The Commonwealth of Massachusetts
Department of Revenue
Leverett Saltonstall Building
100 Cambridge Street, Boston 02204

IRA A. JACKSON
COMMISSIONER
EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

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OFFICE OF CITY CLERK
1985 SEP 26 PM 4: 24

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	$ 14.29
" II	
" III	30.83
" IV	30.83
" V	30.83

Very truly yours,

Francis T. Seifert

Francis T. Seifert,
Acting Chief
Property Tax Bureau

State Tax Form 31c

THE COMMONWEALTH OF MASSACHUSETTS

Department of Revenue

TAX RATE RECAPITULATION OF

Dept. of Revenue SEP 24 1985

FISCAL **1986**

Cambridge
City or Town

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 9/24/85 498-9007
City or Town Date Tel. No.

1 Paul E. McDonald 2 Kevin T. McDevitt 3 Robert F. Reardon

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/P

using estimated receipt of $ 52,639,910

and an overlay of $ 2,000,000

is hereby approved for the

City of Cambridge

Commissioner of Revenue

By

Francis T. Seifert

acting **Chief, Property Tax Bureau**

Form 1125C Hobbs & Warren Inc.
April 1985 Classified

Approved by
Commissioner of Revenue

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 .... STAT. 195,000 .... $ 2,000,000.00

E. TOTAL AMOUNT TO BE RAISED (Total of Items A through D Enter here and on Line IA, 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 .... VOTED 9/23/85 .... $ 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 14, 1985	Edward [illegible]	495-9005
Date	Accounting Officer	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

	APPROPRIATIONS	SOURCES OF FUNDING					
City Council or Town Meeting Dates	(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 E. J. Healy — Clerk
498-9017 — Tel. No.

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

1. Free cash certified by Director of Accounts as of July 1, 1984 $______
2. Total appropriations and transfers from Free Cash since July 1, 1984 ______
3. Balance (Subtract line 2 from line 1) ______
4. Fiscal 1984 and prior real estate and personal property taxes collected from July 1, 1984 through ______ (not later than March 31, 1985) **______
5. Receipts from tax title redemptions and sale of tax title possessions during same period **______
6. 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

	APPROPRIATIONS	SOURCES OF FUNDING					
City Council or Town Meeting Dates	(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 6/24/85	20,113,06429			20,113,064.29	See Attached List		
	3,516,026	50,000		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.

Cambridge	9/24/85	[signature]	498-9017
City/Town	**Date**	**Clerk**	**Tel. No.**

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

1. Free cash certified by Director of Accounts as of July 1, 1984 $________
2. Total appropriations and transfers from Free Cash since July 1, 1984 ________
3. Balance (Subtract line 2 from line 1) ________
4. Fiscal 1984 and prior real estate and personal property taxes collected from July 1, 1984 through ________ (not later than March 31, 1985) **________
5. Receipts from tax title redemptions and sale of tax title possessions during same period **________
6. 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