



The Commonwealth of Massachusetts

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Department of Revenue

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

IRA A. JACKSON

COMMISSIONER

EDWARD J. COLLINS, JR.

DEPUTY COMMISSIONER

September 25, 1985

To the
Board of Assessors Cambridge

Your fiscal year 1985 tax rate in the amount
of \$ See Below has been reviewed and has received
the approval of the Commissioner of Revenue.

Your cooperation in furnishing the Department
with all the necessary material to establish this rate
is sincerely appreciated.

Class I	\$	<u>14.29</u>
" II		<u> </u>
" III		<u>30.83</u>
" IV		<u>30.83</u>
" V		<u>30.83</u>

Very truly yours,

Francis T. Seifert
Francis T. Seifert,
Acting Chief
Property Tax Bureau

THE COMMONWEALTH OF MASSACHUSETTS

Department of Revenue

TAX RATE RECAPITULATION

OF

Cambridge

City or Town

FISCAL 1986

I. TAX RATE SUMMARY

- A. Total Amount to be Raised (from Part II Item E).....\$ 205,784,719.44
 B. Total Estimated Receipts and Revenue from Other Sources (from Part III Item E) 131,457,795.29
 C. Net Amount to be Raised by Taxation (subtract B from A).....74,326,924.15
 D. Classified Tax Levies and Rates.

(A) Class.	(B) Levy Percentage	(C) Levy by Class	(D) Valuation Class	(E) Tax Rates (C) ÷ (D) × 1000
I Residential	38.3902	28,534,254.84	2,130,917,311 1,996,864,111	14.29
II Open Space				
III Commercial	41.2200	30,637,558.13	993,734,313	30.83
IV Industrial	15.7856	11,732,950.94	380,559,863	30.83
V Pers. Prop.	4.6042	3,422,160.24	111,000,000	30.83
TOTAL	100%	\$74,326,924.15	\$ 3,616,211,487	

- E. Real Property Tax (add Column (C) Class I II III IV) 70,904,763.91
 F. Personal Property Tax (Column (C) Class V) 3,422,160.24
 G. Total Taxes Levied on Property (E + F) \$ 74,326,924.15

Board of Assessors of

CAMBRIDGE

City or Town

9/24/85

Date

498-9007

Tel. No.

Francis T. Seibert Kevin T. McDevitt Robert J. Seardon

Do Not Write Below This Line — For Department Of Revenue Use Only

A fiscal year 19 86 tax rate of \$ 14.29 30.83 R C/Pusing estimated receipt of \$ 52,639,910and an overlay of \$ 2,000,000

is hereby approved for the

City of Cambridge
 Commissioner of Revenue
 By

Francis T. Seibert

acting Chief, Property Tax Bureau

II. AMOUNT TO BE RAISED

- A. APPROPRIATIONS (Enter total of Col. (b) through Col. (f) from Schedule B, Page 4
Do not include total of Col. (g) from Schedule B).....\$ 194,392,781.29
- B. OTHER LOCAL EXPENDITURES
(Not Requiring Appropriations)
1. Amounts certified by Collector and Treasurer for tax title
purposes — attach copy of certification \$ _____
 2. Debt and interest charges matured and maturing not included
in Schedule B — attach explanation of cause \$ _____
 3. Final court judgments — attach listing \$ _____
 4. Total of overlay deficits of prior years — attach detailed
schedule \$ 1,482,608.15
 5. Total offsets — enter from C.S. 1-ER, Part B, subtotal,
Education offset items, plus Part C, Line 3, Water Pollution
Abatements and Line 4, Cost of Chemicals for Water
Pollution Control \$ 987,603.00 ✓
 6. Revenue deficits \$ _____
 7. Offset receipts "deficits" Ch. 44, Sec. 53E \$ _____
- Other amounts required to be raised:
8. _____ \$ _____
 9. _____ \$ _____
- Total B (Total Lines 1 through 9).....\$ 2,470,211.15 ✓
- C. STATE AND COUNTY CHARGES
From Cherry Sheet Estimated Charges (Form C.S. 1-EC, Part E
Total Column one plus Column two).....\$ 6,921,727.00 ✓
- D. OVERLAY RESERVE FOR TAX ABATEMENTS AND
STATUTORY EXEMPTIONS.....\$ 2,000,000.00 ✓
- E. TOTAL AMOUNT TO BE RAISED (Total of Items A through D
Enter here and on Line 1A, Page one).....\$ 205,784,719.44 ✓

III. ESTIMATED RECEIPTS AND REVENUE FROM OTHER SOURCES

- A. ESTIMATED RECEIPTS FROM STATE
1. Cherry Sheet Estimated Receipts (Form C.S. 1-ER, Part D)....\$ 37,293,405 ✓
 2. Cherry Sheet Estimated Charges (Form C.S. 1-EC, Part E, Column 3
Prior Year Overestimates to be used as available funds).....\$ 42,363 ✓
- Total A (Total of Lines 1 and 2).....\$ 37,335,768.00 ✓
- B. ESTIMATED RECEIPTS — LOCAL
1. Local Estimated Receipts (Schedule A, Col. b, Line 26).....\$ 52,636,910
 2. Offset Receipts (Schedule A-1, Col. b, Line 12).....\$ _____
- Total B (Total of Lines 1 and 2).....\$ 52,636,910.00 ✓
- C. FREE CASH AND OTHER REVENUE SOURCES APPROPRIATED
FOR PARTICULAR PURPOSES
1. Free Cash (Schedule B, Col. c).....\$ _____
 2. Other Available Funds (Schedule B, Col. d) — Specify source....\$ 34,734,802.29 ✓
 3. Revenue Sharing (Schedule B, Col. e).....\$ 2,250,315 ✓
- Total C (Total of Lines 1 through 3).....\$ 36,985,117.29
- D. FREE CASH AND OTHER REVENUE USED SPECIFICALLY TO
REDUCE THE TAX RATE
1. Free Cash.....\$ 4,500,000.00 ✓
 2. Municipal Light Surplus.....\$ _____
 3. Other Revenue Sources (Specify).....\$ _____
- Total D (Total of Lines 1 through 3).....\$ 4,500,000.00
- E. TOTAL ESTIMATED RECEIPTS AND REVENUE FROM OTHER SOURCES
(Total of items A through D. Enter here & on 1B, Page one).....\$ 131,457,795.29 ✓

SCHEDULE A. LOCAL RECEIPTS NOT ALLOCATED*

	(a) Actual Receipts Fiscal — 1985	(b) Estimated** Receipts Fiscal — 1986
1. Motor vehicle and trailer excise.....	\$ 1,958,685	\$ 1,465,000
2. Licenses	970,297	1,005,925
3. Fines	386,712	375,500
4. Special assessments.....		
5. General government.....	548,006	572,365
6. Protection of persons and property.....	2,706,881	1,764,170
7. Health and sanitation.....	68,279	74,330
8. Highways		
9. School (local receipts of school committee).....		
10. Libraries	53,827	51,600
11. Hospitals	30,867,268	33,911,500
12. Cemeteries	168,751	177,290
13. Recreation	586,333	676,645
14. Classified forest land (including forest products tax).....		
15. Farm animal and machinery excise.....		
16. Interest	2,610,687	1,819,730
17. Public service enterprises (i.e. water department).....	4,291,878	4,249,255
18. In lieu of tax payments.....	1,986,846	1,400,000
19. Trailer park fees.....		
20. Sewer	3,781,353	4,393,600
21. Hotel/Motel Tax		700,000
22.		
23.		
24.		
25.		
26. Totals	\$50,985,803	\$52,636,910

I hereby certify that the actual receipts from the preceding fiscal year as shown in Column (a) are, to the best of my knowledge and belief, true, correct and complete, and I further certify that I have examined the entries made on page 4 of the fiscal 1986 tax rate recapitulation form by the city, town or district clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met including any adjustments to reflect the use of offset receipts.

September 24, 1985
Date

Edward J. Goffman
Accounting Officer

495-7005
Tel. No.

* Receipts voted by the City Council or Town Meeting as offsets to the appropriation of a specific department listed on Schedule A-1 filed with and approved by the Director of Accounts must not be included in Column (b).

** If the total and/or individual items in Column (b) exceed the total and/or individual items in Column (a), factual support for the increase must be submitted in writing for approval of the Commissioner of Revenue.

SCHEDULE B CERTIFICATION OF APPROPRIATIONS AND SOURCE OF FUNDING

City Council or Town Meeting Dates	APPROPRIATIONS	SOURCES OF FUNDING					
	(a) Gross* Appropriations Of Each Meeting	(b) From Tax Levy	(c) From Free Cash	(d) From Other Available Funds (Indicate Source)	(e) From Revenue Sharing	(f) From Offset Receipts C.44, S.53E	(g) Borrowing
5/20/85	\$121,220,111	\$ 110,953,144	\$	\$ 8,716,652	\$1,550,315	\$	\$
"	3,749,555	3,749,555					
"	33,834,435	33,834,435					
"	5,244,530	5,244,530					
"	100,000	100,000					
"	6,570,060	3,431,000		3,139,060			
Totals	\$170,718,691	\$ 157,312,664	\$	\$11,855,712	\$1,550,315	\$	\$

* Appropriations included in Column (a) must not be offset by local receipts (Schedule A) or any other funding source. Appropriations must be entered in Gross in order to avoid a duplication in the use of estimated or other sources of receipts.

I hereby certify that the foregoing appropriations and the provisions for meeting the same are as voted and correctly reflect the use of offset receipts.

Cambridge City/Town 9/24/1985 Date Paul S. J. Kelly Clerk 498-9087 Tel. No.

SCHEDULE C FREE CASH ADJUSTED THROUGH _____ 1985 (not later than March 31, 1985)

- Free cash certified by Director of Accounts as of July 1, 1984 \$ _____
- Total appropriations and transfers from Free Cash since July 1, 1984 _____
- Balance (Subtract line 2 from line 1) _____
- Fiscal 1984 and prior real estate and personal property taxes collected from July 1, 1984 through _____ (not later than March 31, 1985) ** _____
- Receipts from tax title redemptions and sale of tax title possessions during same period ** _____
- Free Cash as adjusted March 31, 1985. (Total of lines 3 and 4) _____

DATE _____ ACCOUNTING OFFICER _____

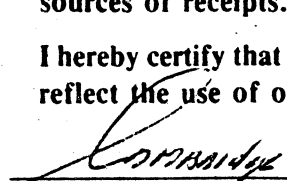
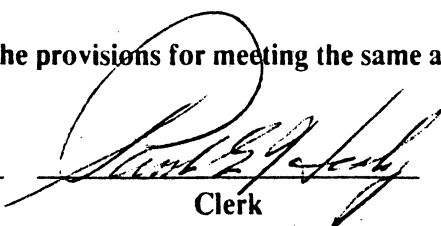
**Note: Approval of use of these receipts and collections must be obtained from the Director of Accounts prior to their inclusion herein. Please attach a copy of the proper authorization for their use.

SCHEDULE B CERTIFICATION OF APPROPRIATIONS AND SOURCE OF FUNDING

City Council or Town Meeting Dates	APPROPRIATIONS	SOURCES OF FUNDING					
	(a) Gross* Appropriations Of Each Meeting	(b) From Tax Levy	(c) From Free Cash	(d) From Other Available Funds (Indicate Source)	(e) From Revenue Sharing	(f) From Offset Receipts C.44, S.53E	(g) Borrowing
carried forward Total	\$170,718,691	\$157,312,664	\$	\$11,855,712	\$1,550,315	\$	\$
	45,000	45,000	See	Attached List			
10/1/84			X				
6/24/85	20,113,064.29		X	20,113,064.29	See Attached List		
	3,516,026	50,000	X	2,766,026	700,000	See Attached List	
Totals	\$194,392,781.29	\$157,407,664	\$	\$34,734,802.29	2 250 315	\$	\$

* Appropriations included in Column (a) must not be offset by local receipts (Schedule A) or any other funding source. Appropriations must be entered in Gross in order to avoid a duplication in the use of estimated or other sources of receipts.

I hereby certify that the foregoing appropriations and the provisions for meeting the same are as voted and correctly reflect the use of offset receipts.

City/Town _____ Date 9/24/85 Clerk _____ Tel. No. 498-9017

SCHEDULE C FREE CASH ADJUSTED THROUGH _____ 1985 (not later than March 31, 1985)

- Free cash certified by Director of Accounts as of July 1, 1984 \$ _____
- Total appropriations and transfers from Free Cash since July 1, 1984 _____
- Balance (Subtract line 2 from line 1) _____
- Fiscal 1984 and prior real estate and personal property taxes collected from July 1, 1984 through _____ (not later than March 31, 1985) ** _____
- Receipts from tax title redemptions and sale of tax title possessions during same period ** _____
- Free Cash as adjusted March 31, 1985. (Total of lines 3 and 4) _____

DATE _____ ACCOUNTING OFFICER _____

**Note: Approval of use of these receipts and collections must be obtained from the Director of Accounts prior to their inclusion herein. Please attach a copy of the proper authorization for their use.

S-709