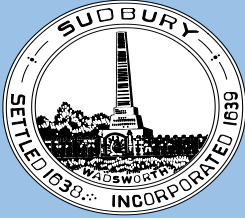


SUDBURY BOARD OF SELECTMEN
 TUESDAY, NOVEMBER 18, 2014
 7:30 PM
 TOWN HALL, LOWER LEVEL

Item #	Time	Action	Item Name	Category
			Call to order	
	7:30 PM		Opening Remarks by Chairman	
1	7:35 PM		Report from Jeff Winston of SudburyTV regarding outages	Miscellaneous
2	7:45 PM		Citizens comments on items not on agenda	
3	7:55 PM	<i>Vote</i>	In accordance with General Laws Ch. 40, sec.56, as amended, vote to determine the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2015 tax rate.	Public Hearing
4	8:25 PM	<i>Vote</i>	Discuss and vote positions and speaking assignments on Special Town Meeting articles	Miscellaneous
5	8:35 PM	<i>Vote</i>	Rail Trail Forum - discuss and vote on date, format and moderator	Miscellaneous
6			Interim Report from the Strategic Planning Committee for OPEB - discuss draft recommendations	Miscellaneous
7		<i>Vote</i>	Discuss and vote to approve and release the Executive Session meeting minutes of 4/29/14	Miscellaneous
8		<i>Vote</i>	Discuss and vote to refer Open Meeting Law Complaint from Joseph Laferrera, received November 7, 2014, to Town Counsel for response	Miscellaneous

These agenda items are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.



SUDBURY BOARD OF SELECTMEN
TUESDAY, NOVEMBER 18, 2014

Item # 1
Report from SudburyTV

Date of Request: 11/12/2014

Requested by: Chairman Woodard

Formal Title: Report from Jeff Winston of SudburyTV regarding outages

Recommendations/Suggested Motion/Vote:

Report from Jeff Winston of SudburyTV regarding outages

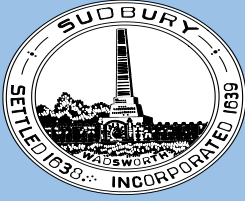
Background Information:

Financial Impact Expected:

Approximate Time Requested: 10 min

Representative(s) Expected to Attend Meeting:

Jeff Winston, Lynn Puorro, SudburyTV



SUDBURY BOARD OF SELECTMEN
TUESDAY, NOVEMBER 18, 2014

Item # 3
Tax Classification Hearing

Date of Request: 10/21/2014

Requested by: Cynthia Gerry, Director of Assessing

Formal Title:

In accordance with General Laws Ch. 40, sec.56, as amended, vote to determine the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2015 tax rate.

Recommendations/Suggested Motion/Vote:

Vote

In accordance with General Laws Ch. 40, sec.56, as amended, vote to determine the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2015 tax rate.

Background Information:

see attached

Financial Impact Expected:

Approximate Time Requested: 15 min

Representative(s) Expected to Attend Meeting:

Cynthia Gerry, Director of Assessing

ADDENDUM
SUDBURY'S MEANS TESTED SENIOR TAX EXEMPTION

Discussion

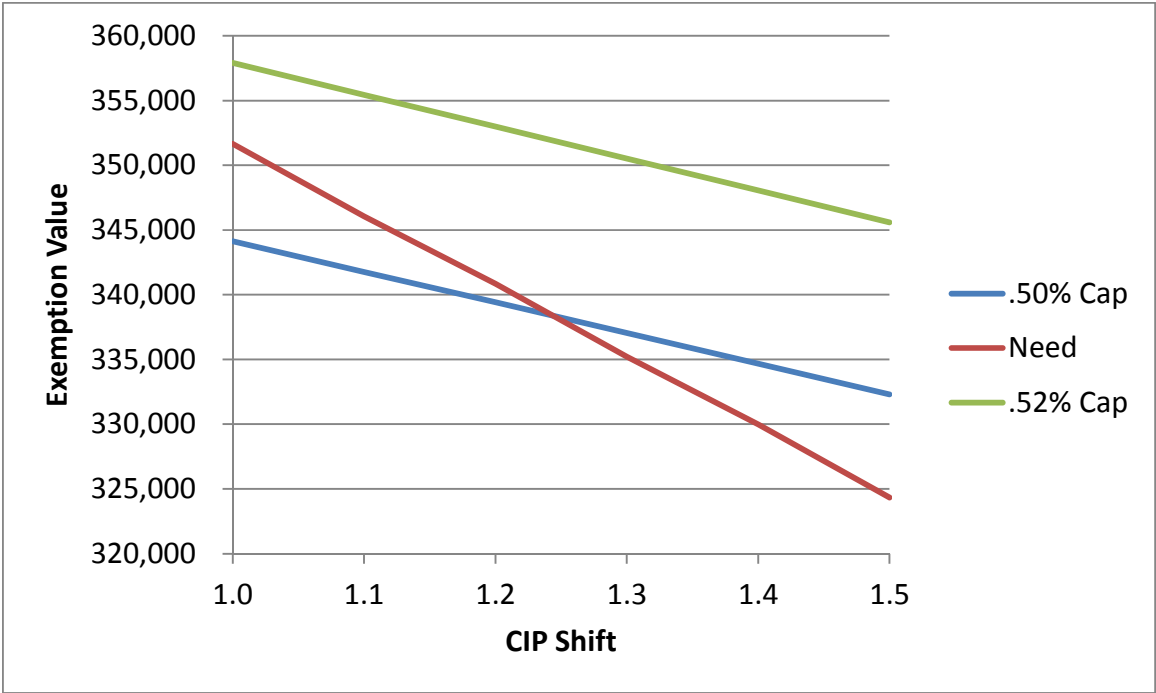
Massachusetts Chapter 169 of the Acts of 2012 established a pilot program in Sudbury for granting certain qualified senior residents a measure property tax relief. FY15 is the second year of implementing the 3-year pilot program. The exemption is similar to the Residential Tax Exemption in that it shifts the tax burden from qualified residential property owners to other residential property owners. For FY14, the statute limited the total exemptions granted under the pilot program to a dollar cap equal to 0.5% of the residential levy (after any CIP shift). For FY15, Selectmen have the option, if needed, to increase this percentage up to and including 1.0%.

Applications are required, and the Assessors administer this program for all applicants deemed qualified by the Board of Assessors. For FY15, the Assessors received 132 applications and the Board of Assessors identified 124 applicants tentatively qualified to receive the exemption. In order for the Assessors to complete the necessary calculations, the Board of Selectmen must first vote the Residential Factor and CIP shift values for FY15 in the Classification Hearing. That vote will determine a tentative residential tax rate, which will then be used in the calculations and result in a slight increase in the tentative residential tax rate. At this point we estimate the rate increase for FY15 will be about 9 cents. Once the rate is finalized and input into the DOR's tax recap program, the Assessors will return to the Board of Selectmen to request ratification of all final tax rates (both Residential and CIP).

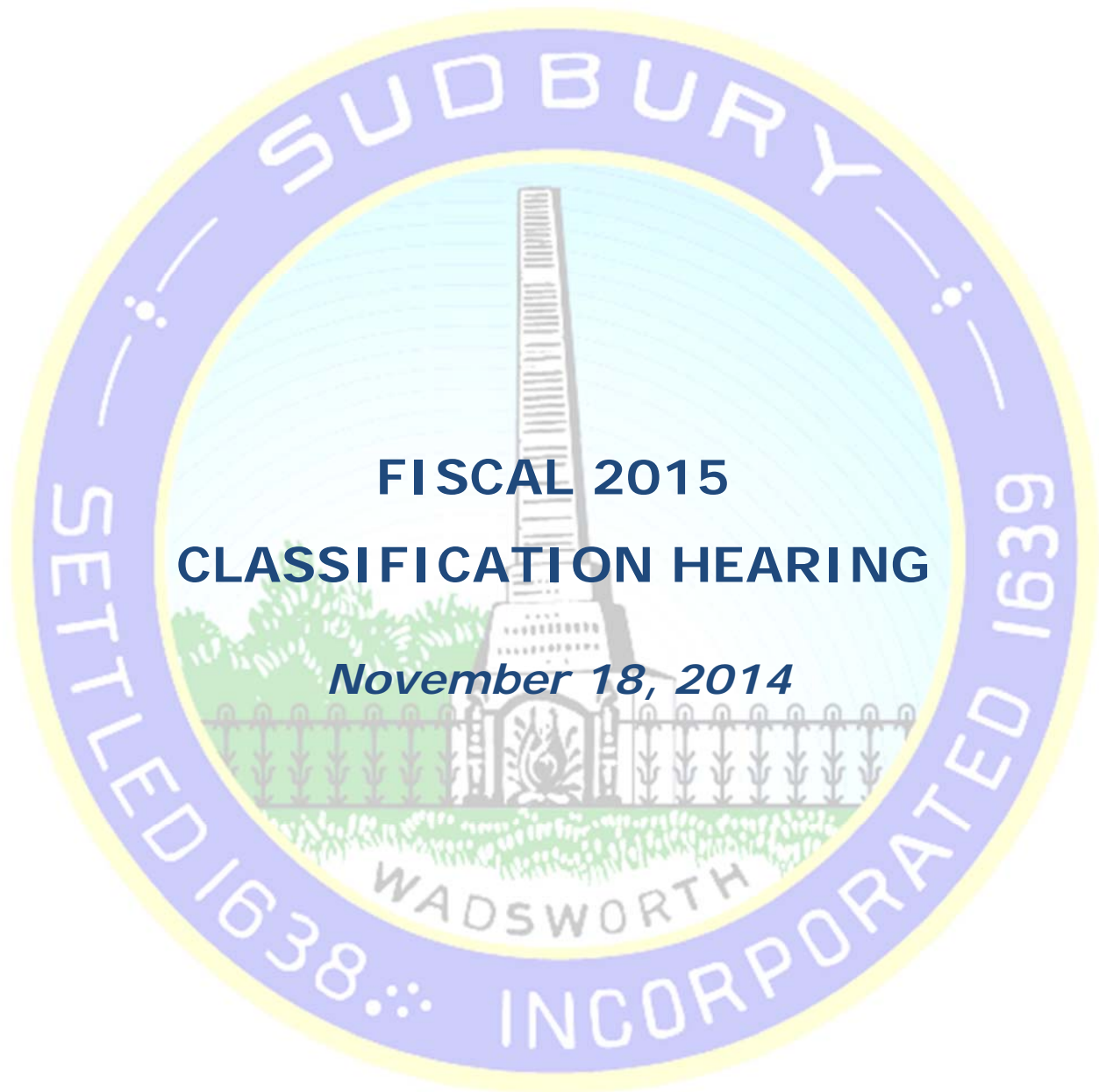
For FY15, the interplay between the Classification Hearing decision and the Senior Tax Exemption calculations involves the potential need to adjust the 0.5% cap. As shown in the chart on the next page, the 0.5% value will be adequate to support the need for CIP Shifts greater than about 1.25. A cap value of 0.52% would be adequate to support the need for all possible CIP Shifts. The Act also provides an alternative to increasing the cap whereby the income threshold is adjusted above the nominal 10.0% until the need is reduced to fall within the cap.

Suggested Motion

Vote in accordance with Chapter 169 of the Acts of 2012, the total FY15 cap on the exemptions granted by the Means Tested Senior Tax Exemption shall be ___% of the residential property tax levy.



TOWN OF SUDBURY



**FISCAL 2015
CLASSIFICATION HEARING**

November 18, 2014

Board of Selectmen
Charles Woodard, Chair
Patricia Brown, Vice Chair
Robert C. Haarde
Lawrence W. O'Brien
Leonard A. Simon

Board of Assessors
Trevor A. Haydon, Chair
Joshua M. Fox
Liam J. Vesely

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INTRODUCTION

Each year, prior to the mailing of the actual tax bills, the Board of Selectmen holds a public hearing to discuss and decide on the distribution of the tax burden among the various classes of property. This Classification Hearing booklet provides information concerning the levy amount, the assessment classifications, and the tax rate setting options.

The actions needed to complete the process, and the responsible party, are summarized below:

- Step 1: Determination of the Levy (Assessors)
- Step 2: Determination of Valuation by Class (Assessors)
- Step 3: Classification Hearing and Presentation (Assessors/Selectmen)
- Step 4: Evaluation of Exemption Options (Selectmen)
- Step 5: Evaluation of Tax Shift Options (Selectmen)
- Step 6: Voting a Tax Shift Option (Selectmen)

Step 1: DETERMINATION OF THE TAX LEVY

The first step in the process is the determination of the levy. The levy is calculated as follows:

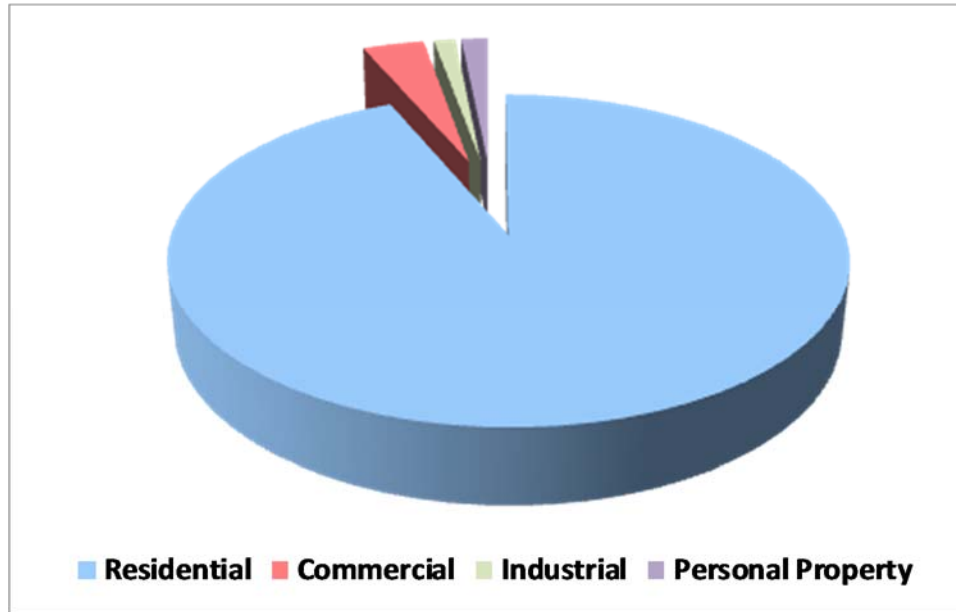
	FY2014	FY2015
Town Meeting Appropriations	90,262,817	90,989,885
Plus: Other Amounts to be Raised	884,031	823,685
Equals: Total Budget	91,146,848	91,813,570
Less: Local Receipts and Other Funding	(18,195,141)	(18,253,973)
Equals: Amount to be Raised Through Taxation		
The Levy	72,951,707	73,559,597

Source: Tax Recap Data on Massachusetts Department of Local Services Website

Step 2: DETERMINATION OF VALUATION BY CLASS

The Assessors finalize all assessments and group them into the classes. The data will then be used to determine the allocation of the tax burden among the four real property classes and the personal property class.

The chart and table below show the assessed valuations for FY15.



Class	Value	Percent	Percent
Residential	3,825,857,903	93.5666%	93.5666%
Open Space	-	0.0000%	
Commercial	147,618,442	3.6102%	6.4334%
Industrial	51,552,200	1.2608%	
Personal Property	63,887,360	1.5625%	
Total	4,088,915,905	100.0000%	100.0000%

Source: Massachusetts Department of Revenue Form LA-4

Step 3: HOLDING A CLASSIFICATION HEARING

In conjunction with the Board of Assessors, the Board of Selectmen holds a Public Hearing regarding FY15 Tax Classification to discuss the distribution of the tax burden among the various classes of property. This Classification Hearing document provides information relevant to that discussion.

Step 4: EVALUATION OF EXEMPTION OPTIONS

In addition to deciding the share of the levy to be borne by the residential, commercial, industrial and personal property classes, the Classification Hearing allows the Board of Selectmen to consider alternatives with respect to certain property tax exemptions. The Board's decision must be submitted to the Department of Revenue (Form LA5). The alternatives available to be voted by all Massachusetts municipalities are:

- Residential Exemption
- Small Commercial Exemption
- Open Space Discount

Information concerning each alternative, as well as a list of communities which have implemented them, follows.

RESIDENTIAL EXEMPTION

In the past, the Board has voted not to adopt the Residential Exemption described in this section. Because Sudbury's new Means Tested Senior Exemption uses a special form of the state residential exemption, during the 3-year pilot period it may not be possible to also adopt the Residential Exemption described here. However, a vote is still needed, and the description below is included for completeness.

Adopting the Residential Exemption would allow the Selectmen to exempt from qualified Class I properties a percentage of the average assessed value of all Class I properties. The exemption can be as high as twenty (20%) percent of the average assessed value of all Class I properties. To compensate for the reduction in valuations of Class I properties receiving the exemption, the tax rate for the residential class must increase. That is because the total taxes to be levied on Class I properties must remain within that class, and cannot be shifted onto properties classified as Commercial, Industrial or Personal (CIP). Since the residential exemption redistributes the burden *within* the residential class, the CIP tax rate is not affected by a Residential Exemption.

Currently, thirteen Massachusetts cities and towns have adopted the Residential Exemption. Historically, the exemption has been adopted in those communities with a high percentage of apartments and other investment property or seasonal homes. In general terms, the exemption shifts real estate taxes onto Class I properties that are not occupied by the property owner as the owner's principal residence or are held for investment. Assuming the maximum exemption allowance, the FY15 exemption value would be \$123,276 for qualifying properties. It would apply to owner occupied residential properties. A study documented in the November 2011 Residential Exemption Report indicated that about 83% of Sudbury's residential property owners would meet the statutory requirements to qualify for the exemption. A small percent of homeowners and all residential land owners would not receive the benefit.

Although some owner occupied properties would receive an exemption of up to 20%, the tax rate for the entire residential class would increase. As a result, while some properties would receive a tax reduction under the Residential Exemption option, we estimate the FY15 tax bill would rise even for qualified properties with assessments above a breakeven assessment of about \$743K (including primary residences, apartments and other vacant land). In addition, the tax bill for all non-qualified properties (about 17% of residential properties) would see an increase.

The following table assumes last year's CIP shift factor of **1.354** with a residential rate of **17.55** for illustrative purposes only.

Residential Exemption Example			
Average FY15 SFR Assessment	Rate	Tax	Exemption Amount
\$658,974	\$17.56	\$11,572	\$0
Average FY15 SFR Assessment with 20% Exemption	Rate	Tax	Exemption Amount
\$535,699	\$21.05	\$11,276	\$123,276

The companion *Residential Exemption Report* contains further details on the potential impacts of adopting this exemption, and can be found on the Town website: www.town.sudbury.ma.us.

SMALL COMMERCIAL EXEMPTION

An exemption of up to **10%** of the property valuation can be granted to certain *commercial (not industrial)* property, which meets the requirements of the law. To receive a small commercial exemption granted for the fiscal year, a Class 3 (Commercial) parcel must be occupied as of January 1 by a business with an average annual employment of no more than 10 *at all locations* during the previous calendar year, and have a valuation of less than \$1,000,000. Average employment is determined for the business as a whole, not just at the location of the parcel or other parcels within the community. The commercial parcel must be occupied by an eligible business as of the January 1 assessment date for the fiscal year the exemption is granted. It does not have to be owned by the occupying business. If a parcel has multiple commercial occupants or tenants, all occupants must be eligible businesses. If a parcel is multiple use, such as a residential and commercial property, all occupants of the commercial portion must be eligible businesses.

The assessors administer the small commercial exemption in the same manner as the residential exemption: i.e., applying it before tax billing and without an application from the taxpayer. Unlike the residential exemption, however, the small commercial exemption is based on a percentage of an eligible parcel's valuation, rather than a fixed dollar amount. The assessors value all Class 3 (Commercial) properties at their full and fair cash value and use the total full and fair cash value of the commercial class to compute the minimum residential factor and to determine the levy allocation under classification. If a small commercial exemption is granted, the assessors must then determine the eligible parcels, reduce their valuation by the selected exemption percentage and use the reduced taxable valuation of the commercial class to calculate the tax rate. Any small commercial exemption granted is borne by other Class 3 (Commercial) and Class 4 (Industrial) real property, but not by Personal Property.

For fiscal year 2015, Sudbury has 49 properties in the Town which meet qualifying standards. Sudbury's nominal commercial class for FY15 hosts 186 accounts. In addition there are 40 mixed use/part commercial, 52 chapter land, and 21 industrial properties all of which would be subject to an increased tax rate generated by the adoption of a small commercial exemption. The class 3 value reduction for those qualifying properties if a 10% small commercial exemption is adopted is \$1,663,590. The associated tax rate increase for all class 3 and class 4 properties has been approximated at fifteen cents (for purposes of illustration we used a factor of 1 in our analysis). The collective tax savings for the 49 accounts is approximately \$18,669 with an average savings of \$381/ account.

Considerations:

- a) The qualifying 49 taxpayers will receive a measurable tax benefit. Other small businesses (not qualifying) will bear the increased burden along with larger commercial and industrial properties.
- b) 29 of the qualifying 49 accounts are commercial condominiums. However within the same condominium complexes 58 units will not make the cut for different reasons. The properties are otherwise quite similar in size, use, and assessment.
- c) Many of the small businesses appearing on the Department of Unemployment Assistance (DET) list as qualifying will not benefit from the exemption as they are tenants in larger commercial properties with assessed values exceeding the allowable \$1,000,000 cap.

Based on the foregoing, we can conclude the following:

- The vast majority of Sudbury's small businesses will not stand to benefit by adoption of this exemption, as they are tenants in strip malls, and other large commercial buildings.
- They in fact will be penalized with the increased tax rate. Mill Village is a good example of this. The property consists of 30+ small businesses, all of whom would be penalized. Another example are the tenants at the Cummings building on Rte. 117.
- As evidenced by the small number of eligible accounts the lion's share of Sudbury's small business community will not benefit from this exemption.

OPEN SPACE DISCOUNT

Since Sudbury has no parcels classified as Open Space, this discount is not applicable to our Town. Nevertheless, the description below is included for completeness.

Massachusetts General Law Chapter 59 Sec. 2A defines Class 2 Open Space as:

"Land which is not otherwise classified and which is not taxable under provisions of chapters sixty-one, sixty-one A or sixty-one B, or taxable under a permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public."

A maximum discount of 25% may be adopted for all property that is classified as Open Space as determined by the Board of Assessors. In order for communities to apply an Open Space classification, the affected land must not fit into any other classification criteria. Open Space is used very sparingly as most vacant parcels of land fit into various chapter land programs with discounted assessments, or the land is being held for development, or the land may be deemed undevelopable. In all of these instances there are mechanisms in place to assess the current condition/use of the open land.

When municipalities adopt an Open Space Discount, the residential class of taxpayers absorb the differential in tax dollars lost as a result of the property tax discount on parcels classified as Open Space. In FY14, there were only two Massachusetts municipalities using the Open Space Discount: Bedford and Nantucket.

SUMMARY OF EXEMPTION TYPES

Residential Exemption	Small Commercial Exemption	Open Space Exemption
Principally domiciled residential home owners whose assessment is at or under the break even valuation will benefit from the adoption.	Class 3 (commercial) properties with less than \$1M valuation and fewer than 10 employees will benefit from the adoption.	Residential Properties, in an open and natural state as determined by the Assessors, not including Chapter Land Program participants, or properties with a perpetual deed restriction will benefit from the adoption.
The voted % is removed from the taxable valuation.	The voted % is removed from the taxable valuation.	The voted % is removed from the taxable valuation.
The allowable exemption range is up to 20% of the average of residential property types assessment	up to 10% of the assessed value of the qualifying property	up to 25% of value may be exempt under this provision
Residential Class I properties pay for the Program	Commercial and Industrial Classes III + IV pay for the Program	Residential Class I pays for the Program
13 Municipalities* adopted the exemption for FY 2014 May not be possible to use concurrent with Sudbury's Sr. Tax Exemption	10 Municipalities* adopted the exemption for FY 2014	2 Municipalities listed* for FY 2014; not applicable to Sudbury.

*See table on next page for list.

MUNICIPALITIES WITH PROPERTY TAX EXEMPTIONS IN FY14

Count	Municipality	Percent Granted
OPEN SPACE DISCOUNTS		
1	Bedford	25.0
2	Nantucket	4.3
RESIDENTIAL EXEMPTIONS		
1	Barnstable	20
2	Boston	30
3	Brookline	20
4	Cambridge	30
5	Chelsea	20
6	Everett	20
7	Malden	10
8	Nantucket	20
9	Somerset	10
10	Somerville	30
11	Tisbury	20
12	Waltham	20
13	Watertown	20
SMALL COMMERCIAL EXEMPTIONS		
1	Auburn	10
2	Avon	10
3	Bellingham	10
4	Braintree	10
5	Dartmouth	10
6	New Ashford	10
7	Seekonk	10
8	Somerset	10
9	Westford	10
10	Wrentham	5

Source: Data Bank Reports on Massachusetts Department of Local Services Website

VOTING THE EXEMPTIONS

The Selectmen cannot consider an **Open Space Discount** as the Town does not utilize the Class 2 Open Space Option, therefore the Open Space Discount cannot be considered and a vote is not justified.

Example Vote(s) on Residential and/or Small Commercial Exemption Options:

1. This language including negative and affirmative options speaks to the Residential Exemption only:

Motion: [Not] to adopt a Residential Exemption for Fiscal Year 2015, or

Motion: [To] adopt a Residential Exemption for Fiscal Year 2015 of ____% of the Average of all Residential Value for those eligible residential properties, which will shift the burden within the Residential Class.

2. This language including negative and affirmative options speaks to the Small Commercial only:

Motion: [Not] adopt the Small Commercial Exemption for Fiscal Year 2015, or

Motion: [To] adopt the Small Commercial Exemption for Fiscal Year 2015 of ____% of the Assessed Value of the eligible properties occupied by business (as) on the DET list valued at less than \$1 million, which will shift the burden within the Commercial & Industrial Classes.

Step 5: EVALUATION OF TAX SHIFT OPTIONS

In order to consider a tax rate shift, the residential factor must be determined as described below. This section contains data on Sudbury's and other community's tax shift history, tax rate examples and rates which would result from various possible shifts from the Residential class to CIP class.

THE TAX FACTORS

A residential factor governs the percentage of tax levy paid by residential property owners. A residential factor of 1.00 results in all property types being taxed at the same rate. A residential factor less than 1.00 permits the residential class to pay a lower share of the tax burden than the (CIP) class. This is accomplished by increasing the CIP tax levy and lowering the residential tax levy. Refer to the option tables later in this report for examples of this shift.

The RESIDENTIAL FACTOR is simply the number that calculates the percentage of tax burden the residential class will bear.

The MINIMUM RESIDENTIAL FACTOR is the lowest factor allowed to be used in determining the residential share of the tax.

The MAXIMUM SHIFT (150%) is the maximum factor allowed for shifting taxes to the Commercial Industrial and Personal Property classes under the regular classification law.

CHAPTER 200 allows certain communities to tax commercial properties up to a MAXIMUM SHIFT OF 175%. Based on its distribution of values, **Sudbury does not qualify** for a maximum of 175% this year.

The table below shows the Minimum Residential Factor calculation:

Minimum Residential Factor Calculation				
Maximum Share of Levy for CIP	150%	X	6.4334%	= 9.6502%
Minimum Share of Levy for Res/OS	100%	-	9.6502%	= 90.3498%
Minimum Residential Factor	90.3498%	/	93.5666%	= 96.5621%

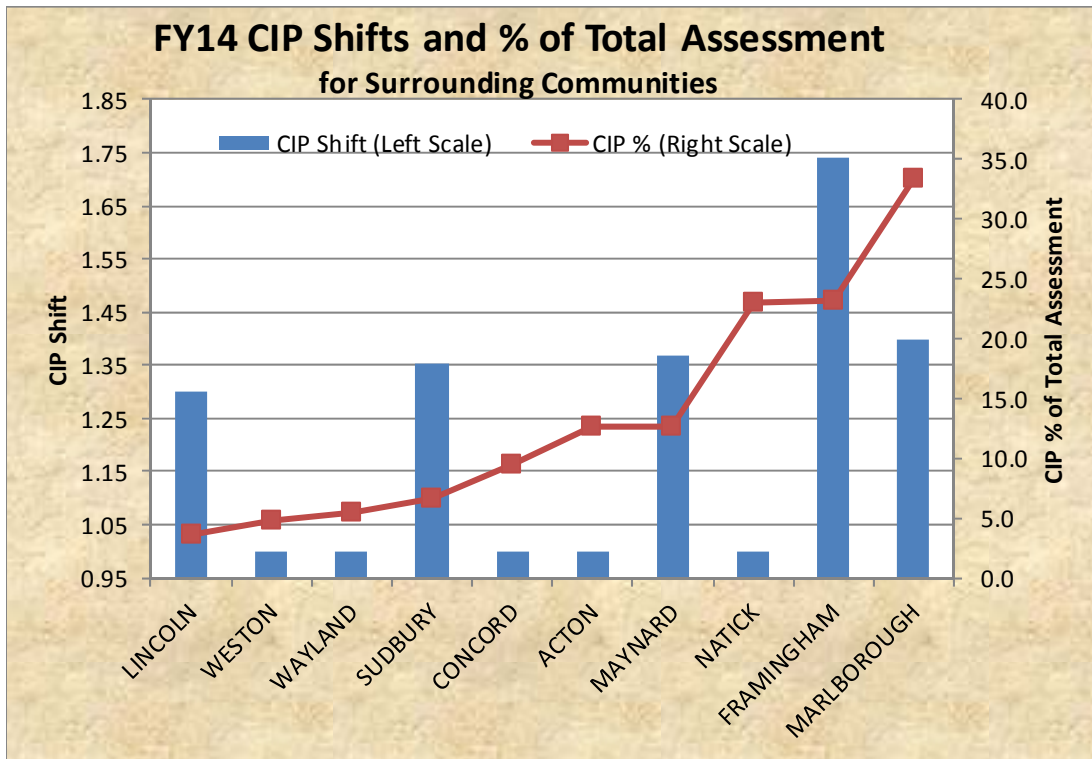
Source: Massachusetts Department of Revenue Form LA-7

COMPARATIVE TAX SHIFTS

Community	CIP Shift								FY14 Tax Rate		FY14 CIP% of Total
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	CIP	RES	
LINCOLN	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	18.95	14.41	3.70
WESTON	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	12.73	12.73	4.80
WAYLAND	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	18.33	18.33	5.50
SUDBURY	1.500	1.270	1.240	1.230	1.280	1.277	1.280	1.354	24.94	18.03	6.70
CONCORD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	14.45	14.45	9.40
ACTON	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	19.45	19.45	12.60
MAYNARD	1.570	1.570	1.500	1.468	1.438	1.390	1.390	1.370	32.28	22.29	12.70
NATICK	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	14.18	14.18	23.00
FRAMINGHAM	1.830	1.750	1.750	1.750	1.750	1.750	1.740	1.740	40.92	18.29	23.10
MARLBOROUGH	1.620	1.580	1.500	1.480	1.500	1.470	1.470	1.400	28.22	16.11	33.40

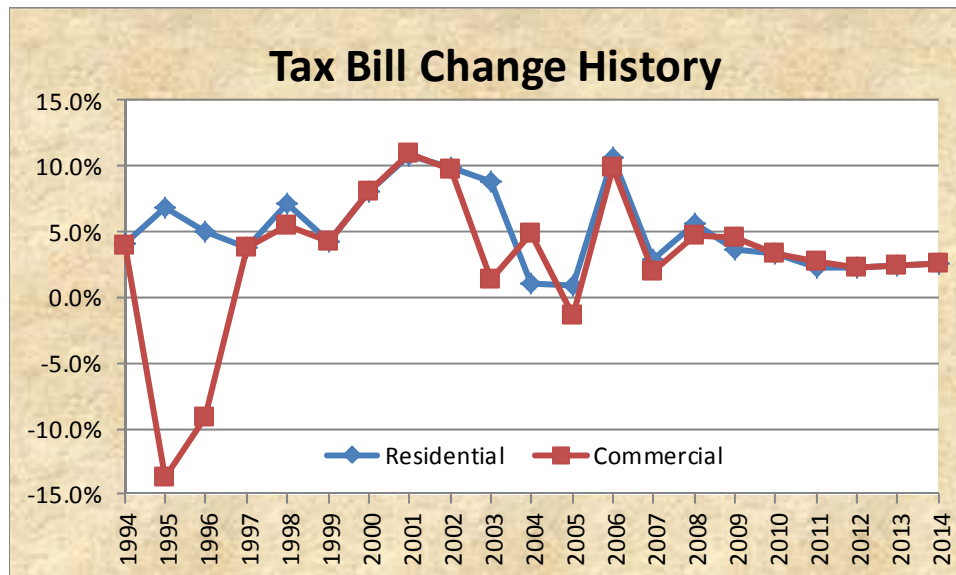
Source: Data Bank Reports on Massachusetts Department of Local Services Website

Note: 110 municipalities in the Commonwealth had split tax rates in FY14.



SUDBURY'S TAX SHIFT HISTORY

Fiscal Year	Percent Shift	Average Residential Tax Bill Change	Average Commercial Tax Bill Change
1994	155	4.10%	4.00%
1995	150	6.90%	-13.70%
1996	140	5.00%	-9.10%
1997	140	3.80%	3.80%
1998	140	7.20%	5.40%
1999	140	4.30%	4.20%
2000	139	8.10%	8.10%
2001	132	10.80%	11.00%
2002	132	9.81%	9.72%
2003	130	8.76%	1.41%
2004	150	1.00%	4.92%
2005	148	0.94%	-1.35%
2006	155	10.57%	9.94%
2007	150	2.90%	1.90%
2008	127	5.65%	4.67%
2009	124	3.70%	4.50%
2010	123	3.30%	3.30%
2011	128	2.30%	2.70%
2012	128	2.26%	2.25%
2013	128	2.45%	2.40%
2014	135	2.62%	2.56%



TAX RATE EXAMPLES

Fiscal Year 2014

Using as an example the Fiscal Year 2014 tax rates of \$18.03 (Residential) and \$24.94 (CIP), actual taxes for an average residential dwelling assessed at \$640,277 and an average Commercial/Industrial property assessed at \$917,389 would have been the following:

Class	Assessment	Rate	Tax
RESIDENTIAL	\$640,277	\$18.03	\$11,544
COMM/IND	\$917,389	\$24.94	\$22,880

Fiscal Year 2015

Tax rates calculated for Fiscal Year 2015 using the same CIP shift (135.4% CIP) as Fiscal Year 2014 would result in the following:

Class	Assessment	Rate	Tax	Tax Bill % Change
RESIDENTIAL	\$658,974	\$17.56	\$11,572	0.24%
COMM/IND	\$919,455	\$24.36	\$22,398	-2.11%

The pages that follow provide a detailed analysis of the effects of choosing a CIP shift (and associated Residential Factor) across the full range of permitted values,

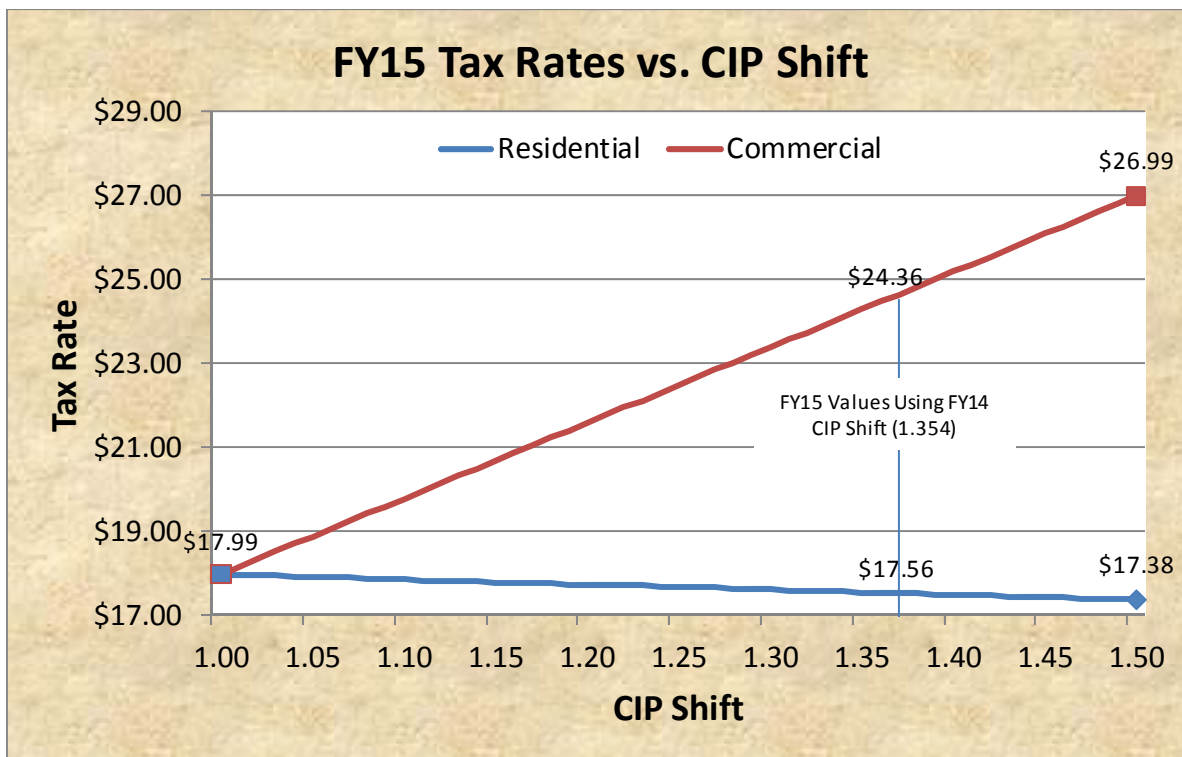
FY15 CLASSIFICATION ASSUMPTIONS

Residential Exemption	0
Small Commercial Exemption	0
Estimated Levy	73,559,597
Single Tax Rate	17.99

LEVY SHIFT INCREMENTS

For each 1% increase in CIP Shift, the levy will decrease for residential properties and increase for CIP properties by the amounts highlighted below. So for FY15, for each 1% increase in CIP Shift, the residential tax rate will decrease by 1 cent and the CIP tax rate will increase by 18 cents.

CIP Shift	Res Factor	Share Percentages			Levy Amount			Est. Tax Rate	
		Res	CIP	Tot.	Res	CIP	Tot.	Res	CIP
1.00	100.0000	93.5666	6.4334	100.0	68,827,184	4,732,413	73,559,597	17.99	17.99
0.01		(0.0643)	0.0643		(47,324)	47,324		(0.01)	0.18
1.01	99.9312	93.5022	6.4978	100.0	68,779,860	4,779,738	73,559,597	17.98	18.17



Note: Max 1.50 CIP Shift would result in a \$9.61 difference in tax rates.

FY2015 FACTORS AND RATE OPTIONS

Factors		Share %			Est. Tax Rates	
CIP Shift	Res Factor	Res	CIP	Total	Res	CIP
1.00	100.0000	93.567	6.4334	100.0	17.99	17.99
1.01	99.9312	93.502	6.4978	100.0	17.98	18.17
1.02	99.8625	93.438	6.5621	100.0	17.97	18.35
1.03	99.7937	93.374	6.6264	100.0	17.95	18.53
1.04	99.7250	93.309	6.6908	100.0	17.94	18.71
1.05	99.6562	93.245	6.7551	100.0	17.93	18.89
1.06	99.5875	93.181	6.8194	100.0	17.92	19.07
1.07	99.5187	93.116	6.8838	100.0	17.90	19.25
1.08	99.4499	93.052	6.9481	100.0	17.89	19.43
1.09	99.3812	92.988	7.0125	100.0	17.88	19.61
1.10	99.3124	92.923	7.0768	100.0	17.87	19.79
1.11	99.2437	92.859	7.1411	100.0	17.85	19.97
1.12	99.1749	92.795	7.2055	100.0	17.84	20.15
1.13	99.1061	92.730	7.2698	100.0	17.83	20.33
1.14	99.0374	92.666	7.3341	100.0	17.82	20.51
1.15	98.9686	92.602	7.3985	100.0	17.80	20.69
1.16	98.8999	92.537	7.4628	100.0	17.79	20.87
1.17	98.8311	92.473	7.5271	100.0	17.78	21.05
1.18	98.7624	92.409	7.5915	100.0	17.77	21.23
1.19	98.6936	92.344	7.6558	100.0	17.75	21.41
1.20	98.6248	92.280	7.7201	100.0	17.74	21.59
1.21	98.5561	92.216	7.7845	100.0	17.73	21.77
1.22	98.4873	92.151	7.8488	100.0	17.72	21.95
1.23	98.4186	92.087	7.9131	100.0	17.71	22.13
1.24	98.3498	92.023	7.9775	100.0	17.69	22.31
1.25	98.2811	91.958	8.0418	100.0	17.68	22.49
1.26	98.2123	91.894	8.1061	100.0	17.67	22.67
1.27	98.1435	91.830	8.1705	100.0	17.66	22.85
1.28	98.0748	91.765	8.2348	100.0	17.65	23.03
1.29	98.0060	91.701	8.2991	100.0	17.64	23.21
1.30	97.9373	91.637	8.3635	100.0	17.62	23.39
1.31	97.8685	91.572	8.4278	100.0	17.61	23.57
1.32	97.7997	91.508	8.4921	100.0	17.60	23.75
1.33	97.7310	91.444	8.5565	100.0	17.59	23.93
1.34	97.6622	91.379	8.6208	100.0	17.57	24.11
1.35	97.5935	91.315	8.6851	100.0	17.56	24.29
1.36	97.5247	91.251	8.7495	100.0	17.55	24.47
1.37	97.4560	91.186	8.8138	100.0	17.54	24.65
1.38	97.3872	91.122	8.8781	100.0	17.52	24.83
1.39	97.3184	91.058	8.9425	100.0	17.51	25.01
1.40	97.2497	90.993	9.0068	100.0	17.50	25.19
1.41	97.1809	90.929	9.0712	100.0	17.49	25.37
1.42	97.1122	90.865	9.1355	100.0	17.48	25.55
1.43	97.0434	90.800	9.1998	100.0	17.46	25.73
1.44	96.9747	90.736	9.2642	100.0	17.45	25.91
1.45	96.9059	90.672	9.3285	100.0	17.44	26.09
1.46	96.8371	90.607	9.3928	100.0	17.43	26.27
1.47	96.7684	90.543	9.4572	100.0	17.41	26.45
1.48	96.6996	90.479	9.5215	100.0	17.40	26.63
1.49	96.6309	90.414	9.5858	100.0	17.39	26.81
1.50	96.5621	90.350	9.6502	100.0	17.38	26.99

EQUALIZING THE TAX IMPACT

Although there is a continuous range of possible values between 1.0 and 1.5, in recent years the Board of Selectmen has focused on determining that value of CIP shift (and corresponding Residential Factor) which would equalize the year-to-year percentage change in the average single family residential tax bill and the average commercial/industrial tax bill. It can be shown that this equalization occurs at a CIP shift value of

$$C = (AV_r \times A_t) / (A_r \times AV_c \times R_t + AV_r \times A_c)$$

where:

Symbol	Description	Current Value
AV_r	Current Year Average Single Family Residential Assessed Valuation	658,974
A_t	Current Year Total Assessed Valuation (All Properties)	4,088,915,905
A_r	Current Year Total Assessed Valuation of All Residential Properties	3,825,857,903
AV_c	Current Year Average Assessed Valuation of CI Properties	919,455
R_t	Ratio of Prior Year's Average SFR Tax Bill to Average CI Tax Bill	0.504561
A_c	Current Year Total Assessed Valuation of All CIP Properties	263,058,002

With a corresponding Residential Factor value of

$$RF = L_t \times (1 - C \times A_c / A_t) / L_r$$

where:

Symbol	Description	Current Value
L_t	Current Year Total Levy	73,559,597
C	Current Year CIP Shift	Calculated Above
A_c	Current Year Total Assessed Valuation of all CIP Properties	263,058,002
A_t	Current Year Total Assessed Valuation (All Properties)	4,088,915,905
L_r	Current Year Total Residential Levy Without a CIP Shift	68,827,184

Using the current values in this report, the above equations yield the following results (with adjustments for rounding effects in the tax setting process):

C =	1.3830	
RF =	0.973663	
(aka	97.3663%)	

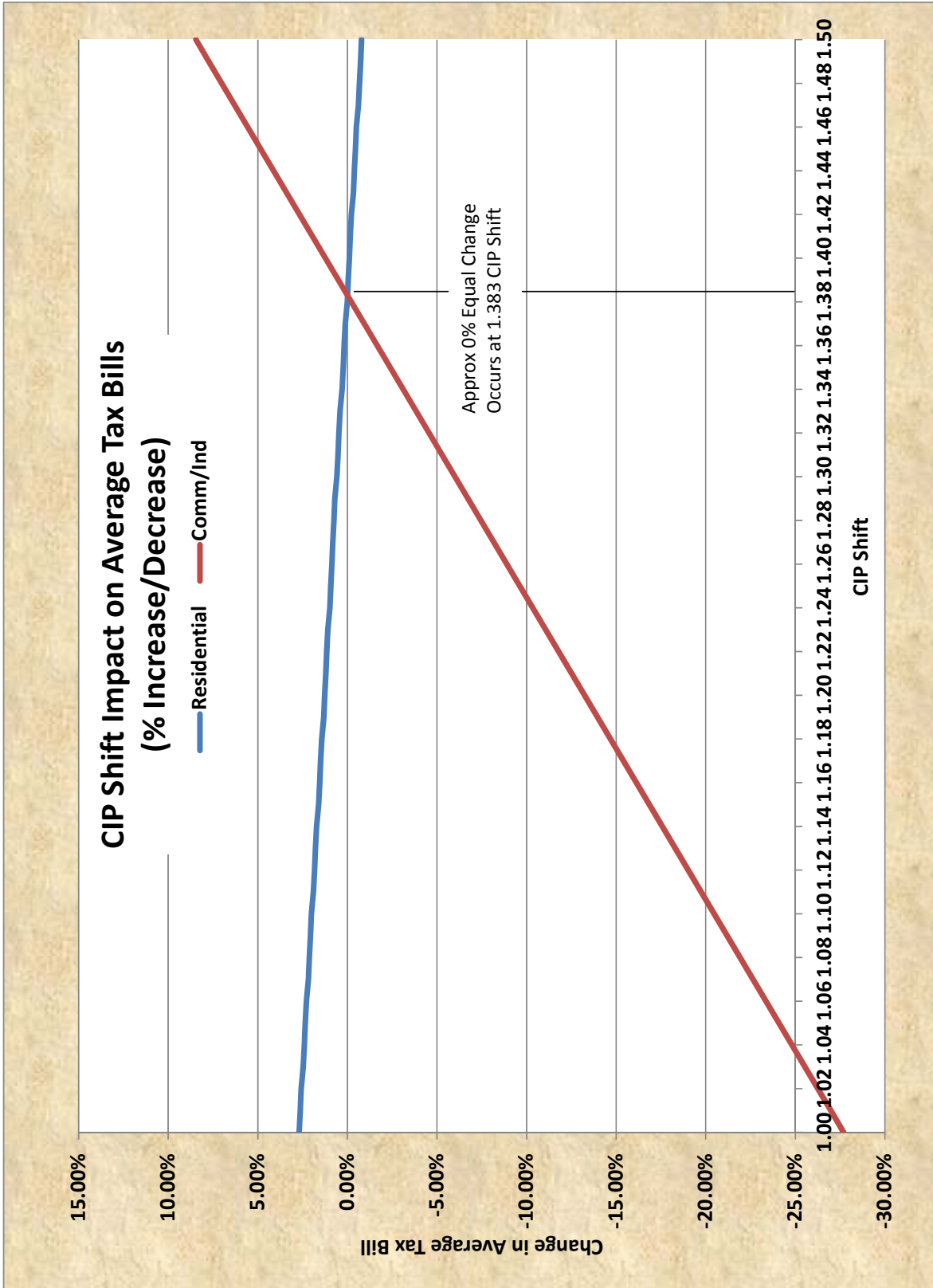
FY2015 RES TAX RATE OPTIONS

FY2015 RES Tax Rate Options														
		\$300,000	\$400,000	\$500,000	\$600,000	\$700,000	\$800,000	\$1,000,000	\$1,500,000	\$2,000,000				
	Residential Assessment FY14	\$308,760	\$411,681	\$514,601	\$617,521	\$720,441	\$823,361	\$1,029,202	\$1,543,802	\$2,058,403				
	Residential Assessment FY15	\$5,409	\$7,212	\$9,015	\$10,818	\$12,621	\$14,424	\$18,030	\$27,045	\$36,060				
	FY14 Rate	18.03	17.99	17.87	17.74	17.62	17.50	17.38	17.26	17.14				
	Factor of 1, FY15	\$5,555	\$7,406	\$9,258	\$11,109	\$12,961	\$14,812	\$18,515	\$27,773	\$37,031				
	\$Diff	\$146	\$194	\$243	\$291	\$340	\$388	\$485	\$728	\$971				
	%Dif	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%				
	1.10	\$5,518	\$7,357	\$9,196	\$11,035	\$12,874	\$14,713	\$18,392	\$27,588	\$36,784				
	\$Diff	\$109	\$145	\$181	\$217	\$253	\$289	\$362	\$543	\$724				
	%Dif	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%				
	1.20	\$5,477	\$7,303	\$9,129	\$10,955	\$12,781	\$14,606	\$18,258	\$27,387	\$36,516				
	\$Diff	\$68	\$91	\$114	\$137	\$160	\$182	\$228	\$342	\$456				
	%Dif	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%				
	1.30	\$5,440	\$7,254	\$9,067	\$10,881	\$12,694	\$14,508	\$18,135	\$27,202	\$36,269				
	\$Diff	\$31	\$42	\$52	\$63	\$73	\$84	\$105	\$157	\$209				
	%Dif	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%				
	1.40	\$5,403	\$7,204	\$9,006	\$10,807	\$12,608	\$14,409	\$18,011	\$27,017	\$36,022				
	\$Diff	(\$6)	(\$8)	(\$9)	(\$11)	(\$13)	(\$15)	(\$19)	(\$28)	(\$38)				
	%Dif	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%				
	1.50	\$5,366	\$7,155	\$8,944	\$10,733	\$12,521	\$14,310	\$17,888	\$26,831	\$35,775				
	\$Diff	(\$43)	(\$57)	(\$71)	(\$85)	(\$100)	(\$114)	(\$142)	(\$214)	(\$285)				
	%Dif	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%				
FY14 Shift	1.3540	\$5,422	\$7,229	\$9,036	\$10,844	\$12,651	\$14,458	\$18,073	\$27,109	\$36,146				
	\$Diff	\$13	\$17	\$21	\$26	\$30	\$34	\$43	\$64	\$86				
	%Dif	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%				
FY15 for Equal % Increase	1.3830	\$5,409	\$7,213	\$9,016	\$10,819	\$12,622	\$14,425	\$18,032	\$27,047	\$36,063				
	\$Diff	\$0	\$1	\$1	\$1	\$1	\$1	\$2	\$2	\$3				
	%Dif	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%				

FY2015 CIP TAX RATE OPTIONS

FY2015 CIP Tax Rate Options													
CIP Assessment FY14	\$400,000	\$600,000	\$917,389	\$1,200,000	\$1,800,000	\$3,600,000	\$7,200,000	\$12,500,000					
CIP Assessment FY15	\$400,901	\$601,351	\$919,455	\$1,202,702	\$1,804,053	\$3,608,106	\$7,216,212	\$12,528,146					
FY14 Rate	24.94	\$14,964	\$22,880	\$29,928	\$44,892	\$89,784	\$179,568	\$311,750					
Factor of 1, FY15	17.99	\$10,818	\$16,541	\$21,637	\$32,455	\$64,910	\$129,820	\$225,381					
\$Diff		(\$2,764)	(\$4,146)	(\$8,291)	(\$12,437)	(\$24,874)	(\$49,748)	(\$86,369)					
%Dif		-27.7%	-27.7%	-27.7%	-27.7%	-27.7%	-27.7%	-27.7%					
1.10	19.79	\$7,934	\$11,901	\$23,801	\$35,702	\$71,404	\$142,809	\$247,932					
\$Diff		(\$2,042)	(\$3,063)	(\$6,127)	(\$9,190)	(\$18,380)	(\$36,759)	(\$63,818)					
%Dif		-20.5%	-20.5%	-20.5%	-20.5%	-20.5%	-20.5%	-20.5%					
1.20	21.59	\$8,655	\$12,983	\$19,851	\$29,966	\$59,932	\$119,864	\$239,728					
\$Diff		(\$1,321)	(\$1,981)	(\$3,029)	(\$4,542)	(\$9,084)	(\$18,168)	(\$36,336)					
%Dif		-13.2%	-13.2%	-13.2%	-13.2%	-13.2%	-13.2%	-13.2%					
1.30	23.39	\$9,377	\$14,066	\$21,506	\$32,131	\$64,262	\$128,524	\$257,048					
\$Diff		(\$599)	(\$898)	(\$1,374)	(\$2,097)	(\$4,194)	(\$8,388)	(\$16,776)					
%Dif		-6.0%	-6.0%	-6.0%	-6.0%	-6.0%	-6.0%	-6.0%					
1.40	25.19	\$10,099	\$15,148	\$23,161	\$34,741	\$69,482	\$138,964	\$277,928					
\$Diff		\$123	\$184	\$281	\$368	\$736	\$1,472	\$2,944					
%Dif		1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%					
1.50	26.99	\$10,820	\$16,230	\$24,816	\$37,224	\$74,448	\$148,896	\$297,792					
\$Diff		\$844	\$1,266	\$1,936	\$2,904	\$5,808	\$11,616	\$23,232					
%Dif		8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%					
FY14 Shift	1.3540	\$9,766	\$14,649	\$22,398	\$33,597	\$67,194	\$134,388	\$268,776					
\$Diff		(\$210)	(\$315)	(\$482)	(\$730)	(\$1,460)	(\$2,920)	(\$5,840)					
%Dif		-2.11%	-2.11%	-2.11%	-2.11%	-2.11%	-2.11%	-2.11%					
FY15 for Equal % Increase	1.3830	\$9,978	\$14,968	\$22,885	\$34,327	\$68,654	\$137,308	\$274,616					
\$Diff		\$2	\$4	\$6	\$7	\$11	\$22	\$44					
%Dif		0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%					

CIP SHIFT IMPACTS ON AVERAGE TAX BILLS



OPTIONS SUMMARY

CLASS	VALUE	PERCENTAGE	
Residential	3,825,857,903	93.5666%	R & O % 93.5666%
Open Space	0	0.0000%	
Commercial	147,618,442	3.6102%	CIP % 6.4334%
Industrial	51,552,200	1.2608%	
Personal Prop	63,887,360	1.5625%	
Total	4,088,915,905	100.0000%	

CLASSIFICATION OPTIONS

- 0 Residential Exemption
- 0 Small Commercial Exemption

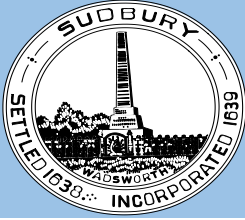
TAX RATE RESULTS

\$73,559,597 **Estimated Levy**
\$17.99 **Single Tax Rate**

CIP Shift	Res Factor	Share %		Estimated Tax Rates	
		Res	CIP	Res	CIP
1.000	100.0000	93.56656	6.4334	\$17.99	\$17.99
1.100	99.3124	92.92321	7.0768	\$17.87	\$19.79
1.200	98.6248	92.27987	7.7201	\$17.74	\$21.59
1.300	97.9373	91.63653	8.3635	\$17.62	\$23.39
1.400	97.2497	90.99318	9.0068	\$17.50	\$25.19
1.500	96.5621	90.34984	9.6502	\$17.38	\$26.99
1.354	97.5660	91.28912	8.7109	\$17.56	\$24.36
1.383	97.3666	91.10255	8.8974	\$17.52	\$24.89

Step 6: VOTING A TAX SHIFT OPTION

Vote in accordance with G.L. Ch. 40, sec. 56, as amended, the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the Fiscal Year 2015 tax rate and set the Residential Factor at _____ with a CIP shift of _____, pending certification by the State Dept. of Revenue.



SUDBURY BOARD OF SELECTMEN
TUESDAY, NOVEMBER 18, 2014

Item # 4
Special Town Meeting articles

Date of Request: 11/13/2014

Requested by: Chairman Woodard

Formal Title: Discuss and vote positions and speaking assignments on Special Town Meeting articles

Recommendations/Suggested Motion/Vote:

Vote

Discuss and vote positions and speaking assignments on Special Town Meeting articles

Background Information:

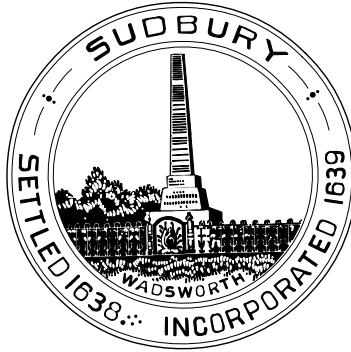
see attached warrant

Financial Impact Expected:

Approximate Time Requested: 10 min

Representative(s) Expected to Attend Meeting:

**Town of Sudbury
Massachusetts**



OFFICIAL WARRANTS
SPECIAL TOWN MEETING

WEDNESDAY, DECEMBER 3, 2014 7:30 P.M.
Lincoln-Sudbury Regional High School Auditorium

If you are not a registered voter in the Town of Sudbury, the Town Clerk will have extended voter registration hours from 9 a.m. – 8 p.m. on November 21, 2014 (deadline for registering to vote at the Special Town Meeting).

SPECIAL TOWN ELECTION

TUESDAY, DECEMBER 9, 2014
Polls Open 7:00 A.M. to 8:00 P.M.

Precincts 1, 1A, 2 & 5
Fairbank Community Center, Fairbank Road

Precincts 3 & 4
Sudbury Town Hall, Concord Road

If you are not a registered voter in the Town of Sudbury, the Town Clerk will have extended voter registration hours from 9 a.m. – 8 p.m. on November 19, 2014 (deadline for registering to vote at the Special Town Election).

TOWN OF SUDBURY
SPECIAL TOWN MEETING WARRANT
Commonwealth of Massachusetts
Middlesex, ss.

To the Constable of the Town of Sudbury:

GREETINGS: In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the Town of Sudbury, qualified to vote in Town affairs, to meet at the Lincoln-Sudbury Regional High School Auditorium in said Town on Wednesday, December 3, 2014, at 7:30 o'clock in the evening, then and there to act on the following articles:

ARTICLE 1. **NIXON SCHOOL – PARTIAL ROOF, WINDOW AND DOOR**
REPLACEMENTS, ENVELOPE REPAIR PROJECT

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the Permanent Building Committee/School Building Committee for the purpose of partial roof replacement, window and door replacement, and envelope repair at the General John Nixon Elementary School, 472 Concord Road, and all expenses connected therewith, which proposed repair project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program and for which the Town may be eligible for a school construction grant from the Massachusetts School Building Authority (“MSBA”). The Town acknowledges that the MSBA’s grant program is a non-entitlement discretionary program based on need, as determined by the MSBA, and any project costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town. Any grant that the Town may receive from the MSBA for the Project shall not exceed the lesser of (1) 36.89 percent (%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA.

Submitted by the School Committee, Sudbury Public Schools
(Two-thirds vote required, if borrowed.)

FACILITIES DIRECTOR REPORT: The Sudbury Public Schools (SPS) are committed to replacing the aging and deteriorated shingle roof on the cafetorium of the General John Nixon Elementary School, and replacing the 54 year old inefficient single pane glass windows and selected older deteriorated exterior doors. The sealants at the envelope control joints and on the newer aluminum windows, particularly at the brick masonry interface, have failed or are failing. These will be removed and replaced as part of the project, before water infiltration issues occur.

The cafetorium roof is at the end of its useful life expectancy and is in poor condition, requiring significant maintenance. This portion of the roof is 5,000 square feet and the shingles are beginning to fail. The roof insulation does not meet present standards and will be increased to meet the current stretch energy code and provide greater energy efficiency.

Some windows and doors have also exceeded their useful life expectancy and are in poor condition. Many rubber gaskets on these older windows are missing or falling out, leading to air and water infiltration. Most are difficult to operate and do not lock properly.

Upon the anticipated acceptance of the project into the MSBA Accelerated Repair Program, the state will reimburse approximately 36% of qualified costs. These repairs and updates are

necessary to maintain the life and utility of an important element of the town's infrastructure, and we should take advantage of this opportunity to do the needed work.

BOARD OF SELECTMEN POSITION: The Board will report at the Special Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at the Special Town Meeting.

ARTICLE 2. PURCHASE JOHNSON FARM PROPERTY, 189 LANDHAM ROAD

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, for the acquisition of fee title or other land interest in a portion of the land commonly known as the Johnson Farm property, located at 189 Landham Road, Sudbury, MA, and identified on the Town of Sudbury Assessor Map No. L10, Parcel 0500, containing approximately 33 +/- acres for conservation and passive recreation purposes, and all expenses in connection therewith, inclusive of bond and note issuance expense; and to determine whether said sum shall be raised by a combination of an appropriation from Community Preservation Act funds, and/or by borrowing, or otherwise; and further to authorize the Board of Selectmen to grant a Conservation Restriction pursuant to M.G.L. c.184, s. 31-32 on said property. Borrowing outside the amount of community preservation funds shall be subject to a Proposition 2 ½ override; or act on anything relative thereto.

BOARD OF SELECTMEN REPORT: This article seeks to purchase in fee simple for conservation and passive recreation purposes a portion of the Johnson Farm property located at 189 Landham Road for \$2,900,000. Funding is intended to be split between a debt exemption (Proposition 2 ½ override) for \$1,900,000, and \$1,000,000 in Community Preservation Act funds, plus bond and note issuance costs. Private fundraising is also possible, and funds raised in advance of the bond sale for the project will be applied towards the debt exemption payment. The Johnson Farm property contains approximately 35 acres. The intent is to purchase the rear 33 +/- acres of land, and to reduce the overall cost of this purchase by allowing limited development of 2 one-acre building lots along the Landham Road frontage. Access to the rear of the parcel will be permitted over a 20-foot wide area of land along the northern property boundary. Purchase and preservation of this property will eliminate the threat of development as previously proposed, and will end all litigation between the Town and the developer on the property. Eventually a conservation restriction will be placed on the land pursuant to the requirements of the Community Preservation Act as added protection against any construction or use that will impair the property in perpetuity. The property is listed as a priority parcel for preservation in the 2009 Open Space and Recreation Plan, abuts other permanently protected lands to the west, and forms a large wildlife corridor of over 200 acres.

Submitted by Board of Selectmen. (Two-thirds vote required, if borrowed.)

BOARD OF SELECTMEN POSITION: The Board will report at the Special Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at the Special Town Meeting.

ARTICLE 3. MASS CENTRAL RAIL TRAIL, PHASE 1, ENGINEERING

To see what sum the Town will vote to raise and appropriate, or appropriate from available funds, for the purpose of creating engineering design specifications and construction bid documents for Phase 1 of the Mass Central Rail Trail, running from Union Avenue to Dutton Road, or act on anything relative thereto.

Submitted by the Board of Selectmen.

(Majority vote required)

BOARD OF SELECTMEN REPORT: This article seeks to begin the process of creating a rail trail along the Mass Central railroad corridor, which runs for 23 miles from Waltham to Berlin, MA. Discussions regarding this rail trail surfaced in 2013 with the lease of the corridor from the MBTA to the MA Department of Conservation and Recreation (DCR). DCR's vision is to construct a rail trail along the entire length of the corridor in partnership with the towns that it crosses, however no funding has been secured to date. Proponents of this rail trail estimate that Phase 1 of this project, a 1.8 mile segment from Union Ave. to Dutton Road in Sudbury, can be constructed for approximately \$300,000, and have persuaded the Board of Selectmen to seek Community Preservation funds for its design and construction at the 2015 Annual Town Meeting. Funds from this transfer will be used to prepare design specifications for construction of the trail so it can be put out to bid. The project will also benefit from privately raised funds which will be used for wetland delineation and preliminary wetland permitting.

This project contemplates the design and construction of a 10 foot wide multi-use recreational trail consisting of a stone dust (or similar) surface, compliant with ADA requirements for access, and including safe road crossings, wetland protection, bridge improvements, guardrails/fencing on elevated sections of the trail and signage. Additionally, the concept of steel rail removal and salvage in exchange for trail improvements by an independent contractor is contemplated, and is the basis for the cost estimate. This will reduce the cost of construction significantly.

If FY16 funds are approved, the Town will go out for competitive bid to qualified design/build firms, which could result in commencement of construction through the fall and winter of 2015, and completion of the trail by summer of 2016.

The Town has been supportive of creating a rail trail within this corridor. It is both a goal of the Board of Selectmen and a priority in the Open Space and Recreation Plan. Non-binding resolutions at the September 2014 Special Town Meeting also indicated strong support for this project, both Phase 1 and the full trail. The phased approach for this project reduces the FY16 funding need. Additional phases are contemplated in order to eventually complete the entire 4.6 miles of the trail in Sudbury.

BOARD OF SELECTMEN POSITION: The Board will report at the Special Town Meeting.

FINANCE COMMITTEE REPORT: The Finance Committee will report at the Special Town Meeting.

ARTICLE 4. MASS CENTRAL RAIL TRAIL, NON-BINDING RESOLUTION

To see if the Town will vote to advise the Board of Selectmen to support a paved travel surface on the Mass Central Rail Trail.

Submitted by Petition.

(Majority vote required)

PETITIONER'S REPORT: The Massachusetts Department of Conservation and Recreation (DCR) wants to build a hard surface, that is, a paved rail trail, on the east-west rail corridor known as the Mass Central Rail Trail. DCR has said that it will cover 100% of the cost of design and construction of this rail trail. The Mass Central Rail Trail will intersect with the Bruce Freeman Rail Trail, which runs north-south, near the intersection of Union Ave. and Route 20. Both the Bruce Freeman and the Mass Central rail trails are known as 'greenways' because they are for pedestrians and bicyclists, among others. They do not allow motorized vehicles.

The purpose of this resolution is to let our senators and representatives know that Sudbury supports this goal, and to ask them to make all reasonable efforts to secure funding for the

Mass Central Rail Trail. The state Transportation Bond Bill has already authorized \$36,000,000 for the Mass Central Rail Trail. The next step is having the legislature appropriate funding, and we need to work with our legislators to accomplish that. Sudbury will work with other towns along the route of the Mass Central in a concerted effort to get that funding.

There is nothing to be lost in this approach, and everything to be gained. The only mistake we would make is if we did not try.

Seniors, bicycle riders, and the handicapped will benefit from the stability and predictability of a paved travel surface. There will be no cost to Sudbury for this valuable amenity, that many call a linear park. It will be used for recreation, exercise, and transportation. The rail trails will connect Sudbury's neighborhoods, schools, parks, athletic facilities, Town Center, and the commercial district. They will encourage green transportation, and bring us closer to the nature of Sudbury.

The Mass Central Rail Trail is on the state's list of highest priority rail trails. It should be our priority, too.

And you are required to serve this Warrant by posting an attested copy thereof at the Town Hall at least fourteen days before the time appointed for said meeting.

Hereof fail not and make due return by your doing thereon to the Town Clerk at or before the time of meeting aforesaid.

Given under our hands this twelfth day of November, two thousand and fourteen.

SELECTMEN OF SUDBURY:

Charles C. Woodard

Patricia A. Brown

Robert C. Haarde

Lawrence W. O'Brien

Leonard A. Simon

**TOWN OF SUDBURY
SPECIAL TOWN ELECTION WARRANT**

Commonwealth of Massachusetts
Middlesex, ss.

To the Constable of the Town of Sudbury:

GREETINGS: In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the Town of Sudbury qualified to vote in Town Elections, that voters residing in Precincts 1, 1A, 2 and 5 should meet at the Fairbank Community Center and voters residing in Precincts 3 and 4 should meet at the Town Hall in said Town on Tuesday, December 9, 2014 between the hours of seven o'clock in the forenoon and eight o'clock in the evening, to cast their votes on the following question:

BALLOT QUESTION NO. 1

Shall the Town of Sudbury be allowed to exempt from the provisions of proposition two and one-half, so called, the amounts required to pay for the bonds issued in order to remodel, reconstruct, or make extraordinary repairs consisting of partial roof replacement, window and door replacement, and envelope repair at the General John Nixon Elementary School at 472 Concord Road, including the payment of all costs incidental or related thereto?

YES ___

NO ___

SUMMARY: Under Article 1, of the December 3, 2014 Special Town Meeting, the Town will be asked to vote to appropriate \$1,121,000, inclusive of issuance costs for debt, to perform partial roof replacement, window and door replacement, and envelope repair and pay all expenses connected therewith at the General John Nixon School, 472 Concord Rd., which project may be eligible for grant funding under the Massachusetts School Building Authority's (MSBA) Accelerated Repair Program with the exception of bonding costs. This ballot question seeks to exclude the principal and interest to pay for the Town's portion of this project from the Proposition 2 ½ levy limit. Funding approval at the Special Town Meeting together with a favorable vote on this Ballot Question is a prerequisite of the MSBA grant.

As usual, the Town's share of the project would be temporarily funded during the course of construction through the issuance of Bond Anticipation Notes. The amount of the bond issued at the completion of the project would be net of MSBA grant funding received, if approved, and would be based upon the actual approved costs incurred on the project. As an example, if the amount of the bond issued for the Town's portion of the project assuming a MSBA grant approval of 36.89% would be \$700,000, the estimated annual debt service impact on the tax rate beginning in FY16 would be \$0.02 per \$1,000 of property assessment. In this example, the tax impact on a \$640,277 average home valuation is estimated at \$13 per year over the ten-year bond period.

A "yes" vote on this question will authorize the Town to fund this project outside of the Town's levy limit and therefore allow the project to proceed; a "no" vote will mean the project cannot proceed.

ARGUMENT FOR PASSAGE: General John Nixon Elementary School, originally built during 1960, was renovated and reopened during 1991. A 28,000 sq. ft. addition was constructed during 1994 due to growing school enrollment. Sudbury Public Schools are committed to replacing the aging and deteriorated shingle roof on the cafetorium, replacing the 54-year old single pane glass windows and selected older deteriorated exterior doors, and the removal and replacement of caulking in masonry joints on the 1990 portions of the school. The new doors

and windows will be significantly more energy efficient with improved glazing and weatherstripping. The roof shingles over the original cafetorium are 24 years old; they are undergoing cracking and wind failure, and should be replaced. Insulation to comply with the present energy code will be added.

This project has been reviewed by the Sudbury Permanent Building Committee [PBC], consulting engineering and architectural firms, the Facilities Director and the Massachusetts School Building Authority [MSBA]. Upon acceptance of the project into its Accelerated Repair Program, MSBA will fund up to 36.89% of eligible costs.

Sudbury should replace this roof before its failure disrupts school operations and necessitates more costly repairs due to water infiltration. The existing 1960 windows are energy inefficient, mostly inoperable and create a drafty and uncomfortable learning environment. The energy benefits of a newly-insulated roof and weather tight windows and doors, reduction of future repair costs and a 37% reimbursement of project costs by the State make this project a sound investment.

ARGUMENT IN OPPOSITION: Any increase in the Town's debt, which is now in decline, will cause hardship to many residents because of the real estate tax revenue needed to pay debt service. Exempting the debt from the limits of Proposition 2 ½ undermines the efforts of those seeking to control costs by limiting spending. The Town should not be lured by state contributions into construction projects that add to the debt load, and should find ways to fund large maintenance and repair projects without raising taxes beyond the limits of Proposition 2 ½.

BALLOT QUESTION NO. 2

Shall the Town of Sudbury be allowed to exempt from the provisions of Proposition two-and-on-half, so called, the amounts required to pay the bonds issued in order to purchase in fee simple, including the payment of all cost incidental or related thereto, a portion of the land known as the Johnson Farm located at 189 Landham Road, containing 33 acres more or less, for conservation and passive recreation purposes.

Yes _____ No _____

SUMMARY: Under Article 2, of the December 3, 2014 special Town Meeting, the Town will be asked to vote \$2,925,000, including borrowing expense, to purchase for conservation and passive recreation purposes, 33 of 35 acres of the Johnson Farm property located at 189 Landham Road. The funding is intended to be split between a debt exemption of \$1,925,000, and \$1,000,000 in Community Preservation Act (CPA) funds or as designated or authorized by the vote at Town Meeting. The Johnson Farm property contains approximately 35 acres. The intent is to purchase and preserve the rear 33 +/- acres of land with access to the rear of the parcel over a 20-foot wide area of land with frontage on Landham Road. Private fundraising is also possible, and funds raised in advance of the bond sale for the project will be applied towards the debt exemption portion.

This ballot question seeks to exclude the principal and interest to pay for the non-CPA purchase funding from the Proposition 2 ½ levy limit. The estimated annual debt service impact on the tax rate beginning in FY16 on \$1,925,000 would be \$0.02 per \$1,000 of property assessment. In this example, the tax impact on a \$640,277 average home valuation is estimated at \$23 in year one, declining to a low of \$16 over the twenty-year bond period.

A yes vote would allow the purchase to go forward. A no vote would prevent the borrowing of funds to supplement CPA funds.

ARGUMENT FOR PASSAGE: The Johnson Farm's environmental sensitivity and connection to significant protected open space in South Sudbury make it an ideal property for conservation use, and a poor choice for development. The property contains forest, meadows, wetlands, vernal pools, streams and a unique and varied habitat. Development on this property would have an irreversible and detrimental impact on these natural resources and would require filling of wetlands and replication. Its connectivity to other open lands creates a pristine wildlife corridor stretching from the Sudbury River to Nobscot Reservation, and supports many types of wildlife species. The purchase will allow public access to nearby trail systems. Sudbury will place a conservation restriction on the land as an added protection, preserving it as open space in perpetuity. Purchase and preservation of this property will eliminate the threat of intense development and end litigation between the Town and the developer. Development of the property could potentially exacerbate flooding concerns and impact drinking water supplies; increase traffic on Landham Road; and add significantly to the population of the Loring School, which already experiences overcrowding. Because of the potential significant increase in school expenditures related to the development, the purchase and preservation of the property is likely to save taxpayers money since the costs to finance the purchase over 20 years will be less than the net costs of providing municipal services over the lifetime of the development. For all above reasons and more, Johnson Farm is a priority parcel for preservation.

ARGUMENT IN OPPOSITION: The Town has expended a significant amount of money over the last two years. We are now asked to expend a substantial additional sum for a marginal piece of property containing a large percentage of wetlands making the purchase price exorbitant. We are also asked again to ignore the proposition 2 ½ limitations for the third time this year with an additional request on this ballot. The other requests were and are necessary for the Town's infrastructure, while this question seeks to fund a luxury at the expense of the taxpayers. Additionally, the approved development plan for the property would add much needed rental and affordable housing to Sudbury's housing stock, bringing Sudbury closer to the state mandated goal of 10%. The development plan is tightly clustered to avoid significant disturbance to the natural resources on the property, and a significant portion of the property may be preserved in perpetuity under a conservation restriction even with development. A no vote is urged for the protection of taxpayers.

And you are required to serve this Warrant by posting an attested copy thereof at the Town Hall at least seven days before the time appointed for said election.

Hereof fail not and make due return by your doing thereon to the Town Clerk at or before the time of meeting aforesaid.

Given under our hands this twelfth day of November, two thousand and fourteen.

SELECTMEN OF SUDBURY:

Charles C. Woodard

Patricia A. Brown

Robert C. Haarde

Lawrence W. O'Brien

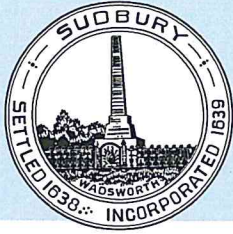
Leonard A. Simon



**Board of Selectmen
Sudbury, MA 01776**

**U.S. POSTAGE
PAID
Permit No. 4
Sudbury, MA 01776
ECRWSS**

**POSTAL PATRON
SUDBURY
MASSACHUSETTS 01776**



SUDBURY BOARD OF SELECTMEN
TUESDAY, NOVEMBER 18, 2014

Item # 5
Rail Trail Forum

Date of Request: 11/13/2014

Requested by: Chairman Woodard

Formal Title: Rail Trail Forum - discuss and vote on date, format and moderator

Recommendations/Suggested Motion/Vote:

Vote

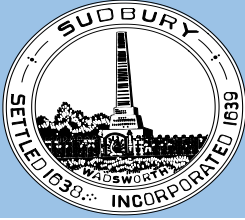
Rail Trail Forum - discuss and vote on date, format and moderator

Background Information:

Financial Impact Expected: N/A

Approximate Time Requested: 20

Representative(s) Expected to Attend Meeting:



SUDBURY BOARD OF SELECTMEN
TUESDAY, NOVEMBER 18, 2014

Item # 6

Interim Report from Strategic Planning Comm. for OPEB

Date of Request: 11/10/2014

Requested by: Chairman Woodard

Formal Title:

Interim Report from the Strategic Planning Committee for OPEB - discuss draft recommendations

Recommendations/Suggested Motion/Vote:

Discuss draft recommendations

Background Information:

This report is currently being worked on and will be emailed over the weekend

Financial Impact Expected:

Approximate Time Requested:

Representative(s) Expected to Attend Meeting:

Date: November 7, 2014
To: Board of Selectmen
From: Larry O'Brien, Selectman and Chairman of the Strategic Financial Planning Committee for OPEB Liabilities
Subject: Interim Report on OPEB and FY16 Budget Recommendation for Normal Costs

The Strategic Financial Planning Committee for OPEB Liabilities (the OPEB Committee) has asked me to distribute an interim report focusing on a specific potential FY16 Budget Recommendation so that the Board of Selectmen, Finance Committee, Sudbury Public School Committee and Lincoln-Sudbury Regional School Committee have early knowledge of this recommendation possibility. The OPEB Committee hopes that by giving you, and the residents of Sudbury, this early information, everyone can begin giving careful thought to this recommendation. This memo will serve as that interim report.

The OPEB Committee was created by the Board of Selectmen to develop recommendations for a large and growing liability problem that in present day dollars represents (on a pay-as-you-go basis) \$36 million for the Town/SPS and \$27 million for L-S, according to the most recent actuarial valuations. It is presently working on a number of recommendations to address this situation. Some of these recommendations are for actions to begin in FY16; others will recommend actions over the next several years.

The specific recommendation of the OPEB Committee we would like to bring to your attention at this time is two-fold:

1. That in FY16 the three cost centers begin to include in their operating budgets the Normal costs for future health insurance for their current employees. Normal costs are the present value of the future benefit attributed to services rendered by the active employees eligible for this benefit in the current year. Basically, it is the cost of offering this benefit this year to active employees. It can be thought of as part of the compensation for working this year, along with salary and the healthcare benefit. Focusing the initial budget impact only on the Normal cost and doing so on a "fully pre-paid basis" means that the cost centers and the employees should be able to view the budgeted cost of this benefit as fair and realistic. The cost of the benefit is then not confused with the cost of "catching up" and paying the price of not funding this benefit in the past. The OPEB Committee feels that as a goal these costs should be recognized and fully incorporated at a 100% level into the operating budgets of each cost center by FY18 and further that intermediate steps should be taken between now and FY18 to begin moving toward accomplishment of that goal.
2. Having said this, the OPEB Committee feels that would be a significant challenge for the cost centers to accomplish as part of the FY16 budget under the 2% and 2.5% budget

development guidelines issued by the Finance Committee. Therefore, the Committee is suggesting that the three cost centers prepare **a supplemental budget request** asking for \$675 per eligible employee for normal costs in FY16, toward funding a percentage of the Normal costs for the annual OPEB liability. If each cost center voted to develop and submit such a supplemental budget request, the total request would be approximately \$496,800. This supplemental budget request would only be for this purpose, and these funds, if approved by the Finance Committee and voted by Town Meeting; would only be used for this purpose and would immediately be placed into OPEB Liability Trusts.

The OPEB Committee members from the cost centers felt it was critical that the Finance Committee be aware that this recommendation to begin funding a portion of the OPEB Normal cost in FY16 is contingent on these requests being prepared on a supplemental funding basis, above and beyond the 2% and 2.5% budget guidelines already provided by the Finance Committee. Each of the cost centers is already deeply involved in preparing their FY16 budgets and each is aware that there are non-override revenues available because revenues are projected to increase by 3.56% over FY15, and the Finance Committee has suggested that operating budgets be developed which do not exceed 2.5% growth. It is possible that this additional revenue could help the Town, SPS and L-S begin to move forward on achieving funding 100% of the normal costs by FY18. Indeed, it appears that the Finance Committee suggested in their budget development guidance letter that they recognized that some steps need to be taken to address the OPEB liabilities.

\$675 per eligible employee would not achieve full funding for Normal costs for any of the employee groups, but it does take some closer than others. The table below shows how those funds would be allocated among the cost centers/eligible groups.

	# of eligible employees	Normal Costs as of 7.1.2013 valuation	Supplemental Budget Request at \$675/eligible	Percent of Normal Cost Requested for FY16
Town Non-Public Safety	98	\$ 74,471	\$ 66,150	88.83%
Town- Public Safety	72	\$ 105,088	\$ 48,600	46.25%
SPS	359	\$ 291,477	\$ 242,325	83.14%
L-SRHS	207	\$ 358,707	\$ 139,725	38.95%
Total	736	\$ 829,743	\$ 496,800	

As can be seen from this table, Normal cost for the eligible employees of each cost center varies. Factors that impact the normal cost include, but are not limited to, plan design, contribution rates, age, retirement date and profession. For instance, the average normal cost per employee for the Town/SPS valuation is \$890.43. The average normal cost per employee

for the L-S valuation is \$1,733. This cost can be further broken down by looking at the make-up of the full normal cost. Our actuary has recommended that when looking at "Town", we should break out Public Safety (Group 4) employees separately, as these employees are generally more costly than the Non-Public Safety Town employees since they can retire earlier than Group 1 employees. The Normal cost for SPS eligible employees under a fully funding scenario is \$812, Public Safety is \$1,460 and Town Non-Public Safety is \$760.

The Normal cost for eligible L-S employees is higher than the Town (both Public Safety and Non-Public Safety) and SPS primarily due to the fact that L-S pays a higher amount of retiree healthcare benefits than the Town and SPS, which pay the minimum of 50%. L-S will have more catching up to do to get to fully funded status between FY16 and FY18.

The OPEB Committee has other recommendations that are still under discussion and will be shared with the Board of Selectmen, Finance Committee, School Committees and Sudbury residents by the end of December, which is our target date to wrap up the Committee's work and present it to the Board of Selectmen.

Members of the Strategic Financial Planning Committee for OPEB Liabilities

Larry O'Brien, Chair

Chuck Woodard

Lucie St. George

William Kneeland

Mark Minassian

Kevin Matthews

Maureen Valente

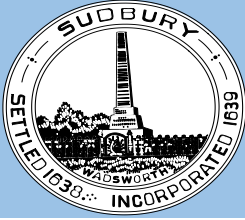
Maryanne Bilodeau

Andrea Terkelsen

Mary Will

Bella Wong

Patrick Collins



SUDBURY BOARD OF SELECTMEN
TUESDAY, NOVEMBER 18, 2014

Item # 7

Executive Session Meeting Minutes 4/29/14

Date of Request: 11/12/2014

Requested by: Chairman Woodard

Formal Title:

Discuss and vote to approve and release the Executive Session meeting minutes of 4/29/14

Recommendations/Suggested Motion/Vote:

Vote

Discuss and vote to approve and release the Executive Session meeting minutes of 4/29/14

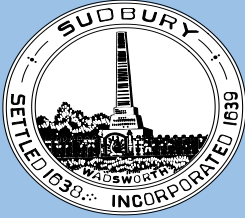
Background Information:

see attached

Financial Impact Expected:

Approximate Time Requested:

Representative(s) Expected to Attend Meeting:



SUDBURY BOARD OF SELECTMEN
TUESDAY, NOVEMBER 18, 2014

Item # 8
Discussion and vote to refer OML complaint

Date of Request: 11/14/2014

Requested by: Chairman Woodard

Formal Title:

Discuss and vote to refer Open Meeting Law Complaint from Joseph Laferrera, received November 7, 2014, to Town Counsel for response

Recommendations/Suggested Motion/Vote:

Vote

Discuss and vote to refer Open Meeting Law Complaint from Joseph Laferrera, received November 7, 2014, to Town Counsel for response

Background Information:

see attached

Financial Impact Expected:

Approximate Time Requested:

Representative(s) Expected to Attend Meeting:



The Commonwealth of Massachusetts
Office of the Attorney General
One Ashburton Place
Boston, Massachusetts 02108

OPEN MEETING LAW COMPLAINT FORM

Instructions for completing the Open Meeting Law Complaint Form

The Office of the Attorney General's Division of Open Government is responsible for interpreting and enforcing the Open Meeting Law. Pursuant to G.L. c. 30A, §23, the Open Meeting Law requires that complaints must first be filed with the public body that is alleged to have committed the violation, prior to filing a complaint with the Attorney General.

The complaint must be filed with the public body within 30 days of the alleged violation, or if the alleged Open Meeting Law violation could not reasonably have been known at the time it occurred, then within 30 days of the date it should reasonably have been discovered. The complaint must set forth the circumstances which constitute the alleged violation, giving the public body an opportunity to remedy the alleged violation.

Please complete the entire form, providing as much information as possible, to assist the public body in responding to your complaint. The Division of Open Government will not, and public bodies are not required to, investigate anonymous complaints. You may attach additional materials to your complaint if necessary. The public body may request additional information if necessary.

For complaints alleging a violation of the Open Meeting Law by a local public body, you must file with the public body and file a copy with the clerk of the city or town where the alleged violation occurred. For complaints alleging a violation by a county, regional or state public body, you must file with the chair of the public body.

If you are not satisfied with the action taken by the public body in response to your complaint, you may file a copy of your complaint with the Attorney General's Office 30 days after filing your complaint with the public body. The Attorney General's Office may decline to investigate a complaint that is filed with the Attorney General's Office more than 90 days after the alleged OML violation, unless an extension was granted to the public body or the complainant demonstrates good cause for the delay.

The complaint must include this form and any documents relevant to the alleged violation. A complaint may be filed either by mail or by hand:

Office of the Attorney General
Division of Open Government
One Ashburton Place
Boston, MA 02108



OPEN MEETING LAW COMPLAINT FORM

Office of the Attorney General
One Ashburton Place
Boston, MA 02108

Please note that all fields are required unless otherwise noted.

Your Contact Information:

First Name: Joseph Last Name: Laferrera

Address: 47 Windmill Drive

City: Sudbury State: MA Zip Code: 01776

Phone Number: 978-295-1495 Ext. _____

Email: laferrera@yahoo.com

Organization or Media Affiliation (if any): SaveDavisField.org

Are you filing the complaint in your capacity as an individual, representative of an organization, or media?

(For statistical purposes only)

Individual Organization Media

Public Body that is the subject of this complaint:

City/Town County Regional/District State

Name of Public Body (including city/town, county or region, if applicable): Sudbury Park & Recreation Commission, Sudbury Board of Selectmen,

Specific person(s), if any, you allege committed the violation: Robert Haarde, Len Simon, Jim Marotta, Paul Griffin

Date of alleged violation: October 9, 2014

Description of alleged violation:

Describe the alleged violation that this complaint is about. If you believe the alleged violation was intentional, please say so and include the reasons supporting your belief.

Note: This text field has a maximum of 3000 characters.

This complaint concerns a meeting held on October 9, 2014 to discuss funding sources for a project proposed by the Sudbury Park & Recreation Commission for the development of Davis Field.

On October 7, Sudbury Director of Planning and Community Development Jody Kablack informed me by email that the meeting would not be open to the public because, although “[r]epresentatives of the Board of Selectmen, Park & Rec Commission and the Community Preservation Committee have been invited to the meeting in order to discuss the options for funding,” no public body would “have a quorum...and no decisions would be made...” Ms. Kablack subsequently informed me in an October 29 email that, in addition to numerous staff from assorted public bodies, Park & Recreation Commissioners Marietta and Griffin were present to discuss the project and Selectmen Haarde and Simon had been invited to the meeting “to come up to speed on the project.” Dissemination of information discussed at the meeting to any additional board members or commissions, which I believe occurred, would nonetheless trigger application of the Open Meeting Law, even if those individuals were not present on October 9.

Insofar as the October 9 meeting was held to discuss and disseminate information regarding the funding of a substantial town project to public bodies (including the Selectmen and the Park & Recreation Commission), it is inconsistent with the spirit and judicial interpretation of Chapter 30A to permit such a meeting to take place beyond the reach of public scrutiny and comment.

What action do you want the public body to take in response to your complaint?

Note: This text field has a maximum of 500 characters.

I would like goal of Chapter 30A respected in the following manner: (a) any notes, memoranda, minutes, emails or other documents relating in any way to the substance of the October 9 meeting be made available to the public through the Town of Sudbury web site; (b) a summary of the meeting be prepared and posted on the Sudbury web site; and (c) a public meeting be scheduled promptly attended by at least the attendees of the October 9 meeting, where public inquiry, comment and discussion will be heard on the subject of the David Field project, including funding.

Review, sign, and submit your complaint

I. Disclosure of Your Complaint.

Public Record. Under most circumstances, your complaint, and any documents submitted with your complaint, will be considered a public record and available to any member of the public upon request. In response to such a request, the AGO generally will not disclose your contact information.

II. Consulting With a Private Attorney.

The AGO cannot give you legal advice and is not able to be your private attorney, but represents the public interest. If you have any questions concerning your individual legal rights or responsibilities you should contact a private attorney.

III. Submit Your Complaint to the Public Body.

The complaint must be filed first with the public body. If you have any questions, please contact the Division of Open Government by calling (617) 963-2540 or by email to openmeeting@state.ma.us.

By signing below, I acknowledge that I have read and understood the provisions above and certify that the information I have provided is true and correct to the best of my knowledge.

Signed: _____

Date: November 7, 2014

For Use By Public Body For Use By AGO
Date Received by Public Body: Date Received by AGO: