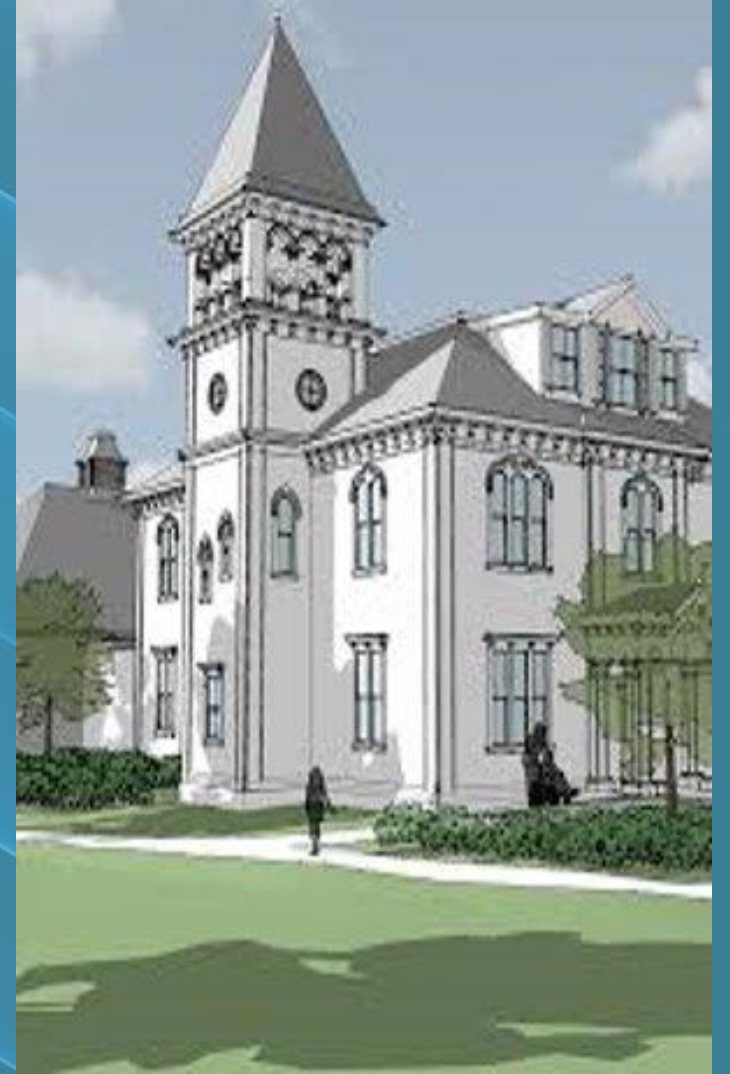


MARION TOWN HOUSE

Annual Town Meeting – Article 17



PAST TOWN MEETING ARTICLES

- 2009: \$19K for Study
- 2013: \$100K Feasibility Study
- 2015: \$500K Design Development
- 2017: \$34,300 Feasibility Study of New vs. Renovate Old Building
- 2018: \$7,817,269 Town House Complete Renovation (Did Not Pass)
- 2019: \$800K Exterior of 1876 Portion of Building
- 2021: \$175K Electrical Upgrades
- 2021: \$123,500 Siding, Trim, and Generator
- 2021: \$90K Exterior Renovations
- 2021: \$90K Exterior of Annex-Main Street Doors/Windows
- 2021: \$307,760 Basement Waterproofing
- 2021: \$255K HVAC
- 2022: \$124K Design & Bid Documents for Fire/ADA Compliance
- 2022: \$240K Restore Main Street Entrance

TOTAL PROJECT APPROPRIATIONS TO DATE

- Total appropriated for feasibility, design and specifications - \$777,300
 - Total appropriated for construction - \$2,081,260
 - Total TM construction appropriations spent - \$1,493,299
(The remainder will be turned back to CPC and used to help fund this project)
 - Donated work by the Sippican Historic Society - \$535,875
(Through donations from our local citizens.)

COMPLETED WORK

Exterior:

Roofing, siding, trim, window replacement, window restoration, painting, front entrance stairs/ramp and landscaping.

Funded through Town Meeting Articles:

ATM 2019 Article 40

ATM 2021 Article 16

ATM 2021 Article 25

ATM 2021 Article 26

Sippican Historical Society Donations





ELECTRICAL:

**Updated
electrical service
to
accommodate
future renovations**

STM 2021 Article 1

New 80KW Diesel Generator:

ATM 2021 Article 16



**Basement waterproofing and
new concrete floor.**

ATM 2021 Article 34

**This work was performed in
house by Facilities Staff.**

**This project was completed
under budget.**

**\$307,760 appropriated
\$ 214,798.83 actual cost
\$ 92,961.07 to be turned back
to CPC.**



**Newly renovated Town Clerk
Office, Payroll Office
and entry foyer.**

**Staff opened the central
stairway to its original design.**

**This work was performed by
our in-house Facilities Staff.**

**Funding from Facilities
operating budget.**



COMPLIANCE

Fire Chief:

Automatic Sprinkler Systems

M.G.L. c 148, s 26 G

Major alterations, over 5-year period, affecting over 33% of total sq ft, price of work has exceeded 33% of assessed value of the building, cost of sprinkler system is considered moderate as compared to total cost of the work triggering the need to bring the entire building into compliance

Building Commissioner:

ADA (521 CMR MA)

The cost of work on the Town House, over a 36 month period, between 2020 and 2023 exceeded 30% of the full and fair cash value of the building. It is therefore in violation of 521 CMR section 3.3 (Existing Buildings) and the entire building is required to comply with 521 CMR

April 18, 2025

Marion Town House

Summary/Conclusions for Written for Chapter 34 Code Report:

The Code Review was based on 9th Edition of the State of MA Building Code – consisting of: The International Building Code 2015 (IBC), The International Existing Building Code 2015 (IEBC) and the State of Massachusetts Amendments. The State of MA has adopted the International Existing Building Code 2015 with modifications in lieu of Chapter 34 of the International Building Code 2015.

Egress Capacity: The proposed egress capacity meets the requirements for the International Building Code 2015, and the Massachusetts Amendments.

Fire Protection Systems: An automatic sprinkler system is required by the IEBC and the IBC, based on the Use Group (Business – B Use), and the area of the existing building.

Handicapped Accessibility Upgrades: Full Handicapped Accessibility upgrades are required to the building based on provisions in Section 3 of 521 CMR. Full compliance is activated by the construction cost of the project being greater than 30 percent of the building value (building value does not include land value). The construction cost based on bids received exceeds 30 percent of the building value.

Chapter 34 Review for proposed project



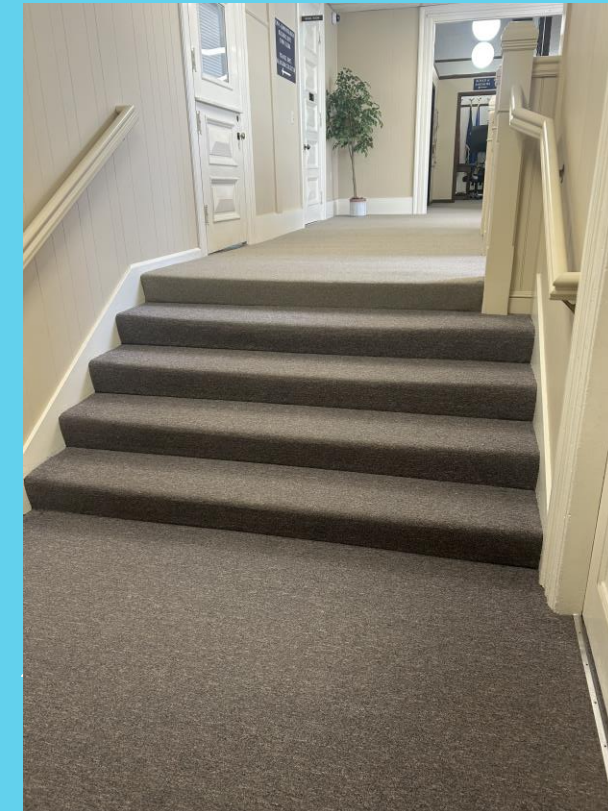
Ramp to upper level of first floor is non-compliant and in disrepair

No access to second entire floor



No accessible bathrooms, door hardware or, service windows

No interior accessibility from lower to upper level of first floor



Main Street Stairs Entrance

Previously funded at ATM

2022 Article 15

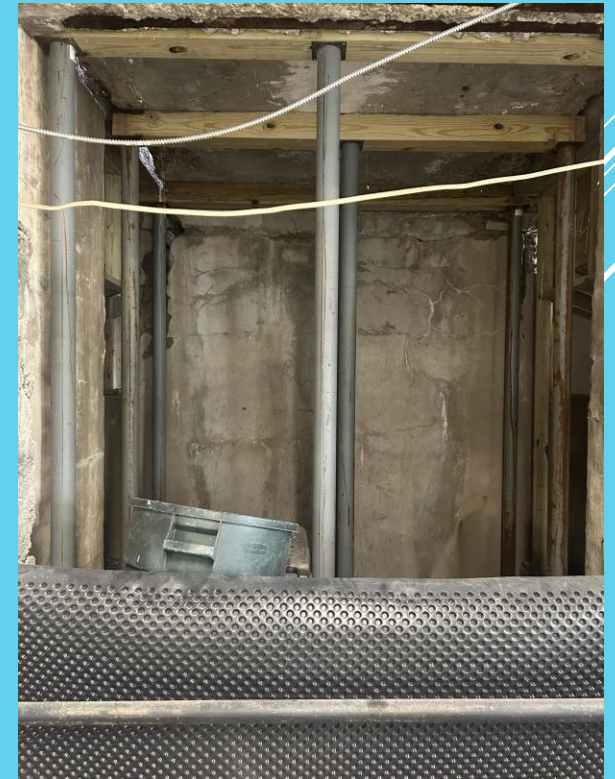
**Project bids exceeded
funding**

**Funds to be returned to
CPC**

Not ADA compliant

Disrepair

**Allowing moisture into
basement**



Why include HVAC in this bid?



**HVAC funding was approved at STM 2021
Article S2**

**Bids exceeded funding as a stand-alone
project**

**Included as part of this project to reduce cost
because of overlapping work scope.
(Removal of dropped ceilings/ Opening of
walls.**

**Of the three separate components to this
project, this is the only one that is not
required.**

**This is the best time to complete this project
because the building will be un-occupied
during construction.**

WHY NOW?

Town Meeting 2022 Article 15 specifically approved design and bid specifications for sprinkler and ADA compliance.

Design and specifications completed, and the bids have been submitted for construction.

As stated, both Fire safety (Sprinklers) and ADA aspects of the Town House are out of compliance.

We have an opportunity to lease office space for the temporary relocation of staff that may not exist in the future. This could be a cost savings of over \$500,000 compared to alternatives.

Main Street stairs and existing wooden ramp, the only accessible entrance to the Annex, are in dire need of repair.

Economy of scale allows and overlapping scope of work make for the most cost-efficient project.

Full project bid price: \$4,276,722

**Phased work option
(Estimate over 3-year period)**

Year 1- Sprinklers only	\$1,869,910
Year 2- ADA upgrades	\$ 3,469,187
Year 3- HVAC upgrades	\$1,836,866
Total phased projects	\$7,175,963

Estimated cost savings as a single project \$2,899,241

PROPOSED PROJECT FUNDING BREAKDOWN

\$ 300,000 Free Cash
\$ 2,976,722 Borrowed

Article 17

\$ 536,546 CPC

Article 36

\$ 25,796 Remaining from previous article

\$ 231,862 Remaining from previous article (HVAC Article S2 – 2021)

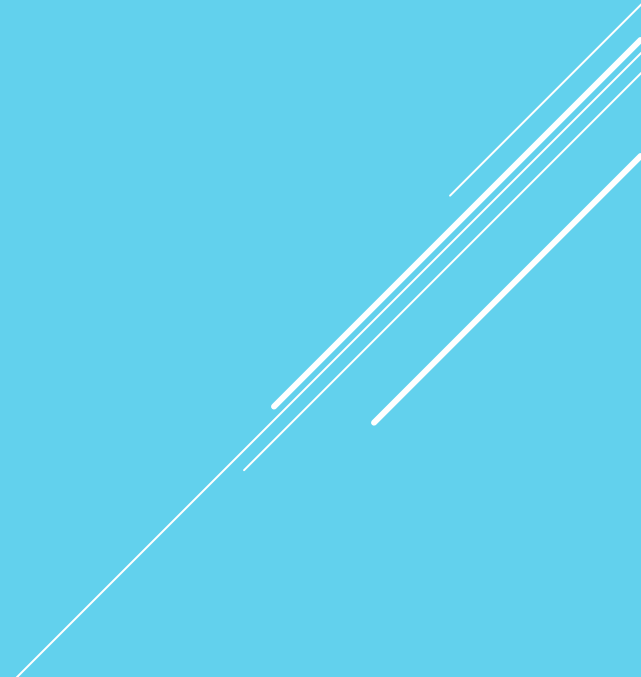
\$ 206,000 ADA Grant (Expires on 06/30/2026)

Total Project - \$ 4,276,722

Estimated Cost per Household (\$600K Assessment)

20 Year Bond = \$1.24/Week or \$64.64/Year for the average home

APPENDIX – SUPPORTING DOCUMENTS

- ❖ Detailed Annual Town Meeting Articles
 - ❖ Architect's Phased Project Estimates
 - ❖ Building Commissioner's ADA Compliance Review
- 
- A series of three parallel white diagonal lines extending from the bottom right corner towards the center of the slide.

ATM 2009

Article 19. Motion was made and seconded that the Town vote to act upon the recommendation of the Community Preservation Committee to appropriate, from the Fiscal Year 2010 fund balance reserves—historic preservation, \$19,000 to the Town of Marion to conduct a feasibility study of the Marion Town Hall to determine the necessary restoration/renovations to maintain the structural and historic integrity of the building.

Motion carried by majority at 8:38 p.m.

ATM 2013

Article 9. Motion was made and seconded that the Town raise and appropriate or transfer from available funds in the Treasury (Free Cash) the sum of \$100,000 to obtain designer services, including architectural and owners project manager, for the purpose of completing feasibility studies as recommended to the Board of Selectmen including, but not limited to, those recommendations made by the Town House Advisory Committee.

Motion carried at 10:06 p.m.

ATM 2015

Article 32. Motion was made and seconded that the Town will act upon the recommendation of the Community Preservation Committee to appropriate \$59,470 from Historic Preservation reserves and \$440,530 from undesignated fund balance for a total of \$500,000 for the purpose of financing the final design, construction and equipping, including costs incidental and related thereto, for renovation of the Marion Town House.

Motion carried, 10:02PM

STM 2016

Article S2: Motion was made and seconded to raise and appropriate or transfer from available funds in the Treasury (Free Cash) the sum of \$475,976 to be expended under the direction of the Board of Selectmen, in consultation with the Marion Town House Building Committee, to fully complete the construction design of a renovated Marion Town House, including bidding.

This article was passed over

Motion carried by voice vote 6:53PM

STM 2017 (within May ATM)

Article S5. Motion was made and seconded that the Town will vote to raise and appropriate or transfer from available funds in the Treasury (Free Cash) the sum of \$34,300 to obtain designer services, including architectural and owners project manager, for the purpose of completing feasibility study of a new Town House on the Benjamin D. Cushing Senior/Community/Recreation Center site as recommended to the Board of Selectmen including, but not limited to, those recommendations made by the Town House Building Committee.

Motion passed by voice vote at 9:13 PM

ATM 2018

Article 14 Motion was made and seconded that the Town will vote to appropriate the sum of \$7,817,269 for the purpose of renovating the 1876 historic Marion Town House located at 2 Spring Street, Marion, MA, including final design, construction and equipping thereof, and also including costs incidental or related thereto; and, further, Motion was made and seconded that the Town will vote to act upon the recommendation of the Community Preservation Committee to (i) appropriate from CPA undesignated fund balance the amount of \$860,000 to the purposes of this vote; and (ii) to determine whether this appropriation shall be raised by authorizing the Treasurer, with the approval of the Board of Selectmen, to issue bonds or notes under the provisions of Chapter 44 of the General Laws, or other appropriate enabling authority; subject to the voters' approval of a debt exclusion under the provisions of Chapter 59, Section 21C of the General Laws.

The motion failed (Yes 120 No 214)

ATM 2019

Article 40: Motion was made and seconded that the Town vote to act upon the recommendation of the Community Preservation Committee to appropriate \$12,500 from Historic Preservation Funds and \$787,500 from the CPA undesignated fund balance for a total of \$800,000 to be allocated and reserved for the purpose of restoring the exterior of the portion of the Marion Town House constructed in 1876, subject to a perpetual Preservation Restriction.

Motion was made and seconded to move the question. Motion declared carried by 2/3 vote at 8:43pm

Motion declared carried by voice vote at 8:43pm

STM 2021

Article 1: Motion was made and seconded that the Town vote to raise and appropriate from the treasury (Free Cash) the sum of one hundred seventy-five thousand dollars (\$175,000) to be spent for electrical upgrades at the Marion Town House under the direction of the Facilities Director.

Motion declared carried at 6:56pm

ATM 2021

Article 16: Motion was made and seconded that the Town vote to raise and appropriate or transfer from available funds in the Treasury (Free Cash) the sum of \$123,500 to be expended by the Facilities Department for siding, trim and a new generator for the Marion Town House and Annex and that to meet this appropriation, the sum of \$100,000 be transferred from Free Cash, and the sum of \$23,500 from Prior Year Appropriation from Article #11 of the Annual Town Meeting June 2020.

Motion declared carried by voice vote at 7:53pm

Article 25: Motion was made and seconded that the Town vote to act upon the recommendation of the Community Preservation Committee to appropriate \$33,440 from Historic Preservation reserves, and \$56,560 from CPA undesignated fund balance to be allocated and reserved for the purpose of restoring the exterior of the Marion Town House Annex subject to the approval by the Marion Historical Commission

Motion declared carried by voice vote at 8:08pm

Article 26: Motion was made and seconded that the Town vote to act upon the recommendation of the Community Preservation Committee to appropriate \$90,000 from CPA undesignated fund balance to be allocated and reserved for the purpose of designing a historically appropriate entry, replacing the entry doors and windows, and restoring the Main Street façade of the Marion Town House Annex subject to the approval by the Marion Historical Commission

Motion declared carried by voice vote at 8:10pm

Article 34: Motion was made and seconded that the Town vote to act upon the recommendation of the Community Preservation Committee to appropriate \$307,760 from unspent Community Preservation Fund monies as previously approved by Article #40 of the Annual Town Meeting 2020 to be allocated and reserved for the purpose of waterproofing the entire basement of the Marion Town House

Motion declared carried by voice vote at 8:18pm

(Within May ATM)

Article S2: Motion was made and seconded that the Town vote to transfer from available funds in the Treasury (Free Cash) the sum of \$255,000 to be expended by the Facilities Department to install a new HVAC air conditioning system at the Marion Town House.

Motion declared carried by voice vote at 7:37pm

ATM 2022

Article 15. Motion was made and seconded that the Town vote to act upon the recommendation of the Community Preservation Committee to appropriate \$124,000 from CPA undesignated fund balance to be allocated and reserved for the purpose of developing design and bid specifications for the installation of sprinklers and achieving ADA compliance at the Marion Town House; or take any other action thereon. Funds to be available from July 1, 2022 until June 30, 2023. If, after that time period has passed, any remaining funds shall be automatically returned to the Community Preservation Fund category from which said funding originated, without further action required by Town Meeting

Motion declared carried by voice vote at 8:33pm

Article 16. Motion was made and seconded that the Town vote to act upon the recommendation of the Community Preservation Committee to appropriate \$240,000 from CPA undesignated fund balance to be allocated and reserved for the purpose of restoring the Main Street entrance of the Marion Town House; or take any other action thereon. Funds to be available from July 1, 2022 until June 30, 2024. If, after that time period has passed, any remaining funds shall be automatically returned to the Community Preservation Fund category from which said funding originated, without further action required by Town Meeting.

Motion declared carried by voice vote at 8:34pm

MARION TOWN HOUSE - SPRINKLER AND ADA IMPROVEMENTS

(Revised 5/5/25) 4/11/25

The following phasing project budget is based upon the 90% Construction Documents Estimate issued by PMA, C for b, and Actual Bids Received in March and April 2025.

Construction Costs for Renovation Work - Based on 100% Bid Documents and 90% Cost Estimate:	Full Project (2025) using Low Bid Price (12 mo. Const)	Phase 1 - Sprinkler Work Only (2026) (7 mo. Const)	Phase 2 - ADA Upgrades (2027) (11 mo. Const)	Phase 3 - HVAC Upgrades (2028) (7 mo. Const)	Total of Phased Projects (2026 - 2028)
General Bid Work	\$ 1,413,201	\$550,000	\$ 1,100,000	\$ 600,000	
Acoustic Tile Ceiling Work	\$ 53,000	\$53,000	\$ 33,000	\$ 40,000	
Masonry - Unit Masonry - FSB	\$ 19,000	\$0	\$ 19,000	\$ -	
Plaster Restoration/Repair Work - FSB	\$ 92,000	\$35,000	\$ 85,000	\$ 35,000	
Tiling Work - FSB	\$ 39,777	\$0	\$ 39,777	\$ -	
Painting Work - FSB	\$ 65,000	\$25,000	\$ 55,000	\$ 30,000	
Conveying Systems - three (3) Handicapped Lifts - FSB	\$ 175,000	\$0	\$ 175,000	\$ -	
Fire Suppression - Fire Sprinkler Systems - FSB	\$ 295,424	\$295,424	\$ -	\$ 25,000	
Plumbing - Toilet Room and Break Room Upgrades - FSB	\$ 89,000	\$0	\$ 89,000	\$ -	
HVAC - FSB	\$ 556,575	\$0	\$ -	\$ 556,575	
Electrical - Electrical for new lifts, lighting upgrades, fire alarm system improvements - FSB	\$ 175,100	\$120,000	\$ 125,000	\$ 50,000	
Add Alternate #1 - Lighting Replacement - Conference Room	\$ 18,700	\$0	\$ 18,700	\$ -	
Add Alternate #2 - Lighting Replacement - Conservation/Planning Office	\$ 17,700	\$0	\$ 17,700	\$ -	
Add Alternate #3 - Main Street Stair Reconstruction for Accessibility	\$ 347,700	\$0	\$ 347,700	\$ -	
Tile Filed Sub-Bid Rebid - Remainder	\$ 20,223	\$0	\$ 20,223	\$ -	
Subtotal Construction Costs	\$ 3,377,400	\$1,078,424	\$ 2,125,100	\$ 1,336,575	
Owner's Construction Contingency 11%	\$ 371,514	\$118,627	\$ 233,761	\$ 147,023	
Escalation Cost - One Year (2026) = 4.5%		\$48,529	\$ -	\$ -	
Escalation Cost - Two Years (2027) = 9.0%			\$ 191,259	\$ -	
Escalation Cost - Three Years (2028) = 13.5%			\$ -	\$ 180,438	
Total Construction Costs including Escalation and Owner's Construction Contingency	\$ 3,748,914	\$1,245,580	\$ 2,550,120	\$ 1,664,036	\$ 5,459,736
Miscellaneous Project Expenses (Soft Costs)					
Architectural, Structural, MEP/FP Engineering: Repackaging Bid Documents for Phasing	\$0	\$30,000	\$ 35,000	\$ 30,000	
Rebidding of Phased Bid Documents	\$0	\$10,000	\$ 10,500	\$ 11,000	
Arch. Struct & MEP/FP Eng. Construction Administration Fees	\$ 129,500	\$ 75,600	\$ 118,800	\$ 55,000	
Owner's Haz Mat Abatement Consultant Construction Administration	\$ 15,000	\$ 7,500	\$ 10,000	\$ 6,500	
Owner Temporary Relocation Lease/Rental Fees (Building Rental for Full Project in 2025, Trailer Rentals for Phased Project)	\$ 120,000	\$ 291,900	\$ 458,700	\$ -	
Modifications and Signage for Town's Space Use at Leased Space	\$ 15,000	\$ 16,000	\$ 12,000	\$ -	
Owner Temporary Location Moving Expenses	\$ 85,000	\$ 89,000	\$ 93,000	\$ -	
IT Telephone and Data Security Installation by Owner's Vendor	\$ 20,000	\$ -	\$ 22,000	\$ -	
Municipal Water Service Connection Fee - Waived	\$ -	\$ -	\$ -	\$ -	
Excavation and Water Service Installation Fee	\$ 21,000	\$ 25,000	\$ -	\$ -	
Owner Supplied Custom Millwork	\$ 9,000	\$ -	\$ 10,000	\$ -	
Furnishings - Furniture - Equipment (FFE) - 1% of Construction Costs	\$ 33,774	\$ -	\$ 42,502	\$ -	
Builder's Risk Insurance (Allowance - Owner to verify with Insurance Company)	\$ 25,000	\$ 25,000	\$ 30,000	\$ 35,000	
Estimated Reimbursable Expenses (shipping, postage)	\$ 2,800	\$ 3,000	\$ 3,200	\$ 3,500	
Project Dog - Bidding Service Fees	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	
Part-Time Clerk of the Works / OPM (In House - Owner's Staff)	\$ 25,000	\$ 20,000	\$ 28,000	\$ 22,000	
Subtotal Soft Costs	\$ 502,674	\$ 594,600	\$ 875,302	\$ 164,600	
Soft Cost Contingency 5%	\$ 25,134	\$ 29,730	\$ 43,765	\$ 8,230	
Total Project Soft Costs with 5% Soft Cost Contingency	\$ 527,808	\$ 624,330	\$ 919,067	\$ 172,830	\$ 1,716,227
Total Estimated Project Cost	\$ 4,276,722	\$ 1,869,910	\$ 3,469,187	\$ 1,836,866	\$ 7,175,963



Brian Jackvony
Chief of Department

Marion Fire Department

P.O. Box 1021 • 50 Spring Street
Marion, Massachusetts 02738
Office: 508-748-3596 • Fax: 508-748-6712



Allen Denham
Assistant Chief of Department

April 29, 2025

To: Geoffrey Gorman, Town Administrator

Re: Marion Town House

2 Spring Street

Non-Compliance with M.G.L. c148, s. 26G

Introduction

The Marion Town House has been undergoing a phased renovation since the first building permit was pulled back in 2020. Discussions have been ongoing as to when the triggers requiring a sprinkler system would be met. The guidance used in determining if these triggers have been met are clearly laid out in a memorandum issued by the Automatic Sprinkler Appeals Board dated September 3, 2024. The issuance of this memorandum solidifies the position that based on repairs already undertaken and the associated cost of these repairs the Town House requires the installation of fire sprinklers. The provision of sprinklers has been addressed at the town meeting in 2022. Taxpayers funded the design and bid documents for this and ADA compliance.

In reviewing the current assessed value of the building, which according to the field card currently stands at \$1,940,900 and funding spent so far using only the costs of permits pulled \$970,457. This ratio is greater than 33% of the assessed value of the building. This ratio indicates that renovations are considered major. Actual costs are significantly higher than what permitted alterations show but are not necessary to be included to meet the trigger requiring sprinklers.

Alterations or modifications are also reasonably considered major in scope when such work affects 33% or more of the total square footage of the building. M.G.L. c148, s. 26G applies to every existing structure over 7500 square feet in floor area if major alterations or modifications are planned. The gross square footage of the building

includes the sum total of the combined floor areas for all levels and basements measured from the outside walls. This calculation method is different from the method used in the building code. Information provided by the field card shows a total of 23,957 square feet. In reviewing a list of repairs provided by the facilities manager this ratio has been exceeded.

In reviewing the nature of the work that has taken place, not merely being minor or cosmetic, these repairs fall into the major alterations category. For example, the demolition of existing ceilings, the installation of suspended ceilings, the reconstruction or repositioning of walls, stairways and doors. The addition of HVAC and electrical involving the penetration of walls, floors, or ceilings are all considered major alterations.

Findings:

I find that the Marion Town House to be non-compliant with M.G.L. c148, s. 26G. The triggers requiring sprinklers spelled out in the memorandum have been met by the major alterations undertaken so far.

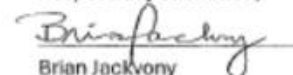
A phased approach to repairs has been undertaken over the last five-year period. Actions have been taken to move this building into compliance. Time has been allowed for the design and bidding process to take place and now that has come to conclusion. The fire prevention process includes:

- Engineering
- Education
- Enforcement

Following this process the next step is enforcement. To confirm the findings in this letter I have consulted with the Chief Fire Protection Engineer at the Department of Fire Services and our local code compliance officer. The local code compliance officer conducted a site visit to confirm my findings.

The ability to appeal this decision lies with the Commonwealth's Automatic Sprinkler Appeals Board. Appeals should be made within 45 days of the receipt of this notice.

Respectfully submitted,


Brian Jackvony
Fire Chief

521 CMR: ARCHITECTURAL ACCESS BOARD

Compliance review of 2 Spring Street (Town House)

04/14/2025

Town House renovation project permitting began on 02/20/20.

Compliance review period spans 36 months as prescribed in 521 CMR: 3.5

3.5 WORK PERFORMED OVER TIME

When the work performed on a building is divided into separate phases or projects or is under separate building permits, the total cost of such work in any 36-month period shall be added together in applying 521 CMR 3.3, Existing Buildings.

Permitted work value from 2/20/20 – 02/20/23 (36 month) = \$ 970,457

(This is a very conservative figure, including only costs listed on the permit applications. We suspect that the actual costs are significantly higher but for the purposes of these calculations they are sufficient to demonstrate the need for compliance with 521 CMR.)

It is my opinion that work performed in 2020 alone, excluding exempt work, far exceeded \$ 100,000 and triggered the need for compliance under 521 CMR 3.3.1 (b)

3.3.1 (b). If the work costs \$100,000 or more, then the work being performed is required to comply with 521 CMR. In addition, an accessible public entrance and an accessible toilet room, telephone, drinking fountain (if toilets, telephones and drinking fountains are provided) shall also be provided in compliance with 521 CMR.

It is also my opinion that the cost of the work, over that 36-month period, has exceeded 30% of the building value as prescribed in 521 CMR 3.3.2

3.3.2 If the work performed, including the exempted work, amounts to 30% or more of the full and fair cash value (see 521 CMR 5.00) of the building the entire building is required to comply with 521 CMR.

FULL AND FAIR CASH VALUE OF THE BUILDING: The assessed valuation of a building (not including the land) as recorded in the Assessor's Office of the municipality at the time the building permit is issued as equalized at 100% valuation. The 100% equalized assessed value shall be based upon Massachusetts Department of Revenue's determination of the particular city's or town's assessment ratio.

EXAMPLE: Town X has an assessment ratio of 40%, the particular building in question is assessed at \$200,000.00. To determine the equalized assessed value of this building, divide \$200,000.00 by 0.4. The equalized assessed value equals \$500,000.00.

EXCEPTIONS:

a. If no assessed value exists, or the assessed value is more than three years old, a request to substitute the appraised value may be submitted to the Board. The request to use the appraised value must be submitted by a certified appraiser or for transit facilities, either a certified appraiser or an independent registered professional engineer and must be submitted prior to obtaining a building permit for the project.

b. The value of multiple dwellings owned or financed by public sector agencies, local housing authorities, Massachusetts Housing Finance Agency, or the Department of Housing and Urban Development shall be determined by replacement cost.

c. The value of buildings owned, constructed, or renovated by the Commonwealth of Massachusetts shall be determined by the replacement cost.

When part of a building is subject to 521 CMR, the full and fair cash value shall be based on the percentage of the full and fair cash value of the whole which equals the ratio of the square footage of the part of the building to the square footage of the whole building; if the Board determines the application of this formula to cause an inequitable result, the Board may otherwise calculate the full and fair cash value of the part of a building at issue.

EXAMPLE: Where the whole building is 100,000 square feet, the part in question is 10,000 square feet, and the equalized value of the whole is \$1,000,000.00, the full and fair cash value of the part is \$100,000.00

2023 Assessed Value = \$1,687,800

2023 Assessment Ratio= 0.94

2023 (100% Equalized Value) Full and Fair Cash Value of Building = \$1,795,532 X 30% (See sec. 3.32) = \$538,660

Renovation costs (\$970,457) exceed 30% of full fair cash value of building (\$538,660) by \$431,797 and therefore the Town house is not in compliance with 521 CMR.

Robert Grillo

Town of Marion Building Commissioner