C. C. 106

City of Cambridge

MASSACHUSETTS

Agenda # 18A - $5,483,000 in Unreserved Fund Balance In City Council October 5 1992

YEA	NAY	ABSENT	PRESENT	
✓				Mr. Ed Cyr
✓				Mr. Francis H. Duehay
✓				Mr. Jonathan S. Myers
✓				Mrs. Sheila T. Russell
✓				Mr. Walter J. Sullivan
✓				Mr. Timothy J. Toomey, Jr.
		✓		Mr. William H. Walsh
✓				Ms. Alice K. Wolf
2 ✓		1 ✓		Mayor Kenneth E. Reeves

1 7 2

2 8 - 0 - 1

CCM-101

City of Cambridge

Agenda Item # 18B

IN CITY COUNCIL

October 5, 1992

ORDERED: That this City Council go on record authorizing the transfer of $500,000 from the Health Claims Stabilization Fund.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

Agenda # 18C

CITY COUNCIL
CITY OF CAMBRIDGE

October 5, 1992

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1992

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1992-93 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OF PROGRAM	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATION
Community Maintenance & Development	Community Development	$82,000	$98,000			$180,000.00

BE IT FURTHER ORDERED: That the above appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Property Tax	$180,000.00

In City Council October 5, 1992.
Adopted by a yea and nay vote:-
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury
ATTEST:-
D. Margaret Drury, City Clerk

C. C. 106

City of Cambridge

MASSACHUSETTS

Agenda # 18C Appropriation of $180,000 to the Community Development Dept. In City Council October 5 1992

YEA	NAY	ABSENT	PRESENT	
✓				Mr. Ed Cyr
✓				Mr. Francis H. Duehay
✓				Mr. Jonathan S. Myers
✓				Mrs. Sheila T. Russell
✓				Mr. Walter J. Sullivan
✓				Mr. Timothy J. Toomey, Jr.
		✓		Mr. William H. Walsh
✓				Ms. Alice K. Wolf
✓				Mayor Kenneth E. Reeves
8	0	1	0	

C. C. 108

City of Cambridge

MASSACHUSETTS

Agenda # 18B - transfer of $500,000 from the Health Claims Stabilization Fund. In City Council October 5 1992

YEA	NAY	ABSENT	PRESENT	
✓				Mr. Ed Cyr
✓				Mr. Francis H. Duehay
✓				Mr. Jonathan S. Myers
✓				Mrs. Sheila T. Russell
✓				Mr. Walter J. Sullivan
✓				Mr. Timothy J. Toomey, Jr.
		✓		Mr. William H. Walsh
✓				Ms. Alice K. Wolf
✓				Mayor Kenneth E. Reeves
8	0	1	0	

CCM-101

City of Cambridge

Agenda Item # 18A

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Manager be and hereby is authorized to use $5,483,000 in unreserved fund balance as an offset to the fiscal year 1993 tax rate.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

C. C. 106

City of Cambridge

MASSACHUSETTS

Agenda #18D-1 classify property into five classes.

In City Council October 5 1992

YEA	NAY	ABSENT	PRESENT	
✓				Mr. Ed Cyr
✓				Mr. Francis H. Duehay
✓				Mr. Jonathan S. Myers
✓				Mrs. Sheila T. Russell
✓				Mr. Walter J. Sullivan
✓				Mr. Timothy J. Toomey, Jr.
		✓		Mr. William H. Walsh
✓				Ms. Alice K. Wolf
✓				Mayor Kenneth E. Reeves
8	0	1	0	

CCM-101

City of Cambridge

Agenda Item # 18D-1

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council classify property within the City of Cambridge into five property classes allowed for the purpose of allocating the property tax levy.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

C. C. 106

City of Cambridge

MASSACHUSETTS

Agenda # 18D-2 residential factor of 61.32~~16%~~. 72

In City Council October 5 1992

YEA	NAY	ABSENT	PRESENT	
✓				Mr. Ed Cyr
✓				Mr. Francis H. Duehay
✓				Mr. Jonathan S. Myers
✓				Mrs. Sheila T. Russell
✓				Mr. Walter J. Sullivan
✓				Mr. Timothy J. Toomey, Jr.
		✓		Mr. William H. Walsh
✓				Ms. Alice K. Wolf
✓				Mayor Kenneth E. Reeves
8	0	1	0	

CCM-101

City of Cambridge

Agenda Item # 18D-2

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council hereby adopt a minimum residential factor of 61.3272%, the legal minimum permitted for Cambridge.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

C. C. 106

City of Cambridge

MASSACHUSETTS

Agenda # 18E approvalof a 20% residential exemption for owner occupied homes.

In City Council October 5 1992

YEA	NAY	ABSENT	PRESENT	
✓				Mr. Ed Cyr
✓				Mr. Francis H. Duehay
✓				Mr. Jonathan S. Myers
✓				Mrs. Sheila T. Russell
✓				Mr. Walter J. Sullivan
✓				Mr. Timothy J. Toomey, Jr.
		✓		Mr. William H. Walsh
✓				Ms. Alice K. Wolf
✓				Mayor Kenneth E. Reeves
8	0	1	0	

CCM-101

City of Cambridge

Agenda Item # 18E

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council approve a twenty (20) percent residential exemption for owner occupied homes.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

C. C. 106

City of Cambridge

MASSACHUSETTS

Agenda # 18F - vote to double the normal value of statutory exemptions for FY 1993.

In City Council October 5 1992

YEA	NAY	ABSENT	PRESENT	
✓				Mr. Ed Cyr
✓				Mr. Francis H. Duehay
✓				Mr. Jonathan S. Myers
✓				Mrs. Sheila T. Russell
✓				Mr. Walter J. Sullivan
✓				Mr. Timothy J. Toomey, Jr.
		✓		Mr. William H. Walsh
✓				Ms. Alice K. Wolf
✓				Mayor Kenneth E. Reeves
8	0	1	0	

CCM-101

City of Cambridge

Agenda Item # 18F

IN CITY COUNCIL

October 5, 1992

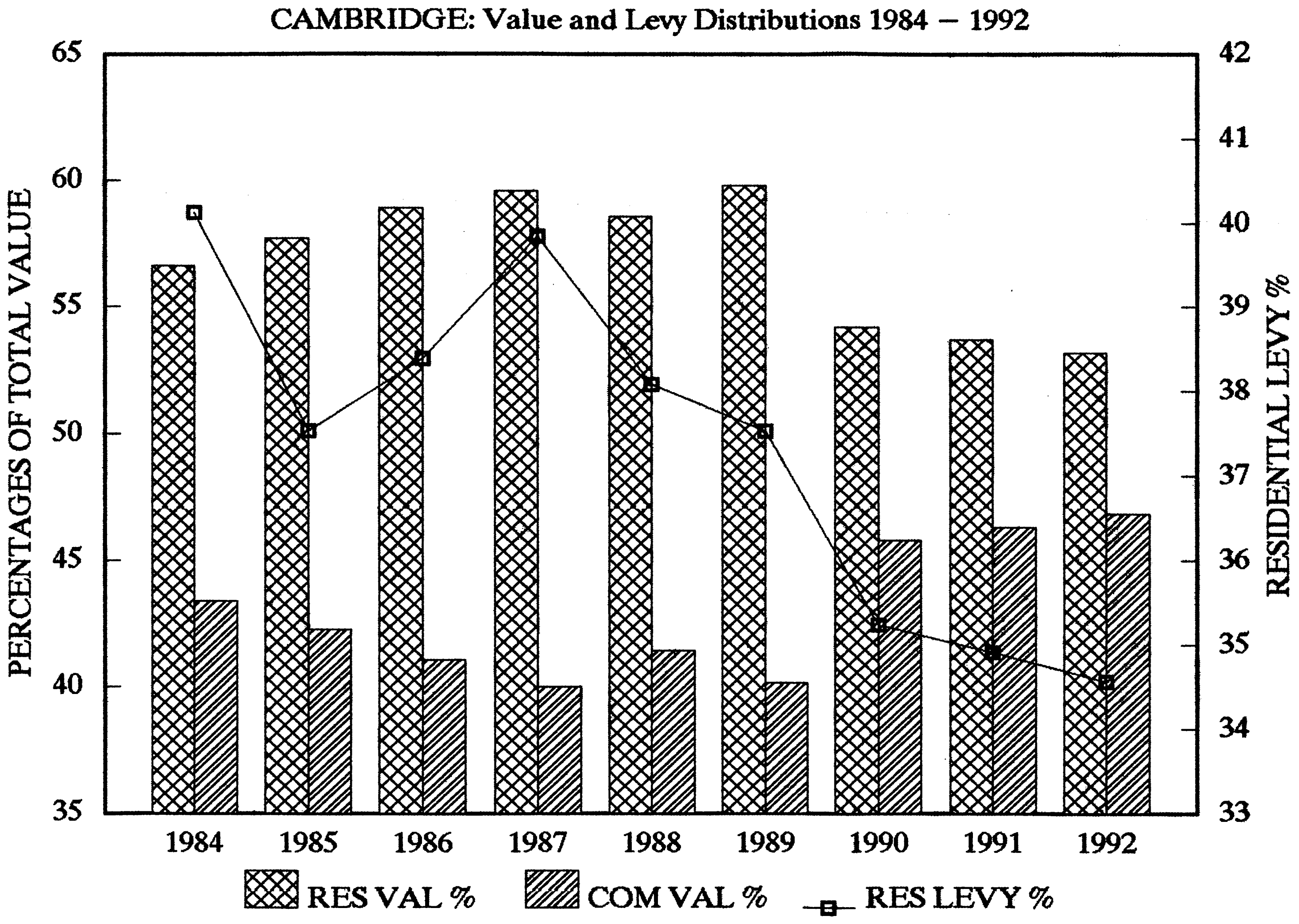
ORDERED: That the City Council in accordance with the General Laws, Section 4 of Chapter 73 of the Acts of 1986, hereby increase by 100% the normal value of statutory exemptions for fiscal year 1993.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

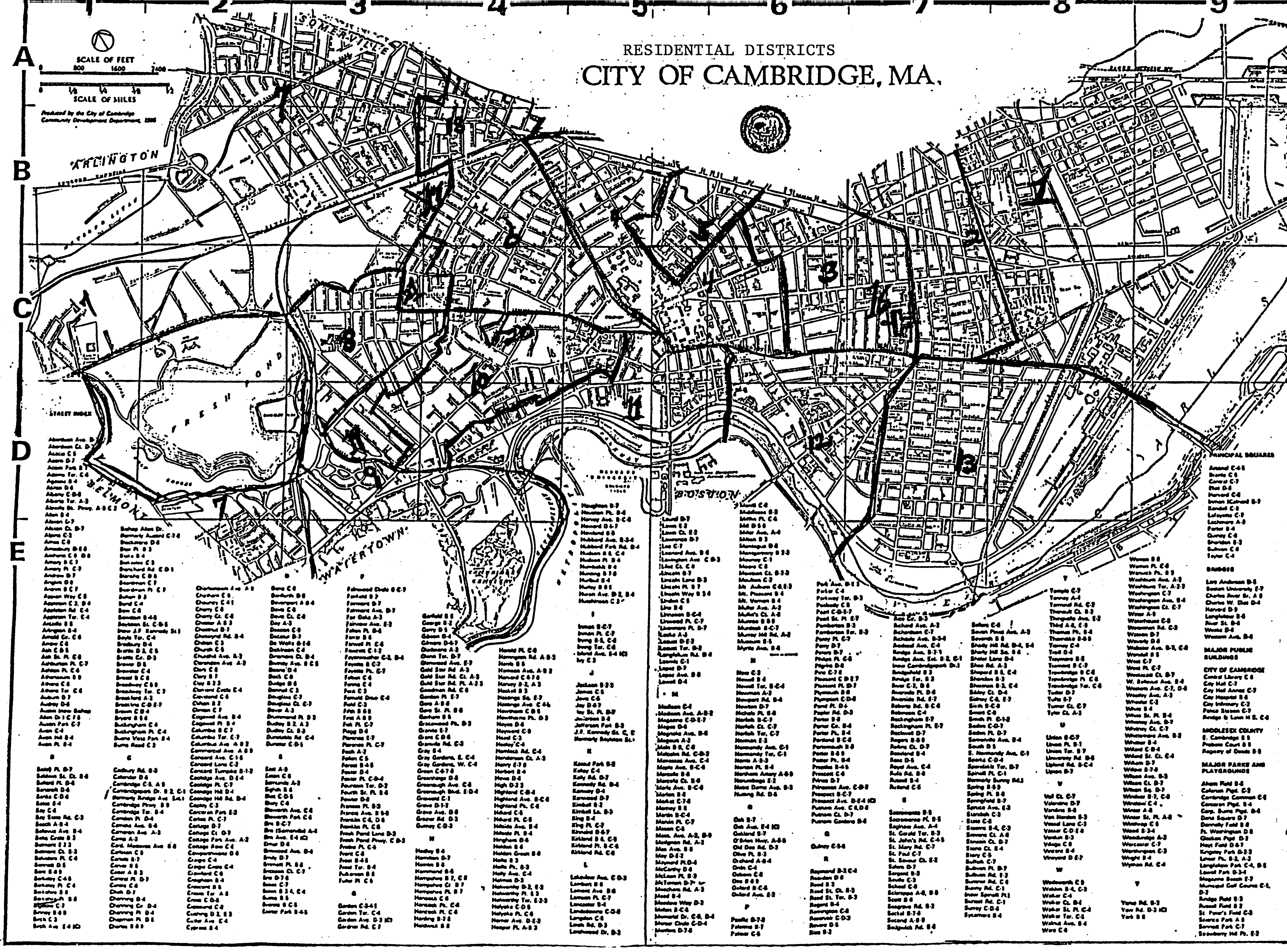
A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk



Attachment I



Attachment II

FY93 REVALUATION: Average Changes by Residential Class and Neighborhood

	1-FAMILY				2-FAMILY				3-FAMILY				CONDOS			
NBHD	FY92	FY93	%	n	FY92	FY93	%	n	FY92	FY93	%	n	FY92	FY93	%	n
1	137,100	133,100	-3.80%	(396)	157,400	163,800	-0.60%	(332)	217,800	180,300	-21.80%	(297)	199,400	188,400	-0.052	(939)
2	128,400	143,700	10.50%	(200)	177,000	158,700	-10.90%	(210)	216,300	201,500	-9.00%	(185)	85,300	81,400	-0.107	(181)
3	268,500	276,600	0.10%	(193)	280,800	264,300	-6.50%	(253)	334,800	314,500	-7.60%	(178)	126,800	119,100	-0.039	(1594)
4	293,300	310,800	4.40%	(181)	342,900	335,900	-3.20%	(128)	387,100	374,300	-5.60%	(88)	138,300	123,100	-0.083	(706)
5	638,000	663,900	3.60%	(42)	724,800	804,300	11.10%	(33)	771,200	785,400	1.50%	(3)	418,600	361,100	-0.134	(5)
6	477,100	448,700	-6.20%	(316)	429,300	376,600	-13.70%	(147)	470,600	403,200	-14.10%	(82)	133,500	125,600	-0.029	(1400)
7	167,700	165,100	-1.20%	(642)	207,400	186,900	-10.10%	(753)	252,300	223,600	-13.30%	(269)	130,500	117,200	-0.106	(569)
8	279,800	235,200	-15.10%	(121)	266,100	246,400	-5.80%	(338)	326,700	308,000	-5.60%	(87)	169,800	149,200	0.874	(95)
9	454,600	463,100	1.20%	(201)	387,300	403,500	-2.20%	(17)	273,400	203,000	-25.70%	(1)	184,200	165,800	-0.102	(36)
10	775,400	811,300	5.00%	(297)	910,400	931,200	5.60%	(61)	995,500	1055200	6.10%	(3)	518,000	497,400	-0.081	(29)
11	380,200	451,800	20.50%	(144)	417,700	451,400	10.50%	(50)	413,300	484,600	9.80%	(20)	317,600	275,900	-0.166	(473)
12	163,000	180,900	9.30%	(193)	190,300	178,100	-6.80%	(213)	249,700	218,300	-14.60%	(175)	137,600	133,400	-0.91	(384)
13	180,800	178,700	-2.60%	(223)	210,100	188,500	-9.70%	(273)	250,900	226,500	-11.50%	(223)	114,800	112,200	0.027	(388)
14	453,700	426,200	-6.70%	(2)	484,700	400,000	-17.50%	(1)				( )				( )
16	338,900	276,100	-17.90%	(35)	208,300	217,800	5.00%	(5)	266,400	265,000	-0.60%	(5)	35,200	39,600	0.122	(5)
17	233,700	249,000	6.70%	(30)	272,000	238,100	-12.20%	(20)	306,800	307,200	-0.20%	(5)	150,300	138,500	-0.082	(14)
18	335,800	201,000	-14.00%	(125)	234,000	206,300	-11.60%	(136)	295,300	250,500	-15.20%	(70)	153,500	154,300	0.015	(151)
19	387,600	416,800	7.90%	(48)	360,200	346,900	-4.20%	(175)	452,200	471,800	3.50%	(17)	190,200	196,800	0.052	(86)
20	274,800	315,200	17.10%	(11)	328,900	31,600	-4.70%	(4)	307,600	307,100	-0.20%	(1)	228,000	223,400	-0.02	(9)
21	195,700	222,900	12.40%	(71)	246,200	242,100	-1.20%	(48)	310,300	301,900	-2.50%	(18)	175,500	157,400	-0.083	(28)

Attachment III

City of Cambridge

NOTICE OF PUBLIC HEARING

The Cambridge City Council will conduct a public meeting on Monday, October 5, 1992 at 6:30 P.M. in the Sullivan Chamber, City Hall, Second Floor, Cambridge on

PROPERTY TAX RATE CLASSIFICATION

Under the laws of the Commonwealth the City has the option of taxing residential and commercial/industrial property at different tax rates. At this public meeting, the City Council will review tax rates proposed by the City Manager and the Board of Assessors. The tax rates voted will reflect the City's property tax levy for FY93, the addition of new taxable property to the City's tax base, the Assessors' annual reassessment program to adjust values to January 1, 1992, and the City Council's decision regarding distribution of the tax burden between commercial and residential properties.

The Cambridge City Council will entertain comment and opinion from interested citizens and taxpayers.

By Order of the City Council,

D. Margaret Drury
City Clerk

C. C. 106

City of Cambridge

NOTICE OF PUBLIC HEARING

The Cambridge City Council will conduct a public meeting on Monday, October 5, 1992 at 6:30 P.M. in the Sullivan Chamber, City Hall, Second Floor, Cambridge on

PROPERTY TAX RATE CLASSIFICATION

Under the laws of the Commonwealth the City has the option of taxing residential and commercial/industrial property at different tax rates. At this public meeting, the City Council will review tax rates proposed by the City Manager and the Board of Assessors. The tax rates voted will reflect the City's property tax levy for FY93, the addition of new taxable property to the City's tax base, the Assessors' annual reassessment program to adjust values to January 1, 1992, and the City Council's decision regarding distribution of the tax burden between commercial and residential properties.

The Cambridge City Council will entertain comment and opinion from interested citizens and taxpayers.

By Order of the City Council,

D. Margaret Drury
City Clerk

CITY OF CAMBRIDGE
CAMBRIDGE, MASSACHUSETTS 02139

TEL. 349-4300
FAX. 349-4307

EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

RICHARD C. ROSSI
Deputy City Manager

1.

September 21, 1992

To The Honorable, The City Council:

As the City Council is aware, a publicly advertised hearing must be held by the City Council for the purpose of allocating the local property tax levy among the four classes of real and personal property for fiscal year 1993. Accordingly, I request that the City Council schedule a public hearing on the matter for October 5, 1992 at 6:30 p.m. Once the Council has voted on this matter, the City will submit the tax recapitulation sheet to the Massachusetts Department of Revenue for the formal establishment of the fiscal year 1993 tax rate.

Very truly yours,

Robert W. Healy

Robert W. Healy
City Manager

RWH/mev

CONSENT AGENDA ITEM#1

Communication from Robert W. Healy,
City Manager, relative to a publicly
advertised hearing held by the City
Council for the purpose of allocating the
local property tax levy among the four
classes of real and personal property
for fiscal year 1993.

In City Council,

September 21, 1992

-Hearing set for
October 5, 1992 at
6:30 p.m.
9/24/92 - published - Chronicle
10/5/92 hearing held.

DEPARTMENT OF REVENUE

BUREAU OF ACCOUNTS

CLASSIFICATION TAX ALLOCATION

for 1993
CAMBRIDGE

Return to:

Bureau of Accounts
Division of Local Services

1. The selected Residential Factor is - - - - 61.3272%

2. In computing your residential factor was a discount granted to Open Space? Yes No x

   If Yes, what is the percentage discount? - - ______%

3. Was a residential exemption adopted?
   Yes x No

   If Yes, please complete the following:

Class I Total Assessed Value	3,974,544,295	X	20	=	46,453
Class I Total Parcel Count*	17,112		Selected Res. Exemption %.		Residential Exemption

* Include All Parcels with a Mixed-Use Residential Designation

Applicable number of parcels to receive exemption 11,000

LA5 (6-92)

4. The following information was derived from the LA-7.

A	B	C	D
Class	Certified Full Cash Value of Assessments	Percentage Full Value Shares of Total Tax Levy	New Percentage Shares of Total Tax Levy
1. Residential	3,974,544,295	56.3559%	34.5615%
2. Open Space	0	0.0000%	0
3. Commercial	2,367,689,110	33.5720%	50.3367%
4. Industrial	509,741,834	7.2277%	10.8370%
5. Personal Property	200,600,000	2.8444%	4.2648%
Totals	7,052,575,239	100.0000%	100.0000%

5. I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages for fiscal year 1993 would be held on, Oct. 5, (date), 1992 6:30 P. M.(time), at Cambridge, MA (place), by (describe type of notice) legal notice

D. Margaret Drury

Clerk

6. It is hereby attested that on Oct. 5, (date) 1992 6:46 P. M.(time), at Cambridge, MA (place)_ a public hearing was held on the issue of adopting the tax levy percentages for fiscal year 1993, that the Board of Assessors presented information and data relevant to making such a determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session on October 5, 1992 (date)

7. We have been informed by the Assessors of $ ____________ excess levy capacity.

For cities: City Councillors, Aldermen, Mayor
For towns: Board of Selectmen
For districts: Prudential Committee or Commissioners

CCM-101

City of Cambridge

Agenda Item # 18A

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Manager be and hereby is authorized to use $5,483,000 in unreserved fund balance as an offset to the fiscal year 1993 tax rate.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury
ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18B

IN CITY COUNCIL

October 5, 1992

ORDERED: That this City Council go on record authorizing the transfer of $500,000 from the Health Claims Stabilization Fund.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

Agenda # 18C

CITY COUNCIL
CITY OF CAMBRIDGE

October 5, 1992

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1992

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1992-93 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OF PROGRAM	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATION
Community Maintenance & Development	Community Development	$82,000	$98,000			$180,000.00

BE IT FURTHER ORDERED: That the above appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Property Tax	$180,000.00

In City Council October 5, 1992.
Adopted by a yea and nay vote:-
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy;
ATTEST:- D. Margaret Drury

D. Margaret Drury, City Clerk

CCM-101

City of Cambridge

Agenda Item # 18D-1

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council classify property within the City of Cambridge into five property classes allowed for the purpose of allocating the property tax levy.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18D-2

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council hereby adopt a minimum residential factor of 61.3272%, the legal minimum permitted for Cambridge.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18E

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council approve a twenty (20) percent residential exemption for owner occupied homes.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18F

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council in accordance with the General Laws, Section 4 of Chapter 73 of the Acts of 1986, hereby increase by 100% the normal value of statutory exemptions for fiscal year 1993.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

Agenda # 20A

CITY COUNCIL
CITY OF CAMBRIDGE

October 5, 1992

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1992

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1992-93 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OF PROGRAM	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATION
General Government	Executive	$63,000	$40,000	$1,500		$104,500.00

BE IT FURTHER ORDERED: That the above appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Parking Fund	$84,500.00
Water Fund	$10,000.00
Sewer Fund	$10,000.00
	$104,500.00

In City Council October 5, 1992.
Adopted by a yea and nay vote:-
Yeas 5: Nays 3; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury
ATTEST:-
D. Margaret Drury, City Clerk

Agenda # 20B

CITY COUNCIL
CITY OF CAMBRIDGE
October 5, 1992

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1992

ORDERED: That the following transfer be made in the General Fund of the City of Cambridge:

FROM	AMOUNT	TO	AMOUNT
Community Development Salary & Wages	$22,500	Executive Salary & Wages	$22,500

REASON: Implementation of Environmental Program

In City Council October 5, 1992.
Adopted by a yea and nay vote:-
Yeas 5; Nays 3; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury
ATTEST:-
D. Margaret Drury, City Clerk.

Agenda # 20C
CITY COUNCIL
CITY OF CAMBRIDGE
October 5, 1992

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1992

ORDERED: That the following transfer be made in the General Fund of the City of Cambridge:

FROM	AMOUNT	TO	AMOUNT
Conservation Salary & Wages	$15,500	Executive Salary & Wages	$15,500

REASON: Implementation of Environmental Program

In City Council October 5, 1992.
Adopted by a yea and nay vote:-
Yeas 5; Nays 3; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-
D. Margaret Drury, City Clerk.

CCM-101

City of Cambridge

Agenda Item # 18A

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Manager be and hereby is authorized to use $5,483,000 in unreserved fund balance as an offset to the fiscal year 1993 tax rate.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18B

IN CITY COUNCIL

October 5, 1992

ORDERED: That this City Council go on record authorizing the transfer of $500,000 from the Health Claims Stabilization Fund.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

Agenda # 18C

CITY COUNCIL
CITY OF CAMBRIDGE

October 5, 1992

INTRODUCED BY CITY MANAGER ROBERT W. HEALY

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1992

ORDERED: That in addition to sums previously appropriated by the City Council for the fiscal period 1992-93 the following sum is hereby appropriated in the General Fund of the City of Cambridge:

FUNCTION	DEPARTMENT OF PROGRAM	SALARIES & WAGES	OTHER ORDINARY MAINTENANCE	TRAVEL & TRAINING	EXTRAORDINARY EXPENDITURES	APPROPRIATION
Community Maintenance & Development	Community Development	$82,000	$98,000			$180,000.00

BE IT FURTHER ORDERED: That the above appropriation in the General Fund to be financed by estimated revenues drawn from the following sources:

FINANCING PLAN	REVENUE
Property Tax	$180,000.00

In City Council October 5, 1992.
Adopted by a yea and nay vote:-
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury
ATTEST:-
D. Margaret Drury, City Clerk

CCM-101

City of Cambridge

Agenda Item # 18D-1

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council classify property within the City of Cambridge into five property classes allowed for the purpose of allocating the property tax levy.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18D-2

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council hereby adopt a minimum residential factor of 61.3272%, the legal minimum permitted for Cambridge.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18E

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council approve a twenty (20) percent residential exemption for owner occupied homes.

In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

CCM-101

City of Cambridge

Agenda Item # 18F

IN CITY COUNCIL

October 5, 1992

ORDERED: That the City Council in accordance with the General Laws, Section 4 of Chapter 73 of the Acts of 1986, hereby increase by 100% the normal value of statutory exemptions for fiscal year 1993.

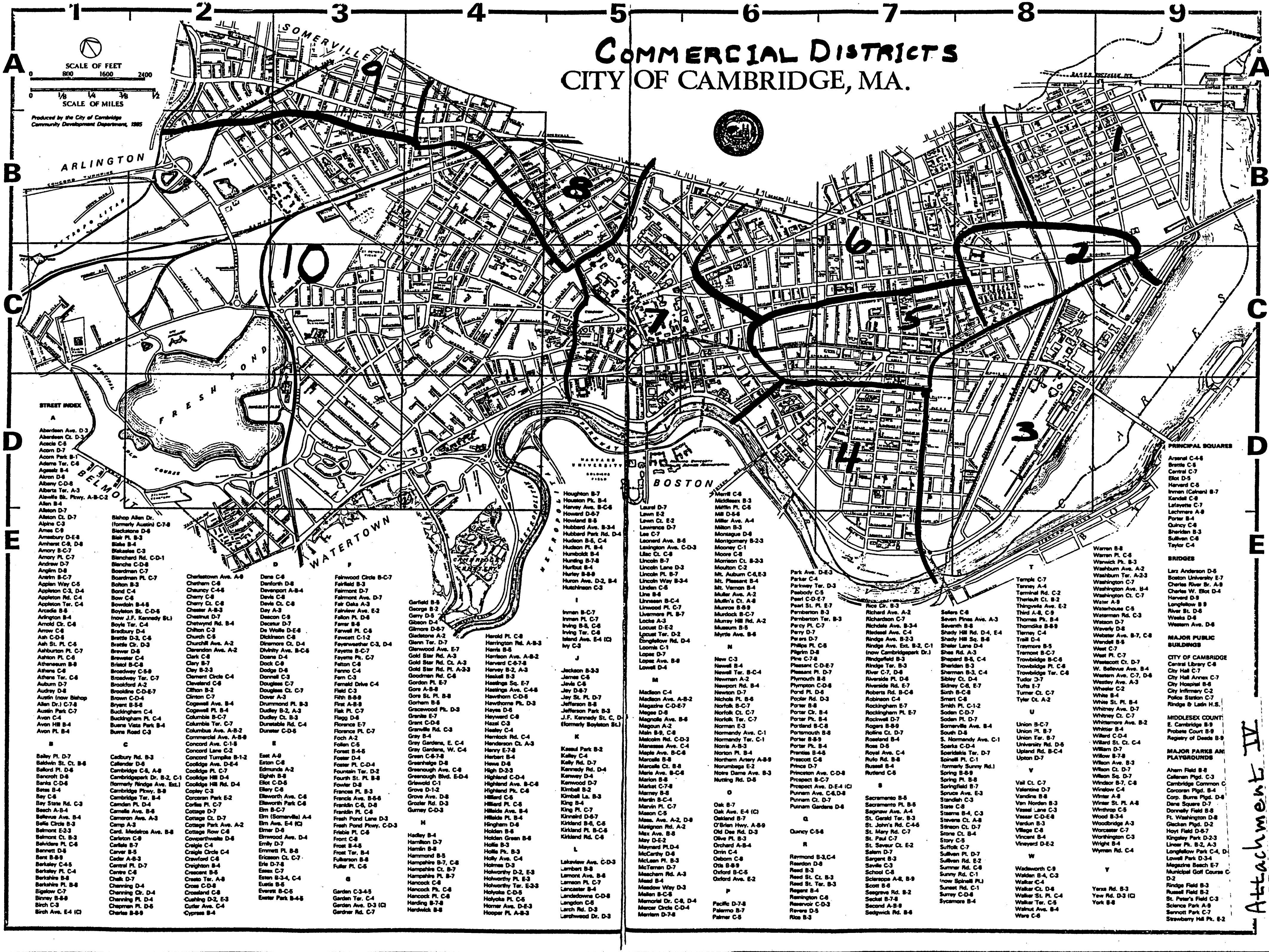
In City Council October 5, 1992.
Adopted by a yea and nay vote:
Yeas 8; Nays 0; Absent 1.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

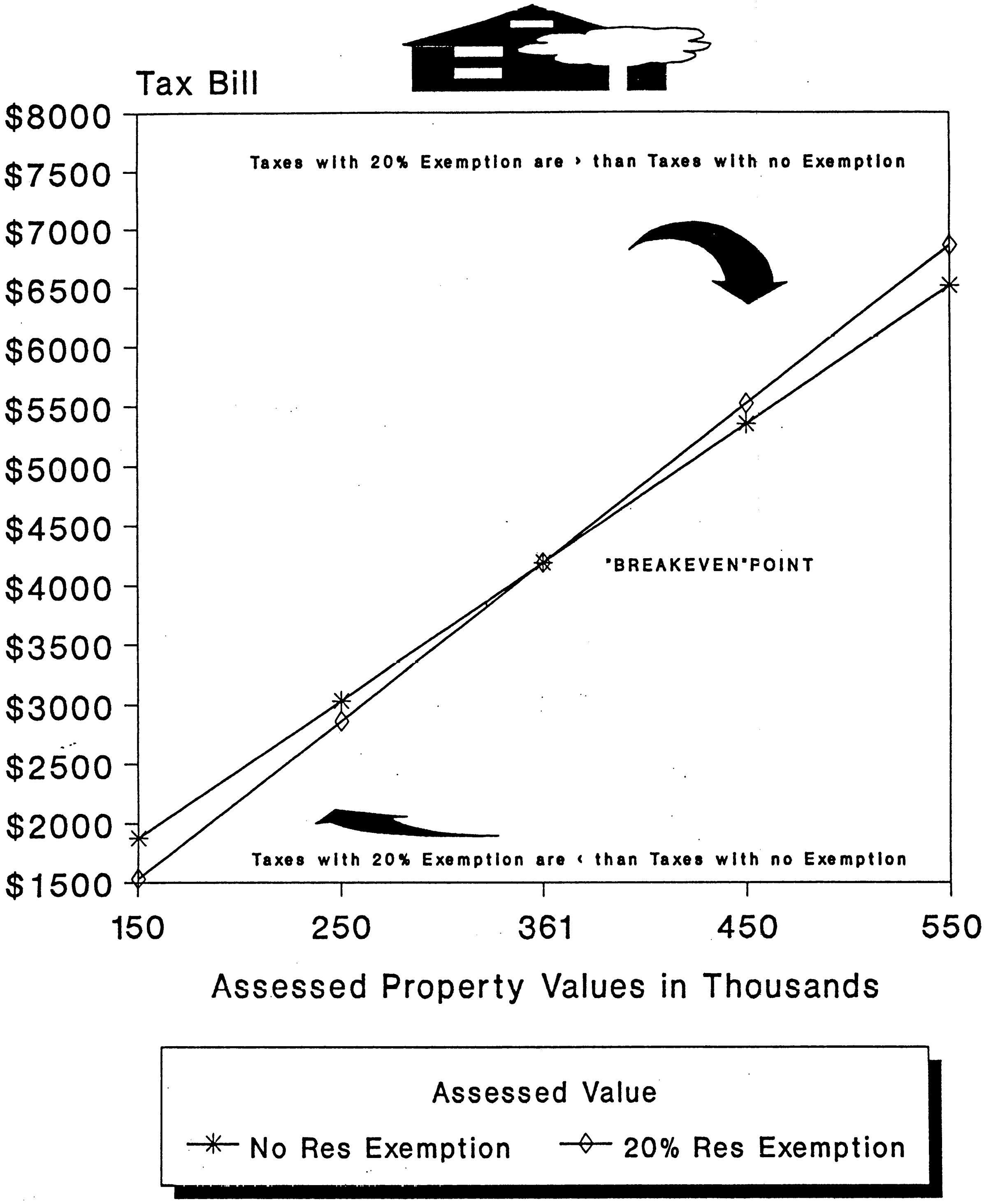
D. Margaret Drury
City Clerk

Attachment IV



RESIDENTIAL TAX EXEMPTION

"BREAKEVEN"POINT $361,350



Attachment V

CAMBRIDGE ASSESSING DEPARTMENT   CITY HALL 349-4343
TAXPAYER INFORMATION

"CLAUSE" EXEMPTIONS

The laws of the Commonwealth of Massachusetts provide for real estate tax relief for certain persons. Each category of tax relief is defined, and the allowable amount stated, in the various clauses of Chapter 59, Section 5 of General Laws. The table seen below and on the reverse side of this sheet summarizes who qualifies for these exemptions, and the amounts of the various exemptions.

State law also gives each City and Town the option of increasing the exemption up to double the amounts shown. The Cambridge City Council has elected this option each year since the State law was passed. The exemption amounts shown in the table are therefore base exemption amounts. They can be increased to double the amounts shown depending upon the amount each applicant's real estate tax bill has increased from FY91 to FY92.

Certain deductions are allowed from the income limits shown for the Clause exemptions. You should call or come into the Assessing Department in City Hall to find out details. The asset limits <u>do not</u> include the value of owner occupied condos, one, two, and three family houses.

ELDERLY

CLAUSE NO.	BASIC QUALIFICATION	OTHER QUALIFICATION	INCOME LIMITS	ASSET LIMITS	$$$ AMOUNT
17D	Age 70 or older	1. Own/occupy property 5 years	none	$40,000	$175
41C	Age 70 or older	1. Own/occupy 5 years in Mass. 2. Mass. resident 10 years	(s)$13,000 (m)$15,000	$28,000 $30,000	$500
41A	Age 65 or older	1. Own/occupy 5 years in Mass.	$20,000	none	DEFER UP TO 100%

VETERANS

CLAUSE NO.	BASIC QUALIFICATION	OTHER QUALIFICATION	INCOME LIMITS	ASSET LIMITS	$$$ AMOUNT
22	a) 10% service connected disability or b) Purple Heart or c) Parents of veterans who lost life in war service	1. Mass. resident 6 months prior to entering service or 2. 5 past years Mass. residency	none	none	$175
22A	a) loss or loss of use of one hand or foot or b) loss of sight of one eye or c) Congressional Medal of Honor or d) Air Force Cross or Navy Cross	1. Mass. resident 6 months prior to entering service or 2. 5 past years Mass. residency	none	none	$350

Attachment VI

VETERANS

CLAUSE NO.	BASIC QUALIFICATION	OTHER QUALIFICATION	INCOME LIMITS	ASSET LIMITS	$$$ AMOUNT
22B	loss of two limbs or both eyes	1. Mass. resident 6 months prior to entering service or 2. 5 past years Mass. residency	none	none	$700
22C	disability requires specially adapted housing	1. Mass. resident 6 months prior to entering service or 2. 5 past years Mass. residency	none	none	$875
22E	100% disability, 10% of which is service connected	1. Mass. resident 6 months prior to entering service or 2. 5 past years Mass. residency 3. File V.A. Certificate <u>annually</u> 4. Unemployed for all of previous year	none	none	$525*
8A of 58	Paraplegic due to wartime injury	1. Mass. resident 6 months prior to entering service or 2. 5 past years Mass. residency 3. V.A. Certificate	none	none	100%

* For veterans owning two family or larger houses, Clause 22E is reduced to the same portion as the veteran's occupancy of the property

SURVIVING SPOUSE

CLAUSE NO.	BASIC QUALIFICATION	OTHER QUALIFICATION	INCOME LIMITS	ASSET LIMITS	$$$ AMOUNT
17D	Surviving Spouse	none	none	$40,000	$175
8A of 58	Spouse of paraplegic due to wartime injury	1. Not remarried 2. Certificate from V.A. 3. Own/occupy property 5 years	none	none	100%

OTHERS

CLAUSE NO.	BASIC QUALIFICATION	OTHER QUALIFICATION	INCOME LIMITS	ASSET LIMITS	$$$ AMOUNT
17D	Minor	Parents are deceased	none	$40,000	$175
37A	Legally blind	Verification from the Division of the Blind or from a physician	none	none	$500

The qualifying date for the clause exemptions is July 1, 1991. If you think you may qualify for any of the above exemptions, do not hesitate to contact the Assessing Department. THE APPLICATION DEADLINE IS THREE MONTHS FROM THE DATE THE BILL WAS MAILED.

18.

CITY OF CAMBRIDGE
CAMBRIDGE, MASSACHUSETTS 02139
TEL 349-4300
FAX 349-4307

EXECUTIVE DEPARTMENT
ROBERT W. HEALY
City Manager

RICHARD C. ROSSI
Deputy City Manager

To the Honorable, the City Council:

Recommendations:

1. That the City Council authorize the use of $5,483,000 in Unreserved Fund Balance (Free Cash) to offset the following FY1993 expenditures;
   a. Operating Budget $1,500,000 — As Adopted in FY93 Budget
   b. Capital Budget $2,000,000 — As Adopted in FY93 Budget
   c. Overlay Reserve $1,983,000
2. That the City Council authorize the transfer of $500,000 from the Health Claims Stabilization Fund as called for in the Adopted FY1993 Budget;
3. That the City Council appropriate $180,000 to the Community Development Department.
4. That the City Council classify property within the City of Cambridge into the five classes allowed for the purpose of allocating the property tax levy. It is further recommended that the City Council adopt a minimum residential factor of 61.3216%;
5. That the City Council approve a residential exemption of owner occupied homes which should result in a residential tax rate of 13.33 and commercial tax rate of 28.40 upon final approval by the Department of Revenue;
6. That the City Council, in accordance with state law, vote to double the normal value of statutory exemptions for FY1993.

Summary:

The establishment of the property tax rate is the final step in the annual fiscal process that begins with the submission and adoption of the annual budget. For FY1993 the adopted City budget as amended calls for a tax levy of $133,580,000 an increase of 4.3% over FY1992. This increase represents the smallest tax levy increase in seven years, and brings the City to within

$1,500,000 of the estimated legal levy limit of $135,100,000.

Overall, property values in Cambridge have continued to experience a sharp decline, particularly commercial values. For FY1993 the total assessed value for the City of Cambridge, as certified by the Department of Revenue, will be $7,052 billion a decline of $761,474,000 from FY1992. In total, the value of assessed property in Cambridge has fallen by $1,611 billion or 18.6% since the highpoint of $8.663 billion in FY1991. The actual decline in value is even greater however when the $175.9 million of newly constructed property added in FY1992 and FY1993 is removed from the equation. Because of the decline in real estate values both the residential and commercial tax rates will rise in FY1993; the residential rate to 13.33 and the Commercial rate to $28.40. The table below lists the actual average dollar tax bill increase on the various categories of residential property.

TABLE 1

FY93 AVERAGE TAX BILLS
M.R.F. = 61.3216%

COMMERCIAL RATE = 28.40
RESIDENTIAL RATE = 13.33

Class	Average FY92 Tax	Average FY93 Val	Average FY93 Tax	$ Change	% Change
1-Family	$ 3,083	303,000	$ 3,420	$ 337	+ 10.9%
2-Family	$ 2,589	246,100	$ 2,661	$ 72	+ 2.8%
3-Family	$ 2,899	253,600	$ 2,761	$ -138	- 4.8%
Condo	$ 1,312	144,000	$ 1,300	$ - 12	- 0.9%
4-8 Family	$ 2,558	215,000	$ 2,866	$ 308	+ 12.0%
9+ Family	$14,692	1,205,700	$16,074	$1,382	+ 9.4%

ISSUES/REQUIRED ACTION:

Authorization of Free Cash. I am recommending that the City Council authorize the use of $5,483,000 in free cash to offset certain FY1993 expenditures. The FY1993 adopted budget calls for the use of $1,500,000 in free cash to offset operating expenses and $2,000,000 to offset pay-as-you-go capital expenses. Additionally it is recommended that an additional $1,983,000 be authorized to offset a shortfall in the overlay reserve account for the Fiscal Years 1990 and 1991. The shortfall for these two years is concurrent with the period during which the decline in commercial values began. As the Council is aware commercial assessments were first lowered in FY92 in response to the economic slowdown. For FY92 the overlay reserve account is currently in balance although the City still has several unsettled cases before the Appellate Tax Board.

For the year which ended June 30, 1992 the City had an uncertified free cash balance of $12,417,000 a decrease of $4,463,000 from FY1991. The table below gives the City's free cash position as of June 30, of each year.

TABLE 2
Free Cash Balances
(In Thousands)

1988	1989	1990	1991	1992
$17,389	$15,082	$17,982	$16,880	$12,496

<u>**Authorize the transfer of Health Claims Funds, $500,000**</u>. Over the past several years the City was able to first establish and then increase the amount of funding in the Health Claims Stabilization Fund. As of June 30, 1992 this reserve account had a balance of $9,183,000. This fund was established with two potential uses in mind; first to serve as a stop loss guarantee against unexpected health claims or unanticipated increases in claims against the city, and second as a source of future offsetting income derived from interest earnings. The FY1993 adopted budget calls for the transfer of $500,000 in income from these funds to be used as a revenue offset to health insurance claims as allowed under state statute. A vote of the City Council is necessary in order for this to occur. Additionally, it should be noted that because of the dramatic increase in claims over the past 9 months it is estimated that an additional $5,000,000 of this reserve will be needed latter in FY1993 to balance the current year health insurance budget, thus severely depleting this important reserve.

<u>**Appropriate $180,000 to the Community Development Department**</u>**:** During last spring's budget hearings, the City Council reduced the Economic and Employment Planning section of the Department's budget by $180,000, pending an evaluation of the City's employment and training efforts. This amount included staff salary costs, support for

Employment Resources Inc. (ERI) and funds for consultant services to strengthen the City's employment and training efforts.

In response to the Council's action in these areas, the City has engaged a consultant to assist in determining the best way to coordinate and deliver employment and training programs. It is my belief that it would be inappropriate to dismantle existing programs before receiving an independent evaluation of them. It is anticipated that the consultant's report will be presented later this fall. At that time it will be possible to make responsive changes in departmental operations if that were deemed desirable.

<u>Classification of Property/Establish Minimum Residential Factor</u>: Since 1984, the City Council has voted annually to follow State laws for classification of property according to use (residential or commercial) and to allocate the legal maximum portion of the tax levy to the commercial class. Since 1984, this has been accomplished each year by voting for a minimum residential factor of 65%. A minimum residential factor of 65% means that residential property is being taxed at a rate 65% of what it would be if all classes of property were taxed at the same rate. As the commercial tax base of the City expanded through the eighties, voting for a minimum residential factor of 65% each year resulted in lowering, each year, the percentage of the City's levy to be borne by the residential class. Attachment I to this report, labelled CAMBRIDGE: Value and Levy Distributions 1984-1992, depicts the expansion of the commercial property tax base and the resulting annual decrease in the residential property owners' share of the property tax levy.

This year, FY93, is the first year in which there is a reversal of the trend of the late eighties which saw the commercial class increasing its proportion of total value each year. Table 3 is a comparison of Class values and recommended Levy percentages from FY92 to FY93.

TABLE 3
Comparison of Class Values and Levy Percentage
(in thousands)

	FY92		FY93	
	VALUE	**LEVY**	**VALUE**	**LEVY**
Res	4,154,807 (53%)	44,254 (35%)	3,974,900 (56%)	46,167 (35%)
Comm	3,467,067 (44%)	79,396 (62%)	2,877,100 (41%)	81,710 (61%)
Pers	192,100 (3%)	4,400 (3%)	200,500 (3%)	5,703 (4%)
Total	**7,813,974 (100%)**	**128,050 (100%)**	**7,052,500 (100%)**	**133,580 (100%)**

As you can see, Table 3 shows a stable percentage levy allocation for the residential class from FY92 to FY93. This is accomplished by voting for a minimum residential factor for FY93 of 61.3216%. The State classification laws which have enabled Cambridge to steadily increase the proportion of the tax levy to be borne by the commercial class have a provision which protects against an undesired shift from the commercial sector back to the residential class. Under this provision, the minimum residential factor may be dropped to as low as 50%, given two conditions:

(a) the minimum residential factor does not cause the residential class to bear a lower percentage share of the tax levy than it bore in any year since the community was first certified as assessing property at full and fair cash value, and

(b) it does not cause the commercial class to bear a portion of the levy greater than 175% times what it would pay if both classes were taxed equally.

A minimum residential factor of 61.3216% satisfies both these conditions.

Valuation Methods

FY93 is a Certification Year for Cambridge. Every three years, by State law, each of the 350-plus municipalities in the Commonwealth of Massachusetts must be certified by the State Department of Revenue (DOR) as valuing property at 100% full and fair cash value. The DOR conducts a detailed review of both the valuation methodology and the final values calculated under the approved methodology. Cambridge has received the certification by the DOR on both counts. The methodologies and their results are summarized in the following sections.

Residential Valuation

One, two and three family houses. A statistical analysis was undertaken of the 600 sales which occurred from January, 1989, through the early months of 1992. From this analysis, formulas were derived which calculate the value of each property on the basis of the property description. The three categories of property description data which determine the value of any residential property are (1) location, (2) measurements, and (3) qualitative factors. These are discussed briefly, below:

(1) Location is recorded in Cambridge in a three-tiered hierarchy. At the top is the neighborhood in which the property is located. Attachment II to this report shows the neighborhood boundaries in place for the FY93 valuation.

At the second tier, within each neighborhood, each street is rated for its relative "appeal" within the neighborhood. Influences affecting street value include traffic, presence of commercial activity, view, open space, and convenience to shopping and transportation.

The third tier is site specific. Most commonly negative data at this level takes into consideration easements, contiguous uses, and lot characteristics affecting a single parcel.

(2) Measured data included square feet of living area, number of bathrooms, lot size, fireplaces, etc. These elements are assigned a particular value. Their sum equals the basic value of a property, which is then adjusted for location and for qualitative factors.

(3) Qualitative factors are items such as quality of construction and physical condition. Plus or minus adjustments to the basic value of a property are made on the basis of these qualitative factors.

Condominium Units. Condominium valuation is conducted on a building by building basis. In condominium buildings where sales occurred over the period 1989-1992, these sales, adjusted for time trends, were the basis of the FY93 values. The sales data was used to establish a building's value, which was then allocated to each unit within the building according to the "beneficial interest", or "percent common interest". In buildings where there were no sales in this period, comparable sales were found by comparing condominium building data.

Attachment III to this report, **FY93 REVALUATION:** *Average Changes by Residential Class and Neighborhood*, shows the average changes resulting from the FY1993 revaluation.

Residential Rental Properties. Virtually all apartments in Cambridge are subject to rent control. Over the past ten years of valuing rent controlled properties, the Assessors have learned that the only predictable factor for determining probable selling price of a rent controlled building is the allowable net operating income (N.O.I.) certified in the records of the rent control board of the City of Cambridge. Rent controlled properties are valued utilizing an income approach with capitalization rates derived from the market.

1990, 1991, and early 1992 produced 18 class 111 (4 to 8 units) sales and six class 112 (9 plus units) transactions. Sales analysis resulted in capitalization rates of .075 and .085, for 4-8 unit buildings and 9+ unit buildings respectively.

An important element in the Cambridge rent control market is the concept of "minimum values." Sales patterns over the years have indicated clearly that prices will not fall below certain levels **irrespective of rent (income) levels.** In other words there is a floor value well above that which would be indicated by net operating income for buildings with very low rents. Minimum values range from 45,000 per unit for 4-unit buildings in higher value areas to 24,000 per unit in larger buildings throughout the city.

Within the last two years, rent controlled properties have been reinspected externally. This improved data base has been factored into the valuation model in at least one regard-building condition. Rent control sales analysis indicated correlations with the condition factor, and income values were adjusted to reflect this.

Commercial Valuation

An income approach to valuation was conducted for every developed commercial property in Cambridge. By analyzing income and expense returns submitted by Cambridge property owners for the 1991 calendar year, typical rents and expenses, per square foot, were identified for each commercial use within each of the assessing department's commercial valuation districts. (Attachment IV is a map showing the commercial assessment districts, which are distinct from our residential valuation neighborhoods.) These per-square-foot rents were assigned to all properties on the basis of location, use, and rental quality. Rental quality is a composite data item which is assigned to each rental space within a building. It reflects locational variations within a district, condition of the property, ease of access, parking, and quality of finish.

Capitalization rates were derived by the mortgage equity method. This method treats the income stream generated by a property as an investment which must satisfy a mortgage lender's and an equity investor's expectations for return on funds put into the property. The method required collection of data on prevailing mortgage rates and terms as of the assessment date, January 1, 1992 and rates of return on certain types of investment as of that date. The rate information is then weighted according to the prevailing lending practices for down payment requirements and mortgage term.

For purposes of ad valorem taxation, taxes are not treated as a dollar expense to be deducted from the income stream in the calculation of net operating income. Rather, N.O.I. is calculated without taking real estate taxes into account then the tax rate, generally referred to as the "tax factor", is added to the capitalization rate before the income is capitalized.

For the FY93 revaluation, capitalization rates ranged from 10% to 11.5% without the tax rate addition, 13% to 14.5% with the addition of the tax factor.

For the commercial land value update, a land residual analysis was undertaken. Using sales of commercial properties, the depreciated replacement cost new of the improvements was subtracted from the sales price, to indicate an estimate of value attributable to the land. The improvement must be the highest and best use of the subject site.

Residential Exemption

State law enables cities and towns to grant owner occupants of residential properties a deduction of up to 20% of the citywide average residential parcel value off their assessed values before the tax rate is applied. I am recommending that the City Council adopt the maximum residential exemption of 20%, as it has done in the past. This will result in a deduction of $46,445 from the assessed value of each owner occupied property.

The residential exemption makes the residential levy a progressive tax. It is paid for by raising the residential tax rate sufficiently to cover the number of taxpayers claiming the residential exemption. There are currently 11,000 residential exemptions on the Assessing Department files. If Cambridge did not adopt a residential exemption, the residential tax rate would be 11.62. As a result, there is a "break-even point" at which the higher valued residential properties are assessed for higher taxes than would be the case if there were no residential exemption. Attachment V illustrates this for the 20% exemption which I am recommending.

Statutory Exemptions

State legislation requires cities and towns to grant a variety of tax exemptions to elderly taxpayers, blind taxpayers, veterans, and surviving spouses who qualify by virtue of residency, income, and assets. Attachment VI is a copy of the Assessing Department's Taxpayer Information Sheet on "Clause" Exemptions provides more detail about qualifications for the statutory exemptions.

In 1987, new state laws were passed which authorized cities and towns to increase the amounts of these exemptions up to double the statutory amounts, for taxpayers whose tax bills have increased over the prior year's bill. The City Council must vote annually to increase the exemptions. I am recommending that the Council do this for FY93, as it has since FY1987.

Conclusion

With the exception of the first year after its passage, Cambridge has not had to deal with the reality of the tax levy limits imposed by Proposition 2½. Throughout the past decade Cambridge remained comfortably below the legal levy limit; at one point enjoying almost 20% of the total excess levy capacity available to all municipalities state wide. Thus, when the Commonwealth began limiting increases in state aid and then actually reducing state aid, Cambridge, almost alone in Massachusetts, was able to respond to those cuts by increasing the local tax levy. As a result, since 1987 the property tax levy in Cambridge has increased by $50,800,000 in total, an average of $8,500,000 per year. Much of that increase was borne by new construction.

In contrast, it is now estimated over the next few years Cambridge will be able to increase its tax levy by less than $4,000,000 annually. As I have stated in the past we must be very careful not to ignore this harsh reality. Cambridge has achieved it reputation as a fiscally sound government by recognizing both the limits imposed upon us by Proposition 2½ as well as the limits imposed upon us by the local economy. Now is not the time to ignore those limits and seek simple solutions.

Because of our financial position our citizens enjoy a wide array of municipal programs. Our challenge over the next few years will be to identify opportunities to continue to provide these services at less cost. These will not be easy tasks, but they are ones at which we must be successful or our ability to provide desired and required services to our citizens will be sharply curtailed. I remain confident that by working together we can meet the fiscal challenge that ties before us.

Very truly yours,

Robert W. Healy
City Manager

Agenda # 18 F-426

Establishment of the tax rate as follows:

A. $5,483,000 in the Unreserved Fund Balance.

B. Transfer of $500,000 from the Health Claims Stabilization Fund.

C. Appropriation of $180,000 to the Community Development Dept.

D-1. Property classified into 5 classes

D-2. Residential factor.

E. 20% exemption of owner occupied homes.

F. Double the normal value of Statutory Exemptions for FY93.

In City Council,

Oct. 5, 1992

A- Order adopted 8-0-1.
B- Order adopted 8-0-1.
C- Order adopted 8-0-1.
D-1- Order adopted 8-0-1.
D-2 Order adopted 8-0-1.
E- Order adopted 8-0-1.
F Order adopted 8-0-1.