

## Residential Exemption for Great Barrington

Adopting the residential exemption would lower housing costs for those who most need relief. It would cut the 2025 property tax bill for nearly all — 90 percent — resident homeowners. It would make the property tax progressive. Moreover, as extraordinary expenditures loom, for building the new high school, repairing old bridges, and dealing with Housatonic’s water problem, adopting the residential exemption would enable the town to raise more revenue while moderating the impact of tax increases.

**Residential exemption basics:** The residential exemption is a fixed amount that is deducted from the taxable valuation of homes that are occupied by full-time residents. The exemption is calculated as a percentage of the average value of the town’s residential properties. The town can choose the percentage, up to a maximum of 35 percent. It is a local-choice option under state law. The Selectboard decides whether to adopt it each year at the “classification hearing” that sets the tax rate.

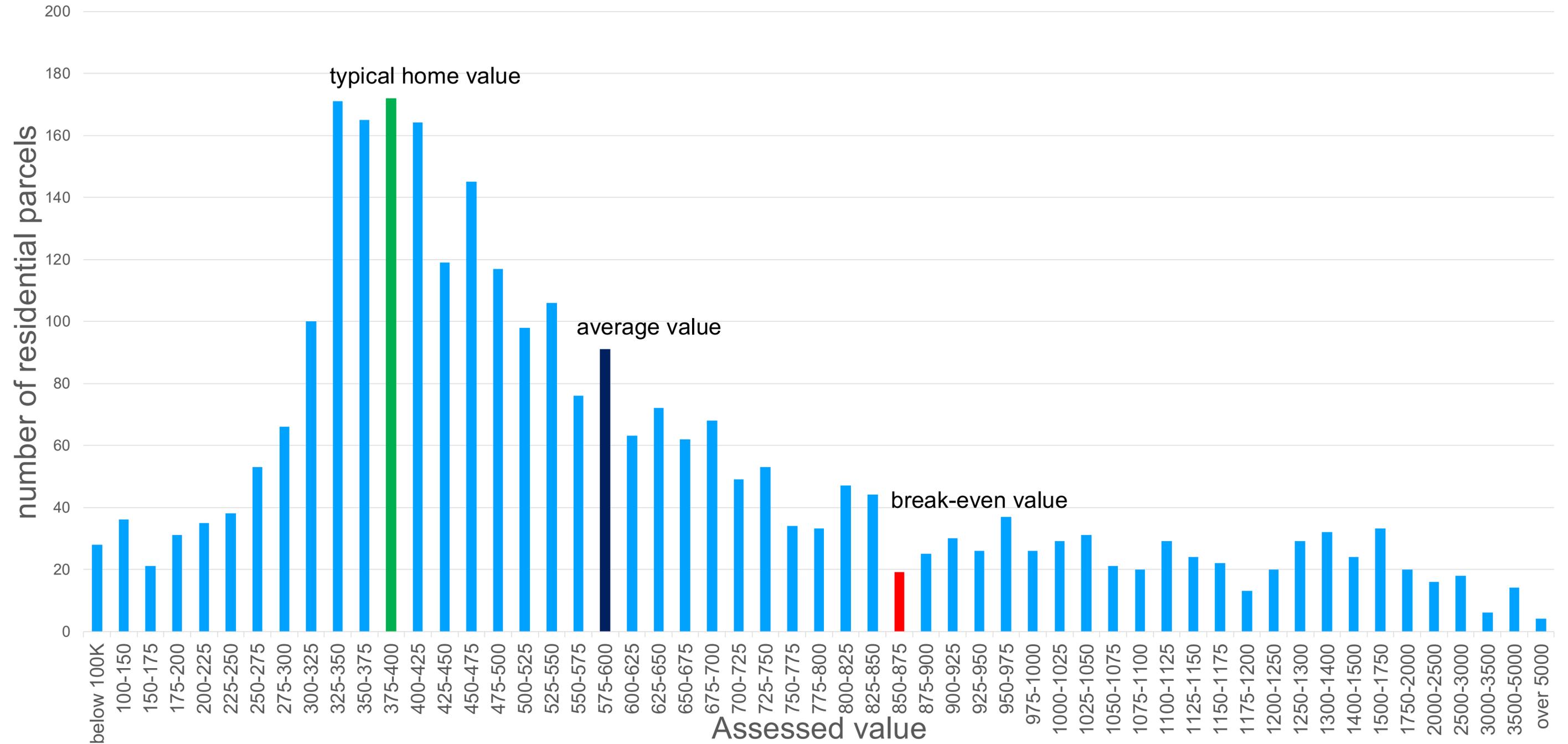
**Great Barrington illustration:** A 20 percent residential exemption in Great Barrington would be \$114,000. After subtracting this exemption, the resident owner of a typical home assessed at \$375,000 would pay tax on \$261,000. The resident owner of a more expensive home valued at \$1,200,000 would subtract that same exemption amount and pay tax on \$1,086,000.

**Break-even effect:** Granting the exemption to residents makes the tax base smaller, so to raise enough revenue to pay for the town budget the tax rate must be higher. The net effect of applying the higher rate to the smaller base is still a lower tax bill for nearly all full-time resident homeowners. With a 20% exemption, the bill for a \$375,000 home would be cut by 19%. For second homeowners the tax bill will be higher, because they cannot take the exemption. Some residents, living in the most expensive homes, will also pay more, since at high values the effect of reducing the taxable value is offset by the effect of increasing the rate. The bill for a \$1,200,000 home, after taking a 20% exemption, would rise 6%. The “break-even” range where the tax bill would not change is about \$850,000. Nearly 90% of owner-occupied homes in Great Barrington will pay less because they are valued below the break-even range. Half of the properties valued above this level are second homes.

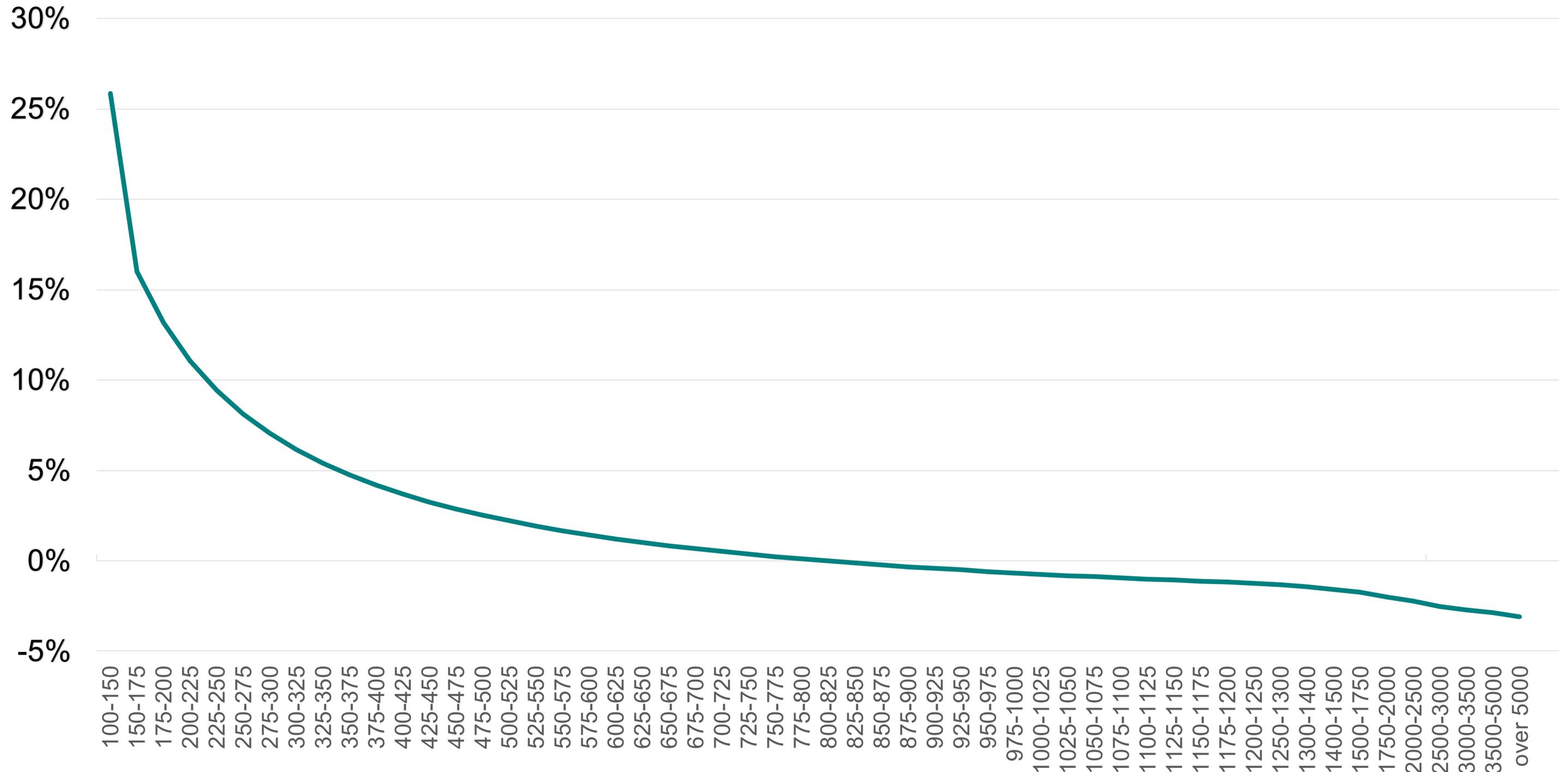
**Programs to help seniors:** Some people in homes valued above the break-even range may be seniors on fixed incomes. There are four programs under Massachusetts property tax law that can help seniors with property taxes. The newest one, which Great Barrington could adopt, is an exemption that would operate like the residential exemption to reduce the value subject to tax.

**Rentals:** Rented homes and apartments could not take the exemption (except for duplexes and triplexes where an owner lives in one unit), so it could put upward pressure on rent. This could be addressed by home rule legislation to extend it to properties occupied by full-time resident renters, as Provincetown did, or by adopting the state law program of property tax relief for long-term rentals subject to income and rent limits.

# Distribution of home values 2025



# Tax bill savings, 5% exemption



# Data (FY 2025)

	Assessed value	Tax with no RE	Tax with 5% RE	Savings, 5% RE	Tax with 20% RE	Savings, 20% RE	Tax with 35% RE	Savings, 35% RE
Typical	\$375,000	\$4,965	\$4,757	4%	\$4,039	19%	\$3,126	37%
Median	\$501,200	\$6,620	\$6,474	2%	\$5,973	10%	\$5,349	19%
Average	\$569,438	\$7,282	\$7,160	2%	6,746	7%	\$6,239	14%
Break-even	\$800,000	\$10,592	\$10,592	0%	\$10,592	0%	\$10,592	0%
High-end	\$1,200,000	\$15,888	\$16,085	-1%	\$16,802	-6%	\$17,802	-12%

# Tax bill savings, 5% and 20% exemptions



Matthew Kollmer  
Building Commissioner

E-mail:mkollmer@berkshire.build



Town Hall, 334 Main Street  
Great Barrington, MA 01230

Telephone: (413) 528-3206

## TOWN OF GREAT BARRINGTON MASSACHUSETTS

### OFFICE OF THE INSPECTOR OF BUILDINGS

12/30/25

Mr James Hendrick  
281 Main St Unit 6B  
Great Barrington MA 01230

#### **Notice: Complaint of breach of ZBA Decision at 232 Main St, Great Barrington**

Mr.Henrick;

As the duly appointed and authorized Building Commissioner, as per Massachusetts Building code 780 CMR §104 and MGL Chapter 143 § 3, the building official is authorized and directed to enforce the provisions of 780 CMR.

#### **Finding**

This office received a formal complaint that you are in violation of ZBA Decision 944-24 as you have a fence installed on the north side of the building that was not on the original approved plan. The decision states that *"This approval is based solely on the plan submitted. Other structural alterations not reflected on the plan would require a further special permit from this Board"*

#### **Order/Remedy**

This notice orders that you remove the fence or appear before the board to amend the 944-24 decision.

#### **Right to Appeal**

You have the right to appeal this decision pursuant to §10.2 of the Great Barrington Zoning Bylaws.

#### **Violation Penalty**

Failure to do so may result in fines/penalties as prescribed by M.G.L. c.143 §94(a), M.G.L 148, or M.G.L c148A, and in Great Barrington Zoning Bylaws §10.1.7 and §10.1.8

Please contact this office with any inquiries.

Respectfully

Matthew Kollmer  
Building Commissioner