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**A REVIEW OF THE FINANCIAL IMPACT
OF THE C.58
PAYMENTS-IN-LIEU-OF-TAXES
(PILOT)
PROGRAM ON MASSACHUSETTS
CITIES AND TOWNS**

OCTOBER 1994

OFFICE OF THE STATE AUDITOR
DIVISION OF LOCAL MANDATES
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October 27, 1994

His Excellency William F. Weld, Governor
The Honorable William M. Bulger, President of the Senate
The Honorable Charles F. Flaherty, Speaker of the House of Representatives
Honorable Members of the General Court

I respectfully submit for your consideration this review of the local fiscal impact of insufficient distributions to cities and towns for payments-in-lieu-of-taxes for state owned land (PILOT) as provided by G.L. c. 58, ss. 13-17. This study was undertaken in accordance with G.L. c. 11, s. 6B, which allows the State Auditor's Division of Local Mandates to determine the financial effect of state laws impacting cities and towns.

G.L. c. 58, s. 17 provides a reimbursement formula to assist municipalities hosting certain tax-exempt state properties. My report estimates that over the past seven years, cities and towns received \$58.4 million in reimbursements rather than the \$116.9 million called for by the statutory formula--or 50% of their entitlements on average. In fiscal year 1995, 284 cities and towns are affected by c. 58 PILOT underfunding.

Although I am aware that a statutory promise for state payments is not binding on the Legislature, I respectfully request that you consider the significant fiscal consequences that underfunding this account has on host communities and property taxpayers. The analysis contained in this report provides a starting point for further study. I hope that it clearly demonstrates the need for adequate and predictable assistance to communities that suffer an imbalanced tax burden due to the presence of Commonwealth property.

If you have questions or need additional information regarding this report, please contact Thomas Collins, Director of the Division of Local Mandates, at 727-0980. I look forward to continuing to work with you on this and other issues affecting the quality of state and local government and the services that the Commonwealth provides to its citizens.

Sincerely,

A handwritten signature in dark ink, appearing to read "A. Joseph DeNucci", written over a horizontal line.

A. JOSEPH DeNUCCI
Auditor of the Commonwealth

TABLE OF CONTENTS

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A REVIEW OF THE FINANCIAL IMPACT OF THE c.58 PAYMENTS-IN-LIEU-OF-TAXES (PILOT) PROGRAM ON MASSACHUSETTS CITIES AND TOWNS

OCTOBER 1994

Introduction	1
Methodology	3
Summary Cost Impact Findings	4
Valuation of c.58 State-Owned Land	12
Municipal Budget and Tax Revenue Impacts	13
Conclusion and Recommendations	15

Appendix A- FY 1989 - FY 1995 PILOT Payments and Deficiencies

Appendix B - FY 1994 Analysis of Pilot Program by Municipalities

Appendix C - FY1989 - FY1995 Municipal Rankings

Appendix D - Inventory of c.58 State- Owned Land

Appendix E - Text Of G.L. c.58 ss.13-17

Appendix F - Text of G. L. c.11 S.6B

INTRODUCTION

This report of the Office of the State Auditor, Division of Local Mandates (DLM), evaluates state implementation of the Payments-in-Lieu-of-Taxes (PILOT) program and its financial impact on municipalities. These payments are made to compensate cities and towns for the presence of certain tax-exempt state property. DLM's study was initiated at the request of Senator Robert D. Wetmore, Representative Thomas S. Cahir, and a coalition of 57 cities and towns.

The purpose of this report is to document and disclose the cost impact of consolidating PILOT reimbursement accounts into a local aid distribution account, and of underfunding the PILOT account over the past several years. Subject to appropriation by the Legislature, these payments are made according to G.L. c. 58, ss. 13-17. The c. 58 formula is based on the fair cash value of the land and a uniform reimbursement rate. Reimbursements to cities and towns are based on the amount appropriated annually in the state budget and are distributed on the Cherry Sheet. When the appropriation is less than the formula amount, cities and towns receive a prorated share of their statutory entitlement.

It is clear that the PILOT section of c. 58 is a law that has a significant financial impact on cities and towns. As such, it falls within the State Auditor's G.L. c. 11, s. 6B authority to make recommendations to the General Court after reviewing c. 58 implementation.

The reasoning behind state PILOT payments to cities and towns is equity. All Massachusetts residents receive direct or indirect benefits from state properties and facilities such as hospitals, forests and prisons. Therefore, responsibility for their support should be equitably shared by all residents. Without adequate compensation for the loss of taxes, residents of host municipalities bear a greater share of this responsibility relative to all other residents of the Commonwealth. State property and facilities also typically require municipal fire and police services. Water, sewage treatment, road maintenance for access to facilities, traffic control, and in some cases schooling for children living on the property may also be required. Without adequate PILOT funding, the state's property tax exemption and the demand for services puts upward pressure on local property tax rates. Additionally, highly developed properties, such as state colleges, impose a dual burden on host communities because compensation is based on undeveloped land value, while

intensive use of these facilities typically results in significant demand for municipal services.

There are also benefits to hosting state property, such as increased employment and business activity, and in some cases increased recreational opportunities or other amenities for local residents. These benefits, however, do not always outweigh the burdens. A University of Massachusetts' Amherst study, "Reimbursing Municipalities for the Presence of State-Owned Properties" (March 1994) makes a strong case that Massachusetts reimbursement policies should be revised to reflect the varying degree of costs and benefits imposed by state properties.

The primary problem with the PILOT program for the past seven years, however, is that it has been underfunded relative to the statutory formula by an estimated \$58.5 million.

The analysis contained in this report provides a starting point for further study. While we are aware that the judicial branch has ruled that a statutory promise for state reimbursement or payments is not binding on the Legislature, there is a growing interest in legislative attention to problems inherent in the PILOT program. The current policy found in G.L. c. 58, ss. 13-17 dates back to 1910. A variety of complex local aid reimbursement mechanisms, grant programs, and other changes in state and local financial responsibilities have evolved over the years, whereas the process for compensating municipalities acting as hosts to state property has remained about the same. Many legislative proposals have been filed to raise the appropriation to the level required by c.58 and to correct perceived inequities in the current reimbursement system. A special commission has also been proposed. It is hoped that this report will be useful in evaluating the Commonwealth's reimbursement policy for state-owned land. The goal of this policy should be to provide adequate and predictable compensation for cities and towns.

The specific and categorical properties subject to c.58 PILOT provisions as listed in section 13 are:

"... all land in every town owned by the commonwealth and used for the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp ground, the Soldiers' Home in Massachusetts, the Soldiers' Home in Holyoke, a state forest, the University of Massachusetts, or a public institution under the department of correction, the department of education, the department of mental health, the department of mental retardation, the department of public health, the department of public welfare, or

the department of youth services, land owned by the commonwealth known as the Wachusett Mountain State Reservation and the Mount Greylock State Reservation, and of all land owned by the commonwealth and under the care and control of the department of environmental management and used for recreational or conservation purposes; and of all land held by the county commissioners for hospital purposes under sections seventy-eight to ninety, inclusive, of chapter one hundred and eleven; and of all land held by the department of environmental protection for use as a solid waste disposal facility under sections eighteen through twenty-four, inclusive, of chapter sixteen; and of any land acquired by the low-level radioactive waste management board pursuant to paragraph (g) of section twenty-three of chapter one hundred and eleven H."

METHODOLOGY

DLM reviewed the inventory of state-owned land maintained by the Division of Capital Planning and Operations (DCPO). The Department of Revenue (DOR) has provided assistance to DCPO in collecting and improving DCPO's data in preparation for DOR's 1995 revaluation of c. 58 state property. The most up-to-date version of the c. 58 land inventory was provided by DOR and can be found in APPENDIX D.

We also reviewed and analyzed budget legislation, DOR c. 58 valuation data, and Cherry Sheet reimbursement data for the period FY 1987 through FY 1995. This data formed the basis for spreadsheets presented in APPENDIX A and APPENDIX B and the graphs and charts shown throughout.

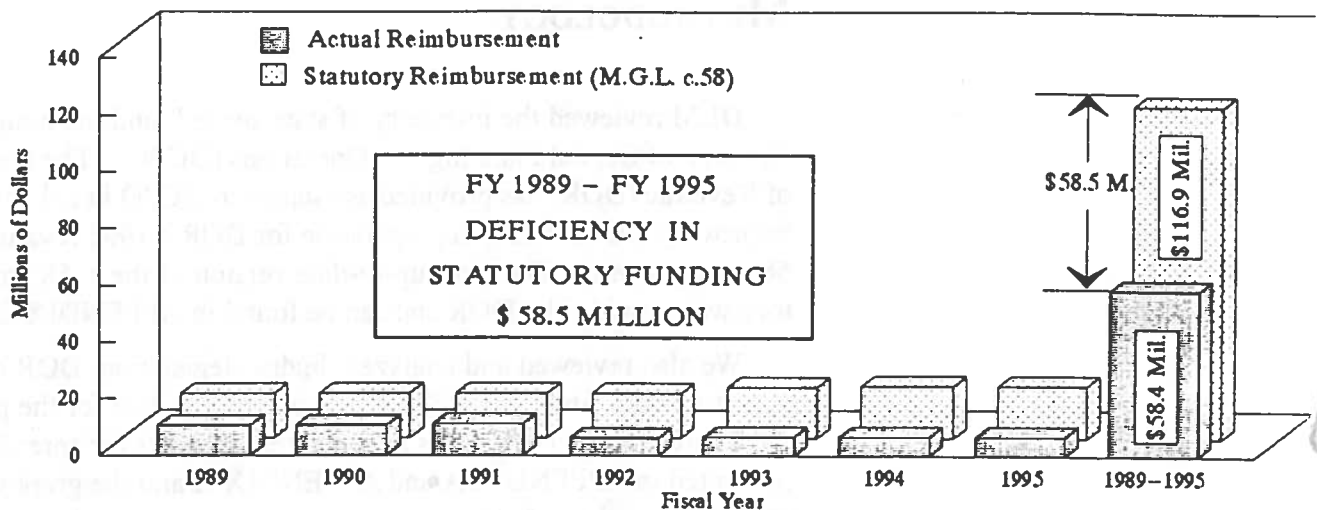
DLM staff also attended meetings and interviewed local officials concerning the general and specific financial impacts of being a host community to state-owned facilities.

Payments in lieu of taxes for water supply protection land are also made by the Massachusetts Water Resources Authority and the Metropolitan District Commission's Watershed Management Division under G.L. c. 59, s. 5G. This analysis does not address c. 59 watershed land PILOTs.

SUMMARY COST IMPACT FINDINGS

Until FY 1988 cities and towns were compensated for the loss of property tax revenue resulting from the presence of certain categories of state-owned properties according to G.L. c.58 sections 13-17. This law was enacted in 1910 and its implementation is generally referred to as payments in lieu of taxes (PILOT) for state-owned land. Compensation under the formula (see G.L. c.58, s.17) is based on land value times a statewide property tax rate. After reviewing the best available data, the State Auditor's Division of Local Mandates (DLM) finds that distributions to cities and towns under the c. 58 PILOT program have not met the statutory formula criteria for the seven fiscal year period 1989 through 1995.

FIGURE 1.
HISTORY OF REIMBURSEMENTS
PAYMENTS IN LIEU OF TAXES



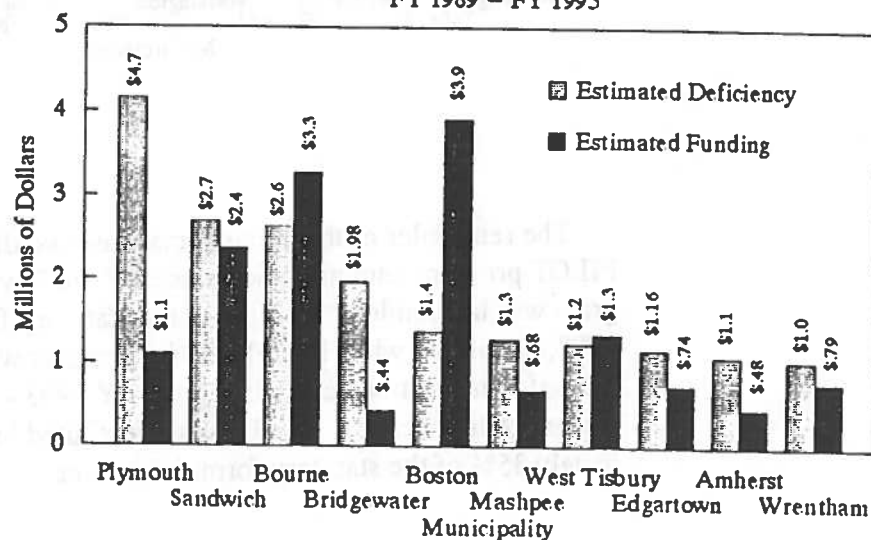
FISCAL YEAR	1989	1990	1991	1992	1993	1994	1995	1989-1995
Stat. Reimbursement	\$15,535,694	\$15,535,694	\$15,535,694	\$15,535,694	\$18,062,418	\$18,372,946	\$18,372,946	\$116,951,086
Act. Reimbursement	\$10,891,747	\$10,891,747	\$10,945,671	\$6,186,383	\$6,500,000	\$6,500,000	\$6,500,000	\$58,415,548
DEFICIENCY	\$4,643,947	\$4,643,947	\$4,590,023	\$9,349,311	\$11,562,418	\$11,872,946	\$11,872,946	\$58,535,538

NOTE: FY 95 Statutory Reimbursement is estimated

- The total deficiency in distributions to cities and towns for the period FY 1989 - FY 1995 relative to the provisions of c.58 ss.13-17 is estimated to be \$58.5 million. DLM estimates that cities and towns would have received \$116.9 million under the statutory formula during the period FY 1989 through FY 1995; only \$58.4 million in distributions can be documented (See FIGURE ONE).
- The cumulative impact of four years of no earmarked funding and three years of partial funding is that eligible cities and towns, in the aggregate, received only 50% of the amount called for under c. 58 PILOT provisions between fiscal years 1989 and 1995 inclusive. However, over 100 municipalities received less than 20% of their statutory entitlement. For the most part these were small towns.

APPENDIX A shows the impact on each affected city and town since 1987, when the PILOT account was fully funded with its own line item. This spreadsheet shows the annual and cumulative differences between statutory and actual funding. The impact of underfunded c. 58 reimbursements based on total deficiency between 1989-1995 ranges from a high of \$4.7 million for the Town of Plymouth, to a low of \$114 for the Town of Dunstable. At the median is the Town of Hingham, at \$76,744. The 10 municipalities having the highest total dollar impact are shown in FIGURE TWO.

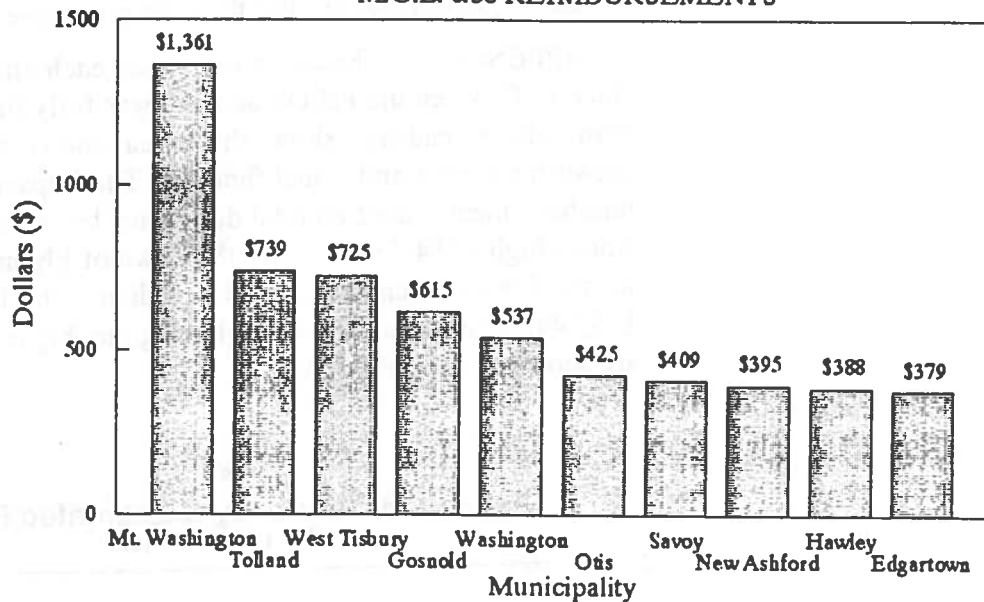
Figure 2
Estimated Deficiency & Estimated Funding
FY 1989 - FY 1995



On a per capita deficiency basis, the high is \$1,369 for the Town of Mount Washington; the low is \$0.004 for the City of Brockton, and the median is the Town of Montgomery at \$9.04 per capita. See FIGURE THREE for the 10 cities and towns with the highest per capita impact over the period.

Figure 3
FY 1989 – FY 1995

**PER CAPITA IMPACT OF UNDERFUNDING
M.G.L. c.58 REIMBURSEMENTS**



The remainder of this section analyzes two distinct periods of PILOT program administration since FY 1987 when the PILOT program was last funded according to the statutory formula: FY 1988-FY 1992, the period when PILOT reimbursements were consolidated into a local aid distribution account; and the FY 1993 - FY 1995 period when a separate line item for PILOT was reinstituted but funded at approximately 35% of the statutory formula amount.

Account Consolidation: FY 1988 - FY 1992

In FY 1988, state budget line item 1233-1000 for c.58 PILOT and six smaller reimbursement account line items were eliminated. PILOT funding was frozen at the FY 1987 level and was rolled into "Additional Assistance", one of the two largest local aid accounts. In FY 1993, a separate PILOT line item was reinstituted. The effect of consolidating this specialized reimbursement account into Additional Assistance is that municipal officials found it difficult to identify the PILOT component of the consolidated account.

Account consolidation is an appropriate financial mechanism as long as the commingled funds do not lose their identity to the extent that they cannot be reported by the accounting system. DLM's review of c.58 PILOT funding through this period indicates that consolidation, in this case, decreased accountability. As a result, the commingled reimbursement accounts are not always distinguishable from state funding that cities and towns receive under local aid formulas. DLM's review of the data indicates that funding levels are not predictable even when local aid increased as it did in FY 1988. When local aid did not increase (FY 1989-1992) many cities and towns received no Additional Assistance, and therefore, no c.58 PILOT funding.

Local Aid during the middle to late 1980s was subject to allocation and reallocation by two complicated formulas which tended to benefit larger municipalities. The influence of these formulas over a number of years when local aid increased put more than one-half of c.58 PILOT-eligible municipalities at a disadvantage when the state's financial condition required reductions in local aid from FY 1989 to FY 1992. A review of the data reveals that larger cities and towns tended to continue receiving distributions under the consolidated Additional Assistance account at a level which exceeded their PILOT entitlement. Smaller municipalities tended to receive either no Additional Assistance funding or funding that was less than their annual formula PILOT entitlement during this period.

In the aggregate for 265 cities and towns hosting c.58 state- owned land over the period of FY 1989 through FY 1992:

- 46% , on average , received no Additional Assistance, and therefore no funding for c.58 PILOT. The median population of this group of municipalities in FY 1992 is 5,838.

- 12% , on average , received some Additional Assistance but less than their FY 1987 PILOT entitlement under c.58. Median population FY 1992 = 1,485.
- 42% , on average , received Additional Assistance in excess of their FY 1987 PILOT amount. Median population of this group of cities and towns in FY 1992 = 12,628 (See FIGURE FOUR).

Figure 4

ADDITIONAL ASSISTANCE FUNDING 265 PILOT MUNICIPALITIES FY 1988 - FY 1992				
FISCAL YEAR	NUMBER RECEIVING ADDITIONAL ASSISTANCE GREATER THAN OR EQUAL TO PILOT	NUMBER RECEIVING \$0 ADDITIONAL ASSISTANCE	NUMBER RECEIVING ADDITIONAL ASSISTANCE BUT LESS THAN FY 1987 PILOT	% RECEIVING EITHER \$0 OR ADDITIONAL ASSISTANCE LESS THAN FY 1987 PILOT
1989	120	113	32	55%
1990	120	113	32	55%
1991	118	113	34	55%
1992	85	151	29	68%

PERCENT OF TOTAL 42% 46% 12%

MEDIAN POPULATION
(FY 1992) 12,628 5,838 1,485

NOTE: Additional Assistance Includes The PILOT Account Plus Six Other Reimbursement Accounts
And Resolution Aid In Excess Of c.70 School Aid.

- Of \$62.1 million intended for c.58 PILOT during the period FY 1989 - FY 1992 only \$38.9 million in distributions to cities and towns can be documented. Therefore, DLM estimates that the PILOT reimbursement deficiency is \$23.2 million during this period. The \$23.2 million deficiency finding is based on an assumption that the PILOT component of Additional Assistance was either fully or partially funded except when a municipality's Additional Assistance funding equals zero.

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- The influence of local aid formulas in the middle to late 1980s resulted in inequitable compensation for c.58 PILOT when cuts in local aid were required between FY 1989 and FY 1992. Generally, small towns were most severely affected.
 - Consolidation of the PILOT line item into Additional Assistance reduced the accountability of c.58 funding making it difficult to identify and monitor the appropriation.

Pilot Underfunding: FY 1993 - FY 1995

Since FY 1993, when PILOT was restored to a separate line item, (0611-5510), all eligible cities and towns receive a separate distribution on the cherry sheet for c.58 PILOT. However, because the \$6.5 million annual appropriation for PILOT during this period is only 35% of approximately \$18 million dollars required each year by G.L. c.58 s.17, each municipality receives a prorated share of its statutory formula amount from the new PILOT line item.

- Over the period, the PILOT line item was underfunded relative to the statutory formula by \$35.3 million. The statutory formula required PILOT reimbursements of \$54.8 millions, but only \$19.5 million was appropriated for this purpose.
- Each of the 284 c.58 PILOT eligible cities and towns receive the same prorated share - approximately 35% of their statutory entitlement over the period.

As stated in the previous section, during account consolidation funding for Additional Assistance was completely eliminated for 46% of municipalities with c.58 state land. Therefore, it is clear that these cities and towns (122 per year on average) received no PILOT funding. The remaining cities and towns whose Additional Assistance account was not eliminated appear to have received some or all of their PILOT entitlement during this period.

DLM addressed the question of whether a municipality's balance remaining in Additional Assistance at the end of account consolidation should be added to distributions from the new PILOT line item. When estimating PILOT funding and deficiencies from FY 1993 to present, DLM's judgement was that it would be more appropriate to exclude these amounts from our findings. Our view is that the \$6.5 million

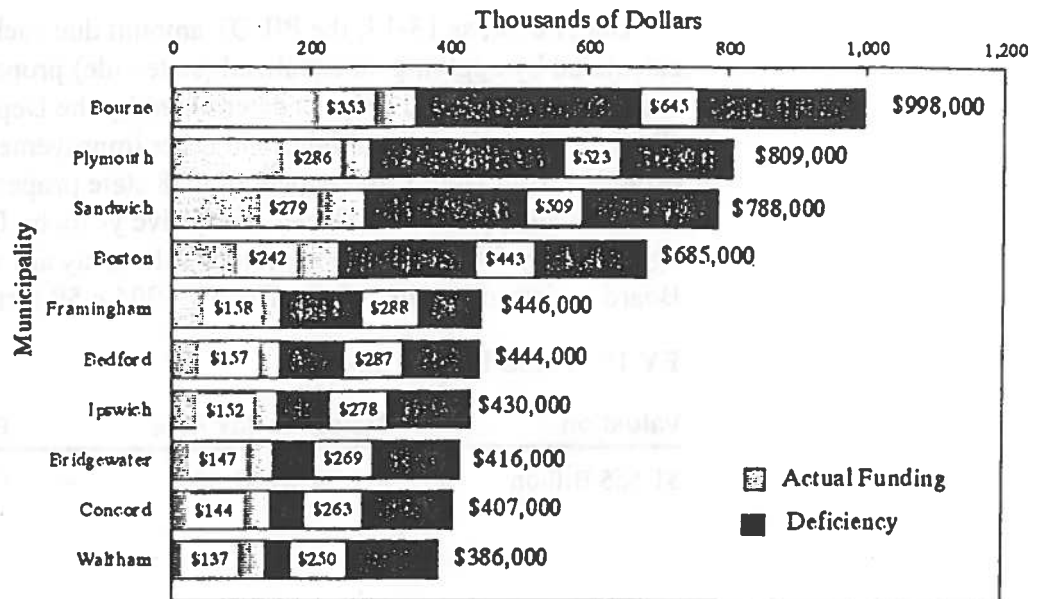
appropriation was intended to end the inequities and confusion created by account consolidation, and to begin a period when each city and town would receive an equal proportion of available PILOT revenues.

Had the residual PILOT component of Additional Assistance been included in our analysis, the statewide deficiency would have been lower, but the contrast in funding levels between large and small municipalities would have been even more pronounced. Using this alternate methodology, the deficiency over the FY 1989 - FY 1995 period would be \$33.5 million rather than the \$58.5 million finding shown in FIGURE ONE. However, DLM found that a group of 207 mostly smaller municipalities shared a \$41.3 million deficiency, whereas 73 mostly larger cities and towns shared a \$7.8 million surplus in addition to receiving their c.58 statutory entitlements over the period (3 municipalities received 100%). The resulting \$33.5 million deficiency for the group as a whole, although smaller, highlights the inequities to a greater degree than the methodology used by DLM.

APPENDIX B contains FY 1994 acreage and valuation statistics related to c. 58 for each city and town hosting state-owned land. The statutory formula and actual funding amounts are also presented, as well as the total and per capita deficiency in PILOT payments for each municipality.

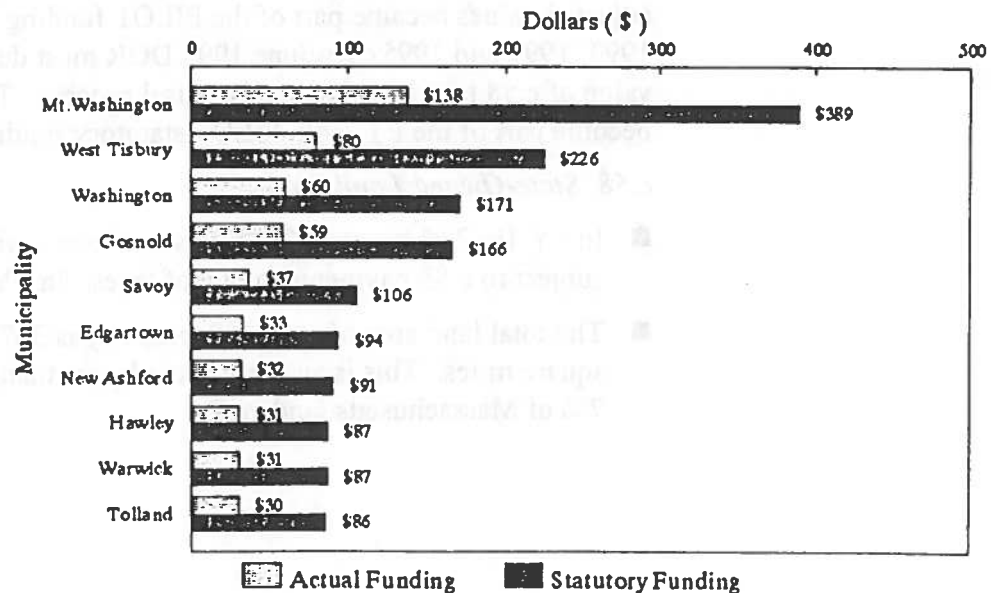
Graphs showing the top 10 municipalities based on total impact (FIGURE FIVE) and per capita impact (FIGURE SIX) for FY 1994 appear on the following page. APPENDIX C presents a ranking based on FY 1989 - FY 1995 total impact and per capita impact for 284 cities and towns.

FIGURE 5
STATUTORY FUNDING (M.G.L. c.58) COMPARED TO
ACTUAL FUNDING - FY 1994



Note: All numbers have been rounded to nearest thousand

FIGURE 6
Statutory Funding Per Capita (M.G.L. c. 58) Compared To
Actual Funding Per Capita
FY 1994



VALUATION OF c.58 STATE-OWNED LAND

Under c.58, ss.13-17, the PILOT amount due each municipality is calculated by applying an equalized (statewide) property tax rate to the fair cash value of the land only, as determined by the Department of Revenue (DOR). The value of buildings and other improvements is statutorily excluded from DOR's assessment of c.58 state property. The valuations are based on an appraisal conducted every five years by DOR. Municipalities aggrieved by DOR's determination of value may ask the Appellate Tax Board to determine the value. The FY 1994 c.58 formula is shown below.

FY 1994 c.58 PILOT FORMULA

Valuation		Statewide Tax Rate		PILOT Amount
\$1.565 Billion	x	\$11.74 per \$1,000	=	\$18.37 Million

Chapter 58 state-owned land was last appraised in 1985. The FY 1991 state budget (St. 1990, c.150, s.131) relieved DOR of the duty to conduct the 1990 revaluation by suspending the applicability of c.58, ss.13 through 17B. For FY 1993, when partial funding was restored to the PILOT account as a separate line item, DOR adjusted 1985 land values in proportion to the overall valuation increase of each affected municipality. These adjusted values became part of the PILOT funding formula for fiscal years 1993, 1994 and 1995. By June 1995 DOR must determine the fair cash value of c.58 land based on an appraisal process. The new values will become part of the FY 1996 PILOT statutory funding formula.

c.58 State-Owned Land Statistics

- In FY 1987, there were 265 cities and towns with state-owned land subject to c.58 payments in lieu of taxes. In FY 1995 there are 284.
- The total land area of c.58 state property is 357,000 acres, or 558 square miles. This is an area a little larger than all of Bristol County, or 7% of Massachusetts land area.

- DCPO's Inventory of c.58 state property lists 768 parcels.
- The current estimated fair cash value of c.58 state-owned property (land only) is \$1.56 billion dollars. A revaluation is planned for FY 1995.
- The average valuation of all c.58 state-owned land is \$4,387/acre.
- Acreage and value data for each county is listed below.

County	State Owned Land (Acres) c.58	State Owned Value FY 94	State Owned Value Per Acre FY 94
Barnstable	25,123	\$ 236,464,792	\$ 9,412
Berkshire	107,700	92,567,410	859
Bristol	17,428	99,468,126	5,707
Dukes	4,567	60,138,700	13,167
Essex	15,243	126,673,838	8,311
Franklin	47,065	33,983,449	722
Hampden	16,464	42,035,261	2,553
Hampshire	22,056	81,613,500	3,700
Middlesex	18,989	316,721,989	16,679
Nantucket	150	9,044,562	60,169
Norfolk	6,740	95,909,000	14,230
Plymouth	22,455	143,900,229	6,408
Suffolk	328	67,502,700	205,964
Worcester	52,439	158,963,055	3,031
TOTALS	<u>356,747</u>	<u>\$ 1,564,986,611</u>	
AVERAGE	25,482	111,784,758	4,387

MUNICIPAL BUDGET AND TAX REVENUE IMPACTS

Underfunding of the PILOT program has a diverse impact on municipal budgets and on local property tax rates. Cities and towns can offset deficiencies in state funding such as c.58 PILOT by either raising taxes if excess levy capacity is available, overriding Proposition 2 1/2,

increasing local receipts, cutting municipal services, or any combination of the four.

The Town of Bourne, the municipality with the highest FY 1994 total dollar PILOT impact has 10,790 acres of state-owned land, which is assessed at \$85 million. Based on these figures, the c. 58 formula calls for \$998,000 in PILOT funding for FY 1994. However, Bourne received only \$353,000. The PILOT deficiency of \$665,000 on a per capita basis is \$40.15. DLM did not attempt to determine the impact on property tax rates for each affected municipality because of the many factors other than PILOT involved in setting these rates. However, Bourne's town accountant estimates that the impact of the \$665,000 deficiency represents \$50 on the average tax bill, and almost 4% of Bourne's FY 1994 total property tax levy. Bourne's selectmen also made DLM aware of the atypically high cost of municipal services that are provided to the Massachusetts Military Reservation by the Town of Bourne. For example, the Town receives federal funding for educating dependents of military and Coast Guard personnel, but the federal money amounts to less than one-half of the Town's average per pupil cost.

In cities and towns with larger populations, per capita and tax rate analysis tends to understate the impact of PILOT underfunding. For example, the per capita impact of Boston's FY 1994 PILOT deficiency of \$442,000 is 77 cents, and represents less than 1% of Boston's property tax levy. However, \$442,000 is a significant amount of money, even for the capital city. Ten municipalities had a FY 1994 PILOT deficiency of over \$250,000.

In less populous towns, the total dollar deficiency tends to be smaller because the assessed value of land tends to be lower in rural areas. For example, the Commonwealth owns 7,687 acres of land in the Town of Mount Washington--almost 54% of the entire town. However, in contrast to the value of state-owned land in Bourne, (\$7,879/acre) or Boston (\$189,334/acre), the assessed value of state property in Mount Washington is \$582/acre. Although Mount Washington's FY 1994 PILOT deficiency of \$33,940 ranks number 77 out of 282 municipalities, its small population results in a per capita impact of \$251, the highest in the state. The \$33,940 PILOT deficiency equals 19% of Mount Washington's total property tax levy.

CONCLUSION AND RECOMMENDATIONS

The impact of tax-exempt property on municipal finance is not a new problem for cities and towns. This complex and controversial issue has been raised many times over the years by both small towns and large cities. Taxpayers of municipalities with large tracts of forest and park land feel that they shoulder more of the burden of tax-exempt status than other cities and towns. Leaders of cities serving as regional centers of government, education, and medicine contend that they are not adequately compensated for the cost impact of both public and private tax-exempt property. Boston, for example, points out that about one-half its land area and assessed value is exempt from property taxation.

In addition to the financial impact of state-owned land, state facilities are not always good neighbors. A 1993 review of environmental problems at state facilities has identified over 1,300 instances of non-compliance with state public health, environmental and worker safety requirements. This review by the Clean State Council, created by Executive Order 350, also resulted in 232 state properties being classified as contaminated sites in need of G.L. c.21E, hazardous waste cleanup.

This report attempts to point out the importance of fully compensating cities and towns for the financial impacts of c.58 state-owned-land. There are other issues that are not addressed in this report: the G. L. c.59 PILOT program used to compensate cities and towns for watershed protection land; the Watershed Protection Act's (St. 1992 c.36) impact on private property values; and the property tax revenue impact of state policies to restrict development and preserve open space.

Municipalities hosting c.58 state-owned property are affected by the state's land use, environmental, taxation, and local aid policies. Further study of how these policies impact the costs and benefits of state-owned-land is recommended. The goal should be to develop and evaluate new reimbursement policies for state-owned land impacts. Until a new policy is developed, an increase in the c.58 PILOT appropriation will alleviate the financial impact of state-owned lands on Massachusetts cities and towns detailed in this report.

Appendices

A - F

APPENDIX A

ESTIMATED PILOT PAYMENTS & DEFICIENCIES FOR STATE OWNED LAND FY 1989 - FY 1995

MUNICIPALITY	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>		<u>1994</u>		<u>1995</u>		<u>FY 1989 - FY 1995</u>			
	Estimated	Estimated	Estimated	Estimated	Actual	Actual	Actual	Actual	Actual	Estimated	Total	Total	Per Cent	Deficiency
	FUNDING	FUNDING	FUNDING	FUNDING	Funding	Deficiency	Funding	Deficiency	Funding	Deficiency	Estimated	Estimated	Of Estimated	Per
											Funding	Deficiency	Funding	Capita
ABINGTON	\$44,073	\$44,073	\$44,073	\$0	\$19,958	\$35,502	\$20,622	\$37,668	\$20,505	\$37,785	\$193,304	\$155,028	55%	\$11.22
ACTON	89,220	89,220	89,220	0	36,868	65,581	38,094	69,582	37,878	69,798	380,500	294,181	56%	16.46
ACUSHNET	0	0	0	88	45	79	46	84	46	84	225	511	31%	0.05
ADAMS	0	0	0	12,910	17,874	31,795	18,468	33,735	18,364	33,839	67,616	138,099	33%	14.62
AGAWAM	0	0	0	0	15,962	28,394	16,493	30,127	16,400	30,220	48,855	240,205	17%	8.79
AMHERST	0	0	0	204,583	85,815	152,650	88,657	161,942	88,155	162,444	467,210	1,090,785	30%	30.96
ANDOVER	97,532	97,532	97,532	0	33,600	59,768	32,925	60,140	32,738	60,327	391,859	277,767	59%	9.53
ASHBURNHAM	0	0	0	0	7,175	12,762	8,430	15,398	8,382	15,446	23,987	102,970	19%	18.95
ASHBY	0	0	0	0	10,080	17,932	11,995	21,911	11,928	21,978	34,003	145,975	19%	53.73
ASHFIELD	0	0	0	0	1,664	2,959	1,719	3,139	1,709	3,149	5,092	23,567	18%	13.74
ASHLAND	43,018	43,018	43,018	43,018	16,463	29,284	17,010	31,071	16,914	31,167	222,459	91,522	71%	7.59
ATHOL	0	0	0	0	5,913	10,517	6,430	11,746	6,394	11,782	18,737	80,785	19%	7.05
AYER	1,557	1,557	1,557	1,557	796	1,416	823	1,502	818	1,507	8,665	4,425	66%	0.64
BARNSTABLE	0	0	0	0	7,993	14,219	8,479	15,487	8,431	15,535	24,903	117,345	18%	2.87
BARRE	0	0	0	0	7,759	13,802	9,237	16,871	9,184	16,924	26,180	61,949	30%	13.63
BECKET	27,681	27,681	27,681	0	14,747	26,233	15,238	27,833	15,152	27,919	128,180	109,666	54%	74.05
BEDFORD	482,473	482,473	482,473	482,473	151,936	270,269	156,990	286,760	156,102	287,648	2,394,920	844,677	74%	65.00
BELCHERTOWN	0	0	0	0	58,095	103,342	60,027	109,647	59,688	109,986	177,810	866,847	17%	81.94
BELMONT	1,280	1,280	1,280	1,280	471	839	487	890	485	892	6,563	2,621	71%	0.11
BERKLEY	0	0	0	0	4,069	7,237	4,204	7,678	4,180	7,702	12,453	44,645	22%	10.54
BERNARDSTON	0	0	0	0	1,285	2,287	1,532	2,797	1,877	2,452	4,694	7,536	38%	3.68
BEVERLY	13,628	13,628	13,628	13,628	41,929	74,585	5,134	9,378	5,105	9,407	106,680	93,570	53%	2.44
BILLERICA	125,700	125,700	125,700	125,700	48,182	85,709	49,785	90,939	49,504	91,220	650,271	267,868	71%	7.12
BLACKSTONE	0	0	0	0	315	560	666	1,217	931	952	1,912	2,729	41%	0.33
BLANDFORD	0	0	0	0	4,192	7,456	4,331	7,911	4,307	7,935	12,830	69,702	16%	58.72
BOLTON	0	0	0	0	2,549	4,534	2,634	4,810	2,619	4,825	7,802	37,645	17%	12.01
BOSTON	788,155	788,155	788,155	788,155	280,048	498,158	242,362	442,700	240,990	444,072	3,916,020	1,384,930	74%	2.41
BOURNE	741,502	741,502	741,502	0	341,009	606,597	353,069	644,919	351,071	646,917	3,269,655	2,639,935	55%	164.34
BOXFORD	20,777	20,777	20,777	20,777	11,960	21,274	12,143	22,180	12,074	22,249	119,285	65,703	64%	10.49
BREWSTER	105,119	105,119	100,914	0	75,505	134,310	73,378	134,033	72,963	134,448	532,998	959,247	36%	113.65
BRIDGEWATER	0	0	0	0	142,570	253,608	147,312	269,082	146,478	269,916	436,360	1,981,430	18%	93.25
BRIMFIELD	0	0	0	0	16,221	28,854	16,795	30,679	16,700	30,774	49,716	200,091	20%	66.67
BROCKTON	169	169	169	169	70	124	72	131	72	131	890	586	70%	0.004
BROOKFIELD	0	0	0	0	5,690	10,121	5,757	10,515	5,991	10,281	17,438	62,145	22%	20.94
BUCKLAND	0	0	0	0	1,203	2,141	1,242	2,268	1,235	2,275	3,680	17,348	18%	9.00
CANTON	48,130	48,130	48,130	48,130	19,877	35,359	20,538	37,516	20,422	37,632	253,357	110,507	70%	5.96
CARLISLE	124,289	124,289	124,289	0	50,956	90,642	52,651	96,172	52,353	96,470	528,827	407,573	56%	94.06
CARVER	0	0	0	0	56,492	100,491	58,372	106,622	58,041	106,953	172,905	752,554	19%	71.06
CHARLEMONT	0	0	0	0	2,041	3,631	2,109	3,853	2,097	3,865	6,247	30,653	17%	24.54
CHARLTON	0	0	0	0	2,204	3,921	2,277	4,159	2,264	4,172	6,745	26,940	20%	2.81
CHELMSFORD	11,834	11,834	11,834	11,834	4,202	7,474	4,342	7,930	4,317	7,955	60,197	23,359	72%	0.72
CHELSEA	77,638	77,638	77,638	77,638	36,779	65,425	38,003	69,417	37,788	69,632	423,122	204,474	67%	7.12
CHESHIRE	0	0	0	0	13,790	24,530	14,249	26,027	14,329	25,947	42,368	185,348	19%	53.28
CHESTER	0	0	0	0	4,223	7,512	4,364	7,970	4,339	7,995	12,926	93,037	12%	72.69
CHESTERFIELD	0	0	0	0	6,622	11,779	6,900	12,603	6,861	12,642	20,383	102,832	17%	98.12
CLARKSBURG	0	0	0	0	10,567	18,797	10,918	19,944	10,857	20,005	32,342	160,350	17%	91.89
CLINTON	0	0	0	0	0	0	0	0	0	0	0	0	0%	0.00
COHASSET	778	778	778	778	10,716	19,061	344	628	342	630	14,514	20,519	42%	2.87
COLRAIN	0	0	0	0	5,809	10,332	6,002	10,963	5,980	10,985	17,791	90,812	16%	51.69
CONCORD	349,994	349,994	349,994	349,994	139,521	248,184	144,163	263,328	143,346	264,145	1,827,006	775,657	70%	45.42
CONWAY	0	0	0	0	11,467	20,397	11,916	21,765	11,848	21,833	35,231	162,919	18%	106.55
CUMMINGTON	0	0	0	0	971	1,727	1,006	1,837	1,000	2,977	11,267	11,267	21%	14.35
DALTON	0	0	0	0	11,929	21,220	12,328	22,519	12,258	22,589	36,515	137,936	21%	19.28

APPENDIX A

ESTIMATED PILOT PAYMENTS & DEFICIENCIES FOR STATE OWNED LAND FY 1989 - FY 1995

MUNICIPALITY	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>		<u>1994</u>		<u>1995</u>		<u>FY 1989 - FY 1995</u>			
	Estimated	Estimated	Estimated	Estimated	Actual	Actual	Actual	Actual	Actual	Estimated	Total	Total	Per Cent	Deficiency
	FUNDING	FUNDING	FUNDING	FUNDING	Funding	Deficiency	Funding	Deficiency	Funding	Deficiency	Estimated	Estimated	Of Estimated	Per
											Funding	Deficiency	Funding	Capita
DANVERS	40,751	40,751	40,751	40,751	38,365	68,245	39,641	72,409	39,417	72,633	280,427	213,287	57%	8.82
DARTMOUTH	0	0	0	0	67,939	120,853	70,199	128,227	69,802	128,624	207,940	920,316	18%	33.78
DEERFIELD	2,594	2,594	2,490	0	11,127	19,794	11,498	21,002	11,433	21,067	41,736	160,045	21%	31.89
DENNIS	0	0	0	0	850	1,512	878	1,604	873	1,609	2,601	13,441	16%	0.97
DOUGLAS	0	0	0	0	25,198	44,822	25,074	45,799	24,932	45,941	75,204	285,750	21%	52.55
DOVER	13,667	13,667	13,667	0	5,442	9,681	5,623	10,272	5,592	10,303	57,658	43,923	57%	8.94
DRACUT	18,520	18,520	18,520	0	7,231	12,862	7,471	13,647	7,429	13,689	77,691	58,718	57%	2.29
DUNSTABLE	49	49	49	49	21	38	21	38	21	38	259	114	69%	0.05
DUXBURY	13,418	13,418	13,418	0	5,156	9,172	5,328	9,731	5,297	9,762	56,035	42,083	57%	3.03
EAST BRIDGEWATER	0	0	0	0	37	65	38	69	37	70	112	500	18%	0.05
EAST BROOKFIELD					39	69	40	74	618	(504)	697	0	100%	0.00
EASTHAM					702	1,248	949	1,734	944	1,739	2,595	4,721	35%	1.06
EASTHAMPTON	436	436	436	436	185	329	191	349	190	350	2,310	1,028	69%	0.07
EASTON	0	0	0	0	18,412	32,751	19,024	34,750	18,917	34,857	56,353	268,726	17%	13.57
EDGARTOWN	147,206	147,206	141,318	0	98,668	175,513	101,982	186,280	101,906	186,356	738,286	1,159,399	39%	378.64
EGREMONT	3,843	3,843	3,689	0	2,769	4,926	2,861	5,226	2,845	5,242	19,850	29,703	40%	24.17
ERVING	15,294	15,294	15,294	15,294	4,181	7,438	4,320	7,892	4,296	7,916	73,973	23,246	76%	16.94
ESSEX	749	749	749	749	323	574	334	609	331	612	3,984	1,795	69%	0.55
FAIRHAVEN	18,898	18,898	18,898	18,898	16,583	29,499	17,135	31,300	17,038	31,397	126,348	92,196	58%	5.72
FALL RIVER	79,346	79,346	79,346	79,346	39,275	69,864	40,582	74,127	40,352	74,357	437,593	218,348	67%	2.36
FALMOUTH	205,790	205,790	205,790	0	98,193	174,669	100,812	184,144	100,789	184,167	917,164	748,770	55%	26.78
FITCHBURG	32,318	32,318	32,318	32,318	14,693	26,136	15,202	27,769	15,116	27,855	174,283	81,760	68%	1.98
FLORIDA	12,974	12,974	12,455	0	8,053	14,325	8,321	15,199	8,274	15,246	63,051	133,615	32%	180.07
FOXBOROUGH	0	0	0	0	28,490	50,680	29,438	53,772	29,271	53,939	87,199	396,643	18%	27.10
FRAMINGHAM	494,889	494,889	494,889	494,889	152,662	271,559	157,740	288,130	156,848	289,022	2,446,806	848,711	74%	13.06
FRANKLIN	47,556	47,556	47,556	0	24,333	43,285	25,231	46,088	25,164	46,155	217,396	183,084	54%	8.29
FREETOWN	0	0	0	0	41,115	73,136	42,482	77,599	42,242	77,839	125,839	572,826	18%	67.22
GARDNER	18,400	18,400	18,400	18,400	9,282	16,511	9,591	17,518	9,536	17,573	102,009	51,602	66%	2.56
GEORGETOWN	23,134	23,134	23,134	23,134	10,327	18,370	10,661	19,473	10,601	19,533	124,125	57,976	68%	8.99
GILL	0	0	0	0	728	1,296	752	1,374	748	1,378	2,228	10,584	17%	6.69
GLOUCESTER	22,305	22,305	22,305	22,305	9,722	17,295	10,046	18,350	9,989	18,407	118,977	54,052	69%	1.88
GOSHEN	0	0	0	0	7,437	13,230	7,684	14,037	7,641	14,080	22,762	121,999	16%	146.99
GOSNOLD	4,487	4,487	4,308	0	5,569	9,907	5,755	10,511	5,722	10,544	30,328	60,248	33%	614.78
GRAFTON	895	895	895	0	1,254	2,231	1,296	2,367	1,299	2,364	6,534	7,857	45%	0.60
GRANBY	0	0	0	0	11,522	20,495	11,905	21,745	11,838	21,812	35,265	166,964	17%	30.00
GRANVILLE	0	0	0	0	6,855	12,193	7,083	12,938	7,043	12,978	20,981	141,209	13%	100.65
GREAT BARRINGTON	0	0	0	0	19,474	34,640	20,121	36,754	20,008	36,867	59,603	263,925	18%	34.17
GREENFIELD	1,615	1,615	1,615	0	724	1,288	748	1,366	744	1,370	7,061	5,639	56%	0.30
GROTON	0	0	0	0	9,073	16,139	9,374	17,124	9,321	17,177	27,768	124,100	18%	16.52
GROVELAND	0	0	0	0	8,072	14,360	8,341	15,235	8,294	15,282	24,707	112,761	18%	21.63
HADLEY	262,851	262,851	262,851	0	48,718	86,661	50,494	92,232	50,926	91,800	938,691	533,544	64%	126.10
HALIFAX	0	0	0	0	3,312	5,892	3,422	6,252	3,403	6,271	10,137	45,935	18%	7.04
HAMILTON	24,702	24,702	24,702	24,702	10,867	19,330	11,228	20,510	11,165	20,573	132,068	60,419	69%	8.30
HANCOCK	23,930	23,930	23,930	0	17,666	31,424	18,570	33,921	18,465	34,026	126,491	123,301	51%	196.34
HANOVER	1,790	1,790	1,790	1,790	711	1,264	734	1,342	730	1,346	9,335	3,952	70%	0.33
HANSON	0	0	0	0	181	323	187	342	186	343	554	2,564	18%	0.28
HARDWICK						0	1,988	3,632	1,977	3,643	3,965	7,275	35%	3.05
HARVARD	0	0	0	1,586	612	1,090	633	1,156	630	1,159	3,461	8,163	30%	0.66
HARWICH	38,469	38,469	38,469	0	23,433	41,684	24,326	44,434	24,188	44,572	187,354	169,159	53%	16.46
HATFIELD	0	0	0	0	393	698	356	651	354	653	1,103	4,358	20%	1.36
HAVERHILL					90	159	93	169	92	170	275	498	36%	0.01
HAWLEY	28,869	28,869	27,714	0	9,485	16,872	9,800	17,902	9,745	17,957	114,482	122,871	48%	387.61
HENRIETTA	0	0	0	0	2,811	5,001	2,905	5,306	2,889	5,322	8,605	46,997	15%	65.64

APPENDIX A

ESTIMATED PILOT PAYMENTS & DEFICIENCIES FOR STATE OWNED LAND FY 1989 - FY 1995

MUNICIPALITY	1989	1990	1991	1992	1993		1994		1995		FY 1989 - FY 1995			
	Estimated	Estimated	Estimated	Estimated	Actual	Actual	Actual	Actual	Actual	Estimated	Total	Total	Per Cent	Deficiency
	FUNDING	FUNDING	FUNDING	FUNDING	Funding	Deficiency	Funding	Deficiency	Funding	Deficiency	Funding	Deficiency	Of Estimated	Per Capita
HINGHAM	15,535	15,535	15,535	15,535	21,013	37,380	10,758	19,652	10,698	19,712	104,609	76,744	58%	3.87
HINSDALE	0	0	0	0	8,216	14,614	8,489	15,506	8,984	15,011	25,689	149,083	15%	76.10
HOLDEN	0	0	0	0	3,232	5,750	5,061	9,245	5,033	9,273	13,326	25,068	35%	1.71
HOLLAND						0	1,261	2,302	1,253	2,310	2,514	4,612	35%	2.11
HOLLISTON	584	584	584	584	221	392	228	417	227	418	3,012	1,227	71%	0.09
HOLYOKE	19,429	19,429	19,429	19,429	7,858	13,977	8,119	14,829	8,073	14,875	101,766	43,681	70%	1.00
HOPEDALE	58	58	58	0	32	56	33	60	33	60	272	234	54%	0.04
HOPKINTON	73,803	73,803	73,803	73,803	39,248	69,815	40,554	74,075	40,324	74,305	415,338	218,195	66%	23.74
HUBBARDSTON	0	0	0	0	11,436	20,343	11,804	21,560	11,737	21,627	34,977	129,818	21%	46.34
HUDSON	13,232	13,232	13,232	0	6,029	10,725	6,230	11,379	6,194	11,415	58,149	46,751	55%	2.71
HULL	12,278	12,278	12,278	12,278	5,368	9,550	5,547	10,133	5,516	10,164	65,543	29,847	69%	2.85
HUNTINGTON	0	0	0	0	7,287	12,962	7,472	13,647	7,429	13,690	22,188	107,079	17%	53.89
IPSWICH	361,647	361,647	361,647	361,647	147,357	262,125	152,259	278,118	151,838	278,539	1,898,042	818,782	70%	68.96
KINGSTON	0	0	0	0	6,244	11,106	6,452	11,784	6,415	11,821	19,111	87,475	18%	9.67
LAKEVILLE	0	0	0	0	19,390	34,492	5,034	9,196	5,006	9,224	29,430	172,252	15%	22.13
LANCASTER	52,290	52,290	52,290	0	14,269	25,381	14,743	26,930	17,226	24,447	203,108	129,048	61%	19.37
LANESBOROUGH	0	0	0	0	13,264	23,594	13,705	25,033	14,031	24,707	41,000	163,634	20%	53.97
LAWRENCE	1,808	1,808	1,808	1,808	772	1,374	798	1,457	793	1,462	9,595	4,293	69%	0.06
LEE	16,207	16,207	16,207	0	9,899	17,610	10,729	19,599	10,669	19,659	79,918	73,075	52%	12.49
LEICESTER	0	0	0	0	1,701	3,025	2,103	3,840	2,091	3,852	5,895	24,445	19%	2.40
LENOX	12,477	12,477	12,477	12,477	5,493	9,771	5,676	10,367	5,643	10,400	66,720	30,538	69%	6.02
LBO MINSTER	39,761	39,761	39,761	0	16,435	29,235	16,981	31,019	16,835	31,115	169,584	131,130	56%	3.44
LEVERETT	0	0	0	0	1,056	1,878	1,091	1,993	1,131	1,953	3,278	15,088	18%	8.45
LEXINGTON	104,879	104,879	104,879	0	39,138	69,619	40,440	73,867	40,211	74,096	434,426	322,461	57%	11.49
LEYDEN	0	0	0	0	290	516	300	548	298	550	888	4,414	17%	6.67
LINCOLN	267,133	267,133	267,133	267,133	95,336	169,588	98,509	179,936	97,951	180,494	1,360,328	530,018	72%	69.14
LOWELL	183,914	183,914	183,914	183,914	65,682	116,838	67,868	123,967	67,483	124,352	936,689	365,157	72%	3.53
LUDLOW	0	0	0	0	3,853	6,855	3,981	7,272	3,853	7,272	17,404	50,026	26%	2.66
LUNENBURG	0	0	0	0	4,630	8,237	4,784	8,739	4,757	8,766	14,171	64,022	18%	7.02
LYNN						0	330	603	328	605	658	1,208	35%	0.01
LYNNFIELD	29,518	29,518	29,518	29,518	10,674	18,988	11,029	20,147	10,967	20,209	150,742	59,344	72%	5.26
MARLBOROUGH	68,796	68,796	68,796	68,796	27,051	48,119	27,946	51,045	27,788	51,203	357,969	150,367	70%	4.73
MARSHFIELD					55	97	172	313	171	314	398	724	35%	0.03
MASHPEE	100,629	100,629	100,604	0	124,621	221,681	129,048	235,721	128,318	236,451	679,849	1,280,255	35%	162.39
MATTAPOISETT	272	272	272	0	137	245	142	260	141	261	1,236	1,038	54%	0.18
MEDFIELD	138,931	138,931	138,931	138,931	51,173	91,028	52,875	96,582	52,576	96,881	712,348	284,491	71%	27.01
MENDON	39	39	39	0	16	29	17	30	16	31	166	129	56%	0.03
MERRIMAC	0	0	0	0	484	860	500	912	497	915	1,481	7,075	17%	1.37
MIDDLEBOROUGH	0	0	0	0	18,127	32,246	18,972	34,655	18,865	34,762	55,964	242,315	19%	13.56
MIDDLEFIELD	7,505	7,505	7,205	0	7,380	13,127	7,669	14,008	7,897	13,780	45,161	99,712	31%	254.37
MIDDLETON	3,693	3,693	3,693	3,693	3,130	5,569	1,946	3,555	1,935	3,566	21,783	12,690	63%	2.58
MILLBURY	691	691	691	0	306	545	317	578	315	580	3,011	2,394	56%	0.20
MILLVILLE	0	0	0	0	135	241	140	256	3,071	(2,675)	3,346	0	100%	0.00
MONROE	21,367	21,367	21,367	0	3,045	5,417	3,147	5,747	3,129	5,765	73,422	38,296	66%	333.01
MONSON	0	0	0	0	25,174	44,780	26,011	47,513	25,864	47,660	77,049	327,165	19%	42.07
MONTAGUE	0	0	0	0	9,933	17,669	11,660	21,299	12,146	20,813	33,739	122,049	22%	14.68
MONTEREY	48,098	48,098	47,022	0	15,966	28,400	16,497	30,133	16,404	30,226	192,085	137,933	58%	171.35
MONTGOMERY	0	0	0	0	499	888	516	942	513	945	1,528	6,863	18%	9.04
MOUNT WASHINGTON	49,832	49,832	47,839	0	17,738	31,552	18,581	33,940	18,476	34,045	202,298	183,790	52%	1,361.41
NAHANT	422	422	422	422	157	279	162	296	161	297	2,168	872	71%	0.23
NANTUCKET	51,493	51,493	49,433	0	36,356	64,672	37,566	68,617	37,353	68,830	263,694	380,940	41%	63.36
NATICK	99,209	99,209	99,209	99,209	37,813	67,262	39,071	71,366	38,850	71,587	512,570	210,215	71%	6.89
NEW ASHFORD	13,422	13,422	12,885	0	5,981	10,640	6,180	11,289	6,145	11,324	58,035	75,872	43%	395.17

APPENDIX A

ESTIMATED PILOT PAYMENTS & DEFICIENCIES FOR STATE OWNED LAND FY 1989 - FY 1995

MUNICIPALITY	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>		<u>1994</u>		<u>1995</u>		<u>FY 1989 - FY 1995</u>			
	Estimated	Estimated	Estimated	Estimated	Actual	Actual	Actual	Actual	Actual	Estimated	Total	Total	Per Cent	Deficiency
	FUNDING	FUNDING	FUNDING	FUNDING	Funding	Deficiency	Pending	Deficiency	Pending	Deficiency	Pending	Deficiency	Of Estimated	Per Capita
NEW BEDFORD	10,720	10,720	10,720	10,720	5,228	9,301	5,402	9,868	5,372	9,898	58,882	29,067	67%	0.29
NEW BRAintree	8,667	8,667	8,626	0	5,757	10,240	14,190	25,920	14,110	26,000	60,017	70,868	46%	80.44
NEW MARLBOROUGH	5,133	5,133	4,928	0	10,146	18,048	10,484	19,149	10,424	19,209	46,248	122,156	27%	98.51
NEW SALEM	0	0	0	0	2,179	3,876	2,251	4,113	2,239	4,125	6,669	34,686	16%	43.25
NEWBURY	11,772	11,772	11,301	0	27,058	48,132	29,008	52,987	28,844	53,151	119,755	344,269	26%	61.23
NEWBURYPORT	34,756	34,756	34,756	34,756	14,307	25,449	13,760	25,135	13,682	25,213	180,773	75,797	70%	4.65
NORFOLK	57,577	57,577	55,274	0	65,558	116,616	67,738	123,732	67,355	124,115	371,079	793,887	32%	85.64
NORTH ADAMS	25,310	25,310	25,310	25,310	11,297	20,095	11,673	21,323	11,607	21,389	135,817	62,807	68%	3.74
NORTH ANDOVER	134,905	134,905	134,905	134,905	56,484	100,475	58,452	106,769	58,121	107,100	712,677	314,344	69%	13.79
NORTH ATTLEBOROUGH	0	0	0	0	126	225	131	238	130	239	387	1,738	18%	0.37
NORTH BROOKFIELD	0	0	0	0	423	752	437	799	435	801	1,295	3,168	29%	0.26
NORTH READING	24,811	24,811	24,811	24,811	9,252	16,458	9,560	17,462	9,506	17,516	127,562	51,436	71%	1.76
NORTHAMPTON	112,474	112,474	112,474	112,474	45,912	81,671	47,514	86,788	47,245	87,057	590,567	255,516	70%	21.42
NORTHBOROUGH	86,499	86,499	86,499	0	39,848	70,882	41,173	75,208	40,940	75,441	381,458	308,030	55%	23.04
NORTHBRIDGE	0	0	0	0	10,540	18,750	10,890	19,893	10,829	19,954	32,259	137,933	19%	48.60
NORTHFIELD	0	0	0	0	8,245	14,667	8,482	15,493	8,434	15,541	25,161	116,217	18%	8.15
NORTON	0	0	0	0	3,939	7,008	4,089	7,469	4,066	7,492	12,094	53,397	18%	5.75
NORWELL	778	778	778	778	309	549	319	583	317	585	4,057	1,717	70%	0.07
OAK BLUFFS	547	547	525	0	5,209	9,265	5,382	9,831	5,351	9,862	17,561	71,695	20%	25.57
OAKHAM	0	0	0	0	8,390	14,924	9,241	16,879	9,188	16,932	26,819	108,271	20%	72.04
ORANGE	0	0	0	0	4,058	7,218	4,438	8,107	4,413	8,132	12,909	53,813	19%	7.36
ORLEANS	0	0	0	0	286	509	296	540	294	542	876	4,143	17%	0.71
OTIS	14,315	14,315	13,742	0	31,049	55,231	31,737	57,971	31,558	58,150	136,716	456,408	23%	425.36
OXFORD	0	0	0	0	401	712	414	755	411	758	1,226	5,665	18%	0.45
PALMER	0	0	0	0	6,234	11,090	6,441	11,765	7,345	10,861	20,020	86,176	19%	7.15
PAXTON	0	0	0	0	24,011	42,712	25,613	46,784	26,905	45,492	76,529	320,244	19%	79.13
PEABODY	1,619	1,619	1,619	1,619	617	1,099	638	1,165	634	1,169	8,365	3,433	71%	0.07
PELHAM	0	0	0	0	6,582	11,708	6,801	12,422	6,762	12,461	20,145	87,087	19%	63.43
PEPPERELL	0	0	0	0	7,662	13,629	8,362	15,275	8,937	14,700	24,961	108,352	19%	10.73
PERU	16,577	16,577	15,914	0	16,272	28,944	16,813	30,711	16,718	30,806	98,871	191,765	34%	246.17
PETERSHAM	0	0	0	0	4,972	8,844	7,936	14,497	7,891	14,542	20,799	132,959	14%	117.56
PHILLIPSTON	17,705	17,705	17,705	0	9,292	16,529	9,983	18,236	9,927	18,292	82,317	70,762	54%	47.65
PITTSFIELD	38,085	38,085	38,085	38,085	15,033	26,741	15,476	28,268	15,388	28,356	198,237	83,365	70%	1.71
PLAINFIELD	0	0	0	0	6,446	11,466	6,806	12,431	6,767	12,470	20,019	93,767	18%	164.22
PLAINVILLE	6,721	6,721	6,721	0	2,717	4,834	2,808	5,128	2,792	5,144	28,480	21,827	57%	3.18
PLYMOUTH	87,231	87,231	83,742	0	277,410	493,465	286,142	522,668	284,522	524,288	1,106,278	4,665,253	19%	102.29
PRINCETON	0	0	0	0	17,613	31,331	18,337	33,495	18,234	33,598	54,184	220,372	20%	69.10
PROVINCETOWN	30,372	30,372	30,372	0	11,606	20,646	11,992	21,906	11,924	21,974	126,638	94,898	57%	26.65
QUINCY	19,984	19,984	19,984	19,984	7,417	13,194	7,664	13,999	7,620	14,043	102,637	41,236	71%	0.49
RAYNHAM	0	0	0	0	2,924	5,201	3,022	5,519	3,004	5,537	8,950	39,217	19%	3.97
READING	50,591	50,591	50,591	50,591	17,634	31,369	18,221	33,282	18,118	33,385	256,337	98,036	72%	4.35
REHOBOTH	0	0	0	0	3,697	6,577	3,820	6,978	3,799	6,999	11,316	49,930	18%	5.77
REVERE	0	0	0	0	2,419	4,304	0	0	0	0	2,419	4,304	36%	0.10
RICHMOND	808	808	808	0	354	629	329	602	327	604	3,434	2,643	57%	1.58
ROCHESTER	0	0	0	0	2,672	4,753	2,761	5,043	2,745	5,059	8,178	33,147	20%	8.45
ROCKPORT	15,485	15,485	15,485	0	7,714	13,723	7,971	14,561	8,584	13,948	70,724	57,717	55%	7.71
ROWE	0	0	0	0	922	1,639	952	1,740	947	1,745	2,821	20,768	12%	54.94
ROWLEY	26,459	26,459	26,459	26,459	8,911	15,852	9,208	16,818	9,156	16,870	133,111	49,540	73%	11.10
ROYALSTON	25,994	25,994	24,954	0	25,860	46,000	27,798	50,777	28,253	50,322	158,853	232,461	41%	202.67
RUSSELL	0	0	0	0	82	147	85	156	85	156	252	1,391	15%	0.87
RUTLAND	0	0	0	0	4,866	8,656	5,547	10,131	5,515	10,163	15,928	57,762	22%	11.70
SALEM	24,901	24,901	24,901	24,901	8,999	16,008	9,299	16,985	9,246	17,038	127,148	50,031	72%	1.31
SALISBURY	136,963	136,963	131,484	0	91,687	163,096	94,729	173,032	94,193	173,568	686,019	820,586	46%	119.24

APPENDIX A

ESTIMATED PILOT PAYMENTS & DEFICIENCIES FOR STATE OWNED LAND FY 1989 - FY 1995

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>		<u>1994</u>		<u>1995</u>		<u>FY 1989 - FY 1995</u>			
MUNICIPALITY	Estimated	Estimated	Estimated	Estimated	Actual	Actual	Actual	Actual	Actual	Estimated	Total	Total	Per Cent	Deficiency
	FUNDING	FUNDING	FUNDING	FUNDING	Funding	Deficiency	Funding	Deficiency	Funding	Deficiency	Estimated	Estimated	Of Estimated	Per Capita
SANDSFIELD	1,896	1,896	1,820	0	11,647	20,717	12,034	21,981	11,966	22,049	41,259	173,395	19%	259.96
SANDWICH	474,340	474,340	595,526	0	269,834	479,989	278,810	509,276	277,232	510,854	2,370,082	2,723,713	47%	175.85
SAUGUS	584	584	584	584	481	855	497	907	494	910	3,808	2,672	59%	0.10
SAVOY	44,487	44,487	42,708	0	23,052	41,006	23,770	43,418	23,923	43,265	202,427	259,519	44%	409.34
SHARON	61,624	61,624	61,624	61,624	27,759	49,379	28,683	52,392	30,380	50,695	333,318	152,466	69%	9.83
SHEFFIELD	7,968	7,968	7,968	7,968	3,784	6,731	3,910	7,142	7,907	3,145	47,473	17,018	74%	5.85
SHELBURNE	0	0	0	0	1,190	2,116	1,224	2,235	1,217	2,242	3,631	17,413	17%	8.65
SHERBORN	3,483	3,483	3,483	3,483	1,317	2,342	1,361	2,485	1,353	2,493	17,963	7,320	71%	1.84
SHIRLEY	24,216	24,216	24,216	24,216	13,471	23,964	13,920	25,426	13,841	25,505	138,096	74,895	65%	12.24
SHREWSBURY	172,146	172,146	172,146	172,146	74,310	132,186	76,790	140,264	76,355	140,699	916,039	413,149	69%	17.11
SHUTESBURY	0	0	0	0	3,617	6,433	3,737	6,825	3,716	6,846	11,070	50,772	18%	32.53
SOMERSET						0	63	114	62	115	125	229	35%	0.01
SO UTH HADLEY	9,340	9,340	9,340	9,340	3,964	7,051	4,096	7,481	4,073	7,504	49,493	22,036	69%	1.32
SO UTHAMPTON	0	0	0	0	1,466	2,608	1,515	2,767	1,506	2,776	4,487	21,771	17%	4.86
SO UTHBOROUGH					445	793	460	841	458	843	1,363	2,477	35%	0.37
SO UTHBRIDGE					40	72	41	76	41	76	122	224	35%	0.01
SOUTHWICK	0	0	0	0	838	1,491	866	1,582	861	1,587	2,565	11,664	18%	1.52
SPENCER	0	0	0	0	15,428	27,444	12,288	22,446	12,219	22,515	39,935	175,261	19%	15.05
SPRINGFIELD	51,992	51,992	51,992	51,992	22,327	39,715	23,069	42,137	23,765	41,441	277,129	123,293	69%	0.79
STERLING	0	0	0	0	3,373	6,000	3,485	6,366	3,466	6,385	10,324	45,215	19%	6.98
STOCKBRIDGE						0	1,140	2,083	1,134	2,089	2,274	4,172	35%	1.67
STOW	2,763	2,763	2,763	2,763	1,059	1,884	1,094	1,999	1,088	2,005	14,293	5,888	71%	1.11
STURBRIDGE	0	0	0	0	15,722	27,966	20,644	37,708	20,527	37,825	56,893	218,731	21%	28.13
SUDBURY	10,799	10,799	10,799	10,799	4,918	8,747	5,082	9,282	5,053	9,311	58,249	27,340	68%	1.90
SUNDERLAND	22,283	22,283	22,283	0	8,562	15,231	8,847	16,160	8,797	16,210	93,055	69,884	57%	20.56
SUTTON	0	0	0	0	10,258	18,248	11,559	21,113	11,640	21,032	33,457	151,689	18%	22.23
SWAMPSCOTT					315	561	325	595	324	596	964	1,752	35%	0.13
TAUNTON	142,119	142,119	142,119	0	91,752	163,212	94,804	173,171	94,268	173,707	707,181	652,209	52%	13.09
TEMPLETON	0	0	0	0	25,888	46,051	26,750	48,863	26,599	49,014	79,237	315,940	20%	49.07
TEWKSBURY	179,323	179,323	179,323	0	76,961	136,902	79,224	144,712	78,776	145,160	772,930	606,097	56%	22.23
TISBURY					463	824	478	874	476	876	1,417	2,574	36%	0.83
TOLLAND	23,768	23,768	22,817	0	8,505	15,128	8,788	16,051	12,958	11,881	100,604	213,471	32%	738.65
TOPSFIELD	31,660	31,660	31,660	31,660	12,715	22,619	13,138	23,999	13,072	24,065	165,565	70,683	70%	12.28
TOWNSEND	1,861	1,861	1,787	0	49,363	87,808	51,427	93,937	52,000	93,364	158,299	754,724	17%	88.83
TYNGSBOROUGH	0	0	0	0	5,013	8,917	5,135	9,380	5,106	9,409	15,254	44,838	25%	5.19
TYRINGHAM	0	0	0	0	2,952	5,251	2,995	5,471	2,978	5,488	8,925	36,058	20%	97.72
UPTON	0	0	0	0	26,272	46,734	27,146	49,585	26,993	49,738	80,411	302,501	21%	64.68
UXBRIDGE	0	0	0	0	6,600	11,740	7,028	12,838	7,318	12,548	20,946	66,514	24%	6.39
WAKEFIELD	16,053	16,053	16,053	16,053	6,043	10,750	6,244	11,406	6,209	11,441	82,708	33,597	71%	1.35
WALES	0	0	0	0	7,819	13,908	8,592	15,695	8,543	15,744	24,954	109,307	19%	69.80
WALPOLE	53,874	53,874	53,874	53,874	22,200	39,489	22,938	41,898	22,808	42,028	283,442	123,415	70%	6.11
WALTHAM	572,043	572,043	572,043	572,043	245,268	436,290	136,621	249,552	135,848	250,325	2,805,909	936,167	75%	16.17
WARE	0	0	0	8,108	4,509	8,022	4,659	8,511	4,936	8,234	22,212	49,091	31%	5.01
WAREHAM	0	0	0	0	4,243	7,547	4,318	7,887	4,294	7,911	12,855	55,745	19%	2.90
WARREN	0	0	0	0	123	219	127	232	127	232	377	1,615	19%	0.36
WARWICK	69,211	69,211	66,443	0	22,058	39,237	22,860	41,756	22,730	41,886	272,513	256,850	51%	347.09
WASHINGTON	59,524	59,524	57,143	0	35,962	63,970	37,159	67,874	36,948	68,085	286,260	329,998	46%	536.58
WAYLAND	22,581	22,581	22,581	22,581	7,949	14,141	8,214	15,003	8,167	15,050	114,654	44,194	72%	3.72
WEBSTER	2,454	2,454	2,454	2,454	895	1,591	924	1,689	919	1,694	12,554	4,974	72%	0.31
WELLFLEET	0	0	0	0	90	159	93	169	92	170	275	1,394	16%	0.56
WENDELL	70,262	70,262	67,452	0	17,341	30,848	17,615	32,176	17,515	32,276	260,447	246,992	51%	277.52
WENHAM					528	938	545	995	542	998	1,615	2,931	36%	0.70
WEST BRIDGEWATER	20,196	20,196	20,196	20,196	9,429	16,772	9,741	17,794	9,686	17,849	109,640	52,415	68%	8.20

APPENDIX A

ESTIMATED PILOT PAYMENTS & DEFICIENCIES FOR STATE OWNED LAND FY 1989 - FY 1995

MUNICIPALITY	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>		<u>1994</u>		<u>1995</u>		<u>FY 1989 - FY 1995</u>			
	Estimated	Estimated	Estimated	Estimated	Actual	Actual	Actual	Actual	Actual	Estimated	Total	Total	Per Cent	Deficiency
	FUNDING	FUNDING	FUNDING	FUNDING	Funding	Deficiency	Funding	Deficiency	Funding	Deficiency	Estimated	Estimated	Of Estimated	Per
											Funding	Deficiency	Funding	Capita
WEST BROOKFIELD	0	0	0	0	4,368	7,769	4,851	8,860	4,823	8,888	14,042	60,737	19%	17.20
WEST NEWBURY	4,168	4,168	4,168	0	2,144	3,814	2,215	4,046	2,202	4,059	19,065	16,087	54%	4.70
WEST STOCKBRIDGE					370	659	382	699	380	701	1,132	2,059	35%	1.39
WEST TISBURY	317,450	317,450	304,752	0	131,554	234,012	136,183	248,753	135,412	249,524	1,342,801	1,254,597	52%	724.53
WESTBOROUGH	64,231	64,231	64,231	64,231	22,866	40,676	23,624	43,152	23,490	43,286	326,904	127,114	72%	8.99
WESTFIELD	23,881	23,881	22,926	0	27,609	49,113	29,650	54,160	29,483	54,327	157,430	354,072	31%	9.23
WESTFORD	269	269	269	269	212	378	219	400	303	316	1,810	1,094	62%	0.07
WESTMINSTER	0	0	0	0	25,435	45,244	26,280	48,004	26,131	48,153	77,846	357,945	18%	57.82
WESTPORT	198,432	198,432	198,432	0	104,645	186,146	108,126	197,504	107,514	198,116	915,581	780,198	54%	56.32
WEYMOUTH	62,776	62,776	62,776	62,776	24,959	44,398	25,789	47,107	25,643	47,253	327,495	158,758	70%	2.57
WILBRAHAM	0	0	0	0	7,882	14,020	8,144	14,875	8,097	14,922	24,123	113,521	18%	8.97
WILLIAMSBURG	0	0	0	0	557	990	575	1,051	572	1,054	1,704	6,559	21%	2.61
WILLIAMSTOWN	25,802	25,802	25,802	0	13,925	24,771	14,376	26,260	15,977	24,659	121,684	101,492	55%	12.35
WILMINGTON	876	876	876	876	330	588	341	624	339	626	4,514	1,838	71%	0.10
WINCHENDON	0	0	0	29,545	13,863	24,659	14,324	26,164	14,243	26,245	71,975	165,703	30%	18.82
WINDSOR	47,923	47,923	47,923	0	13,148	23,389	13,586	24,815	13,651	24,750	184,154	120,877	60%	156.98
WORCESTER	204,873	204,873	204,873	204,873	84,328	150,005	87,133	159,158	86,640	159,651	1,077,593	468,814	70%	2.76
WORTHINGTON	0	0	0	0	10,646	18,937	10,958	20,017	11,278	19,697	32,882	111,731	23%	96.65
WRENTHAM	157,213	157,213	150,924	0	105,178	187,095	108,677	198,511	108,062	199,126	787,267	1,036,422	43%	115.08

COUNT	265	265	265	265	278	283	282	282	283	284	284	284	284	284
TOTAL	<u>\$10,891,747</u>	<u>\$10,891,747</u>	<u>\$10,945,671</u>	<u>\$6,186,383</u>	<u>\$6,500,000</u>	<u>\$11,562,418</u>	<u>\$6,500,000</u>	<u>\$11,872,946</u>	<u>\$6,500,000</u>	<u>\$11,872,946</u>	<u>\$58,415,548</u>	<u>\$58,537,705</u>		
MINIMUM	\$0	\$0	\$0	\$0	\$16	\$0	\$17	\$30	\$16	(\$2,675)	\$112	\$0		\$0.004
MAXIMUM	\$788,155	\$788,155	\$788,155	\$788,155	\$341,009	\$606,597	\$353,069	\$644,919	\$351,071	\$646,917	\$3,916,020	\$4,665,253		\$1,361
AVERAGE	\$41,101	\$41,101	\$41,304	\$23,345	\$23,381	\$40,857	\$23,050	\$42,103	\$22,968	\$41,806	\$205,689	\$206,119	* 50 %	\$53
MEDIAN												\$76,744		\$9.04

NOTE : * Average Based On Totals

APPENDIX B

ANALYSIS OF PILOT PROGRAM BY MUNICIPALITY

FY 1994

MUNICIPALITY	Total Land Area (Acres)* *includes water	% of Municipal Land Area – State Owned	State Owned Land (ACRES)	State Owned Value FY 94	State Owned Value PER ACRE	c.58 REIMBURSEMENT @ \$11.74 / \$1,000	PILOT \$ FY 94	Total \$ Deficiency FY 94	Deficiency Per Capita FY 94
ABINGTON	6,381	9.53%	608.00	\$4,965,100	\$8,166	\$58,290	\$20,622	\$37,668	\$2.73
ACTON	12,998	1.08%	140.61	9,171,700	65,228	107,676	38,094	69,582	3.89
ACUSHNET	11,520	0.01%	0.99	11,100	11,212	130	46	84	0.01
ADAMS	14,733	27.68%	4,077.68	4,446,577	1,090	52,203	18,468	33,735	3.57
AGAWAM	14,944	5.51%	823.00	3,971,000	4,825	46,620	16,493	30,127	1.10
AMHERST	17,786	9.74%	1,732.36	21,345,700	12,322	250,599	88,657	161,942	4.60
ANDOVER	20,474	4.73%	969.34	7,927,193	8,178	93,065	32,925	60,140	2.06
ASHBURNHAM	26,170	8.09%	2,116.40	2,029,663	959	23,828	8,430	15,398	2.83
ASHBY	15,322	13.91%	2,131.05	2,888,090	1,355	33,906	11,995	21,911	8.06
ASHFIELD	25,805	0.63%	162.60	413,800	2,545	4,858	1,719	3,139	1.83
ASHLAND	8,294	7.51%	623.08	4,095,500	6,573	48,081	17,010	31,071	2.58
ATHOL	21,165	7.52%	1,591.86	1,548,217	973	18,176	6,430	11,746	1.03
AYER	5,978	1.62%	96.88	198,000	2,044	2,325	823	1,502	0.22
BARNSTABLE	40,154	0.15%	60.49	2,041,400	33,748	23,966	8,479	15,487	0.38
BARRE	28,685	6.26%	1,795.66	2,223,840	1,238	26,108	9,237	16,871	3.71
BECKET	30,746	11.76%	3,616.29	3,668,756	1,015	43,071	15,238	27,833	18.79
BEDFORD	8,864	5.80%	514.23	37,798,100	73,504	443,750	156,990	286,760	22.07
BELCHERTOWN	35,475	5.52%	1,957.50	14,452,600	7,383	169,674	60,027	109,647	10.36
BELMONT	2,982	1.10%	32.89	117,300	3,566	1,377	487	890	0.04
BERKLEY	10,496	0.95%	99.56	1,012,100	10,166	11,882	4,204	7,678	1.81
BERNARDSTON	15,046	3.45%	519.27	368,742	710	4,329	1,532	2,797	1.37
BEVERLY	9,830	0.90%	88.11	1,236,100	14,029	14,512	5,134	9,378	0.25
BILLERICA	16,614	2.07%	343.21	11,986,672	34,925	140,724	49,785	90,939	2.42
BLACKSTONE	7,226	0.84%	60.35	160,400	2,658	1,883	666	1,217	0.15
BLANDFORD	34,182	5.96%	2,036.00	1,042,800	512	12,242	4,331	7,911	6.66
BOLTON	12,794	3.71%	474.50	634,100	1,336	7,444	2,634	4,810	1.53
BOSTON	27,955	1.10%	308.20	58,352,800	189,334	685,062	242,362	442,700	0.77
BOURNE	26,586	40.59%	10,789.80	85,007,500	7,879	997,988	353,069	644,919	40.15
BOXFORD	15,610	5.76%	899.57	2,923,600	3,250	34,323	12,143	22,180	3.54
BREWSTER	16,102	12.14%	1,954.13	17,667,040	9,041	207,411	73,378	134,033	15.88
BRIDGEWATER	18,010	11.05%	1,990.02	35,468,000	17,823	416,394	147,312	269,082	12.66
BRIMFIELD	22,733	8.55%	1,943.67	4,043,800	2,080	47,474	16,795	30,679	10.22
BROCKTON	13,747	0.01%	1.74	17,300	9,943	203	72	131	0.00
BROOKFIELD	10,771	11.39%	1,227.21	1,386,013	1,129	16,272	5,757	10,515	3.54
BUCKLAND	12,845	1.18%	152.00	299,000	1,967	3,510	1,242	2,268	1.18
CANTON	12,403	1.30%	161.00	4,945,000	30,714	58,054	20,538	37,516	2.02
CARLISLE	9,882	8.92%	881.40	12,676,600	14,382	148,823	52,651	96,172	22.20
CARVER	25,331	7.28%	1,845.25	14,054,000	7,616	164,994	58,372	106,622	10.07
CHARLEMONT	16,960	7.92%	1,343.10	507,800	378	5,962	2,109	3,853	3.08
CHARLTON	28,134	1.00%	281.70	548,200	1,946	6,436	2,277	4,159	0.43
CHELMSFORD	14,694	0.20%	28.66	1,045,300	36,472	12,272	4,342	7,930	0.24
CHELSEA	1,389	1.41%	19.54	9,149,900	468,265	107,420	38,003	69,417	2.42
CHESHIRE	17,645	13.45%	2,373.00	3,430,700	1,446	40,276	14,249	26,027	7.48
CHESTER	23,744	9.92%	2,356.00	1,050,600	446	12,334	4,364	7,970	6.23
CHESTERFIELD	20,058	9.49%	1,904.01	1,661,212	872	19,503	6,900	12,603	12.03
CLARKSBURG	8,147	40.09%	3,266.52	2,628,800	805	30,862	10,918	19,944	11.43
COHASSET	6,438	0.02%	1.00	82,800	82,800	972	344	628	0.09
COLRAIN	27,789	8.90%	2,473.50	1,445,042	584	16,965	6,002	10,963	6.24
CONCORD	16,493	5.78%	953.61	34,709,600	36,398	407,491	144,163	263,328	15.42
CONWAY	24,256	11.73%	2,845.73	2,868,900	1,008	33,681	11,916	21,765	14.23

APPENDIX B

ANALYSIS OF PILOT PROGRAM BY MUNICIPALITY

FY 1994

MUNICIPALITY	Total Land Area (Acres)* *includes water	% of Municipal Land Area - State Owned	State Owned Land (ACRES)	State Owned Value FY 94	State Owned Value PER ACRE	c.58 REIMBURSEMENT @ \$11.74 / \$1,000	PILOT \$ FY 94	Total \$ Deficiency FY 94	Deficiency Per Capita FY 94
CUMMINGTON	14,835	2.84%	422.03	242,158	574	2,843	1,006	1,837	2.34
DALTON	13,971	15.54%	2,170.51	2,968,239	1,368	34,847	12,328	22,519	3.15
DANVERS	8,858	3.53%	312.65	9,544,300	30,527	112,050	39,641	72,409	3.00
DARTMOUTH	39,558	3.65%	1,444.48	16,901,700	11,701	198,426	70,199	128,227	4.71
DEERFIELD	21,485	3.80%	815.35	2,768,300	3,395	32,500	11,498	21,002	4.19
DENNIS	14,016	0.03%	4.00	211,400	52,850	2,482	878	1,604	0.12
DOUGLAS	24,371	16.60%	4,045.82	6,036,900	1,492	70,873	25,074	45,799	8.42
DOVER	9,798	1.61%	157.52	1,353,900	8,595	15,895	5,623	10,272	2.09
DRACUT	13,632	1.36%	185.49	1,798,800	9,698	21,118	7,471	13,647	0.53
DUNSTABLE	10,995	0.05%	5.00	5,000	1,000	59	21	38	0.02
DUXBURY	15,686	0.18%	28.68	1,282,700	44,725	15,059	5,328	9,731	0.70
EAST BRIDGEWATER	11,341	0.0004%	0.05	9,100	182,000	107	38	69	0.01
EAST BROOKFIELD	6,592	0.21%	13.60	9,700	713	114	40	74	0.04
EASTHAM	9,344	0.23%	21.04	228,500	10,860	2,683	949	1,734	0.39
EASTHAMPTON	8,736	0.03%	2.48	46,000	18,548	540	191	349	0.02
EASTON	18,842	7.35%	1,385.52	4,580,414	3,306	53,774	19,024	34,750	1.75
EDGARTOWN	18,720	10.48%	1,962.04	24,553,800	12,514	288,262	101,982	186,280	60.84
EGREMONT	12,102	1.14%	137.77	688,800	5,000	8,087	2,861	5,226	4.25
ERVING	9,114	27.60%	2,515.00	1,040,200	414	12,212	4,320	7,892	5.75
ESSEX	9,203	0.51%	47.00	80,300	1,709	943	334	609	0.19
FAIRHAVEN	7,936	4.92%	390.49	4,125,600	10,565	48,435	17,135	31,300	1.94
FALL RIVER	24,371	8.53%	2,079.63	9,770,812	4,698	114,709	40,582	74,127	0.80
FALMOUTH	29,261	7.57%	2,214.24	24,272,202	10,962	284,956	100,812	184,144	6.59
FITCHBURG	18,131	0.42%	75.70	3,660,200	48,351	42,971	15,202	27,769	0.67
FLORIDA	15,814	28.62%	4,525.78	2,003,400	443	23,520	8,321	15,199	20.48
FOXBOROUGH	13,312	6.77%	900.88	7,087,700	7,868	83,210	29,438	53,772	3.67
FRAMINGHAM	16,346	5.99%	979.46	37,978,700	38,775	445,870	157,740	288,130	4.43
FRANKLIN	17,280	4.24%	732.92	6,074,900	8,289	71,319	25,231	46,088	2.09
FREETOWN	23,174	16.75%	3,881.51	10,228,400	2,635	120,081	42,482	77,599	9.11
GARDNER	14,618	7.93%	1,158.85	2,309,080	1,993	27,109	9,591	17,518	0.87
GEORGETOWN	8,493	12.12%	1,029.07	2,566,800	2,494	30,134	10,661	19,473	3.05
GILL	9,421	0.04%	4.20	181,100	43,119	2,126	752	1,374	0.87
GLOUCESTER	16,928	0.04%	6.98	2,418,700	346,519	28,396	10,046	18,350	0.64
GOSHEN	11,334	12.53%	1,420.65	1,850,200	1,302	21,721	7,684	14,037	16.91
GOSNOLD	8,288	0.82%	67.95	1,385,500	20,390	16,266	5,755	10,511	107.26
GRAFTON	14,925	0.40%	60.00	312,000	5,200	3,663	1,296	2,367	0.18
GRANBY	18,086	7.53%	1,361.42	2,866,300	2,105	33,650	11,905	21,745	3.91
GRANVILLE	27,699	5.90%	1,635.00	1,705,400	1,043	20,021	7,083	12,938	9.22
GREAT BARRINGTON	29,350	23.73%	6,963.80	4,844,570	696	56,875	20,121	36,754	4.76
GREENFIELD	13,978	0.003%	0.48	180,100	375,208	2,114	748	1,366	0.07
GROTON	21,242	3.36%	713.09	2,257,069	3,165	26,498	9,374	17,124	2.28
GROVELAND	5,997	24.55%	1,472.12	2,008,200	1,364	23,576	8,341	15,235	2.92
HADLEY	15,859	6.64%	1,053.77	12,157,200	11,537	142,726	50,494	92,232	21.80
HALIFAX	11,117	2.27%	252.14	824,000	3,268	9,674	3,422	6,252	0.96
HAMILTON	9,594	5.24%	502.50	2,703,400	5,380	31,738	11,228	20,510	2.82
HANCOCK	22,778	28.30%	6,446.83	4,471,135	694	52,491	18,570	33,921	54.01
HANOVER	10,003	0.03%	2.71	176,800	65,240	2,076	734	1,342	0.11
HANSON	10,125	0.00%	0.23	45,100	196,087	529	187	342	0.04
HARDWICK	26,022	2.57%	667.73	478,700	717	5,620	1,988	3,632	1.52
HARVARD	17,267	0.52%	89.65	152,400	1,700	1,789	633	1,156	0.09

APPENDIX B

ANALYSIS OF PILOT PROGRAM BY MUNICIPALITY

FY 1994

MUNICIPALITY	Total Land Area (Acres)* *includes water	% of Municipal Land Area - State Owned	State Owned Land (ACRES)	State Owned Value FY 94	State Owned Value PER ACRE	c.58 REIMBURSEMENT @ \$11.74 / \$1,000	PILOT \$ FY 94	Total \$ Deficiency FY 94	Deficiency Per Capita FY 94
HARWICH	14,342	2.01%	288.14	5,856,900	20,327	68,760	24,326	44,434	4.32
HATFIELD	10,880	0.11%	11.70	85,745	7,329	1,007	356	651	0.20
HAVERHILL	22,931	0.001%	0.20	22,292	111,460	262	93	169	0.00
HAWLEY	19,853	40.30%	8,000.00	2,359,600	295	27,702	9,800	17,902	56.47
HEATH	15,994	4.65%	744.40	699,400	940	8,211	2,905	5,306	7.41
HINGHAM	14,458	0.17%	24.40	2,590,311	106,160	30,410	10,758	19,652	0.99
HINSDALE	13,862	11.71%	1,622.60	2,043,900	1,260	23,995	8,489	15,506	7.92
HOLDEN	23,168	1.76%	407.55	1,218,588	2,990	14,306	5,061	9,245	0.63
HOLLAND	8,269	3.02%	249.45	303,500	1,217	3,563	1,261	2,302	1.05
HOLLISTON	12,224	0.01%	1.25	54,900	43,920	645	228	417	0.03
HOLYOKE	14,630	0.14%	20.76	1,954,700	94,157	22,948	8,119	14,829	0.34
HOPEDALE	3,373	0.14%	4.80	7,900	1,646	93	33	60	0.01
HOPKINTON	17,869	8.16%	1,458.40	9,763,930	6,695	114,629	40,554	74,075	8.06
HUBBARDSTON	26,694	4.81%	1,283.56	2,841,900	2,214	33,364	11,804	21,560	7.71
HUDSON	7,558	1.45%	109.79	1,499,900	13,662	17,609	6,230	11,379	0.66
HULL	1,619	4.76%	77.05	1,335,600	17,334	15,680	5,547	10,133	0.97
HUNTINGTON	17,139	9.14%	1,566.70	1,798,900	1,148	21,119	7,472	13,647	6.87
IPSWICH	21,344	10.37%	2,212.49	36,659,050	16,569	430,377	152,259	278,118	23.42
KINGSTON	12,179	1.17%	142.16	1,553,300	10,926	18,236	6,452	11,784	1.30
LAKEVILLE	23,142	0.43%	98.60	1,212,100	12,293	14,230	5,034	9,196	1.18
LANCASTER	17,875	4.72%	843.11	3,549,700	4,210	41,673	14,743	26,930	4.04
LANESBOROUGH	18,918	9.23%	1,745.60	3,299,700	1,890	38,738	13,705	25,033	8.26
LAWRENCE	4,634	0.01%	0.57	192,100	337,018	2,255	798	1,457	0.02
LEE	17,350	14.02%	2,431.75	2,583,300	1,062	30,328	10,729	19,599	3.35
LEICESTER	15,693	0.71%	111.47	506,200	4,541	5,943	2,103	3,840	0.38
LENOX	13,811	8.20%	1,132.91	1,366,500	1,206	16,043	5,676	10,367	2.05
LEOMINSTER	18,886	7.45%	1,407.48	4,088,600	2,905	48,000	16,981	31,019	0.81
LEVERETT	14,669	1.36%	199.70	262,700	1,315	3,084	1,091	1,993	1.12
LEXINGTON	10,547	0.85%	89.80	9,736,500	108,424	114,307	40,440	73,867	2.63
LEYDEN	11,661	0.51%	59.63	72,200	1,211	848	300	548	0.83
LINCOLN	9,549	2.67%	255.01	23,717,600	93,007	278,445	98,509	179,936	23.47
LOWELL	9,133	3.86%	352.84	16,340,300	46,311	191,835	67,868	123,967	1.20
LUDLOW	18,227	0.96%	174.54	958,500	5,492	11,253	3,981	7,272	0.39
LUNENBURG	17,594	0.75%	131.43	1,151,900	8,764	13,523	4,784	8,739	0.96
LYNN	7,174	0.00%	0.13	79,462	611,246	933	330	603	0.01
LYNNFIELD	6,714	4.82%	323.70	2,655,500	8,204	31,176	11,029	20,147	1.79
MARLBOROUGH	14,106	1.72%	241.98	6,728,400	27,806	78,991	27,946	51,045	1.60
MARSHFIELD	18,253	0.37%	68.00	41,319	608	485	172	313	0.01
MASHPEE	16,614	3.77%	626.61	31,070,650	49,585	364,769	129,048	235,721	29.90
MATTAPOISETT	11,187	0.02%	2.00	34,200	17,100	402	142	260	0.04
MEDFIELD	9,293	5.32%	494.39	12,730,600	25,750	149,457	52,875	96,582	9.17
MENDON	11,482	0.01%	1.50	4,000	2,667	47	17	30	0.01
MERRIMAC	5,779	0.11%	6.36	120,300	18,915	1,412	500	912	0.18
MIDDLEBOROUGH	46,688	6.46%	3,016.99	4,567,900	1,514	53,627	18,972	34,655	1.94
MIDDLEFIELD	15,520	13.96%	2,166.00	1,846,400	852	21,677	7,669	14,008	35.73
MIDDLETON	9,254	1.17%	108.70	468,600	4,311	5,501	1,946	3,555	0.72
MILLBURY	10,490	0.01%	0.73	76,200	104,384	895	317	578	0.05
MILLVILLE	3,181	0.35%	11.10	33,700	3,036	396	140	256	0.11
MONROE	6,970	39.31%	2,740.00	757,600	276	8,894	3,147	5,747	49.97
MONSON	28,774	3.48%	1,001.09	6,262,700	6,256	73,524	26,011	47,513	6.11

APPENDIX B

ANALYSIS OF PILOT PROGRAM BY MUNICIPALITY

FY 1994

MUNICIPALITY	Total Land Area (Acres)* *includes water	% of Municipal Land Area - State Owned	State Owned Land (ACRES)	State Owned Value FY 94	State Owned Value PER ACRE	c.58 REIMBURSEMENT @ \$11.74 / \$1,000	PILOT \$ FY 94	Total \$ Deficiency FY 94	Deficiency Per Capita FY 94
MONTAGUE	20,506	8.24%	1,689.72	2,807,384	1,661	32,959	11,660	21,299	2.56
MONTEREY	17,427	27.78%	4,841.90	3,971,890	820	46,630	16,497	30,133	37.43
MONTGOMERY	9,683	0.90%	87.50	124,200	1,419	1,458	516	942	1.24
MOUNT WASHINGTON	14,298	53.77%	7,687.35	4,473,645	582	52,521	18,581	33,940	251.41
NAHANT	678	0.31%	2.07	39,000	18,841	458	162	296	0.08
NANTUCKET	32,218	0.47%	150.32	9,044,562	60,169	106,183	37,566	68,617	11.41
NATICK	10,234	1.91%	195.80	9,406,900	48,043	110,437	39,071	71,366	2.34
NEW ASHFORD	8,736	42.01%	3,670.00	1,488,000	405	17,469	6,180	11,289	58.80
NEW BEDFORD	12,691	8.50%	1,078.58	1,300,700	1,206	15,270	5,402	9,868	0.10
NEW BRAINTREE	13,440	9.52%	1,278.90	3,416,551	2,671	40,110	14,190	25,920	29.42
NEW MARLBOROUGH	30,746	9.94%	3,055.60	2,524,100	826	29,633	10,484	19,149	15.44
NEW SALEM	37,926	0.58%	219.00	542,100	2,475	6,364	2,251	4,113	5.13
NEWBURY	15,578	18.96%	2,954.20	6,984,200	2,364	81,995	29,008	52,987	9.42
NEWBURYPORT	5,312	8.17%	434.00	3,313,000	7,634	38,895	13,760	25,135	1.54
NORFOLK	9,824	12.92%	1,269.49	16,309,200	12,847	191,470	67,738	123,732	13.35
NORTH ADAMS	13,248	12.75%	1,688.47	2,810,600	1,665	32,996	11,673	21,323	1.27
NORTH ANDOVER	17,811	11.21%	1,996.11	14,073,300	7,050	165,221	58,452	106,769	4.68
NORTH BROOKFIELD	13,683	0.10%	13.50	105,267	7,798	1,236	437	799	0.17
NORTH READING	8,486	2.01%	170.75	2,301,700	13,480	27,022	9,560	17,462	1.45
NORTHAMPTON	22,797	1.64%	375.00	11,439,700	30,506	134,302	47,514	86,788	2.96
NORTHBOROUGH	11,981	4.38%	524.91	9,913,200	18,886	116,381	41,173	75,208	6.30
NORTHBRIDGE	11,494	3.67%	421.84	2,622,100	6,216	30,783	10,890	19,893	1.49
NORTHFIELD	22,554	4.30%	969.66	2,042,121	2,106	23,975	8,482	15,493	5.46
NORTON	18,816	13.93%	2,621.96	984,500	375	11,558	4,089	7,469	0.52
NORWELL	13,651	1.06%	145.03	76,800	530	902	319	583	0.06
NATILEBOROUGH	12,448	0.01%	1.05	31,400	29,905	369	131	238	0.01
OAK BLUFFS	4,640	1.14%	52.71	1,295,800	24,584	15,213	5,382	9,831	3.51
OAKHAM	13,587	8.26%	1,121.64	2,224,833	1,984	26,120	9,241	16,879	11.23
ORANGE	22,918	3.66%	839.80	1,068,600	1,272	12,545	4,438	8,107	1.11
ORLEANS	9,082	0.01%	0.74	71,200	96,216	836	296	540	0.09
OTIS	24,256	12.59%	3,052.64	7,641,260	2,503	89,708	31,737	57,971	54.03
OXFORD	17,530	0.24%	41.50	99,600	2,400	1,169	414	755	0.06
PALMER	20,570	1.67%	344.00	1,550,800	4,508	18,206	6,441	11,765	0.98
PAXTON	9,856	7.18%	707.36	6,166,700	8,718	72,397	25,613	46,784	11.56
PEABODY	10,758	0.10%	11.25	153,600	13,653	1,803	638	1,165	0.02
PELHAM	17,082	7.00%	1,195.85	1,637,400	1,369	19,223	6,801	12,422	9.05
PEPPERELL	14,714	2.10%	309.12	2,013,400	6,513	23,637	8,362	15,275	1.51
PERU	16,704	33.29%	5,560.00	4,048,000	728	47,524	16,813	30,711	39.42
PETERSHAM	43,635	3.87%	1,688.78	1,910,800	1,131	22,433	7,936	14,497	12.82
PHILLIPSTON	15,546	20.03%	3,114.09	2,403,631	772	28,219	9,983	18,236	12.28
PITTSFIELD	27,155	7.61%	2,066.30	3,726,100	1,803	43,744	15,476	28,268	0.58
PLAINFIELD	13,690	9.01%	1,233.00	1,638,600	1,329	19,237	6,806	12,431	21.77
PLAINVILLE	7,347	0.95%	69.52	676,000	9,724	7,936	2,808	5,128	0.75
PLYMOUTH	66,048	18.59%	12,279.99	68,893,499	5,610	808,810	286,142	522,668	11.46
PRINCETON	22,848	13.88%	3,170.38	4,415,033	1,393	51,832	18,337	33,495	10.50
PROVINCETOWN	5,344	1.28%	68.35	2,887,400	42,244	33,898	11,992	21,906	6.15
QUINCY	10,650	0.11%	12.11	1,845,200	152,370	21,663	7,664	13,999	0.16
RAYNHAM	13,261	0.83%	110.16	727,500	6,604	8,541	3,022	5,519	0.56
READING	6,304	4.47%	282.00	4,387,000	15,557	51,503	18,221	33,282	1.48
REHOBOTH	30,374	0.50%	151.98	919,800	6,052	10,798	3,820	6,978	0.81

APPENDIX B

ANALYSIS OF PILOT PROGRAM BY MUNICIPALITY

FY 1994

MUNICIPALITY	Total Land Area (Acres)* *includes water	% of Municipal Land Area - State Owned	State Owned Land (ACRES)	State Owned Value FY 94	State Owned Value PER ACRE	c.58 REIMBURSEMENT @ \$11.74 / \$1,000	PILOT \$ FY 94	Total \$ Deficiency FY 94	Deficiency Per Capita FY 94
RICHMOND	12,198	0.19%	23.50	79,300	3,374	931	329	602	0.36
ROCHESTER	23,066	0.31%	70.50	664,700	9,428	7,804	2,761	5,043	1.29
ROCKPORT	4,531	1.71%	77.68	1,919,221	24,707	22,532	7,971	14,561	1.95
ROWE	15,392	1.66%	255.44	229,300	898	2,692	952	1,740	4.60
ROWLEY	12,179	7.57%	921.95	2,216,900	2,405	26,026	9,208	16,818	3.77
ROYALSTON	27,155	16.43%	4,462.42	6,692,900	1,500	78,575	27,798	50,777	44.27
RUSSELL	11,558	0.01%	1.00	20,500	20,500	241	85	156	0.10
RUTLAND	23,110	3.47%	802.30	1,335,453	1,665	15,678	5,547	10,131	2.05
SALEM	5,235	0.64%	33.26	2,238,800	67,312	26,284	9,299	16,985	0.45
SALISBURY	10,323	5.17%	534.03	22,807,578	42,708	267,761	94,729	173,032	25.14
SANDSFIELD	33,907	13.45%	4,559.00	2,897,400	636	34,015	12,034	21,981	32.96
SANDWICH	27,917	32.58%	9,094.80	67,128,300	7,381	788,086	278,810	509,276	32.88
SAUGUS	7,411	0.02%	1.17	119,580	102,205	1,404	497	907	0.04
SAVOY	23,110	53.49%	12,362.00	5,723,000	463	67,188	23,770	43,418	68.48
SHARON	15,558	6.17%	959.33	6,905,900	7,199	81,075	28,683	52,392	3.38
SHEFFIELD	31,149	0.60%	188.00	941,400	5,007	11,052	3,910	7,142	2.45
SHELBURNE	15,014	0.50%	74.70	294,600	3,944	3,459	1,224	2,235	1.11
SHERBORN	10,957	0.28%	30.24	327,600	10,833	3,846	1,361	2,485	0.62
SHIRLEY	10,118	6.30%	637.08	3,351,469	5,261	39,346	13,920	25,426	4.16
SHREWSBURY	13,299	1.03%	137.56	18,488,400	134,402	217,054	76,790	140,264	5.81
SHUTESBURY	17,408	4.12%	716.54	899,700	1,256	10,562	3,737	6,825	4.37
SOMERSET	5,446	0.04%	2.20	15,100	6,864	177	63	114	0.01
SOUTH HADLEY	11,782	5.16%	607.81	986,100	1,622	11,577	4,096	7,481	0.45
SOUTHAMPTON	18,554	0.04%	8.33	364,700	43,782	4,282	1,515	2,767	0.62
SOUTHBOROUGH	9,869	0.02%	1.50	110,800	73,867	1,301	460	841	0.13
SOUTHBRIDGE	13,274	0.08%	10.00	10,000	1,000	117	41	76	0.00
SOUTHWICK	20,346	0.01%	2.94	208,500	70,918	2,448	866	1,582	0.21
SPENCER	21,773	5.98%	1,302.00	2,958,600	2,272	34,734	12,288	22,446	1.93
SPRINGFIELD	21,171	0.32%	68.37	5,554,200	81,237	65,206	23,069	42,137	0.27
STERLING	20,237	0.46%	93.16	839,100	9,007	9,851	3,485	6,366	0.98
STOCKBRIDGE	15,168	0.50%	75.36	274,500	3,643	3,223	1,140	2,083	0.87
STOW	11,482	0.08%	8.94	263,500	29,474	3,093	1,094	1,999	0.38
STURBRIDGE	24,941	10.72%	2,674.88	4,970,400	1,858	58,352	20,644	37,708	4.85
SUDBURY	15,680	3.14%	492.49	1,223,469	2,484	14,364	5,082	9,282	0.65
SUNDERLAND	9,459	13.51%	1,277.60	2,130,100	1,667	25,007	8,847	16,160	4.75
SUTTON	21,728	4.08%	885.56	2,783,000	3,143	32,672	11,559	21,113	3.09
SWAMPSCOTT	1,984	0.01%	0.11	78,400	712,727	920	325	595	0.04
TAUNTON	31,098	11.95%	3,715.63	22,825,800	6,143	267,975	94,804	173,171	3.48
TEMPLETON	20,634	13.68%	2,823.25	6,440,600	2,281	75,613	26,750	48,863	7.59
TEWKSBURY	13,382	4.91%	656.66	19,074,600	29,048	223,936	79,224	144,712	5.31
TISBURY	4,826	0.27%	13.04	115,200	8,834	1,352	478	874	0.28
TOLLAND	21,005	15.50%	3,255.00	2,115,800	650	24,839	8,788	16,051	55.54
TOPSFIELD	8,230	4.62%	380.00	3,163,300	8,324	37,137	13,138	23,999	4.17
TOWNSEND	21,011	25.48%	5,354.61	12,381,900	2,312	145,364	51,427	93,937	11.06
TYNGSBOROUGH	11,430	3.58%	409.22	1,236,390	3,021	14,515	5,135	9,380	1.09
TYRINGHAM	12,147	4.08%	495.80	721,100	1,454	8,466	2,995	5,471	14.83
UPTON	13,958	14.58%	2,035.45	6,535,900	3,211	76,731	27,146	49,585	10.60
UXBRIDGE	19,091	2.94%	560.64	1,692,154	3,018	19,866	7,028	12,838	1.23
WAKEFIELD	5,050	0.45%	22.83	1,503,400	65,852	17,650	6,244	11,406	0.46
WALES	10,387	14.54%	1,510.81	2,068,700	1,369	24,287	8,592	15,695	10.02

APPENDIX B

ANALYSIS OF PILOT PROGRAM BY MUNICIPALITY

FY 1994

MUNICIPALITY	Total Land Area (Acres)* *includes water	% of Municipal Land Area -- State Owned	State Owned Land (ACRES)	State Owned Value FY 94	State Owned Value PER ACRE	c.58 REIMBURSEMENT @ \$11.74 / \$1,000	PILOT \$ FY 94	Total \$ Deficiency FY 94	Deficiency Per Capita FY 94
WALPOLE	13,498	1.58%	212.80	5,522,700	25,953	64,836	22,938	41,898	2.07
WALTHAM	8,653	2.94%	254.06	32,893,800	129,473	386,173	136,621	249,552	4.31
WARE	25,734	1.49%	384.00	1,121,833	2,921	13,170	4,659	8,511	0.87
WAREHAM	24,339	0.14%	33.14	1,039,600	31,370	12,205	4,318	7,887	0.41
WARREN	17,786	0.02%	3.88	30,600	7,887	359	127	232	0.05
WARWICK	24,090	45.83%	11,039.40	5,503,900	499	64,616	22,860	41,756	56.43
WASHINGTON	24,819	45.84%	11,377.00	8,946,600	786	105,033	37,159	67,874	110.36
WAYLAND	10,163	0.49%	49.70	1,977,600	39,791	23,217	8,214	15,003	1.26
WEBSTER	9,280	0.02%	1.74	222,600	127,931	2,613	924	1,689	0.10
WELLFLEET	13,325	0.00002	0.22	22,300	101,364	262	93	169	0.07
WENDELL	20,422	36.28%	7,408.62	4,241,160	572	49,791	17,615	32,176	36.15
WENHAM	5,254	0.02%	0.79	131,162	166,028	1,540	545	995	0.24
WEST BRIDGEWATER	10,080	12.56%	1,265.70	2,345,400	1,853	27,535	9,741	17,794	2.79
WEST BROOKFIELD	13,574	3.86%	523.94	1,167,900	2,229	13,711	4,851	8,860	2.51
WEST NEWBURY	9,382	4.46%	418.90	533,300	1,273	6,261	2,215	4,046	1.18
WEST STOCKBRIDGE	11,910	0.71%	84.00	92,088	1,096	1,081	382	699	0.47
WEST TISBURY	17,075	14.47%	2,471.50	32,788,400	13,267	384,936	136,183	248,753	145.98
WESTBOROUGH	13,766	8.09%	1,113.25	5,687,900	5,109	66,776	23,624	43,152	3.05
WESTFIELD	30,419	2.48%	755.03	7,138,861	9,455	83,810	29,650	54,160	1.41
WESTFORD	19,840	0.02%	3.11	52,700	16,945	619	219	400	0.02
WESTMINSTER	23,744	12.86%	3,053.50	6,327,432	2,072	74,284	26,280	48,004	7.75
WESTPORT	35,354	1.31%	464.04	26,033,200	56,101	305,630	108,126	197,504	14.26
WEYMOUTH	11,341	0.63%	71.15	6,209,200	87,269	72,896	25,789	47,107	0.87
WILBRAHAM	14,406	1.39%	200.00	1,960,700	9,804	23,019	8,144	14,875	1.18
WILLIAMSBURG	16,403	1.03%	168.65	138,513	821	1,626	575	1,051	0.42
WILLIAMSTOWN	29,990	16.27%	4,879.17	3,461,343	709	40,636	14,376	26,260	3.19
WILMINGTON	10,957	0.03%	3.50	82,200	23,486	965	341	624	0.04
WINCHENDON	28,090	5.86%	1,646.16	3,448,700	2,095	40,488	14,324	26,164	2.97
WINDSOR	22,566	16.36%	3,692.91	3,270,946	886	38,401	13,586	24,815	32.23
WORCESTER	24,640	1.48%	364.97	20,978,800	57,481	246,291	87,133	159,158	0.94
WORTHINGTON	20,557	11.11%	2,284.00	2,638,400	1,155	30,975	10,958	20,017	17.32
WRENTHAM	14,515	11.70%	1,697.89	26,165,900	15,411	307,188	108,677	198,511	22.04

COUNT	282	282	282	282	282	282	282	282
TOTAL	4,585,766	356,747	\$1,564,986,611	\$8,098,822	\$18,372,946	\$6,500,000	\$11,872,946	\$2,543
MINIMUM	678	0	\$4,000	\$276	\$47	\$17	\$30	\$0.00
MAXIMUM	66,048	12,362	\$85,007,500	\$712,727	\$997,988	\$353,069	\$644,919	\$251
AVERAGE	16,262	1,265	\$5,549,598	\$4,387	\$65,152	\$23,050	\$42,103	\$9.02
MEDIAN	14,817	469.27	\$2,021,532	\$5,155	\$23,733	\$8,396	\$15,337	\$2.08

APPENDIX C
FY 1989 – FY 1995
Municipal Ranking Total And
Per Capita Impact

MUNICIPALITY	Total Estimated Deficiency	Deficiency per Capita	Rank Based on Deficiency per Capita	Rank Based on Total Deficiency
ABINGTON	\$155,028	\$11.22	133	85
ACTON	294,181	16.46	113	48
ACUSHNET	511	0.05	271	273
ADAMS	138,099	14.62	117	93
AGAWAM	240,205	8.79	149	60
AMHERST	1,090,785	30.96	85	9
ANDOVER	277,767	9.53	140	51
ASHBURNHAM	102,970	18.95	106	123
ASHBY	145,973	53.73	70	90
ASHFIELD	23,567	13.74	120	206
ASHLAND	91,522	7.59	158	133
ATHOL	80,785	7.05	163	140
AYER	4,425	0.64	241	238
BARNSTABLE	117,345	2.87	198	112
BARRE	61,949	13.63	121	157
BECKET	109,666	74.05	48	118
BEDFORD	844,677	65.00	59	16
BELCHERTOWN	866,847	81.94	44	14
BELMONT	2,621	0.11	261	252
BERKLEY	44,645	10.54	136	184
BERNARDSTON	7,536	3.68	190	226
BEVERLY	93,370	2.44	208	130
BILLERICA	267,868	7.12	161	53
BLACKSTONE	2,729	0.33	250	249
BLANDFORD	69,702	58.72	64	151
BOLTON	37,645	12.01	130	192
BOSTON	1,384,930	2.41	209	5
BOURNE	2,639,935	164.34	22	3
BOXFORD	65,703	10.49	137	153
BREWSTER	959,247	113.65	31	11
BRIDGEWATER	1,981,430	93.25	40	4
BRIMFIELD	200,091	66.67	57	70
BROCKTON	386	0.00	281	276
BROOKFIELD	62,145	20.94	102	156
BUCKLAND	17,348	9.00	143	215
CANTON	110,507	5.96	173	117
CARLISLE	407,573	94.06	39	33
CARVER	752,554	71.06	51	23
CHARLEMONT	30,653	24.54	93	197
CHARLTON	26,940	2.81	200	203
CHELMSFORD	23,359	0.72	237	207
CHELSEA	204,474	7.12	162	69
CHESHIRE	185,348	53.28	71	72
CHESTER	93,037	72.69	49	131
CHESTERFIELD	102,832	98.12	36	124
CLARKSBURG	160,350	91.89	41	83
CLINTON	0	0.00	284	284
COHASSET	20,319	2.87	197	213
COLRAIN	90,812	51.69	73	134
CONCORD	775,657	45.42	78	21
CONWAY	162,919	106.55	32	82
CUMMINGTON	11,267	14.35	118	222
DALTON	137,936	19.28	105	94
DANVERS	213,287	8.82	148	67
DARTMOUTH	920,316	33.78	82	13
DEERFIELD	160,045	31.89	84	84
DENNIS	13,441	0.97	233	219
DOUGLAS	285,750	52.55	72	49

APPENDIX C
FY 1989 – FY 1995
Municipal Ranking Total And
Per Capita Impact

MUNICIPALITY	Total Estimated Deficiency	Deficiency per Capita	Rank Based on Deficiency per Capita	Rank Based on Total Deficiency
DOVER	43,923	8.94	147	186
DRACUT	58,718	2.29	212	162
DUNSTABLE	114	0.05	272	281
DUXBURY	42,083	3.03	195	188
EAST BRIDGEWATER	500	0.05	273	274
EAST BROOKFIELD	0	0.00	283	283
EASTHAM	4,721	1.06	231	236
EASTHAMPTON	1,028	0.07	269	270
EASTON	268,726	13.57	122	52
EDGARTOWN	1,159,399	378.64	10	8
EGREMONT	29,703	24.17	94	200
ERVING	23,246	16.94	110	208
ESSEX	1,795	0.55	244	259
FAIRHAVEN	92,196	5.72	177	132
FALL RIVER	218,348	2.36	211	64
FALMOUTH	748,770	26.78	90	24
FITCHBURG	81,760	1.98	214	139
FLORIDA	133,615	180.07	19	97
FOXBOROUGH	396,643	27.10	88	34
FRAMINGHAM	848,711	13.06	125	15
FRANKLIN	183,084	8.29	154	74
FREETOWN	572,826	67.22	56	27
GARDNER	51,602	2.56	207	171
GEORGETOWN	57,376	8.99	145	165
GILL	10,584	6.69	168	223
GLOUCESTER	54,052	1.88	216	167
GOSHEN	121,999	146.99	26	110
GOSNOLD	60,248	614.78	4	160
GRAFTON	7,857	0.60	242	225
GRANBY	166,964	30.00	86	79
GRANVILLE	141,209	100.65	34	91
GREAT BARRINGTON	263,925	34.17	81	54
GREENFIELD	5,639	0.30	253	234
GROTON	124,100	16.52	111	103
GROVELAND	112,761	21.63	100	115
HADLEY	533,544	126.10	27	28
HALIFAX	45,935	7.04	164	181
HAMILTON	60,413	8.30	153	159
HANCOCK	123,301	196.34	18	105
HANOVER	3,952	0.33	251	245
HANSON	2,564	0.28	255	254
HARDWICK	7,275	3.05	194	228
HARVARD	8,163	0.66	240	224
HARWICH	169,159	16.46	112	78
HATFIELD	4,338	1.36	226	240
HAVERHILL	498	0.01	280	275
HAWLEY	122,871	387.61	9	107
HEATH	46,997	65.64	58	179
HINGHAM	76,744	3.87	187	141
HINSDALE	149,083	76.10	47	89
HOLDEN	25,068	1.71	220	204
HOLLAND	4,612	2.11	213	237
HOLLISTON	1,227	0.09	265	266
HOLYOKE	43,681	1.00	232	187
HOPEDALE	234	0.04	274	277
HOPKINTON	218,195	23.74	95	65
HUBBARDSTON	129,618	46.34	77	100
HUDSON	46,751	2.71	202	180

APPENDIX C
FY 1989 – FY 1995
Municipal Ranking Total And
Per Capita Impact

MUNICIPALITY	Total Estimated Deficiency	Deficiency per Capita	Rank Based on Deficiency per Capita	Rank Based on Total Deficiency
HULL	29,847	2.85	199	199
HUNTINGTON	107,079	53.89	69	122
IPSWICH	818,782	68.96	55	18
KINGSTON	87,475	9.67	139	135
LAKEVILLE	172,252	22.13	99	77
LANCASTER	129,048	19.37	104	101
LANESBOROUGH	163,634	53.97	68	81
LAWRENCE	4,293	0.06	270	242
LEE	73,075	12.49	126	145
LEICESTER	24,445	2.40	210	205
LENOX	30,538	6.02	172	198
LEOMINSTER	131,130	3.44	192	99
LEVERETT	15,088	8.45	152	218
LEXINGTON	322,461	11.49	132	42
LEYDEN	4,414	6.67	169	239
LINCOLN	530,018	69.14	53	29
LOWELL	365,157	3.53	191	36
LUDLOW	50,026	2.66	203	175
LUNENBURG	64,022	7.02	165	154
LYNN	1,208	0.01	277	267
LYNNFIELD	59,344	5.26	178	161
MARLBOROUGH	150,367	4.73	182	88
MARSHFIELD	724	0.03	275	272
MASHPEE	1,280,255	162.39	24	6
MATTAPOISETT	1,038	0.18	259	269
MEDFIELD	284,491	27.01	89	50
MENDON	129	0.03	276	280
MERRIMAC	7,075	1.37	225	229
MIDDLEBOROUGH	242,315	13.56	123	59
MIDDLEFIELD	99,712	254.37	15	126
MIDDLETON	12,690	2.58	205	220
MILLBURY	2,394	0.20	258	256
MILLVILLE	0	0.00	282	282
MONROE	38,296	333.01	12	191
MONSON	327,165	42.07	80	41
MONTAGUE	122,049	14.68	116	109
MONTEREY	137,933	171.35	21	96
MONTGOMERY	6,863	9.04	142	230
MOUNT WASHINGTON	183,790	1,361.41	1	73
NAHANT	872	0.23	257	271
NANTUCKET	380,940	63.36	62	35
NATICK	210,215	6.89	167	68
NEW ASHFORD	75,872	395.17	8	142
NEW BEDFORD	29,067	0.29	254	201
NEW BRAINTREE	70,868	80.44	45	147
NEW MARLBOROUGH	122,156	98.51	35	108
NEW SALEM	34,686	43.25	79	194
NEWBURY	344,269	61.23	63	39
NEWBURYPORT	75,797	4.65	184	143
NORFOLK	793,887	85.64	43	19
NORTH ADAMS	62,807	3.74	188	155
NORTH ANDOVER	314,344	13.79	119	45
NORTH ATTLEBOROUGH	1,738	0.37	248	261
NORTH BROOKFIELD	3,168	0.26	256	247
NORTH READING	51,436	1.76	218	172
NORTHAMPTON	255,516	21.42	101	57
NORTHBOROUGH	308,030	23.04	96	46
NORTHBRIDGE	137,933	48.60	75	95

APPENDIX C
FY 1989 - FY 1995
*Municipal Ranking Total And
Per Capita Impact*

MUNICIPALITY	Total Estimated Deficiency	Deficiency per Capita	Rank Based on Deficiency per Capita	Rank Based on Total Deficiency
NORTHFIELD	116,217	8.15	156	113
NORTON	53,397	5.75	176	169
NORWELL	1,717	0.07	267	262
OAK BLUFFS	71,695	25.57	92	146
OAKHAM	108,271	72.04	50	121
ORANGE	53,813	7.36	159	168
ORLEANS	4,143	0.71	238	244
OTIS	456,408	425.36	6	31
OXFORD	5,665	0.45	246	233
PALMER	86,176	7.15	160	137
PAXTON	320,244	79.13	46	43
PEABODY	3,433	0.07	266	246
PELHAM	87,087	63.43	61	136
PEPPERELL	108,352	10.73	135	120
PERU	191,765	246.17	16	71
PETERSHAM	132,959	117.56	29	98
PHILIPSTON	70,762	47.65	76	148
PITTSFIELD	83,365	1.71	219	138
PLAINFIELD	93,767	164.22	23	129
PLAINVILLE	21,827	3.18	193	210
PLYMOUTH	\$4,665,253	102.29	33	1
PRINCETON	220,372	69.10	54	62
PROVINCETOWN	94,898	26.65	91	128
QUINCY	41,236	0.49	245	189
RAYNHAM	39,217	3.97	186	190
READING	98,036	4.35	185	127
REHOBOTH	49,930	5.77	175	176
REVERE	4,304	0.10	264	241
RICHMOND	2,643	1.58	222	251
ROCHESTER	33,147	8.45	151	196
ROCKPORT	57,717	7.71	157	164
ROWE	20,768	54.94	67	212
ROWLEY	49,540	11.10	134	177
ROYALSTON	232,461	202.67	17	61
RUSSELL	1,391	0.87	234	265
RUTLAND	57,762	11.70	131	163
SALEM	50,031	1.31	229	174
SALISBURY	820,586	119.24	28	17
SANDISFIELD	173,395	259.96	14	76
SANDWICH	2,723,713	175.85	20	2
SAUGUS	2,672	0.10	262	250
SAVOY	259,519	409.34	7	55
SHARON	152,466	9.83	138	86
SHEFFIELD	17,018	5.85	174	216
SHELBURNE	17,413	8.65	150	214
SHERBORN	7,320	1.84	217	227
SHIRLEY	74,895	12.24	129	144
SHREWSBURY	413,149	17.11	109	32
SHUTESBURY	50,772	32.53	83	173
SOMERSET	229	0.01	278	278
SOUTH HADLEY	22,036	1.32	228	209
SOUTHAMPTON	21,771	4.86	181	211
SOUTHBOROUGH	2,477	0.37	247	255
SOUTHBRIDGE	224	0.01	279	279
SOUTHWICK	11,664	1.52	223	221
SPENCER	175,261	15.05	115	75
SPRINGFIELD	123,293	0.79	236	106
STERLING	45,215	6.98	166	182

APPENDIX C
FY 1989 – FY 1995
Municipal Ranking Total And
Per Capita Impact

MUNICIPALITY	Total Estimated Deficiency	Deficiency per Capita	Rank Based on Deficiency per Capita	Rank Based on Total Deficiency
STOCKBRIDGE	4,172	1.67	221	243
STOW	5,888	1.11	230	232
STURBRIDGE	218,731	28.13	87	63
SUDBURY	27,340	1.90	215	202
SUNDERLAND	69,884	20.56	103	150
SUTTON	151,689	22.23	98	87
SWAMPSCOTT	1,752	0.13	260	260
TAUNTON	652,209	13.09	124	25
TEMPLETON	315,940	49.07	74	44
TEWKSBURY	606,097	22.23	97	26
TISBURY	2,574	0.83	235	253
TOLLAND	213,471	738.65	2	66
TOPSFIELD	70,683	12.28	128	149
TOWNSEND	754,724	88.83	42	22
TYNGSBOROUGH	44,838	5.19	179	183
TYRINGHAM	36,058	97.72	37	193
UPTON	302,501	64.68	60	47
UXBRIDGE	66,514	6.39	170	152
WAKEFIELD	33,597	1.35	227	195
WALES	109,307	69.80	52	119
WALPOLE	123,415	6.11	171	104
WALTHAM	936,167	16.17	114	12
WARE	49,091	5.01	180	178
WAREHAM	55,745	2.90	196	166
WARREN	1,615	0.36	249	263
WARWICK	256,850	347.09	11	56
WASHINGTON	329,998	536.58	5	40
WAYLAND	44,194	3.72	189	185
WEBSTER	4,974	0.31	252	235
WELLFLEET	1,394	0.56	243	264
WENDELL	246,992	277.52	13	58
WENHAM	2,931	0.70	239	248
WEST BRIDGEWATER	52,415	8.20	155	170
WEST BROOKFIELD	60,737	17.20	108	158
WEST NEWBURY	16,087	4.70	183	217
WEST STOCKBRIDGE	2,059	1.39	224	257
WEST TISBURY	1,234,597	724.53	3	7
WESTBOROUGH	127,114	8.99	144	102
WESTFIELD	354,072	9.23	141	38
WESTFORD	1,094	0.07	268	268
WESTMINSTER	357,945	57.82	65	37
WESTPORT	780,198	56.32	66	20
WEYMOUTH	138,758	2.57	206	92
WILBRAHAM	113,321	8.97	146	114
WILLIAMSBURG	6,559	2.61	204	231
WILLIAMSTOWN	101,492	12.35	127	125
WILMINGTON	1,838	0.10	263	258
WINCHENDON	165,703	18.82	107	80
WINDSOR	120,877	156.98	25	111
WORCESTER	468,814	2.76	201	30
WORTHINGTON	111,731	96.65	38	116
WRENTHAM	1,036,422	115.08	30	10

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Abington	DEM	Ames Nowell State Park	608.00
Acton	DOC	M.C.I Concord	137.71
Acton	DMH	Int. Care Mentally Retarded	1.00
Acton	DFW	Harris Street	1.90
Acushnet	DEM	Fire prten. Fire Tower Lot	0.99
Adams	DEM	Savoy Mountain State Forest	480.00
Adams	DEM	Mt. Greylock St. Reservation	2784.00
Adams	DEM	Mt. Greylock St. Reservation	813.68
Agawam	DEM	Robinson State Park	823.00
Amherst	DOE	UMass/Amherst	838.00
Amherst	DEM	Holyoke Range State Park	892.40
Amherst	DEM	Five College Bike Trail	1.96
Andover	DEM	Harold Parker State Forest	967.97
Andover	DMH	Choice Housing	1.01
Andover	DMH	Choice Housing	0.36
Ashburnham	DEM	Ashburnham State Forest	1574.46
Ashburnham	DFW	High Ridge WMA	87.00
Ashburnham	DFW	Watatic Mtn. Wilf. Sanct.	128.00
Ashburnham	DEM	Ashburnham State Forest	38
Ashburnham	DFW	ASSESSOR - NO NAME ON FILE	25
Ashburnham	DEM	Ashburnham State Forest	150
Ashburnham	DEM	Ashburnham State Forest	113.94
Ashby	DEM	Willard Brook State Forest	1674.30
Ashby	DFW	Mnt. Watatic WMA	11.05
Ashby	DFW	Not Identified	105.7
Ashby	DFW	Ridge + West Rd	215
Ashby	DFW	Globe - Fish + Game	125
Ashfield	DFW	Poland Brk. WMA	71.00
Ashfield	DEM	D.A.R. State Forest	91.60
Ashland	DEM	Ashland State Park	296.58
Ashland	DEM	Hopkington State Park	326.50
Athol	DEM	Petersham State Forest	166.06
Athol	DFW	Millers Rv. WMA	1080.00
Athol	DFW	Miller's River ACQ Project	52
Athol	DEM	Lawton State Forest	237
Athol	DFW	Millers River WMA	56.8
Ayer	DFW	Ayer Game Preserve	96.88
Barnstable	DEM	Public Access	0.35
Barnstable	DEM	State Forest	54.00
Barnstable	DEM	Fire Tower	0.32
Barnstable	DEM	Public Access	0.22
Barnstable	DFW	Bearse Pond	5.60
Barre	DEM	Spencer State Forest	169.50
Barre	DFG	Phillipston WMA	72.00
Barre	DEM	No. Worcester Rail Trail	51.91
Barre	DFW	Hawes Hill WMA	938.17
Barre	DFW	Higgins Swamp	160
Barre	DFW	Prince River WMA	184
Barre	DFW	Ridge Hill WMA (31,119)	220.08
Becket	DEM	Becket/Walker State Forest	3307.00
Becket	DFW	Becket WMA	234.00
Becket	DFW	Westfield River West Branch	75.29
Bedford	MSP	Bedford/Hanscom Airport	513.31
Bedford	DMH	ICFMR	0.92

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Belchertown	DEM	Red Bridge State Park	1.30
Belchertown	DEM	Holyoke Range State Park	35.60
Belchertown	DFW	Swift Riv. WMA	1050.00
Belchertown	DOE	Umass Hort. Resch. Lands	213.80
Belchertown	DMH	Belchertown State School	649.00
Belchertown	DOE	Umass Forest Lands	7.80
Belmont	DMH	Metro. State Hospital	32.89
Berkley	DEM	State Forest (Briggs Rd.)	5.87
Berkley	DEM	Dighton Rock State Park	93.69
Bernardston	DFW	Satans Kingdom WMA	200.77
Bernardston	DFW	Dry Brook	225
Bernardston	DFW	Crossroad WMA	27.5
Bernardston	DFW	State.Robert	66
Beverly	DOE	North Shore Community College	88.11
Billerica	DOE	University of Lowell	7.00
Billerica	DFW	Concord River State Access	0.41
Billerica	DEM	Manning State Forest	321.80
Billerica	DFW	UNKNOWN - DCPO	14
Blackstone	DEM	Douglas/Franklin Railtrail	36.15
Blackstone	DEM	Blackstone Rv Gorge State Pk	24.2
Blandford	DEM	Tolland/Chester/Blandford S.F	2036.00
Bolton	DFW	Bolton Flats WMA	474.50
Boston	DOE	UMass - Arlngtn. St.	0.36
Boston	DEM	Bos. Harb. Islnd. St. Park (2)	39.94
Boston	DMH	Boston State Hospital	151.76
Boston	DYS	American Legion Hwy.	57.43
Boston	DOE	UMass/Boston	50.22
Boston	DOE	Bos. St. Coll. Campus	4.06
Boston	DMH	Mass. Mentl. Hlth. Cln. Fenw	2.41
Boston	BOE	Roxbury Comm. College	2.02
Bourne	DEM	Sandy Pond Rd.	1.00
Bourne	DOE	Mass. Maritime	27.00
Bourne	MMD	Camp Edwards	10738.00
Bourne	DFW	10-7	23.80
Boxford	DFW	JC Phillips Wldl E Sanct.	216.60
Boxford	DEM	Willow Dale St. Forest	47.00
Boxford	DEM	Bald Pate Pond St. Pk.	31.10
Boxford	DEM	Boxford State Forest	525.99
Boxford	DEM	Georgetown/Rowley St. Forest	23.00
Boxford	DFW	Boxford Wildlife Sanct.	55.88
Brewster	DEM	Ncksn. St. Pk & Cape Cd. Rail	1807.90
Brewster	PAB	Sheep Pond Access	0.40
Brewster	DEM	Sheep Pond Resvtn. Lot	17.50
Brewster	DEM	Brewster Beach	42.48
Brewster	DEM	Nickerson State Park	85.85
Bridgewater	DOC	Mass. Correctional Inst.	1242.24
Bridgewater	DOE	Bridgewater State Coll.	159.00
Bridgewater	PAB	Lake Nippenicket	1.90
Bridgewater	DFW	Hockomock Swamp WMA	528.60
Bridgewater	DEM	Bridgewater State Forest	58.46
Brimfield	DEM	Brimfield State Forest	1943.67
Brockton	DEM	Ames Nowell State Park	1.74
Brookfield	DFW	Quaboag WMA	735.60
Brookfield	PAB	Quaboag Pond Access	1.64

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Brookfield	DFW	Quaboag River Project	276.77
Brookfield	DFW	Quaboag WMA	213.2
Buckland	DEM	Hawley State Forest	60.00
Buckland	DEM	Buckland State Forest	92.00
Canton	DMH	ICFMR	1.00
Canton	DPH	Mass. Hospital School	160.00
Carlisle	DEM	Great Brook Farm State Park	881.40
Carver	DEM	Myle Standish State Park	1773.62
Carver	DFW	Muddy Pond Fishery Mgt. Area	71.63
Charlemont	DEM	Mohawk Trail State Forest	1342.50
Charlemont	PAB	Deerfield River Access	0.60
Charlton	DFW	Bennett WMA	281.20
Charlton	DEM	Fire Protctn. Tower Lot	0.50
Chelmsford	DEM	Great Brook Farm St. Pk.	20.60
Chelmsford	DEM	Warren Manning St. Forest	0.06
Chelmsford	DOE	U.Mass./Lowell	8.00
Chelsea	ODS	Soldiers Home	19.54
Cheshire	DFW	Stafford Hill W.M.A.	1236.00
Cheshire	DEM	Mt. Greylock St. Rsvtn.	1137.00
Chester	DFW	Chester WMA	1207.00
Chester	DEM	Chester St. For. & Fire Tower	1149.00
Chesterfield	DEM	Chesterfield St. Pk. & E. Bch	1144.84
Chesterfield	DFW	Canada Hill WMA	623.50
Chesterfield	DFW	Fisk Meadows WMA	135.67
Clarksburg	DEM	Mauserts St. Park	366.27
Clarksburg	DEM	Clarksburg St. Forest	2900.00
Clarksburg	DEM	Natural Bridge State Park	0.25
Cohasset	DMH	Int. Care Fac. - Ment. Rtrd.	1.00
Colrain	DEM	Catamount & H.O. Cook St. For	2246.00
Colrain	DEM	Catamount State Park 406-26	227.5
Concord	DEM	Walden Pond State Reservation	228.73
Concord	DOC	Mass. Crctnl. Inst.	300.88
Concord	MSP	Bedford Airport	422.50
Concord	DFW	Not Identified	1.5
Conway	DEM	Conway State Forest	2181.00
Conway	DFW	Poland Brk. WMA	557.73
Conway	DEM	South River St. Forest	107.00
Cummington	DEM	Chesterfield State Forest	75.00
Cummington	DFW	Chester WMA	80.00
Cummington	DEM	E. Branch State Forest	71
Cummington	DFW	Cummington WMA	196.03
Dalton	DFW	Chalet WMA	505.15
Dalton	DEM	Wahconha Falls State Park	22.40
Dalton	DEM	Appalachian Trail State Park	474.40
Dalton	DFW	Western Regional Hdqtrts.	0.91
Dalton	DFW	Chalet WMA	1156.95
Dalton	DFW	Housatonic River E.Branch	10.7
Danvers	DMH	Danvers State Hospital	246.86
Danvers	DOE	Northshore Comm. Col.	65.79
Dartmouth	DEM	Demerest Lloyd State Park	221.76
Dartmouth	DOE	Southeastern Mass. Univ.	703.45
Dartmouth	DEM	Acushnet Cedar Swamp For.	519.27
Deerfield	DOE	U/Mass - Sugarloaf Inds.	358.00
Deerfield	DEM	Mt. Sugarloaf St. Rsvtn.	457.35

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Dennis	DEM	Fire Tower Lot Hockum Rock Rd.	4.00
Douglas	DEM	Douglas State Forest	3766.21
Douglas	DEM	Douglas State Forest	279.61
Dover	DEM	Medfield Charles River Res.	157.52
Dracut	DEM	Lowell/Dracut/Tyngsborough St. Forest	185.29
Dracut	DFW	Mascoppic Lake Water Front	0.20
Dunstable	DFW	Blue Herring Rockery	5
Duxbury	DEM	Myles Standish State Park	28.68
E. Bridgewater	PAB	Robbin's Pond Access	0.05
E. Brookfield	DFW	Podunk Marsh	13.6
Eastham	DEM	Conservation Land	5.74
Eastham	DFW	Mary Chase Rd Salt Marsh	1.7
Easthampton	DMH	Northampton State Hospital	1.30
Easthampton	PAB	Manhan River Access	1.18
Easton	DFW	Hockomock Swamp WMA	784.47
Easton	DEM	Borderland State Park	594.43
Easton	DEM	UNKNOWN - DCPO	6.62
Edgartown	DEM	South Beach State Forest	44.48
Edgartown	DEM	Martha's Vineyard State Forest	1850.60
Edgartown	DEM	Edgartown Beach State Forest	48.44
Edgartown	DFW	Katama Plains Nat. Heritage	18.35
Edgartown	DFW	South Beach	0.17
Egremont	PAB	Prospect Lake Access	0.34
Egremont	DEM	Mt. Everret & Appalachian Trail	98.60
Egremont	DFW	Jug End Non - Game Area	38.83
Erving	DEM	Warwick/Erving State Forest	2515.00
Essex	DFW	Broad Marsh	40.00
Essex	DEM	Fire Protection	7.00
Fairhaven	DEM	Ft. Phoenix Bch. St. Res.	29.96
Fairhaven	DFW	Salt Marsh Parcels	22.43
Fairhaven	DEM	West Island	338.1
Fall River	DEM	Freetown/Fall River St. Forest	1930.00
Fall River	DMH	Corrigan Mental Health Center	0.41
Fall River	DFW	Cook's Pond Frontage	2.98
Fall River	PAB	Taunton River Access	2.20
Fall River	DOE	Bristol Community Coll.	1.32
Fall River	DFW	Acushnet Sawmill WMA	142.72
Falmouth	DFW	Cranch WMA	1615.20
Falmouth	PAB	Crocker Pond Access	0.48
Falmouth	DEM	State For. & Fire Tower	18.00
Falmouth	DEM	Washburn Island	391.00
Falmouth	MMD	Fisheries & Wildlife/Sandwich.	90.00
Falmouth	DFW	Moonakis River Access	9.62
Falmouth	DFW	Quashnet River Access	11.62
Falmouth	DMH	Choice Housing	0.69
Falmouth	DEM	Waquoit Bay N.E.R.R.	22.03
Falmouth	DFW	Crane Fish & Wildlife Pres.	55.6
Fitchburg	DOE	Fitchburg State College	75.70
Florida	DEM	Florida State Forest	4525.78
Foxborough	DEM	F. Gilbert Hills St. Forest	652.66
Foxborough	DMH	Foxborough St. Hospital	248.22
Framingham	DEM	Cochituate State Park	133.59
Framingham	DOC	Mass. Corctn. Institute	247.66
Framingham	DOE	Framingham St. Coll.	55.50

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Framingham	DEM	Callahan State Park	542.71
Franklin	DEM	Franklin State Forest	732.92
Freetown	PAB	Long Pond Access	1.00
Freetown	DEM	Freetown /Fl. Riv. St. Forest	3650.00
Freetown	DFW	Acushnet Sawmill WMA	230.51
Gardner	DOC	Gardner State Hospital	795.35
Gardner	DMH	ICFMR	1.00
Gardner	DFW	High Ridge WMA	282
Gardner	DEM	Westminster State Forest	80.5
Georgetown	DFW	Crane Pond WMA	427.51
Georgetown	DEM	Bald Pate Pond State Park	44.01
Georgetown	DMH	ICFMR	1.00
Georgetown	PAB	Rock Pond Access	0.52
Georgetown	DEM	Georgetown/Rowley St. Forest	556.03
Gill	PAB	Barton's Cove Conntct. R. Acc	4.20
Gloucester	DOE	U/Mass - Hodgekins Cove	6.98
Goshen	DEM	D.A.R. State Forest	1420.65
Gosnold	DFW	Penikese Island Wldlf. Sanct.	67.95
Grafton	DMH	ICFMR	1.00
Grafton	DFW	Quinsigamond River Cor. WMA	59
Granby	DEM	Holyoke Range State Park	1361.42
Granville	DEM	Granville State Forest	1635
Grt.Barrington	DEM	Beartown/E.Mountain St.Forest	6910
Grt.Barrington	DEM	Fountain Pond State Park	3.84
Grt.Barrington	DFW	Housatonic River ACQ Prjct.	17.15
Grt.Barrington	DOE	UMASS	4.49
Grt.Barrington	DEM	Appalachian Trail	28.32
Greenfield	DMH	Greenfield Mental Health Cen.	0.48
Groton	DFW	Bertozzi Squannacook WMA	140.08
Groton	DEM	J. Harry Rich St. For.	506
Groton	DEM	Fire Prtctn. Tower Lot	0.6
Groton	DFW	Badde Cook Boat Ramp	0.24
Groton	DFW	Lost Lake Boat Ramp	0.46
Groton	DFW	Ayer Game Farm	0.4
Groton	DEM	Hollis Branch	65.31
Groveland	DFW	Crane Pond	1472.12
Hadley	DEM	Skinner/Holyoke Range St. Rng	477.67
Hadley	DOE	University/Mass.	430
Hadley	PAB	Connecticut River Access	1.5
Hadley	DEM	Holyoke Range State Park	4.6
Hadley	DOE	University/Mass.	131.6
Hadley	DEM	Destral - Fork River Rd so.side	8.4
Halifax	PAB	West Mon Deseit Pnd. Access	4.3
Halifax	DFW	Peterson Swamp WMA	247.84
Hamilton	PAB	Chebacco Lake Boat Ramp	2.5
Hamilton	DEM	Bradley Palmer State Park	500
Hancock	DFW	E. Howe Forbush Wldlf. Sanct.	418
Hancock	DEM	Pittsfield St. Forest	5725.2
Hancock	DFW	E. Howe Forbush Wldlf. Sanct.	194.63
Hancock	DEM	Goodrich/Farr Memorial Forest	109
Hanover	PAB	Indian Head River Access	2.71
Hanson	DEM	Fire Prtctn. Tower Lot	0.23
Hardwick	DFW	Not Identified	20.13
Hardwick	DFW	Mixed property	647.6

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Harvard	PAB	Bear Hill Pond Access	1.6
Harvard	DEM	Fire Prtctn. Tower Lot	0.25
Harvard	DFW	Bolton Flats WMA	87.8
Harwich	DEM	Hawks Nest Pond St. Forest	226.75
Harwich	DEM	Cape Cod Trail (Bike Path)	3.7
Harwich	DEM	104 - W2, 105 - C1 - 21	5.56
Harwich	DFW	Not Identified	9.36
Harwich	DNR	Not Identified	12.41
Harwich	DNR	Not Identified	29.5
Harwich	DEM	Olivers Pond	0.86
Hatfield	PAB	Connecticut River Access	5.7
Hatfield	DEM	Bashan APR	6
Haverhill	DMH	Choice Housing	0.2
Hawley	DEM	Mohawk Trl./Hawley & Savoy Fo	8000
Heath	DEM	H.O. Cook State Forest	744.4
Hingham	DEM	Boston Harbor Islnd. State Pk	7.97
Hingham	DFW	Back River Open Space	16.43
Hinsdale	DFW	Hinsdale Flts. WMA	1296.6
Hinsdale	DEM	Wonconah Falls State Park.	15
Hinsdale	DEM	Ashmere Lake State Park	311
Holden	DFW	Quinapoyet River Access	31.8
Holden	DFW	Still Water River Cor.	60.5
Holden	DFW	Wachusett Res. Watershed	29.5
Holden	DFW	Not Identified	146
Holden	DFW	Not Identified	139.75
Holland	DFW	4A - 2.12, 2.13	249.45
Holliston	PAB	Winthrop Lake Boat Landing	1.25
Holyoke	DEM	Holyoke Heritage State Park	5.08
Holyoke	SLI	Old Soldiers Home	15.68
Hopedale	DEM	Upton State Forest	4.8
Hopkington	DEM	Upton State Forest	318.7
Hopkington	DEM	Hopkington State Forest	36.5
Hopkington	DEM	Whitehall State Forest	264.5
Hopkington	DEM	Hopkington State Forest	796.2
Hopkington	PAB	North Pond Boat Ramp	0.18
Hopkington	DEM	Upton State Forest	42.32
Hubbardston	DEM	Hubbardston State Forest	1040.1
Hubbardston	PAB	Moose Horn Pond Boat Ramp	10
Hubbardston	DEM	Westminster State Park	108
Hubbardston	DEM	No. Worcester Rail Trail	13.1
Hubbardston	DFW	Not Identified	112.36
Hudson	DEM	Marlborough/Sudbury State For	109.79
Hull	DEM	Middle Brewster Island	13.9
Hull	DEM	Grt. Brewster Island	21.8
Hull	DEM	Eastern Green Island	4
Hull	DEM	Little Calf Island	0.85
Hull	DEM	Western Green Island	1.8
Hull	DEM	Outter Brewster Island	17.5
Hull	DEM	Calf Island	17.2
Huntington	DEM	Huntington State Forest	511
Huntington	DEM	C.M. Gardner State Park	36.7
Huntington	DWF	Chester WMA	1019
Ipswich	DEM	Willow Dale State Forest	2008.1
Ipswich	DFW	Salt Marsh Nature Preserve	124.95

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Ipswich	DEM	Plum Island State Park	73.24
Ipswich	DEM	Bradley/Palmer State Park	6.2
Kingston	DEM	Kingston State Forest	142.16
Lakeville	DEM	Massasoit State Park	8.6
Lakeville	DMH	Taunton State Hospital	90
Lakeville	DPH	Lakeville State Hospital	72
Lancaster	DOC	MA Crctn. Inst. - Shirley	516.8
Lancaster	DMH	ICFMR	1
Lancaster	PAB	Fort Pond Access	0.61
Lancaster	DEM	Lancaster State Forest	122.8
Lancaster	DOE	Fitchburg St. Coll. - Nature St	123.11
Lancaster	DFW	Bolton Flts. Wldf. Mgt. Area	78.79
Lanesborough	DEM	Pisfld. St. For. & Balance S	1420
Lanesborough	DEM	Mt. Greylock & Appalacian Trl	325.6
Lawrence	DEM	Lawrence Heritage St. Park	0.26
Lawrence	DPH	Experimental Station	0.31
Lee	PAB	Laurell Lake Access	1.42
Lee	DEM	October Mt/Beartown St.Forest	1753
Lee	DFW	Housatonic River WMA	195.8
Lee	DFW	Hop Brook WMA	249.13
Lee	DEM	Beartown State Forest	232.4
Leicester	DFW	Moose Hill WMA	96.47
Leicester	DFW	Habitat - (Shannon) Moose Hill	15
Lenox	DFW	Housatonic Rv WMA	313.6
Lenox	DEM	October Mtn. & Fire Prten. Tw	819.31
Leominster	DEM	Leominster State Forest	1260.53
Leominster	PAB	Whalom Lake Boat Ramp	0.06
Leominster	DEM	Nashua River Watershed	146.89
Leverett	DOE	UMass - Leverett For. Land	32.7
Leverett	DEM	Mt Toby State Rsrvt.	167
Lexington	DMH	Metropolitan State Hospital	89.8
Leydon	DEM	Leydon State Forest	59.63
Lincoln	DEM	Walden Pond St. Rsrvt.	59.91
Lincoln	MSP	Bedford	195.1
Lowell	DOE	University Lowell	84.91
Lowell	DEM	Lowell/Dracut/Tyngsboro St. Forest	258.86
Lowell	DEM	Lowell Heritage Park	9.07
Ludlow	DEM	Ludlow State Forest	50
Ludlow	DEM	Red Bridge St. Park	124.54
Lunenburg	DEM	Willard Brook Forest	131.43
Lynn	DMH	Choice Housing	0.13
Lynnfield	MMD	Camp Curtis Guild	323.7
Marlborough	DEM	Callahan State Park	51.2
Marlborough	DEM	Marlborough St. Forest	190.78
Marshfield	DFW	North River Cor.WMA	30
Marshfield	DFW	North River Marsh WMA	38
Mashpee	PAB	John's Pond Access	0.5
Mashpee	DFW	UNKNOWN - DCPO	84.1
Mashpee	DEM	South Cape Beach	432
Mashpee	DFW	Great Hay Rd	78.77
Mashpee	DFW	Steeple Chase	26.04
Mashpee	DFW	UNKNOWN - DCPO	5.2
Mattapoisett	DFW	Ram Island Bird Sanctuary	2
Medfield	DEM	Medfield Charles River Rsrvt	245.07

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Medfield	DMH	Medfield State Hospital	249.32
Mendon	DFW	E. Kent Swift WMA	1.5
Merrimac	PAB	Lake Attitash Boat Ramp	6.36
Middleborough	DFW	Rocky Gutter WMA	2945.04
Middleborough	DMH	Taunton State Hospital	6
Middleborough	DEM	Fire Protection Tower Lot	2
Middleborough	DPH	Lakeville State Hospital	36.4
Middleborough	PAB	Tispaguin Pond Access	5.85
Middleborough	DFW	Rocky Gutter WMA	21.7
Middlefield	DEM	Middlefield State Forest	1766
Middlefield	DEM	Peru State Forest	400
Middleton	DEM	Boxford State Forest	43.9
Middleton	DMH	Danvers State Hospital	40.2
Middleton	DEM	Harold Parker State Forest	24.6
Millbury	PAB	Singletary Boat Ramp	0.73
Millville	DEM	Worcester Co. Rail Trail	8
Millville	DEM	Blackstone River State Park	3.1
Monroe	DEM	Monroe State Forest	2740
Monson	DEM	Brimfield State Forest	320
Monson	DMH	Monson State Hospital	681.09
Montague	DEM	Montague State Forest	640
Montague	DFW	Bitzer State Fish Hatchery	148.4
Montague	DFW	Connecticut River Access	72.2
Montague	DEM	Montague State Forest	284.88
Montague	DFW	Montague WMA	321.9
Montague	DFW	Chestnut Hill (Lovejoy)	17.7
Montague	DFW	Sawmill River (44-5)	51.61
Montague	DFW	Montague WMA	113.73
Montague	DFW	Chestnut Hill (Nazar)	39.3
Monterey	PAB	Lake Bell Access	4.9
Monterey	DEM	Beartown & Sandisfield St. Fo	4827
Monterey	DEM	UNKNOWN - DCPO	10
Montgomery	DFW	Grace A. Robson Wldf. Sanct.	67
Montgomery	DEM	Huntington State Forest	20.5
Mnt. Washington	DEM	Appalachian Trail State Park	926.5
Mnt. Washington	DEM	Mt. Everret State Forest	1026
Mnt. Washington	DEM	Mt. Wshntn. & Bish Bash St. Forest	5610
Mnt. Washington	DEM	Mt. Washington State Forest	115
Mnt. Washington	DEM	UNKNOWN - DCPO	9.85
Nahant	DFW	Henry Cabot Lodge Bird Sanct.	2.07
Nantucket	DEM	Nantucket State Forest	132.43
Nantucket	DOE	UMass. Resch. Cent. - Poldis	17.1
Nantucket	DMH	Fairground House	0.79
Natick	DEM	Lake Cochituate State Park	166.84
Natick	MMD	State Armory - Speen St.	28.96
New Ashford	DEM	Mt. Greylock State Resvtn.	3670
New Bedford	DEM	Acushnet Cedar Swamp St. Forest	1078.58
New Braintree	DFW	Winnimuset WMA	416
New Braintree	DFW	Winnimuset Meadows MA	99
New Braintree	DPS	State Police Academy	763.9
New Marlborough	DEM	Sandisfield & Cookson St. Forest	3051
New Marlborough	DEM	Cambell Falls State Park	4.6
New Salem	DEM	Shutsbury/New Salem/Fedrtm.	219
Newbury	DFW	Crane Pond & Down Falls	2887

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Newbury	DFW	Parker River WMA	7.2
Newbury	DFW	Ryan, Sonia property	60
Newburyport	DEM	Mosely Estate State Park	434
Norfolk	DOC	MCI - Cedar Junction	921.49
Norfolk	DEM	Bristol Blake State Park	139.08
Norfolk	DMH	Wrentham State Hospital	72.3
Norfolk	DMH	Pondville State Hospital	136.62
North Adams	DEM	Natural Bridge State Forest	35.32
North Adams	DEM	Mt Greylock State Res.	900
North Adams	DEM	Appalachian Trail State Park	89.12
North Adams	DEM	Savoy Mt. State Forest	515.5
North Adams	DOE	North Adams St. College	116.13
North Adams	DEM	Mohawk Trail State Park	32.4
North Andover	DEM	Harold Parker & Bedford St. Forest	1995.68
North Andover	DEM	Bureau Of Solid Waste - Clark	14.43
N. Andover	DFW	Former State Fish Hatch. 2	0.25
N. Andover	DFW	Former State Fish Hatch. 1	13.25
N. Brookfield	DEM	Spencer State Forest	37
N. Brookfield	DFW	Mill River Frontage	133.75
N. Reading	MMD	Camp Curtis Guild	40.6
N. Reading	DMH	John T. Berry Resvn. Cent.	102
N. Reading	DEM	Harold Parker State Forest	232.4
Northampton	DMH	Northampton State Hospital	494.26
Northampton	DFW	Shepherd's Island	15
Northampton	DMH	Pomeroy Terrace	12
Northampton	DEM	Five College Trail	3.12
Northampton	DEM	Chichy - Old Water St	0.53
Northborough	DMH	Westboro State Hospital	293.11
Northborough	DFW	Westboro Field Trail Area	128.73
Northbridge	DEM	Blackstone River State Park	579.16
Northbridge	DEM	Upton State Forest	245.94
Northbridge	DFW	E. Kent Swift WMA	144.56
Northfield	DEM	Northfield & Warwick State Forest	2311.5
Northfield	DFW	Pauchang Meadow	162
Northfield	DFW	Satan's Kingdom WMA	148.46
Norton	DFW	Hockomock Swamp	81.56
Norton	DMH	Paul Dever School	63.47
Norwell	DEM	Fire Protection Tower Lot	1.05
Oak Bluffs	DEM	State Beach	50.99
Oak Bluffs	DMH	Wareham Mental Health Center	1.72
Oakham	DEM	Oakham State Forest	783.64
Oakham	DFW	Not Identified	35
Oakham	DFW	Lincoln Rd	212
Oakham	DFW	Not Identified	91
Orange	DEM	Orange & Warwick State Forest	737
Orange	DEM	Orange & Warwick State Forest	102.8
Orleans	DFW	Baker's Pond Access	0.74
Otis	DEM	State Forests (6)	2606
Otis	DFW	Shaw Pond	0.72
Otis	DEM	UNKNOWN - DCPO	16.87
Otis	DFW	UNKNOWN - DCPO	87.07
Otis	DEM	11-104,105 + 5 - (19-21),24	341.98
Oxford	DFW	Merrill Pond St. Resvn.	1.5
Oxford	DEM	Douglas State Forest	40

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Palmer	DFW	Reed Fish Hatchery	301
Palmer	DEM	Red Bridge State Park	43
Paxton	DEM	Moore State Park	385.53
Paxton	DFW	Moose Hill WMA	281
Paxton	DEM	Moore State Park	40.83
Peabody	DEM	Solid Waste Disposal	11.25
Pelham	DOE	UMass. Forest Lands	1195.85
Pepperell	DFW	Nissitissit River WMA	287.12
Pepperell	DFW	North Street (off)	22
Peru	DFW	Peru WMA	2720
Peru	DEM	Middlefield/Peru/Ashmere Forest	2840
Petersham	DFW	Popple & Phillipston WMA	797.1
Petersham	DEM	Petersham & F.O.W.C. St. For.	477.2
Petersham	DFW	Swift River Aquisition Prjct.	143
Petersham	DFW	Not Identified	142.98
Petersham	DFW	Quabbin Res - East Branch	70
Petersham	DFW	Not Identified	58.5
Phillipston	DFW	Miller's River WMA	27.9
Phillipston	DEM	Hubbardston State Forest	69.8
Phillipston	DMH	Walter E. Fernald State For.	393.33
Phillipston	DFW	Phillipston/Popple Camp WMA	2352.96
Phillipston	DEM	No Worcester Rail Trail	10.8
Phillipston	DFW	UNKNOWN - DCPO	34.4
Phillipston	DFW	UNKNOWN - DCPO	109.9
Phillipston	DFW	Not Identified	89
Phillipston	DFW	Watershed - Marini	26
Pittsfield	DMH	Berkshire Mental Health Cen.	81
Pittsfield	DEM	S. Mtn. & Pittsfield St. Forest	1679
Pittsfield	DFW	Western Regional Hdqtrs.	1.3
Pittsfield	DFW	Housatonic River WMA	205
Pittsfield	DEM	Pitt State Forest	100
Plainfield	DEM	Hawley & Savoy State Forests	1074
Plainfield	DEM	Hawley State Forest	44
Plainfield	DEM	Deer Hill State Res.	115
Plainville	DEM	Wrentham State Forest	52.75
Plainville	DEM	Solid Waste Disposal	16.77
Plymouth	DEM	Myle Standish State Forest	12000
Plymouth	DFW	Big Sandy Pond Access	0.22
Plymouth	PAB	Long Pond Access	1.73
Plymouth	BOR	Mass Maritime Acad.	3.8
Plymouth	DFW	Sly Pond Habitat	192
Plymouth	DEM	17+18	55.52
Plymouth	DFW	Not Identified	18.22
Plymouth	DFW	Grassy Pond R/E	8.5
Princeton	DEM	Wachusett Mtn. St. Resrvtn.	1614.24
Princeton	DEM	Leominster State Forest	1376.24
Princeton	DFW	Susan B. Minns Wldf. Sanct.	139.9
Princeton	DFW	UNKNOWN - DCPO	40
Provincetown	DFW	Clapps Pond Access	68.35
Quincy	DEM	B.H.I.S.P. (Racoon Island)	3
Quincy	DMH	Quincy Mental Health Center	9.11
Ryanham	DEM	State Forest - Locust St.	16.25
Ryanham	DFW	Hockomock Swamp WMA	92.56
Ryanham	PAB	Taunton River Access RT # 44	1.35

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Reading	MMD	Camp Curtis Guild	282
Rehoboth	DEM	Long Hill Fire Tower	0.98
Rehoboth	DEM	Rehoboth St. Forest - Palmer Rv	13
Rehoboth	DEM	Rehoboth St. Forest - Grt. Mead	138
Richmond	PAB	Richmond Pond Access	0.6
Richmond	DFW	Richmond WMA	22.9
Rochester	DEM	Bog Lands	70.5
Rockport	DEM	Halibut Point State Park	47.91
Rockport	DFW	Milk Island Bird Sanctuary	29
Rockport	DEM	Halibut Point State Park	0.77
Rowe	DEM	Rowe State Park	255.44
Rowley	DEM	Georgetown/Rowley State Forest	408.5
Rowley	DFW	Parker Riv. WMA	513.45
Royalston	DFW	Lawrence Brook Acq.	247
Royalston	DFW	Birch Hill & Millers Riv. WMA	3117.7
Royalston	DMH	Walter E. Fernald St. School	35.15
Royalston	DEM	Royalston Outter Riv. St. Prk	845.57
Royalston	DEM	UNKNOWN DCPO	217
Russell	DMH	ICFMR	1
Rutland	DEM	Oakham State Forest	224.25
Rutland	DEM	Rutland State Forest	48.58
Rutland	DFW	Barre Falls WMA	80
Rutland	PAB	Ware River Boat Ramp	0.5
Rutland	DFW	UNKNOWN - DCPO	198.17
Rutland	DFW	Ware River Watershed	122.8
Rutland	DFW	Ware Rv Water Supply	128
Salem	DOE	Salem State College	33.26
Salisbury	DFW	Carr & Ram Islnds. Bird Sanct	88
Salisbury	DEM	Salisbury Beach St. Res.	347.44
Salisbury	DFW	Various Salt Marsh Lots	98
Salisbury	DMH	Choice Housing	0.59
Sandisfield	DEM	Sandisfield State Forest	4559
Sandwich	DEM	Shawme Crowell State Forest	429.7
Sandwich	MMD	Camp Edwards	8275
Sandwich	DEM	Various Named Lots	179.1
Sandwich	DFW	Fish Hatchery & Misc. Lots	211
Saugus	DMH	ICFMR	1
Saugus	DMH	Choice Housing	0.17
Savoy	DFW	Savoy Mt./Mohawk Tr.& Windsor	11902
Savoy	DFW	Savoy WMA	460
Sharon	DEM	Borderland State Park	943.13
Sharon	DEM	Borderland State Park	16.2
Sheffield	DEM	East Mtn. & Mt Everret St. Re	188
Shelburne	DEM	Wilcox Hollow State Park	25.7
Shelburne	DEM	Shelburne State Forest	49
Sherborn	DOC	MCI - Framingham	30.24
Shirley	DOC	MCI - Shirley	329.28
Shirley	DFW	Bertozzi/Squannacook Riv. WMA	276.8
Shirley	DFW	UNKNOWN - DCPO	31
Shrewsbury	PAB	Flint Pond Access	6.62
Shrewsbury	PAB	Lake Quinsigamond Access	6.85
Shrewsbury	DMH	Irving Glavin Reg. Cen.	124.09
Shutesbury	DEM	Shutesbury & New Salem St. Forest	713.4
Shutesbury	DOE	UMass (Forests)	3.14

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Somerset	DFW	Brayton Point Marsh WMA	2.2
South Hadley	DEM	Holyoke Range State Park	607.81
Southampton	PAB	Pequot Pond Access	8.33
Southborough	DEM	Callahan State Park	1.5
Southbridge	DFW	Sturbridge WMA	10
Southwick	PAB	Congomond Pond Access	0.44
Southwick	PAB	Middle Pond Access	2.5
Spencer	DEM	Spencer State Forest	888.5
Spencer	DFW	Moose Hill WMA	370
Spencer	DFW	UNKNOWN – DCPO	44
Springfield	DMH	Springfield Ment. Health Cen.	1.41
Springfield	DMH	Joseph P. Gentile School	66.96
Sterling	DEM	Leominster	93.16
Stockbridge	DFW	26-3	75.36
Stow	DEM	Marlborough/Sudbury St. For.	8.94
Sturbridge	PAB	Alum Pond Island	0.81
Sturbridge	PAB	Alum Pond Boat Ramp	0.75
Sturbridge	PAB	Leadmine Pond Island	0.34
Sturbridge	DEM	Well's State Park	1521.3
Sturbridge	DFW	Quaboag WMA	20
Sturbridge	DFW	Sturbridge WMA	697
Sturbridge	DEM	Hillman – Bushnell Rd	94
Sturbridge	DFW	Not Identified	340.68
Sudbury	DFW	Pantry Brook WMA	405.32
Sudbury	DFW	Sudbury River Access	87.17
Sunderland	DEM	Mt. Toby State Reservation	256
Sunderland	DOE	UMass – Mt. Toby State Forest	726.2
Sunderland	DEM	Green Swamp	25.5
Sunderland	DFW	Sunderland State Fish Hatchery.	43.49
Sunderland	DEM	Scenic River: Hussey	180
Sunderland	DFW	Not Identified	46.41
Sutton	PAB	Manchuang Pond Access	15.84
Sutton	DEM	Purgatory/Sutton State Forest	590.46
Sutton	DFW	Sutton State Fish Hatchery	215.9
Sutton	DEM	Sutton State Forest	11.75
Sutton	DEM	Purgatory Chasm Reservation	26.21
Sutton	DFW	Lacky Pond WMA	25.4
Swampscott	DMH	Choice Housing	0.11
Taunton	DMH	Taunton State Hospital	157.2
Taunton	PAB	Sabbatia Lake Access	1.93
Taunton	DMH	Paul A. Dever State School	863
Taunton	DEM	Massasoit State Park	1080
Taunton	DFW	Hockomock Swamp W.M.A.	1613.5
Templeton	DEM	No Worcester Rail Trail	52.54
Templeton	DEM	Otter River State Forest	437.8
Templeton	DEM	Templeton State Forest	694.66
Templeton	DMH	Walter Fernald State School	1627
Templeton	DFW	Birch Hill WMA	11.25
Tewksbury	DPH	Tewksbury State Hospital	646.61
Tewksbury	PAB	Long Pond Access	0.8
Tewksbury	DMH	ICFMR	1
Tewksbury	DEM	State Forest – Pinnacle St.	8.25
Tisbury	DEM	Marthas Vinyard State Forest	13.04
Tolland	DEM	Tolland/Granville State Fores	3255

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Topsfield	DEM	Willowdale State Forest	144
Topsfield	DEM	Bradley Palmer State Forest	236
Townsend	DFW	Bertozzi/Squannacook W.M.A.	269
Townsend	DEM	Squannacook Res. St. Park	324.48
Townsend	DEM	Townsend State Forest	3112.3
Townsend	DEM	Willard Brook State Forest	1582.7
Townsend	DFW	Bertozzi/Squannacook W.M.A.	16.13
Townsend	DEM	Townsend State Forest	21
Townsend	DFW	Squannacook River WMA	29
Tyngsborough	DFW	Flint's Pond Area	81.97
Tyngsborough	DEM	Lowell/Dracut /Tyngsborough S	184.49
Tyngsborough	DFW	Great Blue Heron Rookery WMA	120
Tyngsborough	DEP	Land Fill	22.76
Tyringham	DEM	Beartown State Forest	456.7
Tyringham	DFW	Hop Brook Land	39.1
Upton	DEM	Upton State Forest	2035.45
Uxbridge	DEM	Blackstone River State Park	260.15
Uxbridge	DFW	E. Kent Swift WMA	70.5
Uxbridge	DEM	Blackstone Heritage State Prk	34.63
Uxbridge	DEM	Capron Park	0.5
Uxbridge	DEM	Blackstone River State Park	69.38
Uxbridge	DFW	Lack Pond WMA	125.48
Wakefield	MMD	Camp Curtis Guild	22.83
Wales	DEM	Brimfield State Forest	1309.4
Wales	DFW	Mt. Pisgah WMA	201.41
Walpole	DOC	MCI - Cedar Junction	149.68
Walpole	DMH	Pondville State Hospital	63.12
Waltham	DOE	UMass Agricl. Exprmntl. Statn	58.77
Waltham	DMH	Walter E. Fernald St. School	195.29
Ware	DFW	Swift River WMA	370.75
Ware	DFW	UNKNOWN - DCPO	13.25
Wareham	DOE	UMass Cranberry Bog Expm. Sta	23.84
Wareham	DMH	Wareham Mental Health Center	9.3
Warren	DFW	Quaboag WMA	3.88
Warwick	DEM	Warwick/Erving State Forests	10227
Warwick	DEM	Alexander Lot	810.1
Warwick	DEM	Warwick State Forest	2.3
Washington	DEM	October Mtn. State Forest	11377
Wayland	DEM	Lake Cochituate State Park	49.7
Webster	PAB	Webster Lake Access	1.74
Wellfleet	DEM	Fire Protection Tower Lot	0.22
Wendell	DEM	Wendell State Forest	7335.5
Wendell	DFW	411-2,409-83,410-16	59.12
Wendell	DEM	Wendell/Orange State Forest	14
Wenham	DMH	Choice Housing	0.79
W. Bridgewater	DFW	West Meadows/Hockomock WMA	1265.7
W. Brookfield	DFW	Quaboag WMA	353.36
W. Brookfield	DEM	West Brookfield State Forest	133.5
W. Brookfield	DEM	Fire Protection Tower Lot	1.4
W. Brookfield	DFW	Quaboag River Aquisition Prjt	35.68
West Newbury	PAB	Merrimac River Boat Ramp	0.5
West Newbury	DFW	Crane Pond WMA	418.4
West Stockbridge	DFW	Maple Hill NonGame Area	84
West Tisbury	DEM	Fire Protection Tower Lot	1.5

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
West Tisbury	DEM	Marthas Vineyard State Forest	2470
Westborough	DFW	Westborough Field Trial Area	312
Westborough	DEM	Cedar Swamp & Flanders Rd. Lo	20.25
Westborough	DMH	Westborough State Hospital	780
Westborough	DMH	ICFMR	1
Westfield	DOE	Westfield State College	226
Westfield	DMH	ICFMR	2
Westfield	DPH	Western Mass. Hospital	185
Westfield	DYS	Hamden Cnty. Detention Cen.	6.1
Westfield	DEM	John Robinson State Park	37
Westfield	DEM	Pequot Ponds State Park	43
Westfield	DEM	Hampton Pond & Westfield Rive	0.23
Westfield	DFW	Westfield River Acq. Project	67.1
Westfield	DFW	Grace Robinson Wldlf. Sanct.	3.6
Westfield	DFW	Drake Mt. R&E Species	185
Westford	DFW	Forge Pond Access	3.11
Westminster	DEM	Westminster State Forest	377
Westminster	DEM	Leominster State Forest	644
Westminster	DEM	Mt Wauchusett St. Res.	605
Westminster	DMH	Gardner State Hosp. Lnds.	1177.5
Westminster	DFW	High Ridge WMA	160
Westminster	DEM	UNKNOWN DCPO	90
Westport	DEM	Horseneck Beach State Res.	453.98
Westport	DOE	S.M.U. - Marine Biology Study	10.06
Weymouth	DEM	Bost. Harb. Islnd. - Sheep Is	2
Weymouth	DEM	Webb State Park	19.15
Weymouth	DEM	Bost. Harb. Islnd. - Grapr Is	50
Wilbraham	DFW	Wilbraham St. Game Farm	144
Wilbraham	DEM	Red Bridge State Park	56
Williamsburg	DMH	Northampton State Park	30
Williamsburg	DEM	Conway State Forest	49
Williamsburg	DFW	UNKNOWN - DCPO	89.65
Williamstown	DEM	Taconic & Mt. Greylock	4235
Williamstown	DEM	Taconic & Mt. Greylock	105.38
Williamstown	DFW	Green River Access	13.79
Williamstown	DEM	plus 203-1	525
Wilmington	DMH	John Berry Rehab. Center	3.5
Winchendon	DFW	Birch Hill WMA	1112.41
Winchendon	DEM	Otter River State Park	356.95
Winchendon	PAB	Lake Monomonack Access	2.3
Winchendon	DEM	Winchendon State Forest	174.5
Windsor	DFW	Moran Wild Mgmt Area	290
Windsor	DEM	Windsor State Forest	66
Windsor	PAB	Windsor Pond Access	0.84
Windsor	DEM	Waconah Falls State Park	14.37
Windsor	DFW	Eugene Moran WMA	1365
Windsor	DEM	Windsor State Forest	1508
Windsor	DFW	Savoy & Peru W.M.A.	101
Windsor	DFW	Stafford Hill WMA	20.1
Windsor	DFW	Peru WMA	284
Windsor	DFW	Not Identified	43.6
Worcester	DYS	Worcester County Detntn. Cent	12.6
Worcester	DEM	Lk. Quinsigamond Regatta S.P.	4
Worcester	DEM	Blackstone River State Park	6.36

M.G.L. c. 58 REIMBURSABLE PROPERTY

MUNICIPALITY	AGENCY	DCPO SITE NAME	ACRES
Worcester	DOE	Worcester State College	57.11
Worcester	DMH	Worcester State Hospital	143.14
Worcester	DOE	UMass Med. School	141.76
Worthington	DEM	Peru & Worthington State Pks.	1076
Worthington	DFW	Canada Hill WMA	349
Worthington	DFW	Westfield River Aquisition Pr	200
Worthington	DFW	Hiram Fox WMA	130
Worthington	DFW	Fox Den WMA	529
Wrentham	DMH	Wrentham State Hospital	558.58
Wrentham	DEM	Franklin State Forest	82.1
Wrentham	DEM	Wrentham State Forest	865.71
Wrentham	DEM	Foxboro State Forest	191.5

NUMBER OF PARCELS 768

TOTAL ACRES 356,747

Appendix E

MGLA

Chapter 58

Sections 13 - 17

REIMBURSEMENT FOR LOSS OF TAXES ON LAND
USED FOR PUBLIC INSTITUTIONS, ETC.

§ 13. Valuation of certain state and county lands

In nineteen hundred and seventy-five and every fifth year thereafter, the commissioner shall, on or before June first, determine as of January first the fair cash value as hereinafter provided of all land in every town owned by the commonwealth and used for the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp ground, the Soldiers' Home in Massachusetts, the Soldiers' Home in Holyoke, a state forest, the University of Massachusetts, or a public institution under the department of correction, the department of education, the department of mental health, the department of mental retardation, the department of public health, the department of public welfare, or the department of youth services, land owned by the commonwealth known as the Wachusett

Mountain State Reservation and the Mount Greylock State Reservation, and of all land owned by the commonwealth and under the care and control of the department of environmental management and used for recreational or conservation purposes; and of all land held by the county commissioners for hospital purposes under sections seventy-eight to ninety, inclusive, of chapter one hundred and eleven; and of all land held by the department of environmental protection for use as a solid waste disposal facility under sections eighteen through twenty-four, inclusive, of chapter sixteen; and of any land acquired by the low-level radioactive waste management board pursuant to paragraph (g) of section twenty-three of chapter one hundred and eleven H.

As used in this section, "land" shall not include buildings, structures, improvements or other things erected thereon or affixed thereto.

The determination of value made under this section shall be in such detail as to lots, subdivisions or acreage as the commissioner may deem necessary. To assist in making such determination the commissioner may require oral or written information from any officer or agent of the commonwealth or of any county or town therein and from any other inhabitant thereof, and may require such information to be on oath. Such officers, agents and persons, so far as able, shall furnish the commissioner with the required information in such form as he may indicate, within fifteen days after being so requested by him. No reimbursements hereunder on account of lands owned by the commonwealth and under the care and control of the department of environmental management and used for recreational or conservation purposes shall be made from the Inland Fisheries and Game Fund.

Amended by St.1933, c. 254, § 20; St.1945, c. 564; St.1953, c. 654, § 9; St.1955, c. 467; St.1956, c. 701, § 1; St.1960, c. 593, § 1; St.1969, c. 834, § 3; St.1969, c. 838, § 9; St.1971, c. 984, § 1; St.1974, c. 492, § 6; St.1975, c. 706, §§ 108, 109; St.1978, c. 514, §§ 43, 44; St.1986, c. 599, § 18; St.1987, c. 549, § 2; St.1987, c. 584, § 15A; St.1990, c. 177, § 131.

Historical and Statutory Notes

1990 Legislation

St.1990, c. 150, § 131, approved Aug. 1, 1990, and by § 383 made effective as of July 1, 1990, provides:

"The provisions of sections thirteen, fourteen, fifteen, fifteen A, sixteen, seventeen, seventeen A and seventeen B of chapter fifty-eight of the Gen-

eral Laws shall not be applicable for the period between July first, nineteen hundred and ninety and June thirtieth, nineteen hundred and ninety-one."

St.1990, c. 177, § 131, an emergency act, approved Aug. 7, 1990, in the first paragraph, substituted "protection" for "quality engineering".

Notes of Decisions

1. In general

Board of Assessors of Sandwich v. Commissioner of Revenue (1984) 472 N.E.2d 658, 393 Mass. 580 [main volume] appeal after remand 540 N.E.2d 672, 405 Mass. 307.

3. Method or determination of valuation

Board of Assessors of Sandwich v. Commissioner of Revenue (1984) 472 N.E.2d 658, 393 Mass. 580 [main volume] appeal after remand 540 N.E.2d 672, 405 Mass. 307.

That Commissioner of Revenue's guidelines for his appraisers describing methodology for valuing state-owned lands were oral rather than written was not sufficient as a basis to invalidate Commissioner's methodology. Board of Assessors of Sandwich v. Commissioner of Revenue (1989) 540 N.E.2d 672, 405 Mass. 307.

In dispute regarding Commissioner of Revenue's methodology for valuing state-owned lands, decreased value of certain tract in the face of an appreciation of over 40% for other land located in same town did not render decreased valuation arbitrary on its face. Board of Assessors of Sand-

wich v. Commissioner of Revenue (1989) 540 N.E.2d 672, 405 Mass. 307.

In dispute regarding Commissioner of Revenue's methodology for valuing state-owned lands, evidence of Commissioner's later methodology for such valuation was properly admitted as relevant to validity of methodology at issue. Board of Assessors of Sandwich v. Commissioner of Revenue (1989) 540 N.E.2d 672, 405 Mass. 307.

In dispute regarding Commissioner of Revenue's methodology for valuing state-owned lands, evidence of previous valuations was relevant to determine propriety of Commissioner's present methodology. Board of Assessors of Sandwich v. Commissioner of Revenue (1989) 540 N.E.2d 672, 405 Mass. 307.

In dispute regarding Commissioner of Revenue's methodology for valuing state-owned lands, Appellate Tax Board's determination of lands' value was supported by substantial evidence including testimony and accompanying documents from Commissioner's own staff and from qualified appraisers for both parties. Board of Assessors of Sandwich v.

Commissioner of Revenue (1989) 540 N.E.2d 672, 405 Mass. 307.

In dispute regarding Commissioner of Revenue's methodology for valuing state-owned lands, Appellate Tax Board's determination that Commissioner's statewide methodology was not properly implemented in town at issue was supported by substantial evidence, including admissions of Commissioner's appraiser that he did not follow methodology established by Commissioner. Board of Assessors of Sandwich v. Commissioner of Revenue (1989) 540 N.E.2d 672, 405 Mass. 307.

Appellate Tax Board improperly determined that Commissioner of Revenue's methodology for valuing state-owned lands was arbitrary and capricious; Board was required to make independent

determination of whether method of valuation employed by Commissioner throughout state complied with this section requiring valuation of state-owned lands and whether that method produced values reasonably approximate to fair cash value before Board reached issue of whether Commissioner complied with that method in the particular town at issue. Board of Assessors of Sandwich v. Commissioner of Revenue (1989) 540 N.E.2d 672, 405 Mass. 307.

4. Oral or written information

Board of Assessors of Sandwich v. Commissioner of Revenue (1984) 472 N.E.2d 658, 393 Mass. 580 [main volume] appeal after remand 540 N.E.2d 672, 405 Mass. 307.

§ 14. Notice to assessors; hearings

The commissioner, not later than June tenth of each year in which he makes such determination, shall notify the assessors of each town where the commonwealth owns, or the county commissioners hold, land for the purposes named in the preceding section, of his determination of the value of such land in such town. A board of assessors aggrieved by a determination of the value of any land as valued under sections thirteen or fifteen may make a written application for a correction thereof to the appellate tax board within thirty days after the date of notice, setting forth the grounds for such application for correction. Not later than August fifth following, said board shall, upon the basis of such application or after giving such assessors a hearing, as the board may determine, make a finding whether the commissioner acted in accordance with section thirteen. If the board finds that the commissioner failed so to act, it shall thereupon make a determination of value in accordance with section thirteen and shall notify said board of assessors and the commissioner of its determination, and its decision shall be conclusive.

Amended by St.1939, c. 451, § 15; St.1953, c. 654, § 10; St.1974, c. 492, § 6; St.1978, c. 514, § 45; St.1981, c. 506.

Historical and Statutory Notes

1990 Legislation

St.1990, c. 150, § 131, approved Aug. 1, 1990, and by § 383 made effective as of July 1, 1990, provides:

"The provisions of sections thirteen, fourteen, fifteen, fifteen A, sixteen, seventeen, seventeen A

and seventeen B of chapter fifty-eight of the General Laws shall not be applicable for the period between July first, nineteen hundred and ninety and June thirtieth, nineteen hundred and ninety-one."

§ 15. Effect of determination; newly acquired land; state forests

The valuation determined under sections thirteen and fourteen shall be in effect for the purposes of sections seventeen and seventeen A during the year in which such valuation is made and the four succeeding years, and until another valuation is made under said sections thirteen and fourteen, except that whenever land is acquired by the commonwealth or by county commissioners for the purposes set forth in section thirteen the commissioner shall adopt the assessed valuation of said land made in the year last preceding such acquisition, and such assessed valuation shall be the valuation of the land for the purposes of said sections seventeen and seventeen A, until a new valuation is made by the commissioner or by the appellate tax board under said section thirteen or fourteen; provided, that as to land used for a state forest such assessed valuation shall be reduced by deducting therefrom the value of all forest products removed from such land between January first on which it was last assessed and January first in the year for which the reimbursement is to be made, the amount thereof to be certified annually before February first to the commissioner by the director of the division of forests and parks in the department of environmental management.

Amended by St.1933, c. 254, § 21; St.1941, c. 490, § 14; St.1953, c. 654, § 11; St.1975, c. 706, § 110; St.1978, c. 514, § 46.

1990 Legislation

St.1990, c. 150, § 131, approved Aug. 1, 1990, and by § 383 made effective as of July 1, 1990, provides:

"The provisions of sections thirteen, fourteen, fifteen, fifteen A, sixteen, seventeen, seventeen A

and seventeen B of chapter fifty-eight of the General Laws shall not be applicable for the period between July first, nineteen hundred and ninety and June thirtieth, nineteen hundred and ninety-one."

§ 15A. Exemptions for certain state lands

Notwithstanding any contrary provision of sections thirteen to seventeen, inclusive, land owned by the commonwealth for any of the purposes named in section thirteen which at the time of its acquisition by the commonwealth was exempt from local taxation, except land under the care and control of the division of fisheries and wildlife and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by the commonwealth under the care and control of the federal government, shall not be included in any determination of valuation under sections thirteen, fourteen or fifteen or in any statement under section sixteen or in any reimbursement under section seventeen.

Added by St.1956, c. 701, § 1A. Amended by St.1963, c. 584, § 3; St.1975, c. 706, § 111.

Historical and Statutory Notes

1990 Legislation

St.1990, c. 150, § 131, approved Aug. 1, 1990, and by § 383 made effective as of July 1, 1990, provides:

"The provisions of sections thirteen, fourteen, fifteen, fifteen A, sixteen, seventeen, seventeen A

and seventeen B of chapter fifty-eight of the General Laws shall not be applicable for the period between July first, nineteen hundred and ninety and June thirtieth, nineteen hundred and ninety-one."

§ 16. Annual statements; state treasurer

In every year, not later than August first, the commissioner shall deliver to the state treasurer a statement as to the value of land owned by the commonwealth for the purposes named in section thirteen in each town, and of the amount of money to be paid to each of such towns as determined by the following section.

Historical and Statutory Notes

1990 Legislation

St.1990, c. 150, § 131, approved Aug. 1, 1990, and by § 383 made effective as of July 1, 1990, provides:

"The provisions of sections thirteen, fourteen, fifteen, fifteen A, sixteen, seventeen, seventeen A

and seventeen B of chapter fifty-eight of the General Laws shall not be applicable for the period between July first, nineteen hundred and ninety and June thirtieth, nineteen hundred and ninety-one."

§ 17. Rate of reimbursement

The treasurer in every year, not later than November twentieth, shall reimburse each town in which the commonwealth owns lands for the purposes named in section thirteen an amount in lieu of taxes upon the value of such land as reported to him by the commissioner under the preceding section, determined by multiplying each thousand dollars of valuation or fractional part thereof by the rate provided for under section fifty-eight of chapter sixty-three.

Historical and Statutory Notes

1990 Legislation

St.1990, c. 150, § 131, approved Aug. 1, 1990, and by § 383 made effective as of July 1, 1990, provides:

"The provisions of sections thirteen, fourteen, fifteen, fifteen A, sixteen, seventeen, seventeen A

and seventeen B of chapter fifty-eight of the General Laws shall not be applicable for the period between July first, nineteen hundred and ninety and June thirtieth, nineteen hundred and ninety-one."

Appendix F

MGL

Chapter 11

Section 6B

CHAPTER 11, SECTION 6B

DIVISION OF LOCAL MANDATES; POWERS AND DUTIES

The division of local mandates, as provided for in section six of this chapter, shall have the responsibility of determining to the best of its ability and in a timely manner the estimated and actual financial effects on each city and town of laws, and rules and regulations of administrative agencies of the commonwealth either proposed or in effect, as required under section twenty-seven C of chapter twenty-nine of the General Laws.

The division shall have the power to require the chief officer of any appropriate administrative agency of the commonwealth to supply in a timely manner any information determined by the division to be necessary in the determination of local financial effects under said section twenty-seven C. The chief officer shall convey the requested information to the division with a signed statement to the effect that the information is accurate and complete to the best of his ability.

The division when requested under the provisions of subsections (d) and (f) of said section twenty-seven C, shall update its determination of financial effects based on either actual cost figures or improved estimates or both.

The division shall review every five years those laws and administrative regulations which have a significant financial impact upon cities or towns. For the purposes of this section "Significant financial impact" is defined as requiring municipalities to expand existing services, employ additional personnel, or increase local expenditures. Said division shall determine the costs and benefits of each such law and regulation, and submit a report to the general court of each session together with its recommendation, if any, for the continuation, modification or elimination of such law or regulation.