



FRANKLIN TOWN COUNCIL

December 11, 2013

7:00 PM

A. APPROVAL OF MINUTES

B. ANNOUNCEMENTS – *This meeting is being recorded by Franklin TV and shown on Comcast channel 11 and Verizon channel 29. This meeting may also be recorded by Franklin Matters.*

C. PROCLAMATIONS/RECOGNITIONS

D. CITIZEN COMMENTS

E. APPOINTMENTS

F. HEARINGS - *Tax Classification Hearing – 7:10 PM*

G. LICENSE TRANSACTIONS – *2014 Annual Alcoholic Beverages Licenses Renewals*

H. PRESENTATIONS/DISCUSSIONS - *Guidelines and Criteria for Penalizing Alcoholic Beverage Licenseholder Violations*

I. SUBCOMMITTEE REPORTS

J. LEGISLATION FOR ACTION

1. *Resolution 13-85: Classification Tax Allocation – Residential Factor*
2. *Resolution 13-86: Classification Tax Allocation – Open Space Exemption*
3. *Resolution 13-87: Classification Tax Allocation – Small Business Exemption*
4. *Resolution 13-88: Classification Tax Allocation – Residential Property Exemption*
5. *Resolution 13-89: 2014 Schedule of Town Council Meetings*
6. *Resolution 13-90: Legal Notices*
7. *Zoning Bylaw Amendment 13-726: Amendment to Chapter 185, Attachment 9, Schedule of Lot, Area, Frontage Yard and Height Requirements – Referral to Planning Board*

K. TOWN ADMINISTRATOR'S REPORT

L. OLD BUSINESS

M. NEW BUSINESS

N. COUNCIL COMMENTS

O. EXECUTIVE SESSION – *Negotiations, Litigation, Real Property, as May Be Required*

P. ADJOURN

FY 2014 PROPERTY TAX CLASSIFICATION HEARING

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LOCAL

Online at milforddailynews.com

hosted by Linda Trudeau and members of the BWOT. Last year gifts and donations valued at over \$5,000 poured in from individuals, local scouting troops, the Bellingham Business Association, Bellingham Police and Fire, and many other groups.

Donations may be mailed to BWOT, PO Box 405, Bellingham, MA 02019, presented in person the night of the telethon at the cable station, 10 Williams Way, Bellingham, or call Dee 508-966-4268 for pick-up or more information.

BWOT helps Santa with letters
BELLINGHAM — The Bellingham Women of Today (BWOT) bet you know someone who would love to get a letter from Santa.

The cost is \$2 for each letter or three for \$5. Send the name and address of recipient along with your name and phone number to BWOT, PO Box 405, Bellingham, MA 02019 before Dec. 16. Include any information you would like added to the letter.

Milford man arrested on driving charges
HOPEDALE - A 35-year-old Milford man was arrested on Friday at 12:14 a.m. following a traffic stop on Mendon Street, police said.

Edsonia Vieira, of 84 Prospect Heights, was arrested on charges of driving after license suspension; subsequent offense, a marked lanes violation and a tail light violation, police said.

SUDOKU SOLUTION

5	1	4	6	7	3	8	9	2
7	3	9	8	5	2	4	1	6
6	8	2	4	1	9	5	7	3
1	2	8	5	3	6	7	4	9
3	4	6	9	8	7	1	2	5
9	5	7	1	2	4	3	6	8
8	6	1	7	9	5	2	3	4
2	9	5	3	4	1	6	8	7
4	7	3	2	6	8	9	5	1

GHNS #1980

Legal Notices

FRANKLIN/TA/TAX HEARING
12/11/13

LEGAL NOTICE
FRANKLIN TAX HEARING
NOTICE OF PUBLIC HEARING
PROPERTY TAX
CLASSIFICATION

The Franklin Town Council will hold a Public Hearing in the Council Chambers in the Municipal Office Building, 355 East Central Street, Franklin, MA on Wednesday evening, December 11, 2013 at 7:10 P.M. on the issue of allocating the local property tax levy among the 5 property classes for the Fiscal Year 2014. The hearing will provide an open forum for the discussion of local property tax policy. Interested taxpayers may present oral or written information on their views.

Prior to the setting of the tax rate, the Town Council must adopt a Residential Factor following which the Council selects the percentage of the levy to be borne by Commercial and Industrial and Personal Property.

The hearing location is accessible to persons with physical disabilities. If you have any questions, please call the Town Administrator's Office at (508) 520-4949.

Submitted by,
Maxine D. Kinhart
Assistant to the Town Administrator
AD#13043603
MDN 11/30/13

BLACKSTONE/SEL/TAX LEVY
LEGAL NOTICE
PUBLIC HEARING
TOWN OF BLACKSTONE

Notice is hereby given of a public hearing to be held on December 10, 2013 at 8:00 PM in the Municipal Center. The purpose of this public hearing is for the Board of Assessors to present information to the Board of Selectmen on the issue of allocating the local tax levy among the five property classes for fiscal year 2014 as provided under Chapter 40, Section 56 of the Massachusetts General Laws as amended by Chapter 369 of the Acts of 1982. This act provides for a local policy decision in regard to the shift of the property tax burden from one class of property to another.

Residents of Blackstone are invited to attend this hearing and to present oral and written comments to the Board of Selectmen for their consideration while deliberating towards a decision in regard to this subject. For further

Legal Notices

information residents are to contact or visit the office of the Town Administrator during normal business hours where a copy of informational guidelines as issued by the Department of Revenue will be available for public inspection.

Robert J. Dubois, Chairman
Board of Selectmen
AD#13040339
MDN 11/30/13

604 SOUTH HIGBEE ST.
LEGAL NOTICE

Bison Trailers, LLC is submitting a Notice of Intent (NOI) letter for our facility located at 804 South Higbee Street, Milford, IN 46542 to notify the Indiana Department of Environmental Management of our intent to comply with the requirements under 327 IAC 15-6 to discharge storm water exposed to industrial activities. Run off from the site will discharge to Omar-Neff Ditch which eventually empties into Turkey Creek. Questions or comments should be directed to Zac Binkley at the above listed address.

AD#13043628
MDN 11/30/13

To Place A Legal Ad Call Mary (781) 433-7902

FY 2014 MARKET ADJUSTMENTS SUMMARY

FY 2013 AVERAGE SINGLE FAMILY	\$348,000	
FY 2014 AVERAGE SINGLE FAMILY	\$364,000	
CHANGE (approx. %)	+ \$16,000	+ 4 ½ %

<u>Real Estate Property Class Groups</u>	<u>Approx. Overall Percent Change</u>
SINGLE FAMILY	+ 4 %
RESIDENTIAL CONDOS	+ ½ %
2 & 3 FAMILY HOMES	+ 6 ½ %
4 or more APARTMENTS	+ 4 ½ %
VACANT RESIDENTIAL LAND	+ 8 ½ %
OTHER RESIDENTIAL (i.e. mixed use)	+ 2 %
RESIDENTIAL OVERALL	+ 4 %
COMMERCIAL	+ 3 ½ %
INDUSTRIAL	+ ½ %

FY 2014 TAX CLASS TOTALS											
USE	VALUE PORTION OF TOTAL	PROPERTY TYPE	ACCT/ PARCEL COUNT	CLASS 1 Residential Assessed Value	CLASS 2 Open Space Assessed Value	CLASS 3 Commercial Assessed Value	CLASS 4 Industrial Assessed Value	CLASS 5 Personal Property Assessed Value			
SINGLE FAMILY	0.65425	101	7,651	2,784,880,900							
RESIDENTIAL CONDO	0.07856	102	1,675	334,378,600							
2 RES BLDGS / ONE LOT	0.00351	Misc 103,109	39	14,930,900							
TWO FAMILY	0.01342	104	233	57,113,600							
THREE FAMILY	0.00540	105	73	22,969,700							
APARTMENTS	0.02194	111-125	58	93,388,200							
RESIDENTIAL LAND	0.00850	130-132, 106	490	36,161,600							
OTHERWISE NOT CLASSIFIED	0.00000	200-231	0		0						
COMMERCIAL	0.07129	300-393	226			303,433,000					
INDUSTRIAL	0.09568	400-452	195				407,254,100				
CLASSIFIED FOREST	0.00000	CH 61 Land	2		0	3,186					
CLASSIFIED AGRICULTURAL	0.00005	CH 61A Land	43		0	219,720					
CLASSIFIED RECREATIONAL	0.00017	CH 61B Land	20		0	705,216					
RES/COM/IND MIXED USE	0.01154	012-043	85	27,611,350	0	21,464,125	51,000				
PERSONAL PROP - INDIVIDUAL	0.00949	501	229					40,399,430			
PERSONAL PROP - CORPORATION	0.01027	502	417					43,705,980			
PERSONAL PROP - MFG CORP	0.00000	503	0					0			
PERSONAL PROP - TRANSMISSION	0.00995	504,550-552	4					42,333,470			
PERSONAL PROP - TELEPHONE	0.00469	505	5					19,949,100			
PERSONAL PROP - PIPELINES	0.00088	506	1					3,747,300			
PERSONAL PROP - WIRELESS	0.00045	508	6					1,894,630			
TOTALS	1.00000		11,452	3,371,434,850	0	325,825,247	407,305,100	152,029,910			
							REAL AND PERSONAL PROPERTY TOTAL VALUE				
							EXEMPT VALUE				
							4,256,595,107				
							374,997,200				

FY14 CLASS	CLASS VALUE	KEY GROUPS	VALUE OF GROUP	GROUP % OF CLASS
COMMERCIAL	325,825,247	MALL & OFFICE BLDG.	51,845,000	15.91%
INDUSTRIAL	407,305,100	CONSTITUTION & FORGE	271,254,800	66.60%
SUB-TOTAL	733,130,347	SUB-TOTAL	323,099,800	44.07%
PERSONAL PROP.	152,029,910	PERSONAL PROP.	152,029,910	100.00%
GRAND TOTAL	885,160,257	GRAND TOTAL	475,129,710	53.68%
				of total CIP

PARCEL ID	LUC	IMPR. TYPE	OWNER - C&I - IMPROVED ONLY - NO VACANTS	LOCATION	FY 2014 VALUE
270-014-000-000	323	77	CEDAR-FRANKLIN VILLAGE LLC / C/O CEDAR SHOPPING CENTERS	5 245 FRANKLIN VILLAGE DR	46,661,900
319-015-000-000	404	73	EMC CORPORATION / C/O EMC CORP - REAL ESTATE DEP	50 CONSTITUTION BLVD	37,594,300
285-107-000-000	323	76	FRANKLIN SHOPPERS FAIR / C/O JOHN ALEVIZOS	285 303 EAST CENTRAL ST	16,382,500
329-001-000-000	401	43	TEACHERS INSURANCE ANNUITY / C/O CUSHMAN & WAKEFIELD INC	109 CONSTITUTION BLVD	15,334,600
275-023-000-000	400	32	BERNON LAND TRUST LLC	1153 WEST CENTRAL ST	15,158,200
330-028-000-000	401	43	REALTY ASSOCIATES FUND VIII LP / C/O TA ASSOCIATES REALTY	20 FREEDOM WAY	14,633,400
313-059-000-000	340	A1	EMC CORPORATION	55 CONSTITUTION BLVD	14,536,900
312-020-000-000	404	73	CALIFORNIA STATE TEACHERS / C/O MARSH & MCLENNAN COMPANIES ATTN: DESIREE RAMOS-MART	100 FINANCIAL PK	14,439,100
295-004-000-000	401	43	KEY BOSTON INC	126 GROVE ST	11,485,600
275-003-000-000	401	43	KN FRANKLIN LLC	12 FORGE PKY	10,970,800
295-003-000-000	340	A1	FRANKLIN EQUITY PARTNERS, LLC / C/O AEGEAN CAPITAL LLC	124 GROVE ST	10,384,000
330-029-000-000	401	43	FREEDOM DC, LLC	15 FREEDOM WAY	10,272,600
272-071-000-000	322	01	NINTH AVENUE EQUITIES CO INC	100 CORPORATE DR	10,174,100
parcel percent of all accounts, and value percent of total improved C&I valuation					13 parcels valued at 4.39%
319-013-000-000	401	43	KNICKERBOCKER PROPERTIES INC / C/O MARVIN F POER & COMPANY	135 CONSTITUTION BLVD	9,600,400
275-005-000-000	400	33	REALTY ASSOCIATES FUND VIII LP / C/O TA ASSOCIATES REALTY	16 FORGE PKY	8,110,700
275-013-000-000	402	73	27 FORGE PARKWAY LLC	27 FORGE PKY	8,011,800
290-005-000-000	400	34	NL VENTURES IX NATIONAL LLC / C/O TAX DEPT	24 NATIONAL DR	7,901,500
275-007-000-000	400	34	EXETER 20 FORGE PARK LLC	20 FORGE PKY	7,843,000
272-004-000-000	300	90	TURNBERRY INN GROUP LLC	4 FORGE PKY	7,756,500
274-009-000-000	401	43	ONE HUNDRED FORTY LLC	1376 WEST CENTRAL ST	7,661,200
278-016-000-000	400	71	CLARK-CUTLER MCDERMOTT	5 FISHER ST	7,378,000
295-002-000-000	340	A1	BEAULIEU DEBRA A TR / AL-JE-BEAU REALTY TRUST	122 GROVE ST	6,817,000
285-008-000-000	324	79	HALLIGAN JOSEPH TR / CADILLAC REALTY	348 EAST CENTRAL ST	6,727,400
290-007-000-000	401	43	PIERCE REALTY LLC	34 FORGE PKY	6,563,300
275-002-000-000	404	73	EXETER 10 FORGE PARK LLC	10 FORGE PKY	6,328,200
314-023-000-000	300	90	HPLP FRANKLIN ASSOCIATES, LLC	835 UPPER UNION ST	6,195,700
319-014-000-000	401	43	FRANKLIN CAPITAL LLC T/C INFIDYNE LLC T/C / C/O ATLANTIC POWER	125 CONSTITUTION BLVD	6,189,700
306-040-000-000	401	43	GRE GROVE STREET ONE LLC / C/O HALL ROYCE LLC	165 GROVE ST	6,061,600
290-008-000-000	401	43	KNICKERBOCKER PROPERTIES INC / C/O MARVIN F POER & COMPANY	32 FORGE PKY	5,995,900
275-001-000-000	404	73	EXETER 8 FORGE PARK LLC	8 FORGE PKY	5,951,100
295-007-000-000	401	43	ASTRO INVESTMENT LLC / C/O KSI TRADING CORP	10 KENWOOD CIR	5,839,200
276-018-000-000	401	43	FRANKLIN LIMITED PARTNERSHIP / C/O JESSUBGER/HUNTER CIM UBC	1 OLD FORGE HILL RD	5,773,900
311-001-000-000	401	43	NV FRANKLIN LLC	176 GROVE ST	5,654,900
290-006-000-000	401	43	EXETER 22 FORGE PARK LLC	22 NATIONAL DR	5,561,100
295-009-000-000	401	43	LMF FRANKLIN CORP	40 KENWOOD CIR	5,509,900
275-009-000-000	400	33	REALTY ASSOCIATES FUND VIII LP / C/O TA ASSOCIATES REALTY	38 FORGE PKY	5,492,000
314-015-000-000	300	90	CLAREMONT FRANKLIN INN, LLC	735 UNION ST	5,486,700
275-017-000-000	400	33	EXETER 9 FORGE PARK LLC	9 FORGE PKY	5,346,400
271-001-001-000	340	A1	CEDAR-FRANKLIN VILLAGE LLC / C/O CEDAR SHOPPING CENTERS	1000 FRANKLIN VILLAGE DR	5,183,100
306-043-000-000	401	43	GRE GROVE STREET TWO LLC / C/O HALL ROYCE LLC	157 GROVE ST	5,132,200
parcel percent of all accounts, and value percent of total improved C&I valuation					27 parcels valued at 9.12%
290-002-000-000	401	43	CRP-3 17 FORGE LLC / C/O CB RICHARD ELLIS	17 NATIONAL DR	4,890,900
320-002-000-000	401	43	LIBERTY PROPERTY LIMITED PARTN	20 LIBERTY WAY	4,856,500
319-021-000-000	400	34	CONSTITUTION CORP / C/O JACO INC	140 CONSTITUTION BLVD	4,847,400
271-035-000-000	340	A1	FINO MATTHEW J & LENA M TRS / C/O JOHN M FINO FINO REALTY TRUST II	38 POND ST	4,787,600
320-004-000-000	401	34	15 LIBERTY WAY LLC	15 LIBERTY WAY	4,583,400
277-015-000-000	323	76	WILLETT KAREN L TR / C & K REALTY TRUST	351 369 WEST CENTRAL ST	4,239,900
319-018-000-000	401	34	MORGAN GRAINGER LP	20 DISCOVERY WAY	4,186,500
295-011-000-000	401	43	LMF FRANKLIN CORP	25 KENWOOD CIR	4,136,400

275-006-000-000	400	33	EXETER 15 FORGE PARK LLC	15	FORGE PKY	3,927,600
277-001-000-000	401	43	290 BEAVER ST LLC	290	BEAVER ST	3,910,400
306-042-000-000	401	43	161 GROVE LLC	161	GROVE ST	3,883,700
320-005-000-000	404	73	LIBERTY PROPERTY LIMITED PARTN	101	CONSTITUTION BLVD	3,755,000
271-005-000-000	401	43	STORAGE PROS FRANKLIN LLC	14	GROVE ST	3,670,300
248-080-000-000	375	88	SRA REALTY GROUP LLC	800	CHESTNUT ST	3,658,100
320-006-000-000	401	43	CRUMRINE JOHN D & L GOLDBERG, TRS / C/O FIDELITY CORP REAL ESTATE	77	CONSTITUTION BLVD	3,502,400
275-019-000-000	401	43	DADDARIO JAMES F TR / JD FAMILY TRUST PATALANO, CURTIS TR	5	FORGE PKY	3,498,800
330-030-000-000	400	34	SCHWARZKOPF TECHNOLOGIES LLC / C/O PLANSEE	115	CONSTITUTION BLVD	3,406,700
311-002-000-000	400	34	DANESH ANDRE TR / MARILYN DANESH TRUST	210	GROVE ST	3,221,000
286-024-000-000	325	78	MLG HOLDING 160 E CENTRAL ST / C/O WALGREEN CO.	160	EAST CENTRAL ST	3,200,800
319-020-000-000	400	33	NV FRANKLIN LLC	130	CONSTITUTION BLVD	3,137,900
279-028-000-000	341	45	ROCKLAND TRUST COMPANY	58	MAIN ST	3,008,300
314-005-000-000	374	88	DMP FRANKLIN LLC / C/O TOWN SPORTS INTERNATIONAL	750	UNION ST	2,973,800
278-024-000-000	400	35	MOSELEY REALTY LLC	31	HAYWARD ST	2,832,100
290-003-000-000	401	43	TMC HOLDINGS & DEVELOPMENT LLC	19	NATIONAL DR	2,888,400
319-012-000-000	401	43	TALON REALTY LLC	145	CONSTITUTION BLVD	2,584,900
306-005-000-000	374	88	CORE REAL ESTATE HOLDINGS, LLC	166	GROVE ST	2,531,300
279-170-000-000	341	45	DEAN COOPERATIVE BANK	21	MAIN ST	2,409,200
287-067-000-000	400	30	FRANKLIN PAINT CO	259	COTTAGE ST	2,354,400
271-025-000-002	343	63	ABL REALTY LLC	835	WEST CENTRAL ST	2,333,700
320-001-000-000	400	43	CANTOR WILLIAM M, TR / LIBERTY REALTY TRUST	10	LIBERTY WAY	2,257,900
280-076-000-000	304	54	VENTAS REALTY LP / C/O NATIONAL TAX SEARCH	130	CHESTNUT ST	2,211,200
271-019-000-000	326	74	FRENCH LEONARD TR / BROOKDALE MILL TRUST	860	WEST CENTRAL ST	2,196,400
270-052-000-000	330	24	VENDETTI JOSEPH L JR	411	WEST CENTRAL ST	2,140,400
287-074-000-000	400	35	MURRAY LEO J COMPANY	305	UNION ST	2,139,200
284-067-000-000	342	72	OXFORD REALTY & TRUST LLC	440	EAST CENTRAL ST	2,139,100
319-017-000-000	401	34	AERIE REALTY LLC	10	DISCOVERY WAY	2,074,400
285-007-000-000	330	24	THE UNDEALERSHIP LLC	400	EAST CENTRAL ST	2,050,000
275-014-000-000	402	A1	COVALENCE SPECIALTY ADHESIVES	25	FORGE PKY	2,028,300
285-003-000-000	325	76	MIGUEL JOHN M TR / A S J REALTY	391	EAST CENTRAL ST	1,980,800
287-126-000-000	401	34	CLARK CUTLER MCDERMOTT CO INC	42	HAYWARD ST	1,853,000
285-112-000-000	326	74	MCDONALDS CORP / C/O LOUIS PROVENZANO	345	EAST CENTRAL ST	1,837,100
290-004-000-000	400	33	MCDONALD JOHN S, TR / MCDONALD FAMILY TRUST	23	NATIONAL DR	1,785,700
285-012-000-000	323	76	CHAFFEE JOHN M TRUSTEE / JAJ REALTY TRUST	248	260 EAST CENTRAL ST	1,781,100
270-010-000-000	341	45	NAPLES NORTH LLC / C/O CALARESE PROPERTIES	500	WEST CENTRAL ST	1,779,100
295-012-000-000	401	43	RCG KENWOOD LLC / C/O REGENCY WAREHOUSE	5	KENWOOD CIR	1,754,800
270-037-000-000	325	78	NEW MOON LLC / C/O CVS PHARMACY INC STORE ACCOUNTING DEPT #18	435	WEST CENTRAL ST	1,744,800
295-013-000-000	400	34	FRANKLIN/CIF II, LLC	13	KENWOOD CIR	1,741,300
285-011-000-000	325	78	HELEN R FRASER TRUST / C/O CVS PHARMACY INC STORE ACCOUNTING DEPT - #	272	EAST CENTRAL ST	1,724,300
270-034-000-000	326	74	CORCORAN, STEPHEN T TR CORCORAN, NANCY L S TR / SNC (FRANKLIN) REALTY TRUST	461	WEST CENTRAL ST	1,708,100
319-016-000-000	400	34	KNIGHT MICHAEL L & RONA B, TRS / RAVAN REALTY TRUST	120	CONSTITUTION BLVD	1,671,500
286-039-000-000	325	78	G & K SIMON INC	8	SUMMER ST	1,659,700
279-152-000-000	400	35	MEDWAY AUTO LEASING INC	115	DEAN AV	1,617,200
284-007-000-000	330	24	CADILLAC PROPERTIES LLC	511	EAST CENTRAL ST	1,591,200
285-009-000-000	330	24	KEIGAN PAUL K & EVELYN L TRS / KEIGAN FAMILY TRUST	340	EAST CENTRAL ST	1,560,000
285-010-000-000	370	61	FICCOS BOWLADROME INC	300	EAST CENTRAL ST	1,555,200
268-236-000-000	340	71	HAYWOOD MANOR LLC	195	MAIN ST	1,517,800
272-002-000-000	342	72	TWO FORGE PARK LLC	2	FORGE PKY	1,509,200
270-012-000-000	325	78	RENNAISSANCE DEVELOPMENT CORP	528	WEST CENTRAL ST	1,481,800
271-026-000-000	352	02	MAYNARD JAMES, TR / W CENTRAL REALTY TRUST	831	WEST CENTRAL ST	1,475,200
285-090-000-000	330	24	FRANKLIN FORD LLC	175	EAST CENTRAL ST	1,474,100
303-104-000-000	342	72	ROSE AND JOE LLC	435	KING ST	1,432,300
272-006-000-000	342	72	HAMILTON STORAGE TECHNOLOGIES	3	FORGE PKY	1,424,100
275-008-000-000	340	A1	DONOVAN HOLDINGS LLC	28	FORGE PKY	1,410,700

279-151-000-000	316	35	HALLIGAN PROPERTIES LLC	119 DEAN AV	1,407,300
248-075-000-000	401	34	MALOOF ROBERT S TR / ELMO REALTY TRUST	50 EARLS WAY	1,366,100
303-048-000-000	326	74	HOTEL BUILDING CORPORATION / ATTN: TAGE	466 KING ST	1,307,300
285-005-000-000	342	72	CENTRAL EAST LLC /	397 EAST CENTRAL ST	1,278,800
295-010-000-000	400	34	KENWOOD PARTNERS LTD PARTNERSH / C/O STRATEGIC MATERIALS INC	45 KENWOOD CIR	1,264,100
270-004-000-000	323	76	BURNHAM FRANK J TR / BBS T REALTY TRUST	452 WEST CENTRAL ST	1,257,700
278-025-000-000	401	33	CFS REALTY CORPORATION	90 HAYWARD ST	1,251,300
271-024-001-000	326	74	VENDETTI EDMUND C JR TR / VENDO REALTY TRUST	847 WEST CENTRAL ST	1,244,000
303-049-000-000	325	78	FRENCH LEONARD S, TR / SILVER MAPLE TRUST	470 490 KING ST	1,217,600
289-006-000-000	401	43	SERVICEMASTER ACCEPTANCE CORP / C/O DUFF & PHELPS LLC	21 FORGE PKY	1,216,600
268-145-000-000	313	78	SIERRA HEIGHTS LLC /	129 DEAN AV	1,209,500
270-013-000-000	326	74	RENNAISSANCE DEVELOPMENT CORP	530 WEST CENTRAL ST	1,182,600
271-025-000-001	320	64	XINGFU REALTY LLC	837 WEST CENTRAL ST	1,169,900
279-172-000-000	325	71	FOURZOL LLC	13 MAIN ST	1,129,000
270-029-000-000	326	67	J&J WEST CENTRAL REALTY LLC	505 WEST CENTRAL ST	1,121,500
306-006-000-000	325	78	YERGATIAN VERNON C / V & A REALTY TRUST AVEDISIAN, ANTHONY L TRS	168 GROVE ST	1,118,300
247-002-000-000	316	43	JKG WAREHOUSING LLC	80 EARLS WAY	1,116,100
274-001-000-000	401	43	BEAULIEU RICHARD J / COLEBROOK REALTY TRUST FABIANO, MICHAEL P	1256 WEST CENTRAL ST	1,111,500
271-024-000-000	342	72	OXFORD REALTY & TRUST LLC	855 WEST CENTRAL ST	1,102,800
286-089-000-065	343	63	9 SUMMER STREET LLC	9 SUMMER ST	1,063,000
286-089-000-064	343	63	9 SUMMER STREET LLC	9 SUMMER ST	1,044,000
314-020-000-000	401	43	BEAULIEU RICHARD J TR / DPJ REALTY TRUST	842 UPPER UNION ST	1,034,600
283-044-000-000	340	71	693 EAST CENTRAL STREET LLC / C/O DOHERTY, CIECHANOWSKI ETAL	693 EAST CENTRAL ST	1,004,500
275-018-000-000	401	43	JJ&K ENTERPRISES LLC / C/O HAPPY TAILS DOGGY DAYCARE	7 FORGE PKY	1,001,100
parcel percent of all accounts, and value percent of total improved C&I valuation					87 parcels valued at 29.39%
					191,543,600 28.16%
284-066-000-000	318	78	STOBART WAYNE F TR / 444 E CENTRAL RLTY TRUST	444 EAST CENTRAL ST	999,700
245-107-000-000	342	82	WEITZMAN, ANDREW M TR BUGBEE, MARTHA E TR / TWENTY EARL'S WAY REALTY TRUST	20 EARLS WAY	967,700
296-173-000-000	316	43	JSB PROPERTY HOLDINGS LLC	238 258 COTTAGE ST	961,400
286-089-000-063	320	64	9 SUMMER STREET LLC	9 SUMMER ST	960,600
319-019-000-000	338	39	RIBAKOFF CHARLES II TR / E J R REAL ESTATE TRUST	25 DISCOVERY WAY	954,000
303-044-000-000	333	65	DECOY INC	400 KING ST	950,000
287-108-000-000	401	43	MUSTO CARLO TR / FISHER STREET REALTY TRUST	260 FISHER ST	928,100
288-004-000-000	340	71	BEAULIEU DEBRA A TR / MEL-DINA REALTY TRUST	120 GROVE ST	920,600
279-021-000-000	340	71	JOMI ENTERPRISES LLC	15 WEST CENTRAL ST	918,400
270-002-000-000	326	78	RANIERI MARGARET C TR / RANIERI TRUST MILLER, CATHERINE R TR	438 WEST CENTRAL ST	907,600
319-003-000-000	332	39	VENDETTI EDMUND C JR TR / VENDO REALTY TRUST	852 UPPER UNION ST	905,700
303-043-000-000	326	74	MARGUERITE MARGARET, TR / C/O CARIDI BROTHERS NINE STREE	390 KING ST	887,000
277-005-000-000	401	43	MAN LAURA TR / BEAVER STREET RLTY TRUST	2 MASTER DR	878,700
279-018-000-000	340	72	TAYLOR BRUCE A TR / E.S.T. REALTY TRUST	55 WEST CENTRAL ST	870,600
270-015-000-000	342	72	HEUSER-RAYBUCK, LLC	620 WEST CENTRAL ST	853,000
248-077-000-000	401	43	COCUZZO MARY BETH TR / KINGSTON REALTY	950 CHESTNUT ST	852,500
278-075-000-000	342	72	786 W CENTRAL LLC	233 WEST CENTRAL ST	842,100
248-074-000-000	401	43	PALUMBO ALDO & SHAWQI TRS / REVOLI REALTY TRUST	90 EARLS WAY	839,700
270-008-000-000	342	72	BFMW REALTY L.L.C.	480 WEST CENTRAL ST	838,300
279-015-000-000	323	65	KINCH, VALENTINA TR DEGAETANO, GIANNINA TR / FERRARA FAMILY RLTY TR GIORGIO, MARIA, ET ALS	20 WEST CENTRAL ST	834,300
277-004-000-000	314	42	DEDOMINICK LINDA L TR / C/O TRAFFIC MARKINGS INC	4 MASTER DR	828,000
270-027-000-000	333	65	FRENCH LEONARD & P COSTELLO TR / C/O TEDESCHI FOOD SHOPS INC	533 WEST CENTRAL ST	823,800
285-113-000-000	335	25	FRENCH LEONARD S ETALS TRS / C/O MARC WINTERS	349 EAST CENTRAL ST	821,900
284-068-000-000	342	82	CASTILLO DANIEL / FRANKLIN VETERINARY CLINIC	430 EAST CENTRAL ST	821,900
306-007-000-000	400	34	170 GROVE STREET LLC	170 GROVE ST	820,600
288-005-000-000	316	30	PCI PROPERTIES, LLC	72 GROVE ST	817,400
319-023-000-000	400	43	MULTI-FASTENERS INC	857 UPPER UNION ST	791,700
269-062-000-000	325	78	BRACHOLD RICHARD E TR / VILLAGE SKI REALTY TRUST	345 WEST CENTRAL ST	791,300

279-019-000-000	340	71	HRRP REALTY CORP	51 WEST CENTRAL ST	775,800
285-109-000-000	340	71	LENZI JOSEPH / LENZI RACHEL	333 EAST CENTRAL ST	768,700
275-015-000-000	311	43	L P GAS EQUIPMENT INC / C/O EASTERN PROPANE GAS	11 FORGE PKY	755,200
247-001-000-000	400	34	DIPLACIDO THOMAS W SR / DIPLACIDO ANNAMARIE	60 EARLS WAY	739,500
286-091-000-000	325	74	NASUTI DAVID TR / GREAT OAKS REALTY TRUST	18 COTTAGE ST	720,500
245-108-000-000	400	33	LITTLE TULLY DEVELOPMENT LLC	40 EARLS WAY	717,800
288-006-000-000	332	30	NICE ENTERPRISES INC	76 GROVE ST	711,600
286-036-000-000	325	78	SIMON A & SONS INC	54 EAST CENTRAL ST	706,900
287-055-000-000	323	78	CROSSING REALTY CORP	326 UNION ST	700,900
285-106-000-000	333	65	AMERADA HESS FACILITIES / AMERADA HESS CORPORATION	251 EAST CENTRAL ST	692,700
274-004-000-000	401	26	DOLLOFF, RONALD J JR TAYLOR, CAROLYN P TR / DOLLOFF FAMILY IRREVOCABLE TRU	1312 WEST CENTRAL ST	691,000
279-017-000-000	326	74	COLACE JAMES A TR / ABRUZZI REALTY TRUST	4 EAST CENTRAL ST	670,700
270-026-000-000	326	67	SIXTH REALTY LLC	541 WEST CENTRAL ST	669,500
270-009-000-000	332	39	MRI REALTY INC	490 WEST CENTRAL ST	667,000
278-043-000-000	325	78	EDWIN'S GIFTS TOO INC	341 WEST CENTRAL ST	665,100
271-001-000-000	333	65	GLOBAL COMPANIES LLC / C/O ALLIANCE ENERGY LLC	660 WEST CENTRAL ST	664,000
289-001-000-000	332	43	WEEDY LLC	79 GROVE ST	654,600
245-007-000-000	352	58	SURESHINE LLC	650 PLEASANT ST	649,800
215-025-000-000	340	71	BOURNE RONALD R & RANDI L TRS / BOURNE REALTY TRUST	3 BENT ST	647,200
319-024-000-000	332	39	UPPER UNION LLC	843 UPPER UNION ST	641,400
284-010-000-000	332	39	HUNCHARD BRUCE J /	543 EAST CENTRAL ST	637,200
279-026-000-000	325	78	RANIERI MARGARET C TR / RANIERI TRUST MILLER, CATHERINE R TR	3638 MAIN ST	621,700
279-173-000-000	340	71	FOURZOL LLC	9 MAIN ST	615,300
285-104-000-000	341	45	BENLIN PROPERTIES, LLC	231 EAST CENTRAL ST	614,000
287-085-000-000	332	39	ROSSI STEPHEN C / ROSSI TERESA	341 UNION ST	603,900
284-003-000-000	342	72	IPACS JOSEPH J / IPACS CAROL P	421 EAST CENTRAL ST	600,000
287-071-000-000	400	33	BAGLIONI PETER TR / BAGLIONI REALTY TRUST	231 COTTAGE ST	591,300
306-003-000-000	314	42	DOERING DONALD R / DOERING BARBARA R	162 GROVE ST	588,800
285-103-000-000	326	67	BOWEN INVESTMENT INC / C/O HONEY DEW	213 EAST CENTRAL ST	587,900
248-076-000-000	400	43	WINIKER, JEFFREY TR WINIKER, SAMUEL TR / 213 REALTY TRUST	1000 CHESTNUT ST	585,100
277-003-000-000	400	33	LANGVIN LEONARD E / C/O N E TRAFFIC	1 MASTER DR	584,500
313-058-000-000	352	02	RUSCITO BROTHERS LLC / C/O BRIGHT HORIZONS CHILD CTR	2 CONSTITUTION BLVD	577,300
277-009-000-000	316	43	COLELLA JOHN C SR / COLELLA JOHN C JR	275 BEAVER ST	575,700
287-072-000-000	325	33	FINKELSTEIN COREY / MC UNION STREET TRUST MANN, MARC, TR	317 UNION ST	574,500
270-053-000-000	326	67	WILLETT KAREN L TR / C/O C & K REALTY TRUST	405 WEST CENTRAL ST	555,700
271-036-000-000	352	02	MARCO POLO, INC / C/O KINDERCARE LEARNING CENTER TAX DEPT.	42 POND ST	555,700
270-033-000-000	340	71	DEAN JOHN R TR ETALS / CENTRAL WEST REALTY TRUST	471 WEST CENTRAL ST	554,700
274-008-000-000	316	1	ACME JAZZ LLC	1342 WEST CENTRAL ST	553,000
285-102-000-000	326	74	JT BUILDING & DEVELOPMENT	209 EAST CENTRAL ST	548,400
279-020-000-000	325	78	ROCKLAND TRUST COMPANY	45 WEST CENTRAL ST	545,800
286-037-000-000	333	65	BROWN RAYMOND P TR / C/O C DIFAZIO ZZ MANAGEMENT RAYMOND P BROWN REVOC TRS	52 EAST CENTRAL ST	544,600
279-175-000-000	325	62	7-13 EAST CENTRAL STREET LLC	713 EAST CENTRAL ST	539,900
279-126-000-000	341	45	NORFOLK COUNTY TRUST CO / C/O BANK OF AMERICA NC1-001-03-81	49 MAIN ST	533,000
284-013-000-000	326	67	HUNCHARD BRUCE J /	547 EAST CENTRAL ST	524,300
303-041-000-000	326	74	MARGUERITE MARGARET, TR	370 KING ST	520,200
270-011-000-000	325	78	HO ROBERT P TR / HOMARK REALTY TRUST	510 WEST CENTRAL ST	515,100
243-102-000-000	325	65	LINCOLN STATION LLC	465 LINCOLN ST	506,500
277-012-000-000	325	65	FRANKLIN GS LLC /	412 WEST CENTRAL ST	504,100
306-001-000-000	401	43	LEWIS ALBERT G, TR / GROVE STREET REALTY TRUST	158 GROVE ST	503,700
				77 parcels valued at	54,858,400
				parcel percent of all accounts, and value percent of total improved C&I valuation	8.07%
296-205-000-000	326	74	371 UNION STREET LLC	371 UNION ST	498,000
286-214-000-000	355	49	PASINI & FOLSOM FUNERAL HOME I	33 COTTAGE ST	497,800
286-026-000-000	333	65	BOUKOUVALAS THOMAS G TR / EAST CENTRAL ST FRANKLIN REALT	140 EAST CENTRAL ST	495,900

279-004-000-000	340	72	FOUR WEST STREET LLC	4	WEST ST	489,100
289-007-000-000	401	43	STVALETTA BRUCE TR / 33 FORGE HILL ROAD REALTY TRST	33	FORGE HILL RD	486,100
272-070-000-000	333	68	NINTH FRANKLIN LLC	60	CORPORATE DR	485,300
279-073-000-000	430	33	NEW ENGLAND TELEPHONE / NYNEX - PROPERTY TAX DEPT	141	MAIN ST	477,800
271-022-000-000	316	43	WISE FREDERICK R L /	880	WEST CENTRAL ST	476,400
279-182-000-000	310	30	BULLUKIAN GEORGE TRUSTEE / G & D REALTY TRUST	ALPINE ROW		476,200
277-002-000-000	401	43	ELLIN DAVID & IRWIN / ELLIN, MELVIN & LOIS, TRS ELLIN-3 NOMINEE TRUST	300	BEAVER ST	474,700
225-036-000-000	325	65	K BROTHERS LLC	804	POND ST	472,000
279-241-000-000	333	68	NAKHOUL GEORGE TR / NAKHOUL REALTY IRREVOCABLE TR	43	EAST CENTRAL ST	471,100
279-014-000-000	326	74	CARLUCCI ROBIN M TR / FRENCH FAMILY TRUST	28	WEST CENTRAL ST	469,800
286-246-000-000	334	68	LEEMILTS PETROLEUM, INC	71	EAST CENTRAL ST	469,300
284-004-000-000	340	71	1776 REALTY LLC	443	EAST CENTRAL ST	453,000
270-001-000-000	326	74	RANIERI MARGARET C TR / RANIERI TRUST MILLER, CATHERINE R TR	418	WEST CENTRAL ST	451,000
278-209-000-000	340	71	PATALANO PROPERTIES LLC	137	SCHOOL ST	450,800
296-210-000-000	400	43	BJAT LLC	300	FISHER ST	447,000
287-116-000-000	400	35	LAMBIASE ANTHONY J / LAMBIASE PATRICIA	131	FISHER ST	445,200
279-022-000-000	325	62	BISSANTI EDWARD P / BISSANTI JOYCE C	28	MAIN ST	445,100
279-176-000-000	340	71	KINCH VALENTINA / LE SORELLE REALTY TR DEGAETANO, GIANNINA, ETALS	15	EAST CENTRAL ST	438,400
279-266-000-000	400	33	DELCAFIN LLC	37	RUGGLES ST	438,000
279-025-000-000	326	62	RANIERI MARGARET C TR / RANIERI TRUST MILLER, CATHERINE R TR	30 32	MAIN ST	431,500
276-026-000-000	401	43	FRANKLIN FAIRVIEW REALTY LLC	25	GROVE ST	427,700
270-003-000-000	340	71	VAN ROON DANNY F / VAN ROON KELLIE A	444	WEST CENTRAL ST	427,300
321-058-000-000	326	74	MARTELLO JOHN E. TR / JUNIOR FAMILY TRUST	553	WASHINGTON ST	421,600
284-009-000-000	340	71	JEANNE-BENTON LLC / C/O JEANNE M ALDRICH	535	EAST CENTRAL ST	421,100
287-068-000-000	340	71	BENNY'S OIL SERVICE INC	241	COTTAGE ST	412,700
279-181-000-000	310	43	BULLUKIAN GEORGE TRUSTEE / G & D REALTY TRUST	40	ALPINE ROW	408,800
270-005-000-000	340	71	SIDHU KANWARJIT / SIDHU SURINDERPAL	470	WEST CENTRAL ST	403,900
315-028-000-000	353	69	FRANKLIN ROD & GUN CLUB	49	FLORENCE ST	401,600
286-107-000-000	401	35	RANIERI MARGARET C TR / RANIERI TRUST MILLER, CATHERINE R TR	23	WINTER ST	399,700
287-044-000-000	325	78	SISKA FAMILY TRUST	157	COTTAGE ST	395,200
276-002-000-000	401	43	COMPTON PAUL / UNGALA REALTY TRUST FINKELSTEIN J, TRS	20	GROVE ST	394,300
270-031-000-000	325	78	DEAN JOHN R TR / DEAN FRANKLIN REALTY TRUST	481	WEST CENTRAL ST	392,800
270-036-000-000	325	78	MARKET WEST CENTRAL LLC / C/O ANNE BRUNELLI	451	WEST CENTRAL ST	392,700
262-023-000-000	332	39	278 PLEASANT STREET LLC	278	PLEASANT ST	376,300
279-008-000-000	340	71	FIVE EAST STREET, LLC	5	EAST ST	375,300
286-090-000-000	332	78	CARLOW KEVIN J	10	COTTAGE ST	374,600
286-251-000-000	340	72	BEATON REESE / R & T REALTY TRUST MOORE, TIMOTHY T TR	111	EAST CENTRAL ST	372,900
277-010-000-000	316	43	NASUTI DAVID TR / GREAT OAKS REALTY TRUST	273	BEAVER ST	369,800
311-003-000-000	410	71	TWO HUNDRED THIRTY GROVE ST L	230	GROVE ST	361,100
285-105-000-000	325	78	PADULA JOHN R TR / 247 EAST CENTRAL ST REALTY TST	249	EAST CENTRAL ST	350,500
314-019-000-000	352	02	DONOVAN, PATRICIA TR SWENSON, COLLEEN TR / C/O ELEMEN-TREE HOUSE	838	UPPER UNION ST	349,400
296-172-000-000	310	30	BENNY'S OIL SERVICE INC	245	COTTAGE ST	349,300
294-006-000-000	424	59	NEW ENGLAND POWER CO / PROPERTY TAX DEPT	131	GROVE ST	344,900
279-009-000-000	340	72	BCK HOLDINGS LLC	11	EAST ST	343,900
279-169-000-000	325	78	TUCCI RAYMOND ETAL TRS / RMR REALTY TRUST	19	DEAN AV	340,100
278-065-000-000	325	78	MARMANIDIS KERRY	323	WEST CENTRAL ST	338,600
276-028-000-000	400	33	JORDAN KIM L TR / CAROL I ARMSTRONG TRUST	15	GROVE ST	337,700
279-031-000-000	325	78	VALLEE ROBERT R / VALLEE PATRICIA S	68	MAIN ST	336,700
287-056-000-000	326	74	DEPEDRO DENISE R, TR / JOHN R PADULA REALTY TRUST	338	UNION ST	332,900
288-007-000-000	316	43	STORAGE PROS FRANKLIN LLC	519	BEAVER ST	329,500
286-027-000-000	325	78	BRACCI CHRISTINE /	138	EAST CENTRAL ST	323,600
279-033-000-000	325	78	CAMPUS REALTY TRUST INC	122	EMMONS ST	310,700
233-040-000-000	316	43	DIMARTINO HARRIET C TR / DOMINIC D DIMARTINO REVOC TRST	517	LINCOLN ST	302,900
287-069-000-000	401	43	MAGS REALTY TRUST / C/O BARRY MAGERMAN, TR	235	COTTAGE ST	302,900
285-004-000-000	326	74	MIGUEL JOHN M TR / A S J REALTY TRUST	391	EAST CENTRAL ST	298,200

279-123-000-000	342	72	VANDENBERG JOHN R / NOVAK KATHLEEN A	76	EMMONS ST	286,200
287-115-000-000	316	43	LAMBIASE ANTHONY J TR / J A G REALTY	145	FISHER ST	279,800
279-027-000-000	325	78	ROCKLAND TRUST COMPANY	44	MAIN ST	276,200
284-008-000-000	332	39	MOLLA BARBARA	515	EAST CENTRAL ST	271,500
278-011-000-000	340	72	BOURNE RONALD & RANDI TRS / BOURNE REALTY TRUST	184	WEST CENTRAL ST	269,000
286-224-000-000	340	71	SALMON CHARLES F / SALMON LYNNE	50	EAST ST	268,200
296-087-000-000	340	71	SMYTH THOMAS TR / 12 WASHINGTON ST REALTY TRUST	12	WASHINGTON ST	264,800
278-037-000-000	353	69	WILLIAM F RAY LODGE 71 / C/O JAMES ADAMS	330	WEST CENTRAL ST	264,200
279-165-000-000	340	71	41 DEAN AVENUE LLC	41	DEAN AV	258,700
287-057-000-000	330	24	COLACE JAMES TR / ABBRUZZI RLTY TR	346	UNION ST	173,300
296-184-000-000	316	30	PRINCIOTTA BARBARA J	11	GEB ST	164,700
314-021-000-001	405	28	MJM LLC / C/O BOURQUE BROS IRRIGATION	837	UPPER UNION ST 1	154,400
314-021-000-010	405	28	NORWOOD CONCRETE CONSTRUCTION	837	UPPER UNION ST 10	154,400
314-021-000-011	405	28	WOLOWACKI LISA D TR / C/J UNION REALTY TRUST	837	UPPER UNION ST 11	154,400
314-021-000-020	405	28	JME ENTERPRISES LLC	837	UPPER UNION ST 20	154,400
296-206-000-000	325	78	CARLUCCI GINO JR, MARY ANN HAGAN, / CARLUCCI FAMILY REVOCABLE AMENDOLA, KATHLEEN TRS	357	UNION ST	152,700
314-021-000-002	405	28	MARTONE THOMAS M / MARTONE JUDITH A	837	UPPER UNION ST 2	149,900
314-021-000-003	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 3	149,900
314-021-000-004	405	28	ET REAL ESTATE HOLDINGS LLC	837	UPPER UNION ST 4	149,900
314-021-000-005	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 5	149,900
314-021-000-007	405	28	FRICKER THOMAS R	837	UPPER UNION ST 7	149,900
314-021-000-009	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 9	149,900
314-021-000-012	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 12	149,900
314-021-000-013	405	28	BOULANGER MICHAEL D	837	UPPER UNION ST 13	149,900
314-021-000-015	405	28	15C LLC	837	UPPER UNION ST 15	149,900
314-021-000-016	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 16	149,900
314-021-000-017	405	28	INDEPENDENT PIPING FIRE PROTEC	837	UPPER UNION ST 17	149,900
314-021-000-018	405	28	AFONSO CAMILO / AFONSO SUSAN	837	UPPER UNION ST 18	149,900
314-021-000-019	405	28	MITCHELL JOAN T TR / MITCHELL REALTY NOMINEE TRUST	837	UPPER UNION ST 19	149,900
314-021-000-006	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 6	149,500
314-021-000-008	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 8	149,500
314-021-000-014	405	28	UNION STREET BUSINESS PARK LLC / C/O ABRAHAM PROPERTIES, INC	837	UPPER UNION ST 14	149,500
279-237-000-000	332	39	CRANDALL JAMES M /	23	ALPINE ROW	134,000
260-067-000-000	316	43	DAYIAN LAWRENCE S JR	157 A	MAPLE ST	52,600
parcel percent of all accounts, and value percent of total improved C&I valuation						29,691,400
92 parcels valued at						4.37%
31.08%						
TOTAL IMPROVED (296 parcels)						680,193,800
MEAN of all						2,298,000

11

DEPARTMENT OF REVENUE
MINIMUM RESIDENTIAL FACTOR COMPUTATION
FOR FY2014

FRANKLIN
City/Town/District

A	B	C	
Class	Full and Fair Cash Valuation	Percentage Share	
1. Residential	3,371,434,850	79.2050%	79.2050%
2. Open Space	0	0.0000%	
3. Commercial	325,825,247	7.6546%	20.7950%
4. Industrial	407,305,100	9.5688%	
5. Personal Property	152,029,910	3.5716%	
TOTALS	4,256,595,107	100.0000%	

Maximum Share of Levy for Classes Three, Four and Personal Property; 150% X $\frac{20.7950\%}{\text{Lines 3C+4C+5C}}$ $\frac{31.1925\%}{\text{Max \% Share}}$

Minimum Share of Levy for Classes One and Two: 100% -- $\frac{31.1925\%}{\text{Max \% Share}}$ $\frac{68.8075\%}{\text{Min \% Share}}$

Minimum Residential Factor (MRF)	$\frac{68.8075\%}{\text{Min \% Share}}$	$\frac{79.2050\%}{\text{Lines 1C+2C}}$	<div style="border: 1px solid black; padding: 5px; display: inline-block;">86.8727%</div> Minimum Residential Factor
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MINIMUM RESIDENTIAL FACTOR 86.8727%

CHAPTER 58, SECTION 1A MANDATES A MINIMUM RESIDENTIAL FACTOR OF NOT LESS THAN 65%.
LA7 (6-94)

TAX BASE LEVY GROWTH FY2014 - LA13

Retain documentation for 5 years in the event of DOR audit

PROPERTY CLASS	[A] FY2013 VALUES BY CLASS (Committed / LA-4)	No.	[B] FY2013 REVISED & OMITTED VALUES	No.	[C] ABATEMENT VALUES	No.	[D] OTHER ADJUSTMENT VALUES	[E] FY2013 ADJ VALUE BASE
RESIDENTIAL:								
Single Family (101)	2,651,054,200	0	0	23	598,500	959	5,479,100	2,655,934,800
Condominium (102)	324,697,900	0	0	5	106,400	198	633,200	325,224,700
Two & Three Family (104 & 105)	75,768,600	0	0	3	68,700	85	(718,200)	74,981,700
Multi - Family (111 - 125)	86,595,100	0	0	0	0	3	222,000	86,817,100
Vacant Land (130 - 132 & 106)	37,965,500	0	0	0	0	53	(4,903,600)	33,061,900
Others (103, 109, Res mixed use)	41,398,935	0	0	1	21,000	7	224,300	41,602,235
TOTAL RESIDENTIAL	3,217,480,235	0	0	32	794,600	####	936,800	3,217,622,435
Open Space	0	0	0	0	0	0	0	0
Open Space - Chapter 61, 61A, 61B	0	0	0	0	0	0	0	0
TOTAL OPEN SPACE	0	0	0	0	0	0	0	0
Commercial	308,750,925	0	0	2	151,200	19	93,000	308,692,725
Commercial - Chapter 61, 61A, 61B	873,495	0	0	0	0	0	0	873,495
TOTAL COMMERCIAL	309,624,420	0	0	2	151,200	19	93,000	309,566,220
INDUSTRIAL	407,055,540	0	0	3	1,875,300	4	(1,270,700)	403,909,540
PERSONAL PROPERTY	144,635,680							
TOTAL REAL & PERSONAL	4,078,795,875							

Actual ☒
Pro Forma ☐

TAX BASE LEVY GROWTH FY2014 - LA13

PROPERTY CLASS	REVAL %	[F] + or - REVAL ADJUSTMENT VALUES	[G] TOTAL ADJUSTED VALUE BASE	[H] FY2014 PROPOSED VALUES	[I] NEW GROWTH VALUATION	[J] PRIOR YEAR TAX RATE	[K] TAX LEVY GROWTH
RESIDENTIAL:							
Single Family (101)	0.04178	110,973,600	2,766,908,400	2,784,880,900	17,972,500		
Condominium (102)	0.00350	1,139,400	326,364,100	334,378,600	8,014,500		
Two & Three Family (104 & 105)	0.06493	4,868,500	79,850,200	80,083,300	233,100		
Multi - Family (111 - 125)	0.04690	4,072,100	90,889,200	93,388,200	2,499,000		
Vacant Land (130 - 132 & 106)	0.08687	2,872,200	35,934,100	36,161,600	227,500		
Others (103, 109, Res mixed use)	0.02053	853,915	42,456,150	42,542,250	86,100		
TOTAL RESIDENTIAL	0.03878	124,779,715	3,342,402,150	3,371,434,850	29,032,700	14.34	\$416,329
Open Space		0	0	0	0		
Open Space - Chapter 61, 61A, 61B		0	0	0	0		
TOTAL OPEN SPACE		0	0	0	0	0.00	\$0
Commercial	0.03692	11,396,000	320,088,725	324,897,125	4,808,400		
Commercial - Chapter 61, 61A, 61B	0.06254	54,627	928,122	928,122	0		
TOTAL COMMERCIAL	0.03699	11,450,627	321,016,847	325,825,247	4,808,400	14.34	\$68,952
INDUSTRIAL	0.00229	924,160	404,833,700	407,305,100	2,471,400	14.34	\$35,440
PERSONAL PROPERTY				152,029,910	36,734,480	14.34	\$526,772
TOTAL REAL & PERSONAL				4,256,595,107	73,046,980		\$1,047,493

Assessors Signature

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
FISCAL 2014 TAX LEVY LIMITATION FOR
FRANKLIN
FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY2012 LEVY LIMIT

A. FY2012 Levy Limit	54,953,598
A1. ADD Amended FY2012 Growth	0
B. ADD (IA + IA1) X 2.5%	1,373,840
C. ADD FY2013 New Growth	844,102
C1. ADD FY2013 New Growth Adjustment	0
D. ADD FY2013 Override	0
E. FY2013 Subtotal	57,171,540
F. FY2013 Levy Ceiling	101,969,897

I. \$ 57,171,540
FY2013 Levy Limit

II. TO CALCULATE THE FY2014 LEVY LIMIT

A. FY2012 Levy Limit from I.	57,171,540
A1. ADD Amended FY2013 Growth	0
B. ADD (IIA + IIA1) X 2.5%	1,429,289
C. ADD FY2014 New Growth	1,047,493
C1. ADD FY2014 New Growth Adjustment	
D. ADD FY2014 Override	
E. FY2014 Subtotal	59,648,322
F. FY2014 Levy Ceiling	106,414,878

II. \$ 59,648,322
FY2014 Levy Limit

**III. TO CALCULATE THE FY2014
MAXIMUM ALLOWABLE LEVY**

A. FY2014 Levy Limit from II.	59,648,322
B. FY2014 Debt Exclusion(s)	1,860,164
C. FY2014 Capital Expenditure Exclusion(s)	
D. FY2014 Stabilization Fund Override	
E. FY2014 Other Adjustment	
F. FY2014 Water / Sewer	
G. FY2014 Maximum Allowable Levy	\$ 61,508,486

Town of Franklin



Board of Assessors

To: Franklin Town Council

From: Board of Assessors & Kevin W. Doyle, Director

Date: December 5, 2013

Subject: FY 2014 Valuation & Classification Information

Consider the following valuation requirement definitions in accordance with Massachusetts General Law through the Commissioner of Revenue.

1. Ad valorem taxation is a tax applied according to value. These values are established through mass (jurisdiction-wide) appraisal standards. In Massachusetts the techniques and valuations meet or exceed the highest national standards. For the past thirty years the Department of Revenue (DOR) has overseen that its cities and towns are assessing at Full and Fair Cash Value a/k/a Market Value as of the assessment date. Great efforts are made locally to establish fair and equitable values for the next fiscal year beginning the day after the Town Council classification vote for the current fiscal year. This is a 12-month process annually. Because FY 2014 is a Revaluation Year, the DOR has performed the intense triennial statistical analyses on our file.
2. The basis of residential values is the market data available throughout Town for Calendar Year 2012 prior to the 1-1-2013 Assessment Date. Sales of single family and condominium properties are ample in number to perform the needed statistical studies. Multi-family property valuations are developed through an analysis of sales and the additional market data available on their leases and rents. These analyses are the basis of their investment and thus market value.
3. Commercial and industrial properties are valued using a minimum of two (2) approaches to value of the three (3) appraisal industry methods: cost, market and income. The emphasis is first on market using valid sales. Because sales data is typically more limited for commercial and industrial properties than for most residential properties, a correlated income approach is applied as well. The economic financial arrangement between the property owner (lessor) and the tenant (lessee) establishes a real property value equivalent to its market value.

All valuation and classification work is performed in accordance with MGL.

Ad valorem taxation is that applied according to value; in MA the assessed value for FY14 is the market value as the appraisal date of January 1, 2013. For these we are required to use Calendar Year 2012 market sales data.

Residential single family, condo, 2 & 3 family properties are valued by comparable sales analysis. Apartments of 4 or more units are valued through a combination of sales data and an economic (market) real estate income and expense analysis.

Commercial/Industrial properties are assigned values determined through a combination of sales and a real estate income approach based on economic (market) rents, expenses, and vacancy and investment factors.

In terms of accounting for value changes from 2011 to 2012, overall (approximately) the residential classes are being adjusted about +4 %, commercial about +3.5 % and industrial about +0.5 %. The Calendar Year 2013 sales and C & I data is now being gathered to be qualified and analyzed in preparation for next winter's assessment rolls. Those results will be reflected in the Fiscal Year 2015 Interim Year valuations.

Your focus will be on the matter of a single vs. a split tax rate, or the option to shift an additional portion of the levy from the Residential to the Commercial/Industrial sector.

An open space discount is not applicable, as the Assessors have not classified any property under the State's definition of open space. Likewise, neither the residential nor the small commercial exemptions are applicable as there's no data to support either one.

Final numbers are now available for the Tax Classification Hearing. The uniform levy shares are 79.20 % Residential / 20.80 % Com.-Ind.-Personal Property, remaining close to Franklin's historical 80 % (Res.) / 20 % (CIP) ratio.

For illustration purposes, you are provided a copy of this year's shift options chart. In 1% increments, you can see the relative Residential decreases vs. C & I increases resulting from various rate shift selections.

Attached are reports of tax class totals, a State Use Code brief description sheet, and a "What If ... Scenario Worksheet". The latter is based on the expected Levy of \$61,507,799 that results in a single uniform tax rate of \$14.45 per \$1,000. Shift options are shown on 2 pages. Note the Residential Value % of Total is 79.2050, while the Commercial/Industrial/Personal Property Value % of Total Value is 20.7950.

Based on a single rate, the change from FY 2013 to FY 2014 can be illustrated below:

Average Single Family Values and Tax

FY 2013	FY 2014
\$348,000 valuation	\$364,000 valuation (+4.6 %)
\$ 14.34 tax rate	\$ 14.45 tax rate
\$ 4,990 annual tax	\$ 5,260 annual tax

Estimated change is a \$ 270 increase, or about +5.4 %.

A Sample Commercial Property

FY 2013 valuation	FY 2014 valuation (+3.5 %)
\$ 1,000,000 valuation	\$ 1,035,000 valuation
\$ 14.34 tax rate	\$ 14.45 tax rate
\$ 14,340 annual tax	\$ 14,956 annual tax

Estimated change is \$ 616 increase, or about + 4.3 %.

You will consider the following (form LA-5) on closing the Tax Classification Hearing.

1. Residential Factor. The Town Council may adopt a residential factor other than 1, which would increase the commercial, industrial and personal property (CIP) tax rate by a maximum allowable factor of 1.50. The "What If ..." spreadsheet shows the effects of adopting factors of 1.10, 1.20, 1.30, 1.40 or 1.50. Annually about 30% of Massachusetts cities and towns adopt a split rate. Note both the immediate and future negative effect that a shift would have on commercial and industrial valuations. This is due to the impact of the actual tax rate being higher than the projected effective tax rate. More simply stated, the real estate tax is an offset to the "net operating income" for the property, and thus the value as well.
2. Open Space Discount. Open space is defined as "... land which is not otherwise classified and which is not taxable under provisions of Chapters 61, 61A or 61B, or taxable under a permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public." The Board of Assessors has not identified any property that meets the definition of Open Space in accordance with the Statute.

3. Residential Exemption. Such an exemption would only apply to owner-occupied residential properties. In an attempt to provide relief to some owner-occupied properties, the residential tax rate would actually have to increase. In FY 2013, this was adopted in Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerset, Somerville, Tisbury, Waltham and Watertown as these are communities with large numbers of non-owner-occupied properties that would absorb additional tax burden in order to provide relief to some owner-occupied residences.
4. Small Commercial Exemption. To qualify, each eligible business must have occupied the property as of January 1st, must have no more than ten (10) employees during the previous calendar year and the building must have a valuation of less than \$1,000,000. All businesses (occupants) of the commercial property must qualify in order for the commercial property to qualify. This exemption is borne within the commercial and industrial classes in the form of a higher tax rate, as this exemption does not change their adopted share of the tax levy. In FY 2013, only 10 of 351 communities adopted this.
5. Item 5 shows the Levy Percentage Shares resulting from the adopted Residential Factor.
6. Item 6 is completed by the Town Clerk to substantiate the publication of the Public Hearing Legal Notice.
7. Item 7 are the Town Council's indication of conducting a Public Hearing and adopting the Levy Percentages as shown in Item 5.
8. The excess levy capacity for FY 2014 is \$ 686.70 which results only from the tax rate "penny rounding", as to go to a rate of \$14.46 per thousand would cause the Town to be over its levy limit, an event not allowed by MGL.

DEPARTMENT OF REVENUE
BUREAU OF ACCOUNTS
CLASSIFICATION TAX ALLOCATION

FRANKLIN
City/Town/District

Return to: Bureau of Accounts, Boston, Springfield, Worcester

1. The selected Residential Factor is ----- 1.000000

If you desire each class to maintain 100% of its full value tax share,
indicate a residential factor of "1" and go to question 3.

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 _____ No X

If Yes, please complete the following:

Class I Total Assessed Value _____ = _____ X _____ = _____
Class I Total Parcel Count* _____ Selected Res. Residential
Exemption % Exemption

* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption _____

4. Was a small commercial exemption adopted?

Yes _____ No X
% Selected _____

If Yes, please complete the following:

No. of parcels eligible _____
Total value of parcels _____
Total value to be exempted _____

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

A	B	C	D
Class	Certified Full and Fair Cash Value	Percentage Full Value Shares of Total Tax	New Percentage Shares of Total
1. Residential	3,371,434,850	79.2050%	79.2050%
2. Open Space	0	0.0000%	0.0000%
3. Commercial	325,825,247	7.6546%	7.6546%
4. Industrial	407,305,100	9.5688%	9.5688%
5. Personal Property	152,029,910	3.5716%	3.5716%
Totals	4,256,595,107	100.0000%	100.0000%

6. 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 2014 would be held on _____ (date), _____ (time), at _____ (place), by _____ (describe type of notice).

City/Town/District Clerk

7. We hereby attest that on _____ (date) _____ (time), at _____ (place) a public hearing was held on the issue of adopting the percentages for fiscal year 2014, that the Board of Assessors presented information and data relevant to making such 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 _____ (date).

8. We have been informed by the Assessors of excess levy capacity _____ \$686.70

For cities: City Councilors, Aldermen, Mayor

For towns: Board of Selectmen

For districts: Prudential Committee or Commissioners

What If...Scenario Worksheet

CLASS	VALUE	%
Res	3,371,434,850	79.2050%
O S	0	0.0000%
Com	325,825,247	7.6546%
Ind	407,305,100	9.5688%
PP	152,029,910	3.5716%
Total	4,256,595,107	100.0000%

↓ PAGE DOWN TO COMPLETE DATA ENTRY ↓

CLASSIFICATION OPTIONS

Residential Exempt
Small Commercial Exemption

LEVY

Estimated Levy
Single Tax Rate

Note:
This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates			
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind
1.01	99.7375	78.9970	0.0000	7.7311	9.6645	3.6073	100.0000	48,589,328	0	4,755,257	5,944,414	2,218,801	61,507,799	14.41		14.59	14.59
1.02	99.4749	78.7891	0.0000	7.8077	9.7602	3.6431	100.0000	48,461,422	0	4,802,338	6,003,270	2,240,769	61,507,799	14.37		14.74	14.74
1.03	99.2124	78.5811	0.0000	7.8842	9.8559	3.6788	100.0000	48,333,517	0	4,849,420	6,062,125	2,262,737	61,507,799	14.34		14.88	14.88
1.04	98.9498	78.3732	0.0000	7.9608	9.9516	3.7145	100.0000	48,205,611	0	4,896,502	6,120,981	2,284,705	61,507,799	14.30		15.03	15.03
1.05	98.6873	78.1652	0.0000	8.0373	10.0472	3.7502	100.0000	48,077,705	0	4,943,584	6,179,837	2,306,674	61,507,799	14.26		15.17	15.17
1.06	98.4247	77.9573	0.0000	8.1139	10.1429	3.7859	100.0000	47,949,800	0	4,990,665	6,238,692	2,328,642	61,507,799	14.22		15.32	15.32
1.07	98.1622	77.7493	0.0000	8.1904	10.2386	3.8216	100.0000	47,821,894	0	5,037,747	6,297,548	2,350,610	61,507,799	14.18		15.46	15.46
1.08	97.8996	77.5414	0.0000	8.2670	10.3343	3.8574	100.0000	47,693,988	0	5,084,829	6,356,403	2,372,579	61,507,799	14.15		15.61	15.61
1.09	97.6371	77.3334	0.0000	8.3435	10.4300	3.8931	100.0000	47,566,083	0	5,131,911	6,415,259	2,394,547	61,507,799	14.11		15.75	15.75
1.10	97.3745	77.1255	0.0000	8.4201	10.5257	3.9288	100.0000	47,438,177	0	5,178,992	6,474,115	2,416,515	61,507,799	14.07		15.90	15.90
1.11	97.1120	76.9175	0.0000	8.4966	10.6214	3.9645	100.0000	47,310,271	0	5,226,074	6,532,970	2,438,484	61,507,799	14.03		16.04	16.04
1.12	96.8494	76.7096	0.0000	8.5731	10.7171	4.0002	100.0000	47,182,366	0	5,273,156	6,591,826	2,460,452	61,507,799	13.99		16.18	16.18
1.13	96.5869	76.5016	0.0000	8.6497	10.8127	4.0359	100.0000	47,054,460	0	5,320,238	6,650,681	2,482,420	61,507,799	13.96		16.33	16.33
1.14	96.3243	76.2937	0.0000	8.7262	10.9084	4.0717	100.0000	46,926,554	0	5,367,319	6,709,537	2,504,389	61,507,799	13.92		16.47	16.47
1.15	96.0618	76.0857	0.0000	8.8028	11.0041	4.1074	100.0000	46,798,648	0	5,414,401	6,768,392	2,526,357	61,507,799	13.88		16.62	16.62
1.16	95.7992	75.8778	0.0000	8.8793	11.0998	4.1431	100.0000	46,670,743	0	5,461,483	6,827,248	2,548,325	61,507,799	13.84		16.76	16.76
1.17	95.5367	75.6698	0.0000	8.9559	11.1955	4.1788	100.0000	46,542,837	0	5,508,565	6,886,104	2,570,294	61,507,799	13.81		16.91	16.91
1.18	95.2742	75.4619	0.0000	9.0324	11.2912	4.2145	100.0000	46,414,932	0	5,555,646	6,944,959	2,592,262	61,507,799	13.77		17.05	17.05
1.19	95.0116	75.2539	0.0000	9.1090	11.3869	4.2502	100.0000	46,287,026	0	5,602,728	7,003,815	2,614,230	61,507,799	13.73		17.20	17.20
1.20	94.7491	75.0460	0.0000	9.1855	11.4826	4.2860	100.0000	46,159,120	0	5,649,810	7,062,670	2,636,199	61,507,799	13.69		17.34	17.34
1.21	94.4865	74.8380	0.0000	9.2621	11.5782	4.3217	100.0000	46,031,215	0	5,696,892	7,121,526	2,658,167	61,507,799	13.65		17.48	17.48
1.22	94.2240	74.6301	0.0000	9.3386	11.6739	4.3574	100.0000	45,903,309	0	5,743,973	7,180,382	2,680,135	61,507,799	13.62		17.63	17.63
1.23	93.9614	74.4221	0.0000	9.4152	11.7696	4.3931	100.0000	45,775,403	0	5,791,055	7,239,237	2,702,104	61,507,799	13.58		17.77	17.77
1.24	93.6989	74.2142	0.0000	9.4917	11.8653	4.4288	100.0000	45,647,498	0	5,838,137	7,298,093	2,724,072	61,507,799	13.54		17.92	17.92
1.25	93.4363	74.0062	0.0000	9.5682	11.9610	4.4645	100.0000	45,519,592	0	5,885,219	7,356,948	2,746,040	61,507,799	13.50		18.06	18.06

What If...Scenario Worksheet

CIP Shift	Res Factor	Share Percentages						Levy Amounts						Estimated Tax Rates					
		Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	Total	Res	O S	Com	Ind	PP	
1.26	93.1738	73.7983	0.0000	9.6448	12.0567	4.5003	100.0000	45,391,686	0	5,932,300	7,415,804	2,768,009	61,507,799	13.46		18.21	18.21	18.21	
1.27	92.9112	73.5903	0.0000	9.7213	12.1524	4.5360	100.0000	45,263,781	0	5,979,382	7,474,660	2,789,977	61,507,799	13.43		18.35	18.35	18.35	
1.28	92.6487	73.3824	0.0000	9.7979	12.2481	4.5717	100.0000	45,135,875	0	6,026,464	7,533,515	2,811,945	61,507,799	13.39		18.50	18.50	18.50	
1.29	92.3861	73.1744	0.0000	9.8744	12.3438	4.6074	100.0000	45,007,970	0	6,073,546	7,592,371	2,833,914	61,507,799	13.35		18.64	18.64	18.64	
1.30	92.1236	72.9665	0.0000	9.9510	12.4394	4.6431	100.0000	44,880,064	0	6,120,627	7,651,226	2,855,882	61,507,799	13.31		18.79	18.79	18.79	
1.31	91.8610	72.7585	0.0000	10.0275	12.5351	4.6788	100.0000	44,752,158	0	6,167,709	7,710,082	2,877,850	61,507,799	13.27		18.93	18.93	18.93	
1.32	91.5985	72.5506	0.0000	10.1041	12.6308	4.7146	100.0000	44,624,253	0	6,214,791	7,768,937	2,899,819	61,507,799	13.24		19.07	19.07	19.07	
1.33	91.3359	72.3426	0.0000	10.1806	12.7265	4.7503	100.0000	44,496,347	0	6,261,873	7,827,793	2,921,787	61,507,799	13.20		19.22	19.22	19.22	
1.34	91.0734	72.1347	0.0000	10.2572	12.8222	4.7860	100.0000	44,368,441	0	6,308,954	7,886,649	2,943,755	61,507,799	13.16		19.36	19.36	19.36	
1.35	90.8109	71.9267	0.0000	10.3337	12.9179	4.8217	100.0000	44,240,536	0	6,356,036	7,945,504	2,965,723	61,507,799	13.12		19.51	19.51	19.51	
1.36	90.5483	71.7188	0.0000	10.4103	13.0136	4.8574	100.0000	44,112,630	0	6,403,118	8,004,360	2,987,692	61,507,799	13.08		19.65	19.65	19.65	
1.37	90.2858	71.5108	0.0000	10.4868	13.1093	4.8931	100.0000	43,984,724	0	6,450,200	8,063,215	3,009,660	61,507,799	13.05		19.80	19.80	19.80	
1.38	90.0232	71.3029	0.0000	10.5633	13.2049	4.9289	100.0000	43,856,819	0	6,497,281	8,122,071	3,031,628	61,507,799	13.01		19.94	19.94	19.94	
1.39	89.7607	71.0949	0.0000	10.6399	13.3006	4.9646	100.0000	43,728,913	0	6,544,363	8,180,927	3,053,597	61,507,799	12.97		20.09	20.09	20.09	
1.40	89.4981	70.8870	0.0000	10.7164	13.3963	5.0003	100.0000	43,601,007	0	6,591,445	8,239,782	3,075,565	61,507,799	12.93		20.23	20.23	20.23	
1.41	89.2356	70.6780	0.0000	10.7930	13.4920	5.0360	100.0000	43,473,102	0	6,638,526	8,298,638	3,097,533	61,507,799	12.89		20.37	20.37	20.37	
1.42	88.9730	70.4711	0.0000	10.8695	13.5877	5.0717	100.0000	43,345,196	0	6,685,608	8,357,493	3,119,502	61,507,799	12.86		20.52	20.52	20.52	
1.43	88.7105	70.2631	0.0000	10.9461	13.6834	5.1074	100.0000	43,217,290	0	6,732,690	8,416,349	3,141,470	61,507,799	12.82		20.66	20.66	20.66	
1.44	88.4479	70.0552	0.0000	11.0226	13.7791	5.1431	100.0000	43,089,385	0	6,779,772	8,475,205	3,163,438	61,507,799	12.78		20.81	20.81	20.81	
1.45	88.1854	69.8472	0.0000	11.0992	13.8748	5.1789	100.0000	42,961,479	0	6,826,853	8,534,060	3,185,407	61,507,799	12.74		20.95	20.95	20.95	
1.46	87.9228	69.6393	0.0000	11.1757	13.9704	5.2146	100.0000	42,833,573	0	6,873,935	8,592,916	3,207,375	61,507,799	12.70		21.10	21.10	21.10	
1.47	87.6603	69.4313	0.0000	11.2523	14.0661	5.2503	100.0000	42,705,668	0	6,921,017	8,651,771	3,229,343	61,507,799	12.67		21.24	21.24	21.24	
1.48	87.3977	69.2234	0.0000	11.3288	14.1618	5.2860	100.0000	42,577,762	0	6,968,099	8,710,627	3,251,312	61,507,799	12.63		21.39	21.39	21.39	
1.49	87.1352	69.0154	0.0000	11.4054	14.2575	5.3217	100.0000	42,449,856	0	7,015,180	8,769,482	3,273,280	61,507,799	12.59		21.53	21.53	21.53	
1.50	86.8726	68.8075	0.0000	11.4819	14.3532	5.3574	100.0000	42,321,951	0	7,062,262	8,828,338	3,295,248	61,507,799	12.55		21.68	21.68	21.68	

FY	MEAN SF VALUE	SINGLE RATE	SINGLE RATE TAX	CHG FR PRIOR YR
2005	383,300	9.17	3,515	n/a
2006	414,800	9.02	3,741	227
2007	437,100	8.86	3,873	131
2008	411,500	10.23	4,210	337
2009	384,800	11.17	4,298	89
2010	368,800	12.03	4,437	138
2011	361,100	12.95	4,676	240
2012	352,700	13.73	4,843	166
2013	348,000	14.34	4,990	148
2014	364,000	14.45	5,260	269
MEAN = AVERAGE				

FY	MEDIAN SF VALUE	SINGLE RATE	SINGLE TAX	CHG FR PRIOR YR
2005	354,000	9.17	3,246	n/a
2006	385,000	9.02	3,473	227
2007	411,000	8.86	3,641	169
2008	383,000	10.23	3,918	277
2009	354,000	11.17	3,954	36
2010	343,000	12.03	4,126	172
2011	328,500	12.95	4,254	128
2012	321,300	13.73	4,411	157
2013	316,000	14.34	4,531	120
2014	331,700	14.45	4,793	262
MEDIAN = MIDDLE				

PROPERTY CLASS	FY 13 CLASS LEVY AT 14.34	FY 14 CLASS LEVY AT 14.45	% CHANGE FY 2013 TO FY 2014
RESIDENTIAL	46,138,666.57	48,717,233.58	5.589%
COMMERCIAL	4,440,014.18	4,708,174.82	6.040%
INDUSTRIAL	5,837,176.44	5,885,558.70	0.829%
PERSONAL	2,074,075.65	2,196,832.20	5.919%
GRAND TOTALS	58,489,932.84	61,507,799.30	5.160%

<u>FISCAL YEAR & CATEGORY</u>	<u>RESIDENTIAL</u>	<u>COM/IND/PERS</u>	<u>TOTAL</u>	<u>TAX LEVY</u>	<u>TAX RATE</u>
2004 New Growth	44,126,100	60,214,840	104,340,940		
2004 Value Change	23,091,865	-15,819,830	7,272,035		
2004 Assessed Value	\$ 2,707,210,637	\$ 764,127,381	\$ 3,471,338,018	\$ 38,323,571	\$ 11.04
2004 %Res/CIP	77.99	22.01			
2005 New Growth	54,964,900	25,941,830	80,906,730		
2005 Value Change	689,471,728	143,124,941	832,596,669		
2005 Assessed Value	\$ 3,451,647,265	\$ 933,194,152	\$ 4,384,841,417	\$ 40,208,996	\$ 9.17
2005 %Res/CIP	78.72	21.28			
2006 New Growth	55,579,000	27,834,990	83,413,990		
2006 Value Change	254,872,450	-8,123,836	246,748,614		
2006 Assessed Value	\$ 3,762,098,715	\$ 952,905,306	\$ 4,715,004,021	\$ 42,529,336	\$ 9.02
2006 %Res/CIP	79.79	20.21			
2007 New Growth	72,959,756	57,475,610	130,435,366		
2007 Value Change	156,788,244	-10,390,762	146,397,482		
2007 Assessed Value	\$ 3,991,846,715	\$ 999,990,154	\$ 4,991,836,869	\$ 44,227,675	\$ 8.86
2007 %Res/CIP	79.97	20.03			
2008 New Growth	30,598,604	49,914,538	80,513,142		
2008 Value Change	-254,010,970	-66,355,424	-320,366,394		
2008 Assessed Value	\$ 3,768,434,349	\$ 983,549,268	\$ 4,751,983,617	\$ 48,612,792	\$ 10.23
2008 %Res/CIP	79.30	20.70			
2009 New Growth	44,458,800	34,383,910	78,842,710		
2009 Value Change	-276,330,075	-29,840,420	-306,170,495		
2009 Assessed Value	\$ 3,536,563,074	\$ 988,092,758	\$ 4,524,655,832	\$ 50,540,406	\$ 11.17
2009 %Res/CIP	78.16	21.84			
2010 New Growth	34,003,500	27,568,890	61,572,390		
2010 Value Change	-170,986,512	-60,484,562	-231,471,074		
2010 Assessed Value	\$ 3,399,580,062	\$ 955,177,086	\$ 4,354,757,148	\$ 52,402,285	\$ 12.03
2010 %Res/CIP	78.07	21.93			
2011 New Growth	25,164,400	17,505,800	42,670,200		
2011 Value Change	-95,824,832	-109,306,272	-205,131,104		
2011 Assessed Value	\$ 3,328,919,630	\$ 863,376,614	\$ 4,192,296,244	\$ 54,290,236	\$ 12.95
2011 %Res/CIP	79.41	20.59			
2012 New Growth	33,008,600	32,976,700	65,985,300		
2012 Value Change	-106,121,780	-43,404,871	-149,526,651		
2012 Assessed Value	\$ 3,255,806,450	\$ 852,948,443	\$ 4,108,754,893	\$ 56,413,205	\$ 13.73
2012 %Res/CIP	79.24	20.76			
2013 New Growth	30,926,600	30,552,070	61,478,670		
2013 Value Change	-69,252,815	-22,184,873	-91,437,688		
2013 Assessed Value	\$ 3,217,480,235	\$ 861,315,640	\$ 4,078,795,875	\$ 58,489,933	\$ 14.34
2013 %Res/CIP	78.88	21.12			
2014 New Growth	29,032,700	44,014,280	73,046,980		
2014 Value Change	124,921,915	-20,169,663	104,752,252		
2014 Assessed Value	\$ 3,371,434,850	\$ 885,160,257	\$ 4,256,595,107	\$ 61,507,799	\$ 14.45
2014 %Res/CIP	79.20	20.80			

LICENSE TRANSACTIONS

1. 2014 ANNUAL ALCOHOLIC BEVERAGES
LICENSE RENEWALS



2014 Annual Alcoholic Beverages Licenses Renewal

All establishments have passed Fire and Building and Board of Health inspections.

MOTION to approve the renewal of the alcoholic beverages licenses listed on the attached Renewal List for the year 2014 with licenses where funds are owed to the Town being held in the Town Administrator's Office until outstanding fees are paid.

VOTED: December 11, 2013

UNANIMOUS _____

YES _____ **NO** _____

ABSTAIN _____

ABSENT _____

Judith Pond Pfeffer, Clerk
Franklin Town Council

2014
TOWN OF FRANKLIN
ALCOHOL LICENSES RENEWALS

License #	DBA	LOCATION	Outstanding WST, PP, RE	Passed Inspection	Recommended Approval
043000005	Rome Restaurant	4 East Central Street		Yes	
043000012	Acapulco's	13-25 Main Street		Yes	
043000016	Franklin Elks BPOE 2136	1077 Pond Street		Yes	
043000020	Soco Rose Bar & Grill	338 Union Street		Yes	
043000021	Union Street Grill	371 Union Street		Yes	
043000024	Cole's Tavern	553 Washington Street		Yes	
043000027	Three	461 W. Central Street	PP, W/S/T	Yes	
043000028	Uptowne Pub	5-7 W. Central Street		Yes	
043000030	Village Mall Liquors	60 Franklin Village Drive		Yes	
043000032	Franklin Liquors	333 East Central Street		Yes	
043000033	Shaws Supermarket	255 East Central Street		Yes	
043000034	Union Street Wines & Liquors, Inc.	317 Union Street		Yes	
043000035	Ouzo Corporation	660 W. Central Street		Yes	
043000036	Tedeschi's Food Shop	664 Union Street		Yes	
043000037	J.B.'s Liquor World	365 W. Central Street		Yes	
043000038	Ferrara's Market	20 W. Central Street		Yes	
043000039	Anne's Market	451 W. Central Street		Yes	
043000044	Dacey's Market	345 Lincoln Street		Yes	
043000046	MapleGate Country Club	160 Maple Gate, Bellingham	PP, RE	Yes	
043000049	Hang Tai Restaurant	26-30 East Central St		Yes	

2014
TOWN OF FRANKLIN
ALCOHOL LICENSES RENEWALS

License #	DBA	LOCATION	Outstanding WST, PP, RE	Passed Inspection	Recommended Approval
043000052	Joe's American Bar & Grill	466 King Street		Yes	
043000054	Pepper Terrace Restaurant	400 Franklin Village Drive		Yes	
043000056	Longhorn Steakhouse	250 Franklin Village Drive		Yes	
043000057	Franklin Country Club	672 East Central Street		Yes	
043000059	Devita's Market	198 East Central Street		Yes	
043000060	Pour Richards Wine & Spirits	470 King Street		Yes	
043000062	Incontro	860 West Central St	PP, RE, WST	Yes	
043000063	99 Restaurant	947A West Central St		Yes	
043000065	Bamboo House	2 Main Street		Yes	
04000066	King Street Café & Deli	390 King Street		Yes	
04000067	Guru	30 Main Street		Yes	
043000068	The Alumni Club	391 East Central Street		Yes	
043000069	Spruce Pond Creamery	370 King Street		Yes	
043000070	Maguro House	2 East Central Street		Yes	
043000071	British Beer Company	280 Franklin Village Drive		Yes	
043000072	Franklin Café & Grill	418 Central Street		Yes	
043000073	Ichigo Ichie	837 West Central Street		Yes	
043000074	Sakebom	264 Franklin Village Drive	Closed without notification.		NO
043000075	Colwen Management, Inc.	4 Forge Parkway	WST	Yes	
043000076	Artistry Kitchen Franklin, LLC	12-20 East Central Street		Yes	

2014
TOWN OF FRANKLIN
ALCOHOL LICENSES RENEWALS

License #	DBA	LOCATION	Outstanding WST, PP, RE	Passed Inspection	Recommended Approval
043000077	Extraordinary Foods, Inc.	470A King Street		Yes	

PRESENTATIONS AND DISCUSSIONS

1. GUIDELINES AND CRITERIA FOR PENALIZING
ALCOHOLIC BEVERAGE LICENSEHOLDER
VIOLATIONS

MEMORANDUM

TO: Franklin Town Council

FROM: Mark G. Cerel, Town Attorney

RE: Guidelines and Criteria for Penalizing Alcoholic Beverage Licenseholder Violations

DATE: December 2, 2013

Attached for your consideration, is a draft of written "Guidelines and Criteria" for imposing penalties on alcoholic beverage licenseholder for violations. In preparing these, I have conferred with other municipal attorneys and reviewed other municipalities' approaches. These approaches reflect varying emphases on local licensing authority flexibility versus predictability for licenseholders and therefore run the gamut from no written guidelines and/or criteria to very detailed ones. In determining the proper balance, it is important to take into account the ABCC's response which appears to emphasize consistency and predictability. In addition, it is my opinion that the ABCC views licenseholder's violation(s) in the normal course of its business more seriously than a licenseholder's failure to pass a compliance check ("sting" operation).

I would be happy to address any questions or concerns which individual Councilors may have in advance of the Council meeting.

MGC:ce
Attachment

DRAFT, FOR DISCUSSION

**GUIDELINES AND CRITERIA TO BE APPLIED BY
FRANKLIN TOWN COUNCIL IN DETERMINING PENALTY
TO BE IMPOSED UPON ALCOHOL BEVERAGE
LICENSEHOLDER FOR VIOLATION**

GUIDELINES FOR COMPLIANCE CHECK VIOLATIONS:

First Offense

Three to five-day suspension, one to three days to be served with balance held in abeyance for two years.

Second Offense*

Five to seven-day suspension, three to five days to be served with balance held in abeyance for three years.

Third Offense*

Seven to ten-day suspension, five to seven days to be served with balance held in abeyance for five years.

*Any outstanding prior penalty held in abeyance to be brought forward and served.

All penalties shall be served, at Council's option, commencing on day of week of violation.

OTHER OPERATIONAL VIOLATIONS:

The Town Council shall consider each alleged violation on its facts, on a case-by-case basis and reserves its statutory right to modify, suspend or revoke a license; however, it may, in its sound discretion, apply the guidelines for compliance check violations, as well as aggravating or mitigating factors as follows:

Aggravating Factors:

1. Deliberateness of violation: intentional, willful, or negligent.
2. Facts of violation
 - a. Incident impacting public safety or accident involving serious personal injury or death.
 - b. Continued service of intoxicated or underage person or serve of multiple intoxicated and/or underage persons.

3. Multiple statutory and/or local bylaw violations.
4. Licensee's obstruction of or non-cooperation in investigation.
5. Licensee's failure to provide adequate staff training and oversight procedures.
6. Number and frequency of prior violations.

Mitigating Factors:

1. Licensee's acknowledgment of violation.
2. Licensee's cooperation in investigation.
3. Licensee's prevention attempts: equipment installation, staff training, oversight procedures, etc.
4. Licensee's voluntary remediation efforts: additional equipment, training, procedures, etc.

LEGISLATION

FOR

ACTION



SPONSOR: Administration

TOWN OF FRANKLIN

RESOLUTION: 13-85

WHEREAS, a public hearing on the Property Tax Classification was held and closed on December 11, 2013.

NOW THEREFORE be it resolved that:

A **MOTION** is made and seconded to set the Residential Factor at [].

DATED: _____, 2013

VOTED:

UNANIMOUS _____

YES _____ **NO** _____

A True Record Attest:

ABSTAIN _____

ABSENT _____

Deborah L. Pellegri
Town Clerk

Judith Pond Pfeffer, Clerk
Franklin Town Council



SPONSOR: Administration

TOWN OF FRANKLIN

RESOLUTION: 13-86

WHEREAS, a public hearing on the Property Tax Classification was held and closed on December 11, 2013.

NOW THEREFORE be it resolved that:

A **MOTION** is made and seconded that there [b e] [not be] an exemption for open space.

DATED: _____, 2013

VOTED:

UNANIMOUS _____

YES _____ **NO** _____

A True Record Attest:

ABSTAIN _____

ABSENT _____

Deborah L. Pellegrini
Town Clerk

Judith Pond Pfeffer, Clerk
Franklin Town Council



SPONSOR: Administration

TOWN OF FRANKLIN

RESOLUTION: 13-87

WHEREAS, a public hearing on the Property Tax Classification was held and closed on December 11, 2013.

NOW THEREFORE be it resolved that:

A **MOTION** is made and seconded that there [b e] [not be] an exemption for small businesses.

DATED: _____, 2013

VOTED:

UNANIMOUS _____

YES _____ **NO** _____

A True Record Attest:

ABSTAIN _____

ABSENT _____

Deborah L. Pellegrini
Town Clerk

Judith Pond Pfeffer, Clerk
Franklin Town Council



SPONSOR: Administration

TOWN OF FRANKLIN

RESOLUTION: 13-88

WHEREAS, a public hearing on the Property Tax Classification was held and closed on December 11, 2013.

NOW THEREFORE be it resolved that:

A **MOTION** is made and seconded that there [b e] [not be] an exemption for residential property.

DATED: _____, 2013

VOTED:

UNANIMOUS _____

YES _____ **NO** _____

A True Record Attest:

ABSTAIN _____

ABSENT _____

Deborah L. Pellegri
Town Clerk

Judith Pond Pfeffer, Clerk
Franklin Town Council



Sponsor: Administration

TOWN OF FRANKLIN

RESOLUTION 13-89

2014 SCHEDULE OF TOWN COUNCIL MEETINGS

January 15
January 21 - 150 Emmons Street Workshop
January 22
January 29 – Planning Workshop
February 5
February 12
March 5
March 19
April 2
April 16
May 7
May 14
June 4
June 18
July 9
August 6
September 3
September 17
October 1
October 15
November 5
November 19
December 3
December 17

DATED:_____, 2013

VOTED:

UNANIMOUSLY:

YES:____ **NO:**____

ABSTAIN:____ **ABSENT:**____

A True Record Attest:

Deborah L. Pellegrini
Town Clerk

Judith Pond Pfeffer,
Clerk, Franklin Town Council



Sponsor: Administration

TOWN OF FRANKLIN

RESOLUTION 13-90

Legal Notices

BE IT RESOLVED THAT THE TOWN OF FRANKLIN, acting by and through the Town Council and pursuant to the Town Code of the Town of Franklin, Division 2, Part 1, Chapter 4. Administration of Government, Article VI, § 4-15. Public Notices, hereby designates the Milford Daily News to be utilized by all boards, departments, agencies, and agents of the Town to give notice to the public of pending public hearings for the next calendar year, 2014.

This resolution shall become effective according to the rules and regulations the Town of Franklin Home Rule Charter.

DATED: _____, 2013

VOTED:

UNANIMOUS _____

A True Record Attest:

YES _____ **NO** _____

ABSTAIN _____

Deborah L. Pellegrini
Town Clerk

ABSENT _____

Judith Pond Pfeffer, Clerk
Franklin Town Council

Sponsor: *Town Council*

TOWN OF FRANKLIN

ZONING BY-LAW AMENDMENT 13-726

**A ZONING BY-LAW TO AMEND THE FRANKLIN TOWN CODE AT
§185, ATTACHMENT 9. SCHEDULE OF LOT, AREA, FRONTAGE YARD
AND HEIGHT REQUIREMENTS**

BE IT ENACTED BY THE FRANKLIN TOWN COUNCIL THAT:

Chapter 185 of the Code of the Town of Franklin is hereby amended by adding Residential VII Zoning District to §185, Attachment 9. Schedule of Lot, Area, Frontage and Height Requirements with dimensional requirements, as noted.

Town of Franklin
Schedule of Lot, Area, Frontage, Yard and Height Requirements

District	Minimum Lot Dimensions				Minimum Yard Dimensions			Maximum Height		Maximum Impervious Coverage of Existing Upland	
								of Building			
	Area (square feet)	Continuous Frontage (feet)	Depth (feet)	Lot Width (minimum circle diameter)	Front (feet)	Side (feet)	Rear (feet)	Stories	Feet	Structures	Structures
											Plus Paving ³
Rural Residential I	40,000	200	200	180 ⁴	40	40	40	3	35	20	25
Residential VI	40,000	200	200	180 ⁴	40	40	40	3	35	20	25
Residential VII ¹¹	40,000	200	200	180 ⁴	40	40	40	3	35	20 ¹²	25 ¹²
Rural Residential II	30,000	150	200	135 ⁴	40	35	35	3	35	20	25
Single Family Residential III	20,000	125	160	112.5	40	25	30	3	35	25	35
Single Family Residential IV	15,000	100	100	90	30	20	20	3	35	30	35
General Residential V	10,000	100	100	90	20	15	20	3	40	30	35
Neighborhood Commercial	18,000	100	100	90	20	30	40	3	35	30	35
Downtown Commercial	5,000	50	50	45	5 ¹⁰	0 ²	15	3 ⁹	40 ⁹	80	90
Commercial I ⁷	5,000	50	50	45	20 ¹	0 ²	15	3 ⁶	40 ⁶	90	100
Commercial II	40,000	175	200	157.5	40	30	30	3	40	70	80
Business	20,000	125	160	112.5	40	20	30	3	40	70	80
Industrial	40,000	175	200	157.5	40	30 ⁵	30 ⁵	3 ⁶	-	70	80
Limited Industrial	40,000	175	200	157.5	40	30 ⁸	30 ⁸	3 ⁶	40 ⁶	70	80
Office	40,000	100	100	90	20	30 ⁵	30 ⁵	3 ⁶	40 ⁶	70	80

Setbacks: No structure or pole carrying overhead wires shall be put up within 60 feet nor shall a billboard be erected within 100 feet of right-of-way which is 75 feet or more.

NOTES:

¹ But no new structure shall be required to provide a deeper yard than that existing on that parcel upon adoption of this amendment.

² Increase to 20 feet when abutting a residential district.

³ See definition of Upland § 185-3, § 185-36. Impervious Surfaces and § 185-40. Water Resource District.

⁴ Within open space developments (see § 185-43), the lot width must be met for individual lots shall be no less than 1/2 those required within the underlying district.

⁵ Increase by the common building height of the structure, when abutting a residential use.

⁶ Up to 5 stories and/or 60 feet, whichever is greater, may be permitted by a special permit from the Planning Board.

⁷ Permitted residential uses must observe requirements of General Residential V District for residential use building only. Mixed use buildings are exempt from this requirement.

⁸ Increase by 1.5 the common building height of a structure, when abutting a residential district or use.

⁹ Up to 4 stories and/or 50 feet, whichever is less, may be permitted by a Special Permit from the Planning Board provided the structure is set back at least 15 feet from frontage.

¹⁰ Minimum 5' setback required on first floor, street level; upper floors can overhang required first floor set back.

¹¹ See § 185-50.

¹² Total impervious surface in the upland shall be no more than 50% if a Special Permit for multiple, single-family dwelling units is granted in RVII.

The foregoing Zoning By-law amendment shall take effect in accordance with the Franklin Home Rule Charter and Massachusetts General Law Chapter 40A, Section 5.

DATED: _____, 2013

VOTED:

UNANIMOUS _____

A True Record Attest:

YES _____ **NO** _____

Deborah L. Pellegri
Town Clerk

ABSTAIN _____

ABSENT _____

Judith Pond Pfeffer, Clerk