

TAX RATE RECAPITULATION

Fiscal Year 2026

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from page 2, IIe)	\$ 7,164,952.11
Ib. Total estimated receipts and other revenue sources (from page 2, IIIf)	1,819,006.76
Ic. Tax Levy (Ia minus Ib)	\$ 5,345,945.35
Id. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	7.572976	404,847.14	77,231,573.00	5.24	404,693.44
Net of Exempt					
Open Space	0.000000	0.00	0.00	0.00	0.00
Commercial	0.066683	3,564.86	312,169.00	11.42	3,564.97
Net of Exempt					
Industrial	52.032085	2,781,606.80	243,580,852.00	11.42	2,781,693.33
SUBTOTAL	59.671744		321,124,594.00		3,189,951.74
Personal	40.328256	2,155,926.55	188,791,034.00	11.42	2,155,993.61
TOTAL	100.000000		509,915,628.00		5,345,945.35

MUST EQUAL 1C

Signatures
Assessors
Frederick N Williams, Assessor Chair , Rowe , assessor@rowe-ma.gov 413-339-5520   11/21/2025 7:56 AM
Comment:
Ellen B Miller, Assessor , Rowe , assessor@rowe-ma.gov 413-339-5520   11/21/2025 10:07 AM
Comment:
Herbert G Butzke, Assessor , Rowe , assessor@rowe-ma.gov 413-339-5520   11/21/2025 11:00 AM
Comment:

Documents
No documents have been uploaded.

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By:

Bobbi Colburn

Date:

12/01/2025

Approved:

Andrew Nelson

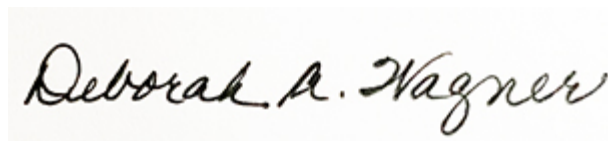
Director of Accounts:

Deborah A. Wagner

**TAX RATE RECAPITULATION**

**Fiscal Year 2026**

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A handwritten signature in black ink on a light beige rectangular background. The signature reads "Deborah A. Wagner" in a cursive script.

**TAX RATE RECAPITULATION****Fiscal Year 2026****II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(g) from page 4)		<b>6,693,962.65</b>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<b>0.00</b>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Retained Earnings Deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	182,826.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<b>0.00</b>	
9. Snow and ice deficit Ch. 44, Sec. 31D	660.46	
10. Other : Muni Capital Stabilization Fund	233,946.00	
TOTAL Ilb (Total lines 1 through 10)		<b>417,432.46</b>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		53,557.00
Ild. Allowance for abatements and exemptions (overlay)		0.00
Ile. Total amount to be raised (Total Ila through Ild)		<b>7,164,952.11</b>

**III. Estimated receipts and other revenue sources**

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	375,890.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		<b>375,890.00</b>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<b>157,899.76</b>	
2. Offset Receipts (Schedule A-1)	<b>0.00</b>	
3. Enterprise Funds (Schedule A-2)	<b>0.00</b>	
4. Community Preservation Funds (See Schedule A-4)	<b>0.00</b>	
TOTAL IIIb		<b>157,899.76</b>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<b>492,722.00</b>	
2. Other available funds (page 4, col (d))	<b>792,495.00</b>	
TOTAL IIIc		<b>1,285,217.00</b>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2025	0.00	
1b. Free cash..appropriated on or after July 1, 2025	0.00	

TAX RATE RECAPITULATION  
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2.	Municipal light surplus	0.00	
3.	Other source :	0.00	
	TOTAL III d		0.00
III e.	Total estimated receipts and other revenue sources		1,819,006.76
	(Total III a through III d)		
IV.	Summary of total amount to be raised and total receipts from all sources		
a.	Total amount to be raised (from II e)		7,164,952.11
b.	Total estimated receipts and other revenue sources (from III e)	1,819,006.76	
c.	Total real and personal property tax levy (from I c)	5,345,945.35	
d.	Total receipts from all sources (total IV b plus IV c)		7,164,952.11

TAX RATE RECAPITULATION

Fiscal Year 2026

LOCAL RECEIPTS NOT ALLOCATED \*

		Receipt Type Description	(a) Actual Receipts Fiscal 2025	(b) Estimated Receipts Fiscal 2026	Percentage Change
==>	1.	MOTOR VEHICLE EXCISE	54,964.00	55,081.66	0.21
	2.	OTHER EXCISE			
==>		a.Meals	0.00	0.00	0.00
==>		b.Room	0.00	0.00	0.00
==>		c.Other	0.00	0.00	0.00
==>		d.Cannabis	0.00	0.00	0.00
==>	3.	PENALTIES AND INTEREST ON TAXES AND EXCISES	1,002.57	1,002.57	0.00
	4.	PAYMENTS IN LIEU OF TAXES			
==>		a.Solar Payment in Lieu of Taxes	0.00	0.00	0.00
==>		b.All Other Payment in Lieu of Taxes	0.00	0.00	0.00
	5.	CHARGES FOR SERVICES - WATER	0.00	0.00	0.00
	6.	CHARGES FOR SERVICES - SEWER	0.00	0.00	0.00
	7.	CHARGES FOR SERVICES - HOSPITAL	0.00	0.00	0.00
	8.	CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00	0.00
	9.	OTHER CHARGES FOR SERVICES	5,666.60	5,666.60	0.00
	10.	FEES			
		a.Cannabis Impact Fee	0.00	0.00	0.00
		b.Community Impact Fee Short Term Rentals	0.00	0.00	0.00
		c.Other Fees	2,865.77	2,865.77	0.00
	11.	RENTALS	6,584.04	6,584.04	0.00
	12.	DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	0.00
	13.	DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00	0.00
	14.	DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00	0.00
	15.	DEPARTMENTAL REVENUE - RECREATION	0.00	0.00	0.00
	16.	OTHER DEPARTMENTAL REVENUE	11,356.89	11,356.89	0.00
	17.	LICENSES AND PERMITS			
		a.Building Permits	0.00	0.00	0.00
		b.Other licenses and permits	885.00	885.00	0.00
	18.	SPECIAL ASSESSMENTS	0.00	0.00	0.00
==>	19.	FINES AND FORFEITS	20.00	20.00	0.00
==>	20.	INVESTMENT INCOME	63,690.92	65,660.46	3.09
==>	21.	MEDICAID REIMBURSEMENT	8,776.77	8,776.77	0.00
==>	22.	MISCELLANEOUS RECURRING	0.00	0.00	0.00

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Fiscal Year 2026

		Receipt Type Description	(a) Actual Receipts Fiscal 2025	(b) Estimated Receipts Fiscal 2026	Percentage Change
	23.	MISCELLANEOUS NON-RECURRING	0.00	0.00	0.00
	24.	Totals	155,812.56	157,899.76	1.34

Signatures

Accounting Officer

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the above-indicated fiscal year tax rate recapitulation form by the City / Town / District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Angela Garrity, Accountant , Rowe , accountant@rowe-ma.gov 413-339-5520 | 10/11/2025 5:05 PM

Comment:

Documents

No documents have been uploaded.

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or departmental revolving funds per Chapter 44, Section 53E 1/2. The Recap Page 3 Support form must be submitted to support increases / decreases of estimated receipts to actual receipts.  
==> The Recap Page 3 Support form must be submitted to support increases/ decreases of FY 2026 estimated receipts to FY 2025 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF). The Recap Page 3 Support form must be submitted to list each receipt type included in rows 22 and 23, Miscellaneous Recurring and Non-Recurring.

TAX RATE RECAPITULATION

Fiscal Year 2026

APPROPRIATIONS										AUTHORIZATIONS	
										MEMO ONLY	
City/Town Council or Town Meeting Dates	FY*	(a)  Total Appropriations Of Each Meeting	(b) **  From Raise and Appropriate	(c)  From Free Cash (See B-1)	(d)  From Other Available Funds (See B-2)	(e)  From Offset Receipts (See A-1)	(f)  From Enterprise Funds (See A-2)	(g)  From Community Preservation Funds (See A-4)	(h)  *** Departmental Revolving Funds	(i)  Borrowing Authorization (Other)	
05/12/2025	2026	6,149,099.76	5,317,795.65	160,255.11	671,049.00	0.00	0.00	0.00	0.00	0.00	
01/27/2025	2025	121,446.00	0.00	0.00	121,446.00	0.00	0.00	0.00	0.00	0.00	
10/27/2025	2026	90,950.00	90,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
06/16/2025	2025	332,466.89	0.00	332,466.89	0.00	0.00	0.00	0.00	0.00	0.00	
Total		6,693,962.65	5,408,745.65	492,722.00	792,495.00	0.00	0.00	0.00			

\* Enter the fiscal year to which the appropriation relates.

\*\* Appropriations included in column (b) must not be reduced by local receipts or any other funding source. Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.

\*\*\* Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Signatures

Clerk

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

Kevin M Balawick, Town Clerk , Rowe , townclerk@rowe-ma.gov 413-339-5520 | 11/21/2025 7:35 AM

Comment:

Documents

No documents have been uploaded.