

TOWN OF WESTON



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Finance Committee
Thomas R. Palmer, Chair

TO: Town of Weston, Board of Selectmen

FROM: Town of Weston, Finance Committee

CC: Donna S. VanderClock, Town Manager
Sarah F. Johnson, Finance Director

DATE: February 28, 2013

RE: Payments and Services in Lieu of Taxes (PILOT/SILOT)

As you know, Massachusetts real estate owned by tax-exempt organizations for tax-exempt purposes is not subject to local property tax. Some Massachusetts cities and towns have nonetheless sought and obtained agreements from tax-exempt organizations to provide “payments in lieu of taxes” and/or “services in lieu of taxes” (commonly referred to as PILOT and SILOT, respectively). The Finance Committee has examined the subject of PILOT/SILOT, to determine whether Weston would benefit from such an approach. This memorandum describes the Committee’s research findings, analysis, and recommendations to the Selectmen, and we would be pleased to discuss this with you further.

Executive Summary

The aggregate assessed value of Weston real estate that is owned by tax-exempt organizations and exempt from property tax is approximately \$500 million, representing approximately \$6 million of foregone property tax at the current tax rate. We have divided these tax-exempt organizations into five categories, State/Municipal, Open Space, Religious, Educational, and Historical/Cultural/Civic, with specific recommendations as follows:

- The Committee does not recommend pursuing PILOT or SILOT agreements in the State/Municipal, Open Space, and Historical/Cultural/Civic categories.

- In the Religious category, the Committee does not recommend pursuing PILOT agreements but does recommend pursuing SILOT agreements.
- The Committee does recommend pursuing PILOT/SILOT agreements in the Educational category, with limited exceptions.

Where PILOT/SILOT agreements are proposed and negotiated, one relevant consideration is that approximately 21% of the Town budget is for direct services that are most likely to be utilized by tax-exempt organizations and properties: *i.e.*, Public Safety and Public Works (including related debt service), plus a proportionate share of general government services (excluding education).

Background

Attachment A to this memorandum lists Weston real estate parcels currently exempt from property tax (excluding property owned by the Town itself), in categories described below. The aggregate assessed value of these parcels is approximately \$500 million (and approximately 9% of the aggregate assessed value of Weston properties), and if these parcels were all subject to Weston's current property tax rate, the aggregate levy would be approximately \$6 million. Moreover, as tax-exempt organizations acquire additional parcels for their exempt purposes, those parcels are effectively removed from Weston's tax base, in effect shifting the burden across a smaller base of taxable properties.

The property tax exemption for qualifying real estate is granted to tax-exempt organizations by Massachusetts statute, with no obligation for such organizations to mitigate (by way of PILOT/SILOT agreements or otherwise) the effects of this property tax exemption on municipal budgets. Also, tax-exempt organizations, as property owners, do not typically utilize the full range of Town services and benefits that residents and even businesses might. For these reasons, even those cities and towns that have been most active in pursuing PILOT/SILOT agreements have not sought to recover the full amount they would otherwise receive from tax-exempt organizations in the absence of the property tax exemption.

Instead, one common approach is to determine what percentage of the municipal budget is for direct services that even tax-exempt organizations benefit from – such as police and fire, public works, etc. – and then apply that percentage to the property tax that would otherwise be paid by tax-exempt organizations, as the municipality's starting point for PILOT/SILOT discussions.¹

In Weston, the key budget components constituting direct services would be Public Safety and Public Works, along with debt service related to these components and a proportionate share of

¹ Another approach some municipalities have taken is to determine, on a case-by-case basis, the value of services actually provided to specific tax-exempt organizations. Components of this would include, for example, a proportionate share of police and fire budgets, based on how many police and fire calls were made to the particular organization and property. This is a more complicated and subjective approach, especially given the relative amounts Weston might reasonably recover via PILOT/SILOT agreements, and the Committee does not recommend it generally. However, elements of this approach might be useful in determining the appropriateness of and negotiating specific PILOT/SILOT agreements.

general government services (excluding education).² In Attachment B to this memorandum, the direct-service portion of Weston's budget is computed to be 21%. One would not necessarily expect the Town to achieve this 21% recovery rate across all its PILOT/SILOT agreements, at least initially, but it should be a reference point for PILOT/SILOT proposals and negotiations.

We note and acknowledge that certain tax-exempt organizations in Weston have taken some initiative in recognizing Town services consumed and have voluntarily made contributions back to the Town in varying ways. For example, the Gifford School made a recent financial contribution to the Town, and the Rivers School has allowed the Recreation Department to utilize its ice rink facility. These various contributions should of course be taken into account in proposing and negotiating any PILOT/SILOT agreements with tax-exempt organizations.

PILOT/SILOT negotiations are often initiated when a tax-exempt organization acquires a new parcel or would like something that is within the municipality's discretion to grant or withhold, such as zoning approvals and building or other permits, but they can also be initiated unilaterally by the municipality, with appeals to fairness, good will, ongoing cooperation, etc. To the extent a city or town initiates PILOT/SILOT agreements, they are inevitably negotiated on a case-by-case basis, since cities and towns have no leverage to impose them on a broad, uniform basis, and the municipal services consumed by each respective organization may vary in meaningful ways. In evaluating the appropriateness of and negotiating specific PILOT/SILOT agreements, relevant questions for Weston would include the following:

- To what extent are Town services actually or potentially utilized by the tax-exempt organization? PILOT/SILOT agreements may be more appropriate where such utilization is higher, and vice versa.
- To what extent is the tax-exempt organization reasonably able or willing to provide payments or services under a PILOT/SILOT agreement from its existing or potential resources? PILOT/SILOT agreements may be less appropriate – and perhaps infeasible – where such ability is lower, and vice versa.
- To what extent does the tax-exempt organization already provide services or other benefits to the Town and its residents? PILOT/SILOT agreements may be less appropriate where the organization is already providing services or other benefits to the Town and its residents, and vice versa. This is especially true where the services or other benefits would otherwise be provided at a cost by the Town, whether by necessity or by collective desire of Town residents, if the tax-exempt organization did not provide them.

² Under this approach, education is typically excluded because it is a service that tax-exempt organizations are unlikely to utilize, and of course some tax-exempt organizations provide educational services themselves. There can be isolated instances where a tax-exempt organization utilizes a town's educational services to a significant degree, but those can be dealt with individually, by providing additional justification for that organization to enter a PILOT/SILOT agreement and perhaps increasing the target level for a PILOT/SILOT agreement with that organization. For example, in Weston, children of faculty residing on-campus at one tax-exempt organization, the Cambridge School (and perhaps others), attend Weston public schools, which could be taken into account as described in this footnote.

- If the tax-exempt organization were required to raise funds from its constituents in order to provide payments or services under a PILOT/SILOT agreement, to what extent would those funds be raised from Town residents versus non-residents? PILOT/SILOT agreements may be less appropriate where the organization would raise the funds from Town residents, and more appropriate where the organization would raise a substantial portion of the funds from outside sources.³
- What is the amount of foregone property tax that would otherwise be collected from the tax-exempt organization? PILOT/SILOT agreements are not self-executing and require staff time and resources to negotiate, so those costs must be weighed against the benefits.

The questions above – and their answers and implications – are matters of degree, and they should ultimately be determined (i) on a case-by-case basis and (ii) not just with respect to the particular tax-exempt organization but with respect to the specific parcel(s) of real estate.

Analyses, Observations, and Specific Recommendations

With the foregoing considerations in mind, the parcels listed in Attachment A have been grouped into five categories – State/Municipal, Open Space, Religious, Educational, and Historical/Cultural/Civic – and we offer the following analyses, observations, and specific recommendations by category:

- *State/Municipal.* Property in this category has an aggregate assessed value of approximately \$110 million, yielding an aggregate *pro forma* tax levy of almost \$1.4 million, but the Committee perceives little prospect for PILOT/SILOT agreements in this category. The relevant state/municipal entities likely have little or no fiscal ability (nor perhaps even the authority) to make such agreements. These parcels do not require or utilize very much in the way of Town services or other benefits, and many of them (such as those owned by the MDC) provide open-space or other benefits for the Town.
- *Open Space.* Property in this category is owned almost entirely by Weston Forest & Trail and has an aggregate assessed value of almost \$60 million, yielding an aggregate *pro forma* tax levy of more than \$700,000. However, these parcels do not require or utilize very much in the way of Town services or other benefits, and most all this property provides substantial and important open-space benefits for the Town. In maintaining not only its own properties but other conservation land in Town, Weston Forest & Trail already provides valuable services to the Town, through time and funds contributed

³ To illustrate this point simplistically, if the tax-exempt organization would raise its PILOT/SILOT funds entirely from Weston residents and the Town tax levy would be reduced dollar-for-dollar by the PILOT/SILOT amount, then economically speaking, the entire amount is raised from Town residents either way, the only difference being whether it is raised via the Town's tax levy or by the organization. There would be some redistributive effects within the Town, but that is no different than with the usage and deployment of many other Town services and benefits. Also, note that this fourth bulletpoint and its implications are economically similar to the preceding bulletpoint and its implications, concerning the extent to which the organization provides services that the Town would otherwise provide.

primarily by Town residents. The Committee does not recommend seeking PILOT/SILOT agreements in this category.⁴

- *Religious.* Property in this category has an aggregate assessed value of almost \$120 million, yielding an aggregate *pro forma* tax levy of almost \$1.5 million. The religious parcels and organizations in this category can be further divided into two groups: public church facilities (such as St. Julia's and St. Peter's) and larger, less public parcels with other specific purposes (such as the Campion Center and the Seminary).
 - While we have not conducted a membership demographic analysis, we assume that the former group provides services that are desired and utilized by many Town residents (even if not exclusively by residents), and from our collective experience, we understand that these organizations operate with extremely tight budgets and raise much (in some cases most all) of their support through member stewardship. Thus, if these organizations had to raise additional funds to make payments in lieu of taxes, much of that money would likely come from Town residents. Also, the amount of foregone property tax that would otherwise be paid with respect to these parcels is relatively small on an organization-by-organization basis (just more than 40% of the total for this category, across eleven organizations), especially given the time and resources involved with negotiating and reaching PILOT agreements.
 - The latter group does not seem to require or utilize very much in the way of Town services or other benefits, relative to their very high assessed values, especially as this group includes parcels with considerable open space (which in turn may provide, to a limited extent, open-space benefits for the Town and its residents).
 - Across both groups in this category, the Committee suspects the relevant organizations would have limited ability to make payments in lieu of taxes from existing resources, based on public information and collective experience.
 - Given these and other considerations, the Committee does not recommend seeking PILOT agreements with organizations in this category. However, the Committee does believe there are opportunities for some or all of these organizations to provide services to the Town in lieu of taxes, under SILOT agreements. These services could include free or heavily discounted use of space for Town-sponsored or other civic events, such as indoor auditorium or banquet space and outdoor event or athletic space. While we would not expect the aggregate value of these services to reach the referenced 21% of foregone property tax, we believe they could be substantial nonetheless, resulting in savings or other benefits for the Town and its residents.

⁴ It is true that the open-space benefits of these parcels and the services provided by these organizations are not utilized and enjoyed exclusively by Weston residents. However, this consideration alone does not suggest that a PILOT/SILOT agreement is necessary or desirable, and as a practical matter, while non-residents use and enjoy Weston's open spaces, Weston residents use and enjoy them most and also receive most of the collateral benefits of more open space, such as increased property values and privacy. (These collateral benefits also underlie many of the Town's zoning and land use rules and decisions.)

- Consistent with the foregoing, the Committee also suggests that organizations in this category should be discouraged from seeking payment when their facilities are used for Town events or other functions (*e.g.*, conducting elections). We recognize that, economically, there is not much difference for the tax-exempt organization – at least on a current basis – between making a payment in lieu of taxes (which we are not suggesting) and foregoing a payment it would customarily receive from the Town (which we are suggesting). However, the latter feels like a more reasonable and acceptable approach for the Town to take in principle.
- *Educational.* Property in this category has an aggregate assessed value of approximately \$200 million, yielding an aggregate *pro forma* tax levy of almost \$2.5 million. The organizations and parcels in this category can be further divided into three groups: the two preschools, the Case Estates parcels owned by Harvard, and the remaining schools and parcels.
 - The two preschools (Red Barn and Weston Wing) are perceived to have limited ability to make payments or to provide services or other benefits in lieu of taxes, and the amount of foregone property tax from these parcels is very low. Also, a substantial portion of the students at these schools are Weston residents.
 - With respect to Harvard and its real estate (the Case Estates properties), and taking into account its negotiations to date regarding the possible sale of this real estate to the Town, the Committee does not believe Harvard would be immediately willing to make payments or provide services in lieu of taxes. However, the Committee also understands (i) that Harvard has been attempting to sell this real estate for many years, whether to the Town or to a private developer, (ii) that Harvard currently uses this real estate very little (if at all) for its tax-exempt purposes and may have even declared it to be surplus land no longer needed for such purposes, and (iii) that Harvard does not purport to hold, use, or maintain the real estate for public open space purposes. In light of these considerations, the Committee wonders whether this real estate actually continues to qualify for the exemption from property tax, and before focusing on its PILOT/SILOT potential, we would first recommend that the Selectmen encourage the Town Assessors to revisit this question and to deny the exemption if and to the extent it is no longer legally justified.⁵ If the appropriateness of such a denial should become a matter of dispute with Harvard, a PILOT/SILOT agreement might be invoked as part of a compromise resolving that dispute; and if it is determined (without such a compromise) that Harvard will continue to receive an exemption with respect to this real estate, the Town should revisit the prospects and justifications for a PILOT/SILOT agreement with Harvard on an ongoing basis, depending on further developments and circumstances from time to time.
 - The Committee believes that the remaining organizations and parcels in the Educational category are the most appropriate candidates for substantial PILOT

⁵ The Committee welcomes the Selectmen to forward this memorandum to the Town Assessors as part of that discussion, and we might ourselves choose to communicate our concern and recommendation directly to the Town Assessors, consistent with the Committee’s charge in Article II.10 of the Town by-laws.

and/or SILOT agreements with the Town. These organizations and parcels do require and utilize substantial town services; our cursory examination suggests that many – in some cases most – of their respective constituents are not Weston residents; and they seem best able to provide valuable services or other benefits to the Town and its residents and to make payments from existing or potential resources. In negotiating PILOT/SILOT agreements with respect to these organizations and parcels, it would seem reasonable for the Town to start with a target 21% of foregone property tax, as reduced by the fair value of services provided by the organization to the Town (but not by the fair value of services provided directly in exchange for other services from the Town, such as when the Town and a school make reciprocal and roughly equivalent arrangements to use each other's athletic fields).

- *Historical/Cultural/Civic.* Property in this category has an aggregate assessed value of approximately \$16 million, yielding an aggregate *pro forma* tax levy of approximately \$200,000, but the Committee perceives little prospect for PILOT/SILOT agreements in this category. The organizations in this category are believed to have limited ability to make payments in lieu of taxes and already provide various services or other benefits for the Town and its residents. Also, the amounts of foregone property tax that would otherwise be paid with respect to these parcels are relatively small, especially given the time and resources involved with negotiating and reaching PILOT/SILOT agreements.

Summary of Recommendations

Based on the foregoing, the Committee recommends that the Town (pursuant to direction from the Board of Selectmen) should pursue (i) SILOT agreements with organizations in the Religious category above and (ii) PILOT and/or SILOT agreements with organizations in the Educational category above (except for the two preschools, and possibly Harvard). In some cases, these agreements would ideally be formal agreements for extended durations, while in other cases they could be more informal or *ad hoc* arrangements, depending on specific circumstances.

As noted above, a key opportunity to initiate PILOT/SILOT negotiations is when a tax-exempt organization would like something that is within the municipality's discretion to grant or withhold, such as zoning approvals and building or other permits. However, these negotiations can also be initiated unilaterally by the municipality at other times, with appeals to fairness, good will, ongoing cooperation, etc.

The Committee does not recommend pursuing PILOT/SILOT agreements in the other categories above (nor PILOT agreements in the Religious category), at least on a systematic basis for the time being. However, specific PILOT/SILOT opportunities could be pursued on an *ad hoc* basis as appropriate circumstances arise (*e.g.*, property acquisitions, dispositions, improvements, etc.).

The Committee would be pleased to discuss its recommendations in more detail with the Board of Selectmen and appropriate Town personnel. These discussions could include additional materials and information regarding the strategies and approaches that are recommended for pursuing and obtaining successful PILOT/SILOT agreements, based on applicable laws, the experiences of various cities and towns, specific circumstances, and other considerations.

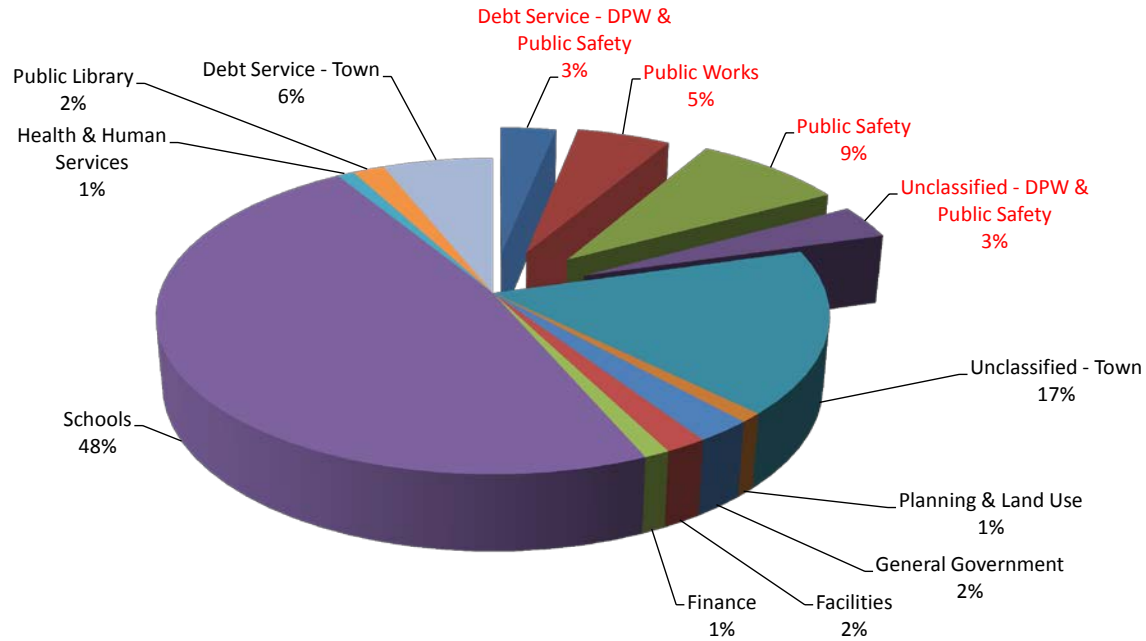
ATTACHMENT A: Town of Weston Tax-Exempt Parcels by Category

Map	Block	Lot	Street Number	Street Name	OwnerName	Land Area in Acres	Total Assessed Parcel Value	Sub-Totals	Pro Forma Tax Sub-Totals*
STATE/MUNICIPAL (excluding parcels owned by Town of Weston)									
41	31		1	GATE HOUSE LN	CITY OF CAMBRIDGE	0.00	\$12,500		
29	8		0	BOSTON POST RD	CITY OF CAMBRIDGE	10.00	\$2,265,800		
34	20		0	SUMMER ST	CITY OF CAMBRIDGE	13.27	\$2,919,800		
2	70		0	NORTH AV	CITY OF CAMBRIDGE	2.82	\$418,800	\$5,616,900	\$69,650
47	7		0	LORING RD	COMM OF MASS	0.20	\$228,000		
53	15	10	0	RIVERSIDE RD	COMM OF MASS	0.00	\$200	\$228,200	\$2,830
46	48		0	NEWTON ST	COMM OF MASS - MDC	41.00	\$8,581,600		
50	7		0	WELLESLEY ST	COMM OF MASS - MDC	13.46	\$3,376,600		
51	32	10	0	OAK ST	COMM OF MASS - MDC	1.00	\$603,300		
54	15	10	0	SOUTH AV	COMM OF MASS - MDC	41.00	\$8,465,800		
56	1	10	0	WELLESLEY ST	COMM OF MASS - MDC	22.30	\$5,144,600		
58	23	10	200	PARK RD	COMM OF MASS - MDC	65.00	\$15,268,100		
53	4		0	RIVERSIDE RD (OFF)	COMM OF MASS - MDC	1.00	\$497,500		
39	39		0	NEWTON ST	COMM OF MASS -MDC	225.10	\$45,401,600		
56	9	10	0	GLEN RD	COMM OF MASS -MDC	0.00	\$0		
57	54	10	0	OAK ST	COMM OF MASS -MDC	3.00	\$1,046,400	\$88,385,500	\$1,095,980
50	4	10	0	BROWN ST	COMM OF MASS - TPKE	20.38	\$4,341,800		
51	32	20	0	OAK ST	COMM OF MASS - TPKE	0.10	\$323,400		
54	14		0	BROWN ST	COMM OF MASS - TPKE	19.64	\$4,193,800		
54	15		0	BROWN ST	COMM OF MASS - TPKE	0.74	\$463,200		
54	17		0	BROWN ST	COMM OF MASS - TPKE	20.38	\$4,341,800		
52	43		0	RIVERSIDE RD	COMM OF MASS -TPKE	0.00	\$0	\$13,664,000	\$169,434
53	7		1	RECREATION RD	COMM OF MASS -HWAY	0.00	\$300	\$300	\$4
24	7	40	0	SIBLEY RD	MASS BAY TRANSIT AUTHORITY	0.18	\$297,600		
53	8	10	0	RIVERSIDE RD	MASS BAY TRANSIT AUTHORITY	2.03	\$606,800	\$904,400	\$11,215
46	47	10	0	LORING RD (OFF)	M.W.R.A.	5.68	\$1,517,600		
40	99		0	MEADOWBROOK RD (OFF)	MASS WATER RESOURCES AUTHORITY	2.32	\$137,200	\$1,654,800	\$20,520
SUB-TOTAL STATE/MUNICIPAL:								\$110,454,100	\$1,369,631
OPEN SPACE									
2	49	102	0	NORTH AV	WESTON FOREST & TRAIL	1.35	\$402,200		
2	999		0	SILVER HILL RD	WESTON FOREST & TRAIL	0.20	\$407,200		
2	2	70	40	BLACKBURNIAN RD	WESTON FOREST & TRAIL	7.83	\$2,012,400		
2	30		0	NORTH AV	WESTON FOREST & TRAIL	0.75	\$347,000		
2	38	50	0	TERRACE RD	WESTON FOREST & TRAIL	1.15	\$57,100		
3	63	10	0	KINGS GRANT RD	WESTON FOREST & TRAIL	0.46	\$505,900		
6	34		0	ASPEN RD	WESTON FOREST & TRAIL	9.69	\$2,456,400		
7	25		0	WESTLAND RD	WESTON FOREST & TRAIL	1.97	\$781,400		
7	30		0	SILVER HILL RD	WESTON FOREST & TRAIL	0.37	\$474,300		
11	23		0	CHERRY BROOK RD	WESTON FOREST & TRAIL	5.00	\$1,518,400		
12	5		0	MERRIAM ST	WESTON FOREST & TRAIL	1.61	\$622,400		
12	155		0	PARTRIDGE HILL RD	WESTON FOREST & TRAIL	1.10	\$617,600		
13	998		0	VILES ST	WESTON FOREST & TRAIL	0.82	\$524,700		
13	999		0	VILES ST	WESTON FOREST & TRAIL	5.90	\$1,503,400		
18	11	30	0	OLD COACH RD	WESTON FOREST & TRAIL	0.34	\$384,500		
18	12		0	CHURCH ST	WESTON FOREST & TRAIL	4.00	\$1,181,600		
19	62		0	HOBBS BROOK RD	WESTON FOREST & TRAIL	1.14	\$513,400		
21	20		0	WARREN AV	WESTON FOREST & TRAIL	2.20	\$450,400		
24	17		0	HILLCREST RD	WESTON FOREST & TRAIL	0.61	\$573,400		
26	8		0	BOSTON POST RD	WESTON FOREST & TRAIL	2.57	\$660,800		
26	31	20	0	WARREN AV	WESTON FOREST & TRAIL	2.09	\$439,400		
26	62		0	BOSTON POST RD B P	WESTON FOREST & TRAIL	1.36	\$539,700		
28	22	40	0	OFF HILLCREST RD	WESTON FOREST & TRAIL	0.14	\$376,100		
30	48	13	0	SANDERSON LN	WESTON FOREST & TRAIL	0.06	\$592,300		
32	20	20	0	WELLESLEY ST	WESTON FOREST & TRAIL	1.38	\$960,600		
32	20	30	0	WALKER ST	WESTON FOREST & TRAIL	1.38	\$1,278,600		
39	27		0	NEWTON ST	WESTON FOREST & TRAIL	0.89	\$586,600		
41	15	11	0	PRESCOTT LN	WESTON FOREST & TRAIL	1.13	\$621,700		
44	14	19	0	SOUTH AV	WESTON FOREST & TRAIL	11.60	\$2,412,400		
44	897		0	COLONIAL WY	WESTON FOREST & TRAIL	0.48	\$568,100		
44	898		0	WELLESLEY ST	WESTON FOREST & TRAIL	0.35	\$621,100		
45	4	10	0	TRAILSIDE RD	WESTON FOREST & TRAIL	6.56	\$1,758,400		
49	22		0	SOUTH AV	WESTON FOREST & TRAIL	12.97	\$2,686,400		
50	8	20	0	BITTERSWEET LN	WESTON FOREST & TRAIL	1.73	\$576,800		
50	9		0	BITTERSWEET LN	WESTON FOREST & TRAIL	0.49	\$390,600		
51	14	10	0	SOUTH AV	WESTON FOREST & TRAIL	2.12	\$442,400		
52	9		0	ORCHARD AV	WESTON FOREST & TRAIL	4.68	\$1,822,800		
52	10		0	ORCHARD AV	WESTON FOREST & TRAIL	1.10	\$1,092,100		
57	29		0	OAK ST	WESTON FOREST & TRAIL	24.00	\$5,181,600		
58	4		0	RIDGEWAY RD	WESTON FOREST & TRAIL	1.76	\$998,600		
58	8	10	0	ORCHARD AV	WESTON FOREST & TRAIL	1.56	\$1,180,800		
61	111		0	HICKORY RD	WESTON FOREST & TRAIL	0.46	\$558,300		
61	999		0	HICKORY RD	WESTON FOREST & TRAIL	0.75	\$681,500		
62	27		0	SHADY HILL RD	WESTON FOREST & TRAIL	0.78	\$568,400		
63	8		0	CLIFF RD	WESTON FOREST & TRAIL	0.48	\$756,200		
63	9		0	CLIFF RD	WESTON FOREST & TRAIL	0.41	\$716,600		
63	84		0	GLEN RD	WESTON FOREST & TRAIL	0.68	\$501,500		
3	63	11	0	KINGS GRANT RD	WESTON FOREST & TRAIL	0.65	\$592,600		
29	46	10	0	ROLLING LN	WESTON FOREST & TRAIL	0.18	\$18,000		
29	46	20	0	BOSTON POST RD	WESTON FOREST & TRAIL	3.10	\$829,600		
63	83	20	0	SUMMIT RD	WESTON FOREST & TRAIL	5.20	\$1,724,600		
2	16	10	0	MERRIAM ST	WESTON FOREST & TRAIL	2.75	\$736,400		
22	8		0	CONCORD RD	WESTON FOREST & TRAIL	17.61	\$4,206,600		
46	19	100	0	CUTTERS BLUFF	WESTON FOREST & TRAIL	2.42	\$1,064,600		
47	19	110	0	CUTTERS BLUFF	WESTON FOREST & TRAIL	1.88	\$1,010,600		
2	15	20	0	MERRIAM ST	WESTON FOREST & TRAIL	2.44	\$545,800		
31	3	10	0	HIGHLAND ST	WESTON FOREST & TRAIL	3.11	\$250,400		
55	33	30	0	WINTER ST	WESTON FOREST & TRAIL	4.16	\$1,155,400	\$57,038,700	\$707,280
34	113		0	GRAYSTONE LN	WESTON OPEN SPACE ASSOC INC	5.18	\$839,200	\$839,200	\$10,406
SUB-TOTAL OPEN SPACE:								\$57,877,900	\$717,686

ATTACHMENT A: Town of Weston Tax-Exempt Parcels by Category

Map	Block	Lot	Street Number	Street Name	OwnerName	Land Area in Acres	Total Assessed Parcel Value	Sub-Totals	Pro Forma Tax Sub-Totals*	
RELIGIOUS										
27	18	20	439	BOSTON POST RD	CHRISTIAN SCIENCE SOCIETY	0.41	\$445,000			
27	18	10	439	BOSTON POST RD	CHRISTIAN SCIENCE SOCIETY	0.54	\$1,967,900	\$2,412,900	\$29,920	
49	34		150	BROWN ST	CHURCH OF JESUS CHRIST OF	4.50	\$5,031,500	\$5,031,500	\$62,391	
17	76		5	LAUREL RD	CONGREGATIONAL CHURCH	0.94	\$846,000			
39	7	10	130	NEWTON ST	CONGREGATIONAL CHURCH	3.13	\$2,188,800	\$3,034,800	\$37,632	
26	48		659	BOSTON POST RD	FIRST BAPTIST CHURCH	1.32	\$1,034,300			
27	1		657	BOSTON POST RD	FIRST BAPTIST CHURCH	0.49	\$2,157,000	\$3,191,300	\$39,572	
22	42		3	CONANT RD	FIRST PARISH IN WESTON	1.02	\$984,100			
22	43		343	BOSTON POST RD	FIRST PARISH IN WESTON	4.19	\$4,177,400			
10	23		41	RIPLEY LN	FIRST PARISH OF WESTON	2.73	\$933,800	\$6,095,300	\$75,582	
49	29		65	BROWN ST	GREEK ORTHODOX CHURCH	1.38	\$736,200			
49	31		57	BROWN ST	GREEK ORTHODOX CHURCH	5.76	\$6,151,000	\$6,887,200	\$85,401	
50	1		0	WELLESLEY ST	POPE JOHN XXIII NATIONAL SEMINARY	11.19	\$2,922,600			
49	23		558	SOUTH AV	POPE JOHN XXIII NATIONAL SEMINARY	23.54	\$16,522,900	\$19,445,500	\$241,124	
27	78		0	BOSTON POST RD B P	ROMAN CATHOLIC ARCHBISHOP	1.38	\$541,800			
27	24		374	BOSTON POST RD	ROMAN CATHOLIC ARCHDIOCESE	2.46	\$2,196,600			
27	24	10	374	BOSTON POST RD	ROMAN CATHOLIC ARCHDIOCESE	0.00	\$3,607,000			
27	24	20	374	BOSTON POST RD	ROMAN CATHOLIC ARCHDIOCESE	1.46	\$3,737,700	\$10,083,100	\$125,030	
11	8		319	CONCORD RD	SOCIETY OF JESUS OF N.E.	37.44	\$33,803,100	\$33,803,100	\$419,158	
27	43	10	1	COLPITTS RD	SAINT PETERS PARISH	0.60	\$530,900			
28	8		320	BOSTON POST RD	SAINT PETER'S PARISH	1.80	\$3,284,300	\$3,815,200	\$47,308	
11	8	20	381	CONCORD RD	TRUSTEES OF BOSTON COLLEGE (Campion Ctr.)	19.42	\$9,303,100	\$9,303,100	\$115,358	
63	59		0	HIGH ROCK RD	WELLESLEY CONGREGATIONAL COUNCIL	0.85	\$580,200	\$580,200	\$7,194	
55	999		100	WINTER ST	WESTGATE CHURCH	4.30	\$6,682,600	\$6,682,600	\$82,864	
11	7		10	SUDBURY RD	WESTON COLLEGE (Campion Ctr.)	20.96	\$5,496,400	\$5,496,400	\$68,155	
3	37		410	CONANT RD	WESTON METHODIST CHURCH	0.83	\$724,300			
3	9		377	NORTH AV	WESTON METHODIST CHURCH	1.80	\$446,400	\$1,170,700	\$14,517	
SUB-TOTAL RELIGIOUS:								\$117,032,900	\$1,451,208	
EDUCATIONAL										
14	45		3	GEORGIAN RD	CAMBRIDGE SCHOOL INC.	36.78	\$4,623,600			
14	48		0	LEXINGTON ST	CAMBRIDGE SCHOOL INC.	0.88	\$433,700			
14	50		0	LEXINGTON ST	CAMBRIDGE SCHOOL INC.	2.60	\$569,600			
14	43		21	FAIRHOPE RD	CAMBRIDGE SCHOOL INC.	0.76	\$608,400			
14	46		3	GEORGIAN RD	CAMBRIDGE SCHOOL INC.	0.68	\$599,100			
14	47		0	LEXINGTON ST	CAMBRIDGE SCHOOL INC.	1.16	\$807,300			
14	49		0	LEXINGTON ST	CAMBRIDGE SCHOOL INC.	0.86	\$582,100			
14	38		0	GEORGIAN RD	CAMBRIDGE SCHOOL INC.	1.26	\$9,469,400	\$17,693,200	\$219,396	
32	22	50	0	WELLESLEY ST	HARVARD MANAGEMENT COMPANY INC	1.38	\$960,600			
32	22	30	0	WELLESLEY ST	HARVARD MNGT.CO.INC.	1.37	\$959,600			
32	22	40	0	WELLESLEY ST	HARVARD REAL ESTATE INC	1.38	\$960,600			
32	22	60	131	WELLESLEY ST	HARVARD REAL ESTATE INC	1.38	\$1,059,800			
32	23	1	0	WELLESLEY ST	HARVARD UNIVERSITY	21.68	\$5,020,600			
32	22	1	133	WELLESLEY ST	HARVARD UNIVERSITY	35.32	\$8,039,600	\$17,000,800	\$210,810	
29	5		177	BOSTON POST RD	MARGARET GIFFORD SCHOOL	25.00	\$13,525,000	\$13,525,000	\$167,710	
34	26		15	FARM RD	MEADOWBROOK SCHOOL	2.00	\$891,400			
34	27		18	CEDAR RD	MEADOWBROOK SCHOOL	4.72	\$1,628,600			
34	24		4	FARM RD	MEADOWBROOK SCHOOL	0.68	\$531,700			
34	22		5	AUTUMN RD	MEADOWBROOK SCHOOL	1.65	\$803,600			
34	23		8	FARM RD	MEADOWBROOK SCHOOL	1.02	\$732,700			
34	39		0	FARM RD	MEADOWBROOK SCHOOL	2.40	\$910,100			
40	20		10	FARM RD	MEADOWBROOK SCHOOL	12.50	\$16,492,700			
34	38		14	FARM RD	MEADOWBROOK SCHOOL OF WESTON	1.36	\$896,500	\$22,887,300	\$283,803	
26	86		724	BOSTON POST RD	RED BARN NURSERY SCHOOL	1.67	\$982,100	\$982,100	\$12,178	
32	32		0	CHESTNUT ST	REGIS COLLEGE	1.44	\$1,284,600			
38	2		235	WELLESLEY ST	REGIS COLLEGE	61.85	\$7,007,600			
38	1		235	WELLESLEY ST	REGIS COLLEGE	65.79	\$74,521,500			
38	3		235	WELLESLEY ST	REGIS COLLEGE	1.42	\$5,189,400	\$88,003,100	\$1,091,238	
61	67		0	WINTER ST	RIVER COUNTRY DAY SCHOOL	7.35	\$1,793,400			
60	9		333	WINTER ST	RIVER COUNTRY DAY SCHOOL	23.23	\$32,685,900			
60	3	10	0	NONESUCH RD	RIVERS COUNTRY DAY SCHOOL	1.04	\$374,600			
60	5		0	NONESUCH RD	RIVERS COUNTRY DAY SCHOOL	2.36	\$502,400			
54	19		0	NONESUCH RD	RIVERS COUNTRY DAY SCHOOL	9.50	\$2,033,900			
60	16		342	WINTER ST	RIVERS SCHOOL CORP.	0.93	\$966,700			
60	15		352	WINTER ST	RIVERS SCHOOL CORP.	0.95	\$667,900	\$39,024,800	\$483,908	
8	57		313	NORTH AV	WESTON WING, INC.	1.38	\$437,000	\$437,000	\$5,419	
SUB-TOTAL EDUCATIONAL:								\$199,553,300	\$2,474,461	
HISTORICAL/CULTURAL/CIVIC										
27	63	10	662	BOSTON POST RD	GOLDEN BALL TAVERN TRUST	0.45	\$459,500			
27	63	20	658	BOSTON POST RD	GOLDEN BALL TAVERN TRUST	0.53	\$488,500			
27	63		662	BOSTON POST RD	GOLDEN BALL TAVERN TRUST	5.33	\$1,731,600	\$2,679,600	\$33,227	
23	43		45	CHURCH ST	WESTON AFFORDABLE HOUSING FOUNDATION	1.07	\$934,100			
27	59		15	JONES RD	WESTON AFFORDABLE HOUSING FOUNDATION	0.30	\$382,400			
43	42	10	23	PINE ST	WESTON AFFORDABLE HOUSING FOUNDATION	1.84	\$1,063,200	\$2,379,700	\$29,508	
17	96	10	0	VILLAGE RD	WESTON COMMUNITY HOUSING	15.51	\$10,706,700	\$10,706,700	\$132,763	
28	89		86	SCHOOL ST	WESTON SCOUTS INC.	0.92	\$583,100		\$7,230	
SUB-TOTAL HISTORICAL/CULTURAL/CIVIC:								\$16,349,100	\$202,729	
GRAND TOTALS:							1,207.61	\$501,267,300	\$501,267,300	\$6,215,715
* Current Tax Rate (per \$1000 Assessed Value):										\$12.40

PILOT Direct Service Calculation as % of Total Operating Service Budget



Department	FY13 Budget
Unclassified (Insurance, Benefits, Other)	\$ 14,568,016
General Government	\$ 1,696,662
Facilities	\$ 1,267,298
Finance & Administration	\$ 778,644
Planning, Land Use & Inspectional Services	\$ 698,250
Public Safety	\$ 6,137,270
Schools	\$ 34,299,594
Vocational Regional School District	\$ 81,634
Public Works	\$ 3,848,832
Health & Human Services	\$ 661,058
Public Library	\$ 1,254,920
Excluded Debt Service*	\$ 6,663,327
Total Operating Service Budget	\$ 71,955,504
Water Enterprise Fund Expenditures	\$ 2,692,817
Recreation Enterprise Fund Expenditures	\$ 1,538,232
Brook School Apartments Expenditures	\$ 952,565
Appropriations under Separate Articles	\$ 1,606,000
Community Preservation Act Surcharge	\$ 1,717,377
Total Budget	\$ 80,462,495

PILOT Direct Service Department	FY13 Budget	Percent of Service Budget
Public Safety	\$ 6,137,270	
Public Works	\$ 3,848,832	
Public Safety & Public Works - Actual Debt Service	\$ 2,279,577	
Sub-Total	\$ 12,265,679	17%
Other Town Budgets excluding education @ 5%	\$ 317,842	
Unclassified (Insurance, Benefits, Other) @ 17.05%	\$ 2,483,293	
Total	\$ 15,066,814	21%