\$5,450	135
Gosnold	\$2,416	331
Oak Bluffs	\$5,311	144
Tisbury	\$7,856	UA
W.Tisbury	\$6,328	90
State	\$5,599	

## Vehicle excise collections by town, 2001–2016

Source: Division of Local Services

	2001	2006	2011	2016
Aquinnah	\$25,737	\$34,338	\$41,313	\$45,636
Chilmark	\$145,005	\$172,060	\$163,282	\$221,992
Edgartown	\$580,009	\$970,580	\$732,662	\$1,028,103
Gosnold	\$92	\$28	\$4,058	\$4,793
Oak Bluffs	\$380,777	\$733,761	\$551,194	\$867,827
Tisbury	\$551,594	\$667,729	\$614,347	\$887,469
W.Tisbury	\$267,101	\$438,909	\$391,760	\$535,886
<b>Total</b>	<b>\$1,950,315</b>	<b>\$3,017,405</b>	<b>\$2,498,616</b>	<b>\$3,591,706</b>





## Local option rooms tax by town, 2008–2017

Source: Division of Local Services

Massachusetts charges a 6.25-percent tax on restaurant meals, and a 5.7-percent tax from people who stay in a hotel or other lodging for 90 days or less, where the rate is at least \$15 per stay. In addition, cities and towns may charge their own local meals and rooms taxes. Oak Bluffs and Tisbury have opted into the local meals tax, each charging a rate of 0.75 percent. Oak Bluffs also charges a six-percent tax on rooms, while Edgartown, Tisbury, Chilmark and Aquinnah charge four percent.

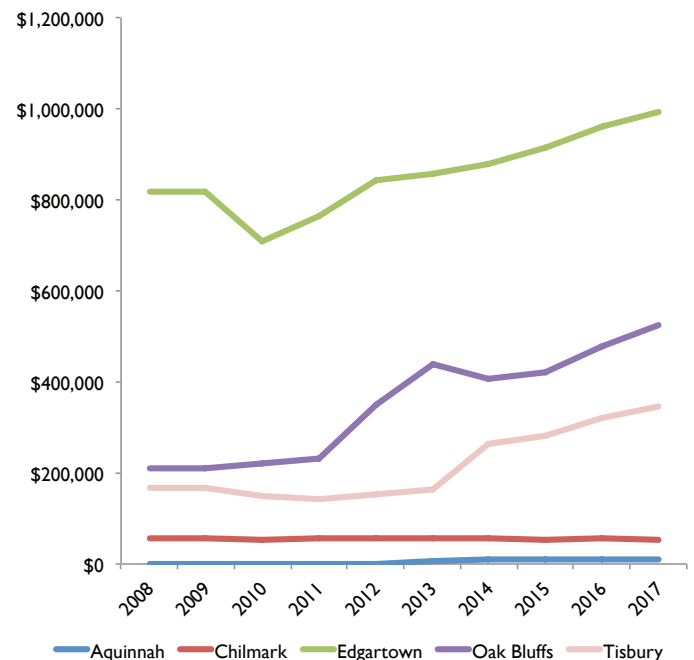
	2008	2009	2010*	2011	2012	2013	2014	2015	2016	2017
Aquinnah	-	-	-	-	-	\$7,117	\$8,775	\$9,736	\$9,544	\$9,535
Chilmark	\$57,304	\$57,304	\$53,853	\$55,237	\$57,185	\$57,911	\$57,965	\$53,347	\$56,740	\$53,067
Edgartown	\$818,882	\$818,882	\$708,936	\$764,231	\$842,619	\$855,844	\$879,189	\$915,918	\$962,115	\$992,619
Oak Bluffs	\$210,159	\$210,159	\$219,295	\$230,716	\$349,004	\$439,670	\$405,152	\$420,142	\$479,220	\$525,639
Tisbury	\$166,745	\$166,745	\$149,639	\$142,457	\$152,773	\$164,786	\$264,242	\$280,900	\$320,388	\$347,011
<b>Total</b>	<b>\$1,253,090</b>	<b>\$1,253,090</b>	<b>\$1,131,723</b>	<b>\$1,192,641</b>	<b>\$1,401,581</b>	<b>\$1,525,328</b>	<b>\$1,615,323</b>	<b>\$1,680,043</b>	<b>\$1,828,007</b>	<b>\$1,927,871</b>

\*In 2007, the state increased the sales tax from 5% to 6.25% and the meals tax from 5% to 6.25%. It also added a 0.75% local-option meals tax for towns. At the same time, it allowed towns to increase their local room occupancy tax from 4% to 6%. In 2010, Oak Bluffs was the only town on the Island to adopt the 0.75% local-option meals tax and to increase its room occupancy tax from 4% to 6%.



Edgartown Harbor at dusk

### Rooms Tax Revenue



## Local option meals tax by town, 2016–2018

Source: Division of Local Services

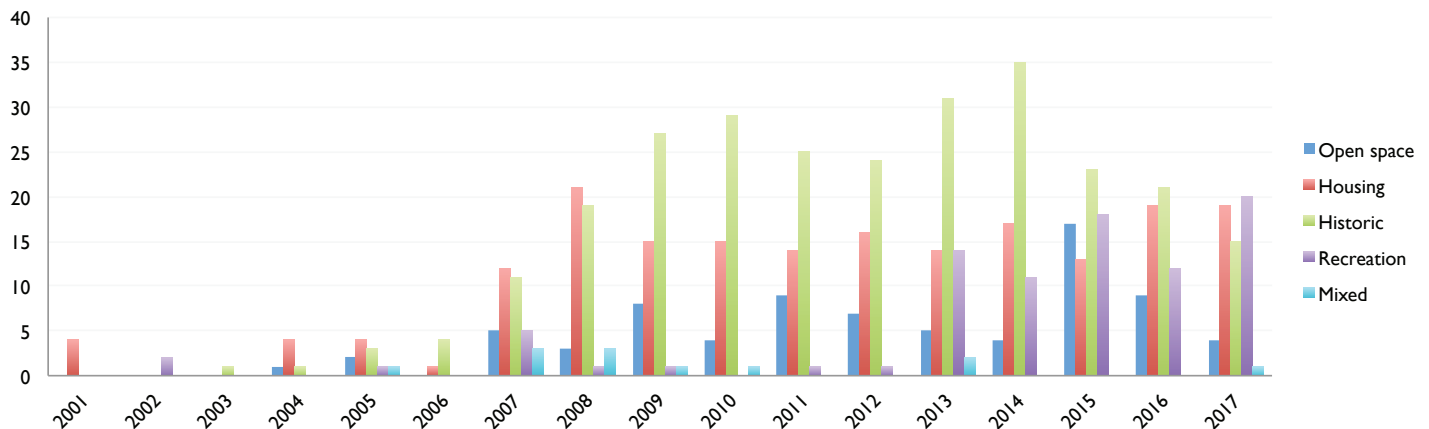
	2016	2017	2018
Oak Bluffs	\$320,025	\$339,754	\$277,955
Tisbury	\$153,347	\$157,144	\$125,822
<b>Total</b>	<b>\$473,372</b>	<b>\$496,898</b>	<b>\$403,777</b>



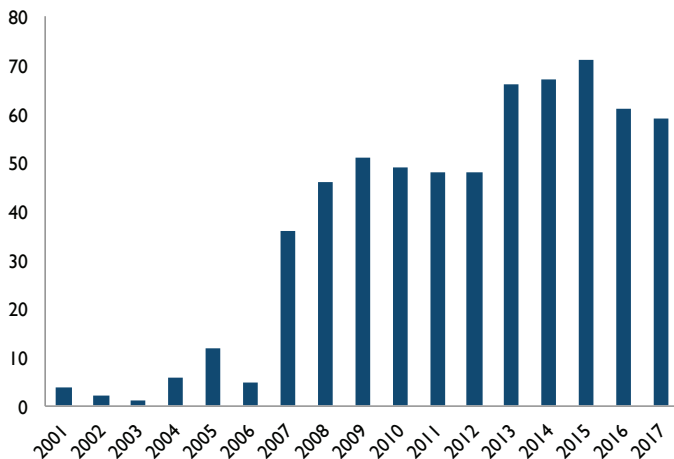
## Community Preservation Act: Approved projects by category, 2001–2017

Source: Community Preservation Coalition

The number of approved CPA projects in Dukes County has multiplied many times over since the early 2000s when towns began adopting the law, which allows them to collect a property-tax surcharge of up to 3 percent. The state also contributes a portion of funds to participating towns every year, but that portion has decreased. CPA funds may be spent on open space, housing, historic preservation, recreation, or a mix of those things. The largest portion of approved projects in Dukes County since 2001 have focused on historic preservation, followed by housing. Recreation projects on the Island have increased significantly since 2012.



### Total Projects Approved

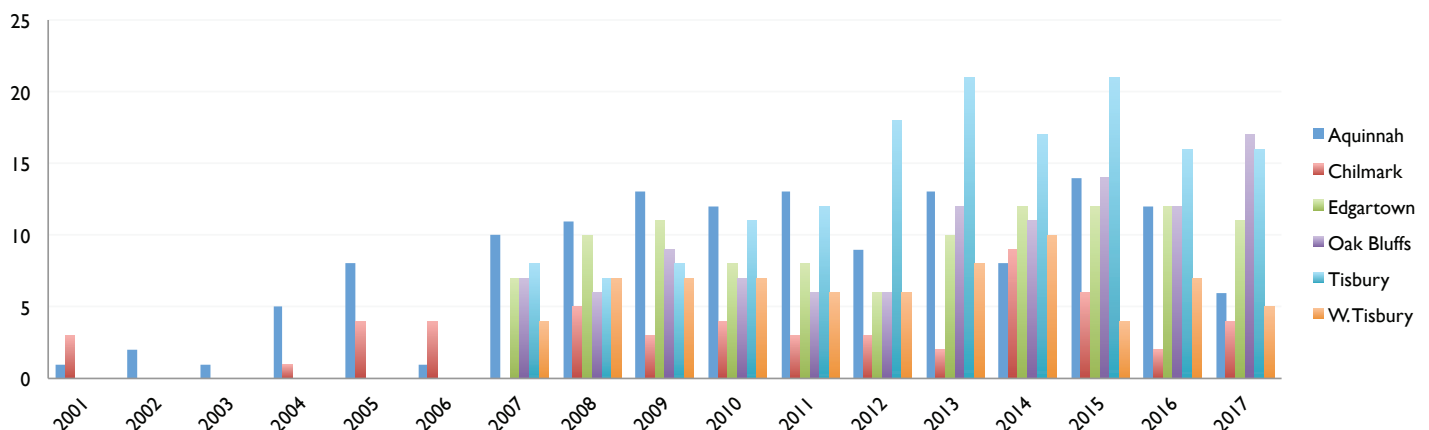


### Total as of 2017

Tisbury	155
Aquinnah	139
Edgartown	107
Oak Bluffs	107
W. Tisbury	71
Chilmark	53
Gosnold	0
<b>Total</b>	<b>632</b>

## Community Preservation Act: Approved projects by town, 2001–2017

Source: Community Preservation Coalition





## Community Preservation Act: Local surcharge and state match (percent) per town, 2002–2017

Source: Community Preservation Coalition

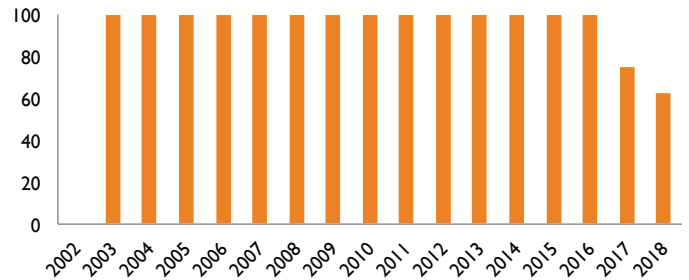
State matches for all towns except Gosnold, which joined later in the game, started out at 100 percent, then declined in some cases by more than 75 percent over the years. The state matches for Aquinnah and Chilmark remained intact for longer; at least partly because those towns were among the first in the state to adopt the CPA.

### Aquinnah

Local Surcharge

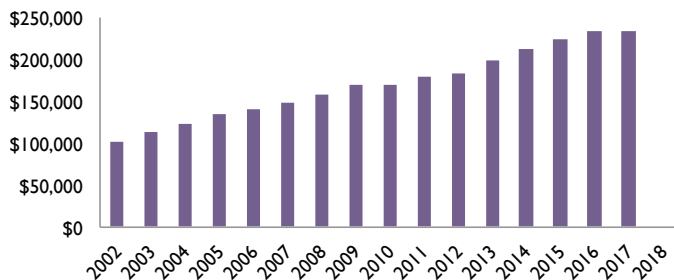


State Match

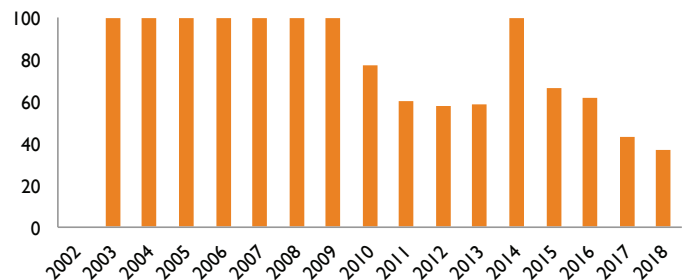


### Chilmark

Local Surcharge

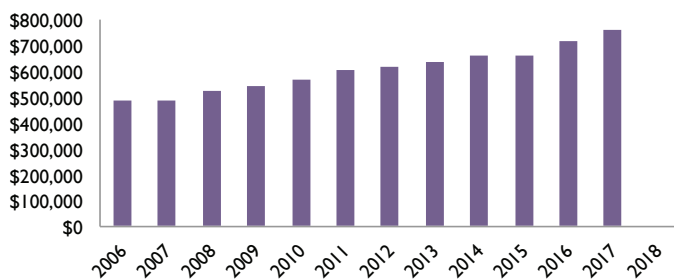


State Match

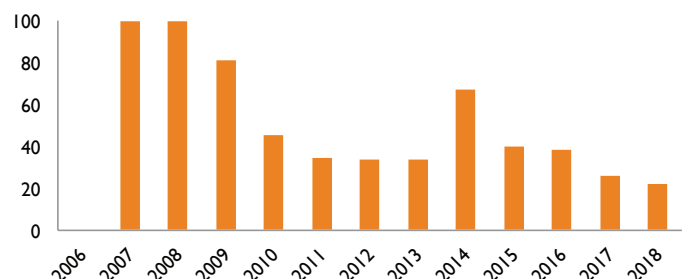


### Edgartown

Local Surcharge

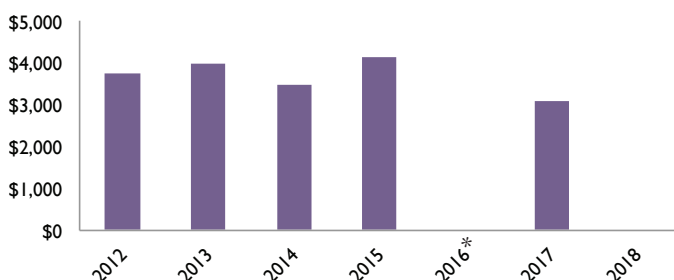


State Match

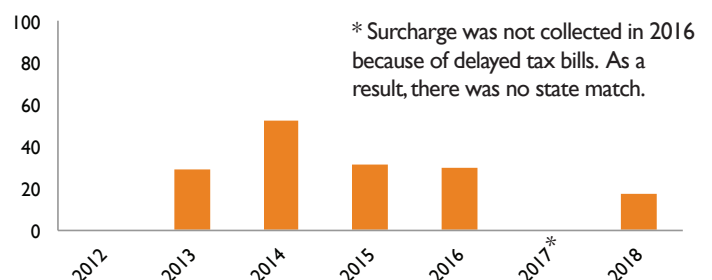


### Gosnold

Local Surcharge



State Match

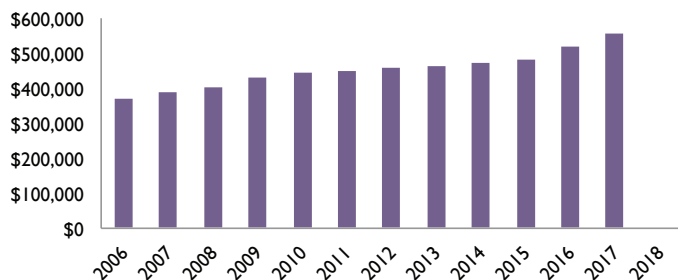




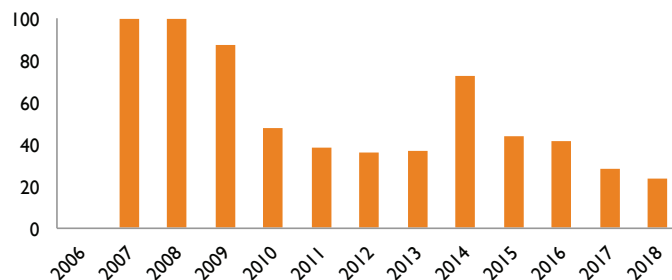
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## Oak Bluffs

Local Surcharge

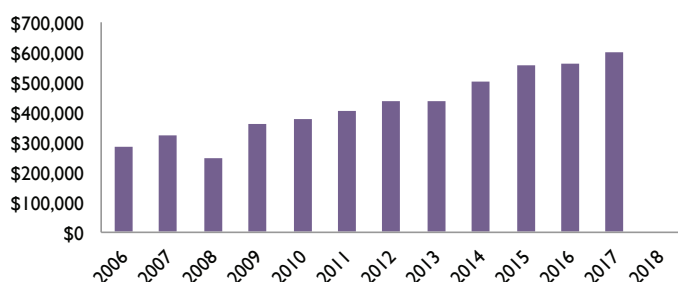


State Match

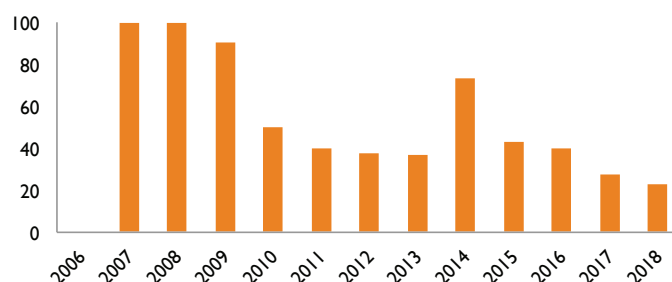


## Tisbury

Local Surcharge

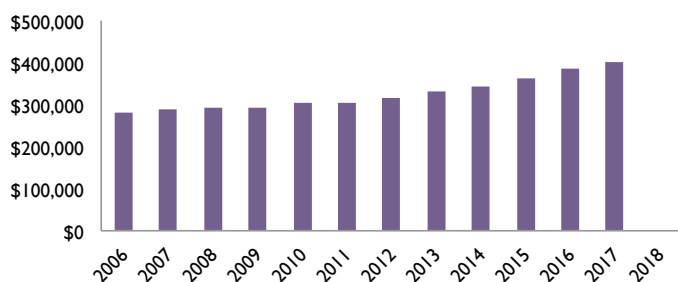


State Match

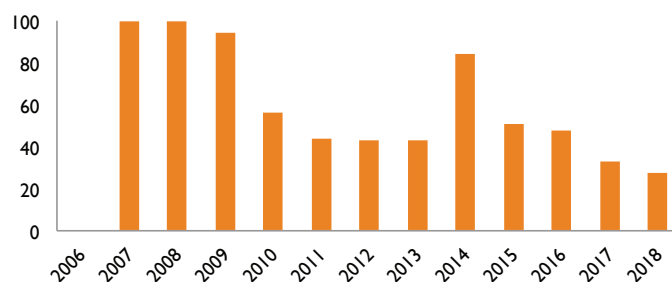


## West Tisbury

Local Surcharge



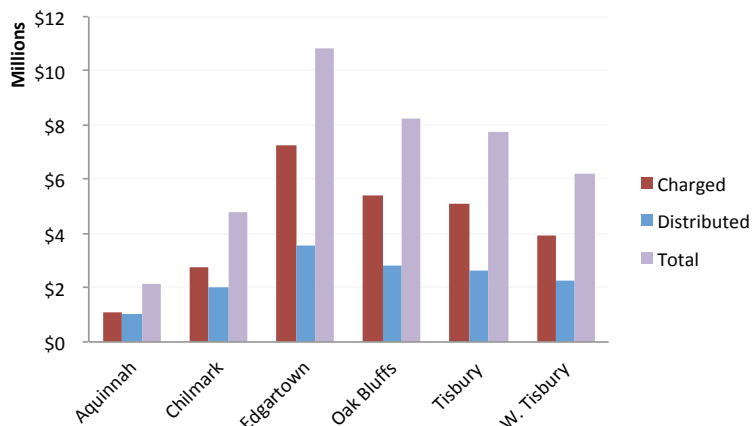
State Match



## Community Preservation Act: Total amounts charged by town and distributed by state as of 2017

Source: Community Preservation Coalition

	Charged	Distributed	Total
Aquinnah	\$1,092,474	\$1,028,416	\$2,120,890
Chilmark	\$2,727,455	\$2,031,831	\$4,759,286
Edgartown	\$7,270,036	\$3,555,389	\$10,825,425
Gosnold	\$18,461	\$6,677	\$25,138
Oak Bluffs	\$5,432,550	\$2,832,529	\$8,265,079
Tisbury	\$5,099,653	\$2,626,603	\$7,726,256
W.Tisbury	\$3,908,539	\$2,276,927	\$6,185,466





## Community Development Block Grant awards 2006–2018

Source: Bailey Boyd Associates

Community Development Block Grants aim to support local development needs such as affordable housing, infrastructure and public social services. Oak Bluffs applies jointly with Tisbury; and Edgartown with West Tisbury, Chilmark and Aquinnah. The funds typically support housing rehabilitation and child care services, and vary from year to year. Oak Bluffs and Tisbury saw a decline in both categories between 2012 and 2016, but 2017 saw an uptick across the board.

### Edgartown, W. Tisbury, Chilmark, Aquinnah

	Housing rehab	Childcare
2009	\$996,425	0
2010	\$795,521	\$159,104
2011 <sup>1</sup>	0	0
2012	\$1,082,943	\$166,015
2013	\$816,369	\$175,190
2014	\$869,884	\$177,990
2015	\$873,473	\$204,420
2016	\$805,714	\$165,740
2017	\$1,207,147	\$195,440
2018	\$1,134,472	\$170,500
<b>Total</b>	<b>\$8,581,948</b>	<b>\$1,414,399</b>

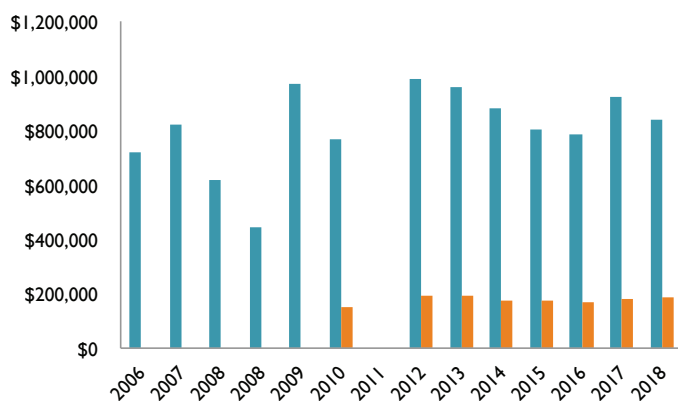
### Oak Bluffs, Tisbury

	Housing rehab	Childcare
2006	\$717,506	0
2007	\$817,768	0
2008	\$615,909	0
2008 <sup>2</sup>	\$443,654	0
2009	\$972,755	0
2010	\$765,893	\$153,179
2011 <sup>1</sup>	\$0	\$0
2012	\$991,009	\$191,805
2013	\$959,045	\$191,805
2014	\$879,466	\$172,950
2015	\$805,694	\$171,780
2016	\$782,495	\$166,740
2017	\$921,014	\$180,285
2018	\$838,781	\$185,000
<b>Total</b>	<b>\$10,510,989</b>	<b>\$1,413,544</b>

<sup>1</sup> Martha's Vineyard was disqualified in 2011 due to a technicality; a legal ad for a public hearing did not include the word "regional."

<sup>2</sup> Funding for the Oak Bluffs Public Library conversion, awarded through the state Housing Development Support Program.

### Oak Bluffs–Tisbury



### Other Towns

