

Town of
Lexington

**Stormwater Enterprise Fund - Policy and
Process Decision Document**

Working Document / April 27, 2022

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Introduction

Raftelis, as a subconsultant to Tighe & Bond, has been working with the Town of Lexington (“Town”) exploring funding approaches for the Town’s growing stormwater management needs. The implementation process requires that the Town analyze and develop policies on a myriad of issues related to billing the stormwater enterprise fees, as well as financial, program implementation and other issues.

While studying the feasibility of establishing the Stormwater Enterprise Fund, some policy decisions were made by Town staff in coordination with both Raftelis and Tighe & Bond, which have been presented to the Select Board at previous Board meetings. Those policies are listed below as “Already Established Policies.” The policies that have yet to be decided upon are listed below in priority order from “Most Critical” to “Less Critical.” Raftelis has provided documentation for each policy to assist the Town in selecting which policy options most closely align with their vision and goals for the Stormwater Enterprise Fund. The final section of this document contains processes and procedures the Town should consider implementing to reduce administrative costs and maintain accurate billing data.

Most Critical Policy Decisions:

1. Rate Structure of Single-Family Residential Parcels
2. Billing of Municipally Owned Properties
3. Credit Policy at Go-Live

Less Critical Policy Decisions:

1. Condominium and other Multi-family Residential Billing
2. Other Multi-Tenant Billing
3. Common Area Billing including Private Roads
4. Customer Move-Outs/Transfers
5. Customer Service – Adjustments/Abatements
6. Penalties for Late/Non-Payment
7. Whole ERU Billing for Non-Single Family Residential Parcel
8. Public Roadways and Sidewalks

Already Established Policies:

1. Stormwater Enterprise Fee versus Tax
2. Impervious Area as Basis for the Fee – Equivalent Residential Unit
3. Impervious Area Definition
4. Minimum Amount of Impervious Area

5. Definition of Customer Classes – Single Family Residential and Non-Single Family Residential
6. Billing Mechanism including Stormwater Only Customers

Process and Procedure Decisions:

1. Aggregation
2. Stacked Parcels
3. Data Maintenance

Most Critical Policy Decisions

1. Rate Structure for Single-Family Residential Properties

Single-family residential (“SFR”) properties are those that are developed with one dwelling built to house one or two families. The SFR customer class definition is discussed in more detail in the Already Established Policies section below.

Impervious area was measured on all developed SFR parcels in the Town (as of 2021), totaling 9,226 parcels. The impervious area on the SFR parcels ranges from a minimum of 408 square feet to a maximum of 44,437 square feet. The median impervious area (“IA”) of these parcels is 3,150 square feet. The following chart shows the distribution of impervious area on SFR parcels in the Town.

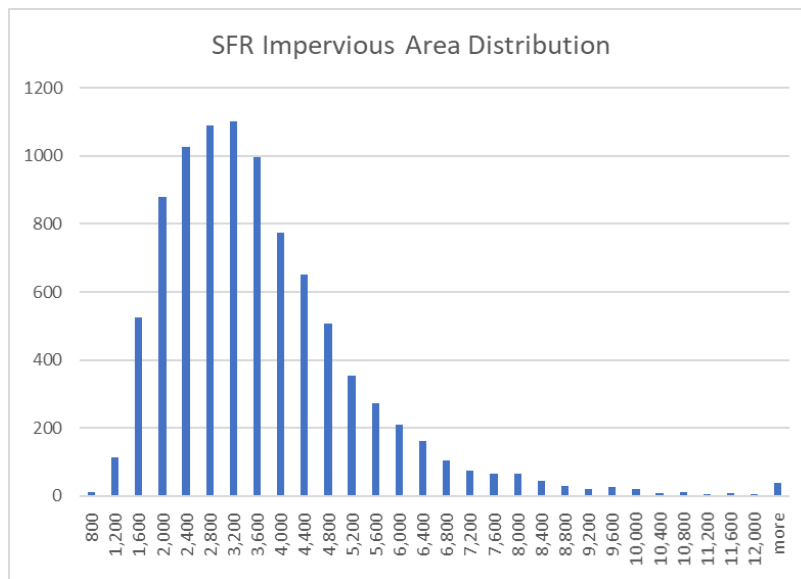


Figure 1: SFR Impervious Area Distribution Curve in Lexington

Policy Options

A SFR rate structure should be chosen that balances the Town’s need for equity, fairness, customer understanding, and reduction of administrative burden. Rate structure options for SFR properties include a single-flat rate structure,

a tiered rate structure in which parcels are put in two or more tiers based upon their amount of impervious area, or tiered rate structure with a cap in which parcels are tiered as above but parcels over a certain threshold of impervious area are billed as a non-single family residential (“NSFR”) customer.

A simplified flat rate structure is one in which all developed SFR properties are charged the same fee based upon 1 Equivalent Residential Unit (“ERU”, which is described in further detail in the Already Established Policies section below). A flat rate structure would be chosen to drive down customer service demand, decrease the cost of implementing and administering the rate structure, and make it easier for ratepayers to understand. A simplified residential rate structure greatly increases simplicity—easing communication with customers and controlling the cost of implementation. In many jurisdictions, the fairness of the rate structure can be maintained with a single flat rate, since residential lots do not differ significantly in their characteristics across the community. However, as seen in the chart above, SFR characteristics in the Town do differ quite significantly and charging smaller SFR properties the same rate as the largest SFR parcels may not maintain interclass equity and fairness.

A tiered rate structure allows the Town to differentiate among residential ratepayers and improve equity various types of developments and homes. Any number of tiers can be chosen, however an increase in tiers typically results in an increase in administrative burden and customer service demand. Therefore, to strike a balance between interclass equity and administrative burden, the number of tiers should be carefully selected based upon the shape of the distribution curve. The SFR Impervious Area Distribution curve for the Town has a distinct crest that constitutes the majority of SFR parcels near the ERU, representing the median value of impervious area of single-family residences. There are fewer parcels with significantly less impervious area than the ERU at the beginning of the curve and significantly more impervious area at the end of the curve. Due to the larger range of parcels with more impervious area, the curve has a long tail at the end of the distribution. Based upon this distribution curve, Raftelis compared a 3-tier rate structure, a 4-tier rate structure, and a 3-tier rate structure with a cap.

1. A 3-tier SFR rate structure would assign SFR parcels into one of three tiers based upon the amount of impervious area on the parcel. A description of those tiers is shown in Table 1, including the impervious area breakpoints, the number of parcels in each tier, the ERU value assigned to parcels in each tier, and the total ERUs that would be billed in each tier. ERU values selected for each tier are calculated by dividing the median value for the tier by the median value of all SFR parcels and rounding that to the nearest tenth. Breakpoints (Figure 2) were selected to ensure that the majority of parcels, those found at the top of the curve, are in the middle tier (SFR2) and the two outlying tiers (SFR1 and SFR3) representing the parcels with significantly less or more impervious area than the median have an approximately equal percentage of parcels in each. Under this option, the total number of ERUs billed to SFR parcels is 9,989.

Table 1: Three Tier Rate Structure in Lexington

Tier Label	Description	Impervious Area Breakpoint	Count of Parcels in Tier	Percent of Parcels in Tier	ERUs	Total ERUs billed at this Tier
SFR1	IA <= 2,300 sf	2,300	2,289	25%	0.60	1,373.4
SFR2	2,300 sf < IA <= 4,200 sf	4,200	4,562	50%	1.00	4,562.0
SFR3	4,200 sf < IA		2,331	25%	1.70	3,962.7

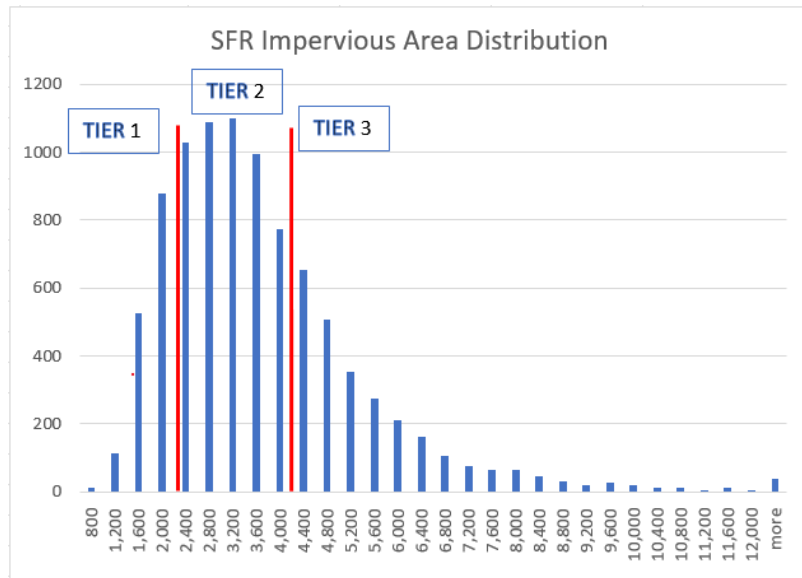


Figure 2: SFR Distribution Curve with 3-Tier Breakpoints

- A 4-tier SFR rate structure would assign SFR parcels into one of four tiers based upon the amount of impervious area on the parcel. A description of those tiers is shown in Table 2, including the impervious area breakpoints, the number of parcels in each tier, the ERU value assigned to parcels in each tier, and the total ERUs that would be billed in each tier. Breakpoints (Figure 3) were selected to ensure that the majority of parcels, those found at the top of the curve, are in the second tier (SFR2), those with less impervious are in the first tier (SFR1), and those with more impervious area are found in the last two tiers (SFR-3 and SFR-4). The final tier is meant to capture those parcels in the tail of the distribution curve, that are furthest from the ERU value. Note that these breakpoints are the same as the 3-tier with a cap structure described below. Under this option, the total number of ERUs billed to SFR parcels is 10,055.

Table 2: Four Tier Rate Structure in Lexington

Tier Label	Description	Impervious Area Breakpoint	Count of Parcels in Tier	Percent of Parcels in Tier	ERUs	Total ERUs billed at this Tier
SFR1	IA <= 2,300 sf	2,300	2,289	25%	0.60	1,373.4
SFR2	2,300 sf < IA <= 4,200 sf	4,200	4,562	50%	1.00	4,562.0
SFR3	4,200 sf < IA <= 7,000 sf	7,000	1,941	21%	1.60	3,105.6
SFR4	7,000 sf < IA		390	4%	2.60	1,014.0

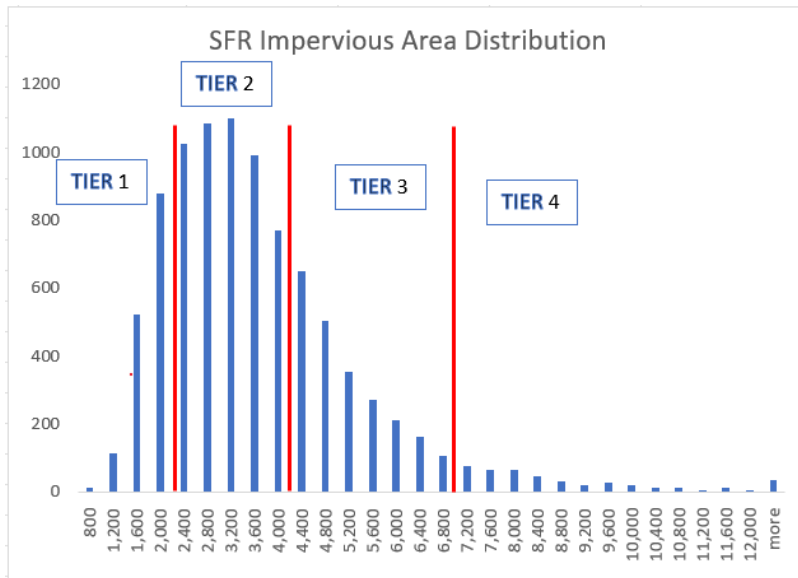


Figure 3: SFR Distribution Curve with 4-Tier Breakpoints

- A 3-tier SFR rate structure with a cap would assign SFR parcels into one of three tiers based upon the amount of impervious area but parcels but over a certain threshold of impervious area are billed as a NSFR customer. Based upon visual observation, parcels with over 7,000 square feet of impervious area tend to be more similar in character to NSFR properties than SFR properties, often containing multiple buildings with larger driveways and parking areas. Therefore, 7,000 was chosen as the cap for SFR properties. As shown in Figure 4, breakpoints for the SFR parcels are the same as those described in the 4-tier rate structure section above. A description of the tiers and cap is shown in Table 3. Total ERUs for the parcels above the cap were calculated by dividing the impervious area on the parcel by the ERU value and rounding to the nearest integer. The whole integer value ERU policy is described in further detail in the section below. Under this option, the total number of ERUs billed to SFR parcels (including SFRs billed as NSFRs) is 10,386.

Table 3: Three Tier Rate Structure with a Cap in Lexington

Tier Label	Description	Impervious Area Breakpoint	Count of Parcels in Tier	Percent of Parcels in Tier	ERUs	Total ERUs billed at this Tier
SFR1	IA <= 2,300 sf	2,300	2,289	25%	0.60	1,373.4
SFR2	2,300 sf < IA <= 4,200 sf	4,200	4,562	50%	1.00	4,562.0
SFR3	4,200 sf < IA <= 7,000 sf	7,000	1,941	21%	1.60	3,105.6
CAP - NSFR	>7,000		390	4%	varies by IA	1,345.0

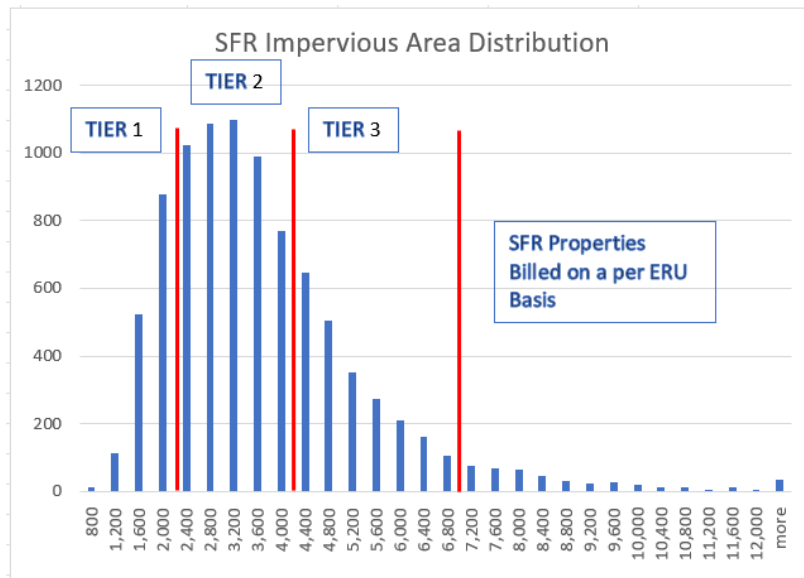


Figure 3: SFR Distribution Curve with 3-Tier Breakpoints and an SFR Cap

Policy Decisions in Other Local Enterprise Funds

Several local enterprise funds charge a flat fee for SFR properties including Ashland, Braintree, Bellingham, Chelmsford, Chicopee, Fall River, Longmeadow, Newton, Reading and Westfield.

Other enterprise funds use a tiered approach to billing SFR properties including Milton (6 tiers), Northampton (4 tiers), Shrewsbury (3 tiers) and Westford (5 tiers).

Recommended Policy

Based upon the distribution of impervious area among SFR properties, Raftelis recommends that the Town choose a multi-tiered approach to billing SFR properties. The 3-tier, 4-tier, and 3-tier with a cap options are more equitable than a flat rate while not creating significant administrative burden. The three-tier option with a cap provides the most SFR ERUs to the rate base, at 10,386. To calculate the annual fee to be paid per ERU, Raftelis divides the annual revenue requirements by the total rate base. Therefore, by increasing the number of ERUs in the rate base, the fee paid per ERU decreases. The three-tier option with a cap would provide the lowest fee per ERU of the options presented.

2. Billing of Municipally Owned Properties

The Town currently owns approximately 1,000 parcels within the Town limits. Of these approximately 170 have been developed with just over 4.3 million square feet of measured impervious area (8.5% of total measured impervious area) equaling 1,647 ERUs. These publicly owned properties contribute runoff to the stormwater system and benefit from the operation and maintenance of the stormwater system. Additionally, developed municipal properties are currently billed for water and sewer, setting a precedent that they pay utilities like other private customers and establishing a mechanism to bill municipal properties for stormwater.

Policy Options

The Town can choose to bill themselves the stormwater enterprise fee based upon impervious surface found on properties they own in one of two ways: through direct payment of a stormwater utility bill or through transferring

funds from the tax revenue generated General Fund directly to the Stormwater Enterprise Fund. They may also choose to exempt municipally owned properties entirely from receiving a stormwater enterprise fee.

If the Town chooses not to exempt themselves from the stormwater enterprise fee, they should carefully consider the revenue source they will utilize to pay their stormwater enterprise fees, which could total approximately \$270,000 annually using preliminary fee estimates (final fee totals could vary based upon policies described in this document). This additional revenue may result in a lower stormwater enterprise fee per ERU for all ratepayers. Both direct payment of a stormwater utility bill or transfer from one fund to another, would require revenue from the General Fund. The General Fund is generated through tax revenue and a tax increase may be required. Public opinion may not be favorable for a tax increase as well as a new Stormwater Enterprise Fee. Tax increases are subject to the limits of Proposition 2 ½. Properties may be owned by various departments within the Town, and each department would be responsible for including the stormwater fee in their budget and including the fee during the budget process. Should they choose not to exempt themselves, the Town could be also eligible for a reduction in their fee via a stormwater credit (see Credit Policy section below). The Town is already required under their National Pollutant Discharge Elimination System (“NPDES”) Municipal Separate Storm Sewer System (“MS4”) permit to construct structural stormwater controls on certain municipal properties, perform regular operation and maintenance, and reduce pollutants.

While exempting themselves from the stormwater enterprise fee may seem to place the burden of paying for the revenue requirements solely on private property owners, that would be true in any option selected since the General Fund is generated via tax revenue from private property owners. Exempting themselves would eliminate the need for a tax increase to pay for stormwater, which would remove Proposition 2 ½ requirements and allow the General Fund dollars to be used for other Town services.

Policy Decisions in Other Local Enterprise Funds

The following localities in Massachusetts charge a stormwater enterprise fee to municipally owned parcels: Braintree, East Longmeadow, Fall River, Groton, Longmeadow, Millis, Milton, Northampton, Reading, Shrewsbury and Westford

The following localities in Massachusetts do not charge a stormwater enterprise fee to municipally owned parcels: Bellingham, Chelmsford and Westfield

Recommended Policy

Raftelis recommends that the Town exempt municipally owned properties from the stormwater enterprise fee. The enterprise fund is being established to move funding for the stormwater program from the tax generated General Fund to its own independent funding source. If the Town paid a stormwater enterprise fee on municipally owned properties, some portion of the stormwater program would still be funded by the General Fund. This would also create an unnecessary administrative and revenue burden by requiring personnel to expend labor hours to oversee and pay on these accounts.

A table of current municipal parcels can be found in Appendix A. The listed municipal properties have the following Use Code designations by the Lexington Tax Assessor: 9030 (Municipal MDL-94), 9035 (Town-Prop MDL-96), 903R (Municipal MDL-01), 903V (Municipal MDL-00), 9080 (Housing Authority MDL-01), 908U (Housing Authority MDL-05) and 908V (Housing Authority MDL-00).

3. Credit Policy at Go-Live

The Town is considering an approach to offering credits or other fee reductions in an equitable, accessible, and administratively simple manner. A stormwater credit, which is often part of a fee structure, is an ongoing reduction in a ratepayer's stormwater fee granted to the ratepayer because they have undertaken measures their property to reduce the stormwater demand they place on the Town's system.

Additionally, the Town is expected to be subject to phosphorus reduction goals in the Charles and Mystic River watersheds in 3-5 years. Those goals cannot be met without stormwater treatment on private property, and the Town will need to incentivize private property owners to construct nutrient reducing stormwater control measures.

Policy Options

A wide variety of credit options are available. However, to minimize the administrative burden of implementing new programs, the Town should look to policies and programs they already have in place for private property owners to reduce their demand on the stormwater system and meet the goals of their NPDES MS4 permit (public outreach, post-construction stormwater, total maximum daily load requirements). The Town currently administers the following programs:

- Rain Barrels
- Watershed Stewardship Program
- Stormwater Permit Requirements

Policy Decisions in Other Local Enterprise Funds

Many utilities offer credit to customers for structural Best Management Practices ("BMPs"), though the standards and credit percentages vary. Utilities that offer one or more structural BMP credits include Northampton, MA (up to 50%), Millis, MA (varies), Newton, MA (up to 25%), and Reading, MA (up to 50%).

Recommended Policy

Raftelis recommends a credit program be implemented at the start ("go-live") of the enterprise that is based upon already established programs and is closely linked to the Town's drivers of stormwater program costs – specifically, those BMPs that address water quality (including future phosphorus reduction goals) and quantity issues, or permit requirements such as public participation. Raftelis recommends that a detailed credit policy be developed with input from Town Staff, stakeholders and the public. A separate credit policy document should be produced with information on credit amounts, application processes, criteria for approval and renewal timelines.

Less Critical Policy Decisions

1. Condominium/Multi-Family Properties

As described in the Already Established Policy section below, the stormwater enterprise fee will be billed using the Town's existing water and sewer utility billing system. This section describes the Town's options for billing the stormwater enterprise fee for a specific type of property, multi-family residential (MFR) properties (condominiums, apartments, etc.).

Policy Options

For a MFR property the Town may bill either the property owner or each individual tenant, depending on whether the property has a single meter or multiple meters. In cases where tenants are billed individually, the ERUs for the

property would be split evenly between the active accounts on the parcel. In cases where only the property owner/master meter is billed, the property owner would pay the full fee and would disperse the costs among tenants.

Policy Decisions in Other Local Enterprise Funds

Braintree and Bellingham charge some MFR properties based on the number of residential units. Braintree defines MFRs as properties with four or more units. The City of Newton charges a separate stormwater fee for each metered account on a property.

Recommended Policy

In the Town, the number of metered accounts on a parcel is dependent on the number of service lines, where one meter indicates one service line. Some customers have chosen to install deduct meters, but these are strictly for the customer's knowledge. According to an email from the Town's Utility Billing & Meter Operations Manager, all MFRs in the Town have a single meter and water/sewer account associated with the parcel. To bill MFRs based on their number of tenants would add an unnecessary administrative burden. For these reasons, the entire stormwater enterprise fee for each MFR property should be billed to the active, master metered account on record for that parcel. The fee for the MFR property could be reduced with credits as described in the credit policy section above.

2. Other Multi-Tenant Billing

As described in the Already Established Policy section below, the stormwater enterprise fee will be billed using the Town's existing water and sewer utility billing system. This section describes the Town's options for billing the stormwater enterprise fee for a specific type of property, multi-tenant NSFR properties, such as strip malls and business parks.

Policy Options

For a multi-tenant NSFR property the Town may bill either one customer or each individual tenant, depending on whether the property has a single meter or multiple meters.

Policy Decisions in Other Local Enterprise Funds

The City of Newton charges a separate stormwater fee for each metered account on the property.

Recommended Policy

According to an email from the Town's Utility Billing & Meter Operations Manager, all multi-tenant NSFR properties in the Town have a single meter and account associated with the parcel. To bill multi-tenant NSFR properties based on their number of tenants would add an unnecessary administrative burden. For these reasons, the entire stormwater enterprise fee for each multi-tenant NSFR property should be billed to the active, master metered account on record for that parcel.

3. Common Area Billing including Private Roads

Common area refers to areas that are privately owned and used by a select group of residents, such as a condo association, homeowner's association, or group of businesses. Impervious area associated with these types of properties may include private parking lots, recreational areas, and roadways. Private roadways within the Town of Lexington fall into two categories, 'Unaccepted Roads' and 'Private Ways', both of which are privately maintained. Private ways are typically found within privately owned parcels with buildings and parking lots, while unaccepted roads are part of the public right-of-way and are not located on a privately owned parcel but are privately maintained.

The Town currently has approximately 17 miles of unaccepted roadways, which are not maintained by the Town. Figures 4 and 5 show examples of Private Ways and Unaccepted Roads, respectively.



Figure 4: A private roadway, Katahdin Drive, located on the Katahdin Woods Apartments property shown in red



Figure 4: Several unaccepted roadways, Ward Street, Earl Street, and Ashe Street, shown in red

Policy Options

The ERUs on a common area parcel can be billed directly to the property owner/account holder or divided equally between a select number of accounts which benefit from continued use of the common area, such as tenants or residents along a private street.

Policy Decisions in Other Local Enterprise Funds

The Town of Milton divides the impervious area of private ways by the number of properties along the private way and charges them each an equal portion.

The Town of Westford sends the bills for common area to condominium and homeowner associations for many developments to accommodate the calculation of shared impervious areas.

Recommended Policy

Raftelis recommends that the Town bill common areas and private roadways that are located on privately owned parcels for the stormwater fee. Per information from the Town's Utility Billing & Meter Operations Manager, all multi-tenant properties in the Town have a single meter and account associated with the parcel. Therefore, the entire common area would be billed to that account. The account holder would be responsible for dividing the fee among residents or tenants.

Raftelis recommends that Town not bill unaccepted roadways that are part of the public-right-of-way and are not part of the common area on a parcel. Like public roadways, unaccepted roadways are frequently part of the stormwater conveyance system. The policy regarding public roadways can be found below. Additionally, because they are not located on a parcel, ownership of these roads for purposes of stormwater billing would be challenging to determine.

4. Customer Move Outs/Transfers

As described in the Already Established Policy section below, the stormwater enterprise fee will be billed bi-annually using the Town's existing water and sewer utility billing system. In the Town, utility move-outs are indicated when a customer requests a final water reading. The Town receives around 2-4 requests per week. Account information for the meter is updated with the production of final bills. However, stormwater fees differ from water and sewer in that when a property is vacant/unoccupied the property is still generating stormwater runoff and will be billed for stormwater regardless of occupancy. The major issue is who to bill, especially when the vacancy is temporary.

Policy Options

Because MFR and multi-tenant NSFR properties are master-meter billed, the only option when a tenant moves out is for the account owner to continue to pay the stormwater fee, even if water and sewer are no longer being served to a particular space.

If the property owner is also the utility account holder/customer regardless of the tenant, then they would remain the account holder even during tenant move outs and transfers and no stormwater only bills would have to be created. However, in the case where single tenants rent SFR or NSFR properties, there are several options available if the tenant is the water and sewer account holder/customer.

1. Follow the protocol that is currently used for billing utility service charges, which is to bill each occupant a prorated daily rate for each day that the renter occupied the premises, and to bill the property owner for the number of days between tenants;
2. Bill an entire billing period of stormwater enterprise fee to whoever occupies the property on the last calendar day of a given billing period.
3. Bill an entire billing period of stormwater enterprise fee to whoever occupies the property on the first calendar day of a given billing period.

Under the first option, a customer is charged for stormwater service fees based upon the number of days that the customer occupies the property. If a new occupant is not scheduled to occupy the property for some known or unknown period, a stormwater only account must be created in the name of the property owner, and that owner will be billed for the stormwater enterprise fee until a new owner or new tenant occupies the property. This process requires that daily rates of charge be calculated. Additional billing costs will result, and in some cases bills will be generated for amounts less than the cost of the postage necessary to mail the bill to the customer. A tracking system will need to be implemented so that the stormwater only charges are stopped once the new tenant or occupant becomes responsible for the charges.

Under the second and third options, the process is less confusing, less costly and more manageable. The customer who occupies the property (and is responsible for utility charges) on either the last day of any billing period or on the first day of any billing period is responsible for an entire billing period of stormwater charges. In most cases, the old tenant/occupant will have vacated the property prior to the end of the six-month billing period, and the new tenant/occupant will have occupied the property before the next billing period, and then the new occupant assumes responsibility for the stormwater charges. In the event that the new occupant has not occupied the property on the first day of the next billing period (no tenant/occupant), a stormwater only bill should be created in the name of the property owner, and the owner becomes responsible for the stormwater enterprise fee until some other person assumes that responsibility. Partial bills and daily rates will not be required under this option, thus making this option more manageable. The stormwater enterprise fee for the entire billing period would be included with the final bill generated for the present occupant, which avoids generating bills for amounts less than the cost of mailing the bill to the customer.

Recommended Policy

Raftelis recommends that the Town adopt Option 3 above for billing stormwater charges in the case of move out/transfers from single tenant occupied SFR and NSFR properties. If a tenant/occupant occupies the property on the first day of the six-month billing period, that tenant/occupant will be responsible for the entire billing period's stormwater enterprise fee. If no tenant/occupant occupies the property on the first day of a given quarter, a stormwater only billing account will be created in the name of the owner, and the owner will be billed for the stormwater enterprise fee until such time that a new tenant/occupant takes responsibility for the charges.

Because they are master-metered, utility bills for MFR and multi-tenant NSFR properties would remain in the master meter account holders name, regardless of tenant move-outs and transfers.

5. Customer Service – Appeals/Adjustments/Abatements

Establishing a fee based on measured impervious area warrants an appeals and adjustment process for customers who disagree with the Town's available data. Allowing customers the ability to dispute the amount of impervious area captured on their property promotes transparency and equitability. Ratepayers have the right to question how their impervious area was calculated, especially in cases where the impervious area has changed since orthoimagery was captured. Appeals questioning the imposition of the stormwater fee or method used in determining the fee should not be eligible for consideration.

Policy Options

A structured appeals process consists of a timeline for responding to appeals, a hierarchy of which position(s) review the appeal and render a decision, and the standards and practices for granting an appeal. Typically, the process is initiated by the customer filling out a form and providing background on their case. Cases could be handled first by the Utility Department, and further disagreements relayed to the Engineering Department. In response to appeals claiming that impervious area has been removed since the last orthoimagery update, some enterprises send officials

to the customer's property for an on-site review before making a ruling. Alternatively, or in addition, customers may be required to provide proof of impervious area removal through photographs, site plans, or other forms of evidence.

Current water and sewer abatements are handled via an application linked on the Town website. These applications are reviewed by the Town's Water and Sewer Abatement Board, who grant abatements only for leaks or one-time irrigation meters, where the customer has implied their intentions of having a secondary irrigation meter installed. The bill dispute process can take up to 8-12 weeks. Customers are notified of their decision via mail and have 14 days to appeal the decision. After the 14-day period, requests are sent to the Select Board for final approval. Customers are then given 30 days to pay their bill. Interest is waived during this 30-day period, even for denied abatements.

Policy Decisions in Other Local Enterprise Funds

The following utilities have an established appeals process that begins with a form on their website: Braintree, Fall River, Northampton, Bellingham, Reading, Longmeadow, Shrewsbury, Westford, and Westfield.

Recommended Policy

Raftelis recommends that prior to billing the stormwater enterprise fee, that Town staff should develop an appeals and adjustment process that allows customers to appeal the impervious surface that is the basis for their fee. The process should mimic the water and sewer process where possible, but in the case of stormwater fee billing, a site visit to review on-site impervious area may be required. Once the site visit has occurred, the dispute timeline and appeals process will be managed by the Town's Engineering Department (rather than the Town's Water and Sewer Abatement Board), with the Select Board giving final approval. If a bill adjustment is granted due to an error in impervious surface measurement, the Town should issue a refund or utility account credit totaling the amount that has been misbilled to that customer up to 1 year. In the case of new customers, they will not be refunded for amounts incorrectly paid by previous customers on that property.

6. Penalties for Late/Non-Payment

Policy Options

The most common measure of enforcement for non-payment of stormwater over an extended period is a real estate lien on the customer's property. Because demand to the stormwater system is based on runoff, enforcement of stormwater fees can be more difficult than water and sewer charges without the added leverage of a water/sewer shutoff. One way to address this issue is to adjust the order of billing. Billing and processing the stormwater fee before water and sewer charges obligates customers to pay their stormwater fee in order to continue using water and sewer services. This adds another layer of enforceability to the stormwater fee.

For Lexington's water and sewer charges, interest is accrued on delinquent balances at 14%. Non-payment at the end of the year results in a tax bill lien. This process is monitored and administered by the Water and Sewer Utility Department.

Policy Decisions in Other Local Enterprise Funds

The following utilities use a real estate lien to enforce their stormwater fee: Northampton, Braintree, Milton, Westfield, Fall River, Bellingham, Longmeadow, and Shrewsbury.

Recommended Policy

Raftelis recommends that the Town process the payment for the stormwater fee before the water and sewer fee. Raftelis recommends the Town add a penalty for late payment or non-payment that mimics the water and sewer

policy. Interest would accrue on delinquent balances at 14%. Non-payment at the end of the year would result in a tax bill lien.

7. Whole ERU Billing for Non-Single Family Residential Parcels

Under the impervious area rate structure described in the Already Established Policies section below, the impervious area on an NSFR parcel will be divided by the ERU value to calculate the total number of ERUs per parcel. **The mathematical division process will generally yield a fractional number (versus a whole ERU total).** The total number of ERUs for that property is then multiplied by the current rate to determine the charge for that non-residential property. A fractional bill can be complicated to administer and explain to customers and requires the most accurate impervious area delineation for each parcel.

Policy Options

The Town could bill fractional ERUs, which can lead to a more complex billing system, or round-up or round down to whole ERU values, which is less complicated to bill.

Policy Decisions in Other Local Enterprise Funds

Of the five Massachusetts enterprises that utilize an ERU for stormwater bill calculation, two bill by whole ERU and charge NSFR properties a minimum of 1 ERU: Braintree and Westford.

The following utilities have a minimum fee for NSFR properties and do not have a flat fee: Newton (per square foot of impervious area), Ashland (per 100 square feet of impervious area), Chelmsford (18 NSFR tiers) and Shrewsbury (10 NSFR tiers).

Recommended Policy

Raftelis recommends the Town implement a rate system that only recognizes complete or whole ERUs, making it easier for customers to understand and calculate. Calculated ERUs should be rounded (up or down) to the nearest whole number.

8. Public Roadways and Sidewalks

Policy Options

The public right-of-way, including public roadways and sidewalks in Lexington, are owned and operated by the Town. Public roads are designed, operated and maintained to convey stormwater. Public road design specifications generally require that the roads, curb and gutter be designed to carry a minimum amount of stormwater. In addition, the Town's Federal NPDES stormwater permit application defines the Municipal Separate Storm Sewer System to include public roads. Unaccepted roads, as described in the Common Area Billing section above, are also part of the public right-of-way but are not maintained by the Town, but also carry stormwater.

By contrast, private roads do not meet the criteria established above for inclusion in the conveyance system as they do not meet federal, state or local highway or roadway construction standards. Typically, private roads serve a purpose much like that of a driveway and are intended for use by those vehicles entering or leaving a property rather than by the general public.

Policy Decisions in Other Local Enterprise Funds

The following localities have exempted “public streets, highways and rights-of-way” from their Enterprise Fund via their Stormwater Enterprise Fund Ordinance/By-law: East Longmeadow, Longmeadow, Millis, Northampton, Shrewsbury, Westfield and Westford.

Recommended Policy

Public roads are a part of the public stormwater conveyance system and should be excluded from the stormwater enterprise fee. Public sidewalks, which are part of the public right-of-way should also be excluded from the stormwater enterprise fee. It is recommended that private roads will be billed per the Common Area Billing policy described above.

Already Established Policy Decisions

1. Stormwater Enterprise Fee versus Tax

The Town currently uses taxes to fund their stormwater management program. This management program has been implemented to operate and maintain the Town’s drainage system, meet federal and state water quality requirements, meet the legal requirements of the Town’s NDPES MS4 permit and address the Town’s requirements of the Watershed Management Plans for the Charles River, Mystic River and Shawsheen River. The drainage infrastructure in the Town is an old and aging system, and operation and maintenance costs are expected to increase in the years ahead. The implementation phase of the Town’s Phosphorus Control Plan, required by the EPA to address the Charles and Mystic River TMDL for phosphorus, will begin in two years. Sustainable funding and equitable distribution of these costs is required to ensure that the Town can consistently meet all the various program needs and increased revenue requirements.

Policy Options

The Town can continue to fund the stormwater program through the General Fund via tax levies. However, tax increases in Massachusetts are limited by Proposition 2 ½ and therefore, the Town may not be able to adequately fund the stormwater program’s future revenue requirements without reducing funding from other vital Town programs. Additionally, this system is not equitable because tax-exempt properties that contribute stormwater to the drainage system and benefit from the stormwater program do not pay their fair share of the cost. A credit program which incentivizes customers to treat stormwater is not available under a tax funding option.

The Town can choose to establish a Stormwater Enterprise Fund to fund their stormwater program. The implementation of a stormwater enterprise fee will allow the Town to consistently meet future revenue requirements without competing for allowances from the General Fund. The stormwater enterprise fee is a more equitable option, as it distributes program costs among all properties over a minimum threshold of impervious area, even tax-exempt properties. This option allows for a credit program, which incentivizes private property owners to treat stormwater and reduce demand on the stormwater program. The Town already has legal authority to implement a Stormwater Enterprise Fund. According to the Section 114-5(G) of the Town’s bylaws, “The Stormwater Agency may recommend to the Select Board the formation of a stormwater utility, pursuant to MGL c. 83, § 16 and c. 40, § 1A, as a special assessment district to generate funding specifically for stormwater management. Users within the district pay a stormwater fee, and the revenue thus generated directly supports maintenance and upgrade of the existing municipal separate storm sewer system (MS4); development of drainage plans, flood control measures, and water quality programs; administrative costs; and construction of major capital improvements.”

Policy Decisions in Other Local Enterprise Funds

Twenty-one (21) other municipalities in Massachusetts have chosen to establish Stormwater Enterprise Funds, as the means to fund their stormwater program requirements.

Selected Policy

The Town is moving forward with the implementation of a Stormwater Enterprise fund, to consistently meet current and future stormwater program revenue requirements, and evenly distribute those costs among program users. Legal authority to establish this fund has already been approved in Section 114-5(G) of the Town's bylaws.

Under this policy, parcels classified as tax-exempt (religious, non-profit, some government institutions) that are developed with impervious area, will be charged for the stormwater enterprise fee based.

2. Impervious Area as Basis for the Fee

When selecting a rate structure, the Town must strike a balance between the effort and cost of data development and the Town's goal of maintaining fairness among ratepayers.

Policy Options

According to an April, 2009 report titled "Funding Stormwater Programs" by the U.S. Environmental Protection Agency, impervious area is used as the basis for the fee in more than 80 percent of stormwater utilities. The amount of impervious area on a property directly impacts volume and speed by which stormwater flow enters the stormwater conveyance system and reduces the amount of pervious area where stormwater flows could infiltrate the ground. Likewise, increased imperviousness is associated with increased stormwater pollution that enters local waterways. The Town has developed a dataset with the measured impervious area for each parcel within the service area. One disadvantage to this methodology is that the amount of pervious land cover is not considered. Pervious land cover still contributes to some stormwater runoff depending on the land use.

Other less frequently utilized methodologies for calculating stormwater fees include measured intensity of development, gross property area, and land use codes/runoff coefficients. Intensity of development is defined as the percentage of impervious area of the parcel. Vacant or undeveloped parcels contribute to runoff and would be assigned a lower fee. While this method considers impact of stormwater from both pervious and impervious portions of the property, the data required to implement this methodology is more difficult to measure and may be cost prohibitive.

- Gross property area is defined as the total size of the parcel. Using this metric alone to calculate the stormwater fee would be easy and inexpensive to implement but would not be equitable among ratepayers. Large properties with little impervious area could pay more than those with smaller properties with large amounts of impervious area that contribute more stormwater to the system.
- Land-use codes classify properties by their primary use and ground cover. Studies are then conducted to quantify the impact of different ground covers on stormwater runoff, which is calculated as the run-off coefficient. While this method considers the impact of stormwater from both pervious and impervious portions of the property and considers the variability in impact to stormwater runoff between different customer classes making it more equitable, the data required to implement this methodology is more difficult to measure and may be cost prohibitive.

Policy Decisions in Other Local Enterprise Funds

The following Massachusetts localities use Impervious Area as the basis for their stormwater enterprise fee: Bellingham, Braintree, Chelmsford, Longmeadow, Millis, Newton, Reading, Shrewsbury, and Westford and others.

The following Massachusetts localities use other factors as the basis for their stormwater enterprise fee: Chicopee (measured property area), East Longmeadow (land use code), Northampton (90% impervious area and 10% pervious area)

Selected Policy

The Town will utilize impervious area as their rate structure, with the ERU as the basis for the stormwater enterprise fee. An impervious area rate structure in which the unit of charge is based on the median amount of impervious area on a single-family residential parcel is a common, court-tested, defensible, and fair stormwater enterprise fee rate structure. The availability of impervious area data makes this rate structure financially and administratively feasible to implement. As described above, we recommend that SFR properties be charged via a tiered rate structure with the ERU values of each tier being a proportion of the median amount of impervious area on a single-family residential parcel. For NSFR properties, the impervious area on the parcel will be divided by the ERU value to calculate the total number of ERUs on a per parcel basis.

3. Impervious Area Definition

With impervious area being selected as the basis for the stormwater enterprise fee, a consistent definition of impervious area needed to be determined to maintain fairness in billing.

Selected Policy

Using ArcGIS, the Town created new spatial features to represent the impervious area on each property based on visual assessment of the property and met the Town’s definition of ‘impervious.’ According to a February 12, 2021 Memorandum from the Town’s Assistant Planning Director, Lexington’s Zoning office defines impervious surface as: “Any surface which reduces or prevents the absorption of stormwater into previously undeveloped land. Examples are buildings, parking lots, driveways, streets, sidewalks, and any areas surfaced with concrete or asphalt.” The memo further explains that gravel surfaces compacted by parking or vehicular traffic and swimming pools are also considered impervious, but properly designed and installed porous asphalt pavements and pavers can be considered pervious.

4. Minimum Amount of Impervious Area

When billing for the stormwater enterprise fee, a threshold of impervious area must be set, under which a property is considered undeveloped and does not receive a stormwater enterprise bill.

Policy Options

While a threshold of zero (0) square feet of impervious area can be chosen, this option does not consider potential errors that may occur in the impervious area digitization process (described in the Impervious Area definition section above). Spatially drawn parcel boundaries in ArcGIS are typically not as accurate as ground drawn survey plats and results in minor inaccuracies in parcel mapping. In these cases, the impervious area from one parcel can appear to overlap onto the incorrect parcel. An example of this error is shown in Figure 5 below, with measured impervious area shown in yellow. The area highlighted in blue represents 184.257 square feet of impervious area that appears to overlap onto a vacant parcel.

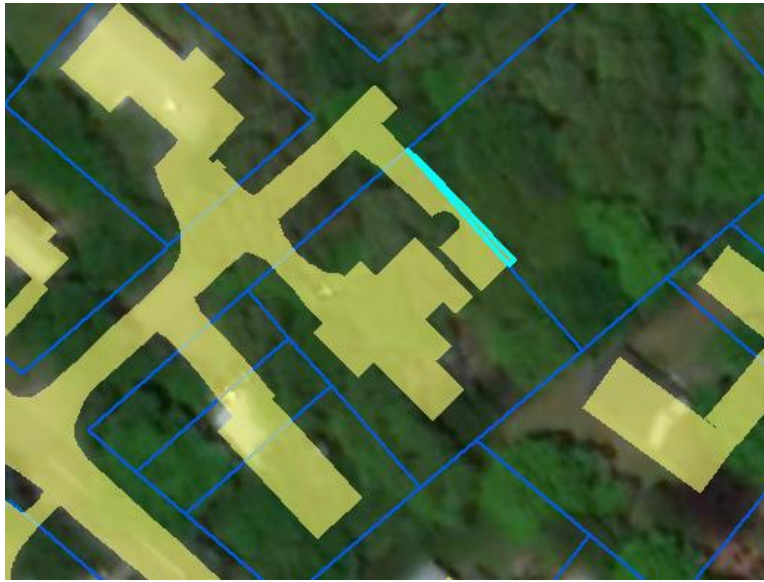


Figure 5: Impervious Area Overlap

Selected Policy

The minimum amount of impervious area over which a property can be billed the stormwater enterprise fee is 400 square feet. This threshold was chosen based upon visual observation of a sample of parcels with impervious area just above and just below that threshold. Above that threshold, impervious area in most cases appears to be located on the correct parcel. This threshold should minimize customer service complaints and abatements.

In some cases, impervious area that overlaps onto parcels where the adjacent parcel has the same owner, will be aggregated and the total impervious area billed. The Aggregation policy is described in further detail in the Aggregation section below.

5. Definition of Customer Classes – Single Family Residential and Non-Single Family Residential

Because SFR properties are the basis for defining the ERU, the definition of a SFR property is fundamental to the development of the entire rate system. The ERU is the common denominator in the calculation of stormwater enterprise fee charges for all classes of customers.

Selected Policy

- A SFR property is defined as a developed lot that contains either 1 or 2 dwelling units. Two-family or duplex properties within the service area are included in this class.
- NSFR properties are defined as all multi-family and non-residential properties not encompassed by the definition of single-family residential, including:
 - Apartments property;
 - Some condominium properties;
 - Commercial property;
 - Industrial property;
 - Institutional property;
 - Governmental property;

- Churches;
- Schools;
- Agricultural;
- Federal, State and Locals property; and
- Any other property not mentioned in this or the above single-family list.

A table of Lexington Land Use Codes and their associated customer class is located in Appendix B.

6. Billing Mechanism including Stormwater Only Customers

The Town needed to decide on which billing system to distribute the bills for the newly created stormwater enterprise fee.

Policy Options

Currently, the Town realistically has three billing alternatives available to provide and process the billings for the stormwater enterprise fund. The three billing alternatives are as follows:

- Use the current water and sewer utility billing system;
 - Use the tax billing system; or
 - Develop a standalone stormwater only billing system separately from any other billing mechanism.
1. The main advantage of using the current water and sewer utility system is that this billing system is already in place for the town, making it much easier to implement. Customers are accustomed to receiving and paying these bills and the Town currently employs two utility billing customer service representatives who are familiar with the billing system and customer service policies and procedures. Placing a new fee on an existing utility bill also reduces the amount of delinquencies and non-payments. The disadvantages of this system are that stormwater only bills will have to be created for those customers that will be charged stormwater enterprise fee but have no existing water or sewer account. Additionally, since impervious area is being charged on a per parcel basis, the Town will have to develop a system to match the impervious area parcel data to water/sewer account data.
 2. According to Massachusetts Department of Revenue, Division of Local Services, Informational Guideline Release (“IGR”) 2021-6, Under Consolidated Billing, utility bills can be in the same envelope as the property tax bills, but not printed on the same bill. This would essentially be creating a stand-alone stormwater bill. Stand-alone bills makes the likelihood of delinquencies and non-payments higher than the other two options.
 3. Creating a new stand-alone stormwater billing system would be less easy to implement, likely requiring additional public outreach, customer service representatives, and development of a new billing system. Creating stand-alone bills makes the likelihood of delinquencies and non-payments higher than the other two options.

Selected Policy

The Town has chosen to bill the Stormwater Enterprise Fee using the Town’s existing water and sewer billing system, which is through Munis UB Classic system. These bills are distributed semi-annually (spring and fall). Existing customer service staff will be utilized but will need to be trained on stormwater billing policies and procedures. A smaller number of Stormwater only (SWO) bills will have to be created. The number of SWO bills can be reduced by using the Aggregation procedure described in the Aggregation section above. Policies for penalties related to late or non-payment are described above.

Process and Procedure Decisions

The sections below, while not policy decisions, are still important processes and procedures that should be considered by the Select Board prior to implementation of the Stormwater Enterprise Fund. These processes will reduce administrative costs and maintain accurate billing data.

1. Aggregation

The Town plans to implement stormwater enterprise fees that are based on a parcel's measured impervious area and bill for those charges using the Town's existing water and sewer billing system (described further in the Billing Mechanism section below). It is likely that there will be parcels with billable impervious area that do not match to an existing water/sewer utility account or match to only inactive accounts. These parcels are considered stormwater only parcels (SWO), meaning stormwater is the only utility fee charged to the parcel, and no existing account exists to which the stormwater fee can be added. To reduce the number of SWO accounts and associated administrative costs while maximizing collections, a process called Aggregation is typically used. Aggregation refers to the practice of combining the stormwater fees for multiple parcels and billing them together, on one or more accounts.

In order to aggregate properties, they must meet certain criteria such as sharing a parcel boundary and identical ownership name (with allowance for misspellings and abbreviations).

2. Stacked Parcels

Stacked Parcels are a set of multiple parcels in the GIS mapping system that are placed on top of each other. This is typically done in the parcel data set to capture multiple ownership within one geographical space such as condominiums, so that all property owners associated with that area can be billed for taxes. An example of a stacked parcel is highlighted in Figure 4 below. This parcel has 27 parcels stacked together.



Figure 4: Example of Stacked Parcel in Lexington (Map ID: 57-145)

This becomes an issue in billing the stormwater enterprise fee due to the GIS processes involved in assigning impervious area to its associated parcel(s). If GIS processes are not in place to address the stacked parcels, the entire impervious area located within the stack could be billed multiple times, instead of dividing and distributing the impervious area amongst the various owners or water/sewer bill account holders. Raftelis has adjusted the existing parcel layer to account for stacked parcels in the current preliminary rate calculations. Moving forward, as data maintenance processes occur, the Town should ensure that parcels are grouped by parcel ID, so future billing errors do not occur.

3. Data Maintenance

To ensure accuracy in billing, the data upon which bills are based must be periodically updated. This includes impervious area, parcel, and utility account data.

Impervious area has been measured initially in GIS using aerial imagery. However, there are three processes by which impervious area can be updated: periodic updates using new aerial imagery, permit plans for new construction and demolition, and adjustments based upon customer service requests. Updates to impervious area maps using new aerial imagery should occur every 2-5 years based upon cost and availability of new imagery and rate of development. Updates to impervious area based upon permits should occur on a monthly or bi-annual basis prior to utility bill distribution, depending on average number of permits being received. Updates based on adjustments requested by customer should occur at the time of the request if adjustments are found to be required.

Parcel data is updated by the Town's tax assessment office, including changes to ownership and parcel boundaries, subdivisions and recombinations. Since the stormwater enterprise fee is based upon the amount of impervious area on a parcel, updates to parcel data will need to be made, at a minimum, bi-annually, prior to creation and distribution of each utility bill.

Utility account data is updated using the MUNIS system. A policy describing updates to the utility account data is described in the Customer Move-out/Transfer section above. Other updates to account data should be on the same timeline as updates to the water and sewer accounts.

Appendix A – Municipally Owned Properties

MAP_PAR_ID	Assessor Records	Muni Owner	Address
10-26A	1	TOWN OF LEXINGTON	CONCORD AVE
10-48	1	TOWN OF LEXINGTON	CAMBRIDGE/CONCORD
11-96A	1	TOWN OF LEXINGTON	CAMBRIDGE/CONCORD
11-98	1	TOWN OF LEXINGTON	SPRING ST
1-1B	1	TOWN OF LEXINGTON - CONSERVATION	CONCORD AVE
13-107	1	TOWN OF LEXINGTON - CONSERVATI	CHASE AVE
13-139	1	TOWN OF LEXINGTON	TARBELL AVE
13-145	1	LEXINGTON HOUSING AUTHORITY	31 TARBELL AVE
13-200	1	TOWN OF LEXINGTON	BANKS AVE
13-207	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	18 BANKS AVE
13-23	1	TOWN OF LEXINGTON	SYLVIA ST
13-260	1	TOWN OF LEXINGTON	ANN ST
13-290	1	TOWN OF LEXINGTON	HILLSIDE AVE
13-291	1	TOWN OF LEXINGTON - CONSERVATI	HILLSIDE AVE
13-292	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-293	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-294	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-295	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-296	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-297	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-298	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-300	1	TOWN OF LEXINGTON - CONSERVATI	HILLSIDE AVE
13-301	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-302	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-305B	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-306	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-307	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-308	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-309	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-310	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-311	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-312	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-313	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-314	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-315	1	TOWN OF LEXINGTON - CONSERVATION	HILLSIDE AVE
13-316	1	TOWN OF LEXINGTON - CONSERVATI	BOWKER ST
13-332	1	TOWN OF LEXINGTON - CONSERVATION	CLELLAND RD
13-382	1	TOWN OF LEXINGTON	BOW ST
13-410	1	TOWN OF LEXINGTON	BOW ST
13-421A	1	TOWN OF LEXINGTON	BOW ST
14-111E	1	TOWN OF LEXINGTON	MORELAND AVE
14-142	1	TOWN OF LEXINGTON - CONSERVATI	PLEASANT ST
14-1B	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	8 BRUCE RD
14-42C	1	TOWN OF LEXINGTON - CONSERVATI	OAK ST
14-42D	1	TOWN OF LEXINGTON - CONSERVATI	OAK ST

14-42E	1	TOWN OF LEXINGTON - CONSERVATI	OAK ST
14-42G	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	21 OAK ST
14-42H	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	OAK ST
14-46	1	TOWN OF LEXINGTON	572 MASSACHUSETTS AVE
15-113	1	TOWN OF LEXINGTON	ALLEN ST
15-118	1	TOWN OF LEXINGTON	GARDEN AVE
15-120	1	TOWN OF LEXINGTON	BLOSSOMCREST RD
15-121	1	TOWN OF LEXINGTON	CLEMATIS RD
15-122	1	TOWN OF LEXINGTON	CLEMATIS RD
15-19	1	TOWN OF LEXINGTON	ROCKVILLE AVE
15-40A	1	LEXINGTON HOUSING AUTHORITY	5 DAVIS RD
15-42B	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	16 PHILIP RD
15-43A	1	TOWN OF LEXINGTON	PHILIP RD
15-45B	1	TOWN OF LEXINGTON - BOWMAN SCHOOL	9 PHILIP RD
15-46A	1	TOWN OF LEXINGTON	MORELAND AVE
15-54A	1	TOWN OF LEXINGTON - CONSERVATION	MORELAND AVE
15-55B	1	TOWN OF LEXINGTON	MORELAND AVE
15-68	1	TOWN OF LEXINGTON - CONSERVATION	PHILIP RD
16-11	1	TOWN OF LEXINGTON	WALTHAM ST
16-36B	1	TOWN OF LEXINGTON	BLOSSOMCREST RD
16-4A	1	TOWN OF LEXINGTON - CONSERVATION	HAYDEN AVE
16-62A	1	TOWN OF LEXINGTON	BLOSSOMCREST RD
17-1	1	TOWN OF LEXINGTON	OFF HAYDEN
17-3C	1	TOWN OF LEXINGTON	HAYDEN AVE
17-4C	1	TOWN OF LEXINGTON	OFF HAYDEN
17-5B	1	TOWN OF LEXINGTON	OFF HAYDEN
17-5D	1	TOWN OF LEXINGTON	OFF VALLEYFIELD
19-2	1	TOWN OF LEXINGTON - CONSERVATION	HOBBS BROOK RES
20-172	1	TOWN OF LEXINGTON	ZOAR AVE
20-193	1	TOWN OF LEXINGTON	HILLCREST AVE
20-38	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	LOWELL ST
20-38A	1	TOWN OF LEXINGTON	32 LOWELL ST
20-40A	1	TOWN OF LEXINGTON	LOWELL ST
20-43	1	TOWN OF LEXINGTON	52 LOWELL ST
20-61	1	TOWN OF LEXINGTON	RINDGE AVE
20-62	1	TOWN OF LEXINGTON	RINDGE AVE
20-63	1	TOWN OF LEXINGTON	RINDGE AVE
20-64	1	TOWN OF LEXINGTON	RINDGE AVE
21-24A	1	TOWN OF LEXINGTON	BRANDON ST
21-31	1	TOWN OF LEXINGTON - CONSERVATI	NORTON RD
21-3A	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
21-3B	1	LEXINGTON HOUSING AUTHORITY	561 MASSACHUSETTS AVE
21-50	1	TOWN OF LEXINGTON	WINSHIP RD
21-5B	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
21-7	1	TOWN OF LEXINGTON - ROBBINS CEMETERY	MASSACHUSETTS AVE
22-14B	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	2 & 3 SPENCER ST
22-52	1	TOWN OF LEXINGTON - EAST LEXIN	735 MASSACHUSETTS AVE

22-64	1	TOWN OF LEXINGTON - ROBBINS PA	MASSACHUSETTS AVE
23-22B	1	TOWN OF LEXINGTON	OFF MARRETT RD
23-27	1	TOWN OF LEXINGTON - CONSERVATION	OFF MARRETT RD
23-28	1	TOWN OF LEXINGTON - CONSERVATION	CLEMATIS RD
24-121	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-122	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-123	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-124	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-125	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-126	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-127	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-128	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-129	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-132	1	TOWN OF LEXINGTON	WALTHAM ST
24-133	1	TOWN OF LEXINGTON	WALTHAM ST
24-134	1	TOWN OF LEXINGTON - CONSERVATION	GRASSLAND ST
24-21	1	TOWN OF LEXINGTON	GRASSLAND ST
24-24	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-31	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-32	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-33	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-34	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-35	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-36	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-37	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-38	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-40	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	VALLEYFIELD ST
24-41	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-42	1	TOWN OF LEXINGTON - CONSERVATION	VALLEYFIELD ST
24-52	1	TOWN OF LEXINGTON	VALLEYFIELD ST
24-60	1	TOWN OF LEXINGTON	BRIDGE ST
24-68A	1	TOWN OF LEXINGTON - CONSERVATION	WALTHAM ST
24-69A	1	TOWN OF LEXINGTON	WALTHAM ST
24-75	1	TOWN OF LEXINGTON - CONSERVATION	WALTHAM ST
24-76	1	TOWN OF LEXINGTON - CONSERVATION	BROOKSIDE AVE
24-77	1	TOWN OF LEXINGTON	STEDMAN RD
24-8	1	TOWN OF LEXINGTON	GRASSLAND ST
24-83A	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	3 STEDMAN RD
25-161	1	LEXINGTON HOUSING AUTHORITY	39 SPRING ST
25-166	1	TOWN OF LEXINGTON	SPRING ST
25-265	1	TOWN OF LEXINGTON - CONSERVATI	49 GRASSLAND ST
28-34	1	TOWN OF LEXINGTON	LOWELL ST
28-38G	1	TOWN OF LEXINGTON	SUMMER ST
28-39	1	TOWN OF LEXINGTON	SUMMER ST
28-40A	1	TOWN OF LEXINGTON	SUMMER ST
28-51	1	TOWN OF LEXINGTON	PHILEMON ST
28-60A	1	TOWN OF LEXINGTON	PATRICIA TER

28-70	1	TOWN OF LEXINGTON	HASKELL ST
29-1A	1	TOWN OF LEXINGTON	LILLIAN RD
29-59	1	TOWN OF LEXINGTON	ARCOLA ST
29-8	1	TOWN OF LEXINGTON	LILLIAN RD
29-82	1	TOWN OF LEXINGTON	ORCHARD LN
30-104	1	TOWN OF LEXINGTON	MAPLE ST
30-37A	1	TOWN OF LEXINGTON - CONSERVATION	MASSACHUSETTS AVE
30-62	1	TOWN OF LEXINGTON	TOWER RD
30-81	1	TOWN OF LEXINGTON - EAST LEXIN	998 MASSACHUSETTS AVE
30-83	1	TOWN OF LEXINGTON	SPENCER ST
30-84	1	TOWN OF LEXINGTON - CONSERVATI	MAPLE ST
30-92	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	1001 MASSACHUSETTS AVI
31-54B	1	TOWN OF LEXINGTON	130R MARRETT RD
31-58	1	TOWN OF LEXINGTON	MARRETT RD
31-63D	1	TOWN OF LEXINGTON	39 MARRETT RD
31-63E	1	TOWN OF LEXINGTON	MARRETT RD
31-80	1	TOWN OF LEXINGTON	MARRETT RD
31-81	1	TOWN OF LEXINGTON	MARRETT RD
31-90A	1	TOWN OF LEXINGTON - CONSERVATI	MARRETT RD
31-90C	1	TOWN OF LEXINGTON	MARRETT RD
31-90D	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	MARRETT RD
31-91	1	TOWN OF LEXINGTON	HIGHLAND AVE
31-92	1	TOWN OF LEXINGTON - CONSERVATI	MARRETT RD
32-12	1	TOWN OF LEXINGTON	WALTHAM ST
32-167B	1	TOWN OF LEXINGTON - CONSERVATION	MARRETT RD
32-175B	1	TOWN OF LEXINGTON	MARRETT RD
32-177B	1	TOWN OF LEXINGTON	MARRETT RD
32-177C	1	TOWN OF LEXINGTON	17 STEDMAN RD
32-209	1	TOWN OF LEXINGTON	WORTHEN RD
32-210	1	TOWN OF LEXINGTON - CONSERVATION	WORTHEN RD
32-50	1	TOWN OF LEXINGTON	GRAPEVINE AVE
32-60	1	TOWN OF LEXINGTON	MARRETT RD
33-100	1	TOWN OF LEXINGTON	MARRETT RD
33-143	1	TOWN OF LEXINGTON BRIDGE SCHO	55 MIDDLEBY RD
33-150A	1	TOWN OF LEXINGTON	DOWNING RD
33-247	1	TOWN OF LEXINGTON	PROSPECT HILL RD
33-85	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	454 MARRETT RD
33-90	1	TOWN OF LEXINGTON	MARRETT RD
33-99	1	TOWN OF LEXINGTON - TOWN RESERVOIR	501 MARRETT RD
34-124A	1	TOWN OF LEXINGTON	MIDDLE ST
34-164	1	TOWN OF LEXINGTON	IDYLWILDE RD
34-181	1	TOWN OF LEXINGTON	BICENTENNIAL DR
34-189	1	TOWN OF LEXINGTON	BICENTENNIAL DR
36-27	1	TOWN OF LEXINGTON	WHIPPLE RD
36-29	1	TOWN OF LEXINGTON	WHIPPLE RD
36-36	1	TOWN OF LEXINGTON	LOWELL ST
36-37A	1	TOWN OF LEXINGTON	LOWELL ST

36-37B	1	TOWN OF LEXINGTON	LOWELL ST
36-38	1	TOWN OF LEXINGTON	LOWELL ST
36-38A	1	TOWN OF LEXINGTON	WINCHESTER DR
36-39	1	TOWN OF LEXINGTON	WINCHESTER DR
37-172	1	TOWN OF LEXINGTON	SANDERSON RD
38-137	1	TOWN OF LEXINGTON - CONSERVATION	BUTTERFIELD RD
38-141	1	TOWN OF LEXINGTON - CONSERVATION	BUTTERFIELD RD
38-21	1	TOWN OF LEXINGTON HARRINGTON SCHOOL	328 LOWELL ST
38-49	151	LEXINGTON HOUSING ASSISTANCE BOARD INC	1-150 EMERSON GARDENS
38-4A	1	TOWN OF LEXINGTON - CONSERVATI	64 MAPLE ST
38-75	1	TOWN OF LEXINGTON	VILLAGE CIR
38-79	1	TOWN OF LEXINGTON	VILLAGE CIR
38-7A	1	TOWN OF LEXINGTON - CONSERVATI	74 MAPLE ST
38-80	1	TOWN OF LEXINGTON	SANDERSON RD
38-91	1	TOWN OF LEXINGTON	SANDERSON RD
38-94	1	TOWN OF LEXINGTON	SANDERSON RD
39-62	1	TOWN OF LEXINGTON	1403 MASSACHUSETTS AVI
39-64B	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
39-82	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
39-83	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
40-232	1	TOWN OF LEXINGTON	WINTHROP RD
41-120	1	TOWN OF LEXINGTON	WORTHEN RD
4-12	1	TOWN OF LEXINGTON - CONSERVATION	WALNUT ST
41-46	1	TOWN OF LEXINGTON	OUTLOOK DR
4-1A	1	TOWN OF LEXINGTON	CONCORD AVE
42-1	1	TOWN OF LEXINGTON	52 LINCOLN ST
42-16	1	TOWN OF LEXINGTON	MIDDLEBY RD
42-199	1	TOWN OF LEXINGTON	FAIRLAND ST
42-83	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	1 WILSON RD
44-3A	1	TOWN OF LEXINGTON	MARRETT RD
44-4	1	TOWN OF LEXINGTON	MILL ST
46-113A	1	TOWN OF LEXINGTON	MAPLE ST
46-126A	1	LEXINGTON HOUSING AUTHORITY	299 WOBURN ST
46-131	1	TOWN OF LEXINGTON	SOLOMON PIERCE RD
46-136	1	TOWN OF LEXINGTON - CONSERVATION	BUTTERFIELD RD
46-26	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	300 WOBURN ST
46-28	1	TOWN OF LEXINGTON	WOBURN ST
46-31	1	TOWN OF LEXINGTON	LOWELL ST
46-99	1	TOWN OF LEXINGTON	LOWELL ST
47-13	1	TOWN OF LEXINGTON - CONSERVATION	WOBURN ST
47-164J	1	TOWN OF LEXINGTON - CONSERVATION	HOWARD MUNROE PL
47-164K	1	TOWN OF LEXINGTON - CONSERVATION	HOWARD MUNROE PL
47-170	1	TOWN OF LEXINGTON	SOLOMON PIERCE RD
47-175	1	TOWN OF LEXINGTON	WOBURN ST
47-39A	1	TOWN OF LEXINGTON - CONSERVATION COMM	100 WOBURN ST
47-44	1	TOWN OF LEXINGTON	VINE ST
47-45A	1	TOWN OF LEXINGTON - CONSERVATION	VINE ST

47-45B	1	TOWN OF LEXINGTON	116 VINE ST
47-60	1	TOWN OF LEXINGTON	UTICA ST
47-61A	1	TOWN OF LEXINGTON - CONSERVATION	OFF UTICA ST
47-61B	1	TOWN OF LEXINGTON - CONSERVATI	UTICA ST
48-103	1	TOWN OF LEXINGTON	EDISON WY
48-106	1	TOWN OF LEXINGTON	GRANT PL
48-169	1	TOWN OF LEXINGTON	1625 MASSACHUSETTS AVI
48-170A	1	TOWN OF LEXINGTON	1557 MASSACHUSETTS AVI
48-225	1	TOWN OF LEXINGTON	VINE ST
48-276	73	LEXINGTON HOUSING ASSISTANCE BOARD INC	1475-1475 MASSACHUSET
48-276B	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
48-277	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
49-11	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
49-153	1	LEXINGTON HOUSING AUTHORITY	45 FOREST ST
49-164A	1	TOWN OF LEXINGTON	CLARKE ST
49-165	1	TOWN OF LEXINGTON - BELFRY HIL	CLARKE ST
49-166	1	TOWN OF LEXINGTON	1884 MASSACHUSETTS AVI
49-182	1	TOWN OF LEXINGTON - HASTINGS P	MASSACHUSETTS AVE
49-183	1	TOWN OF LEXINGTON	WALTHAM ST
49-184	1	LEXINGTON HOUSING AUTHORITY	WALTHAM ST
49-23	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	165 WALTHAM ST
49-3	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
49-4A	1	TOWN OF LEXINGTON	1875 MASSACHUSETTS AVI
49-55	1	TOWN OF LEXINGTON	MUZZEY ST
49-5A	1	TOWN OF LEXINGTON	MERIAM ST
49-71	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
49-72	1	TOWN OF LEXINGTON	MUZZEY ST
49-77	1	TOWN OF LEXINGTON	1874 MASSACHUSETTS AVI
49-78	1	TOWN OF LEXINGTON	12 CLARKE ST
49-90	1	TOWN OF LEXINGTON - HIGH SCHOOL	251 WALTHAM ST
50-20	1	TOWN OF LEXINGTON	14 MORGAN RD
50-214A	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
50-240	1	TOWN OF LEXINGTON	CARMEL CIR
50-92	1	TOWN OF LEXINGTON	GRANDVIEW AVE
50-94	1	TOWN OF LEXINGTON	GRANDVIEW AVE
51-14A	1	TOWN OF LEXINGTON	GRANDVIEW AVE
51-14B	1	TOWN OF LEXINGTON	GRANDVIEW AVE
51-14D	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	15 GRANDVIEW AVE
51-14E	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	GRANDVIEW AVE
51-45A	1	TOWN OF LEXINGTON - MARIA HASTINGS	7 CROSBY RD
51-82	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
51-84	1	TOWN OF LEXINGTON	WOOD ST
5-18A	1	TOWN OF LEXINGTON	WALTHAM ST
5-38	1	TOWN OF LEXINGTON	SCOTT RD
5-39	1	TOWN OF LEXINGTON	SCOTT RD
54-107	1	TOWN OF LEXINGTON	LACONIA ST
54-14B	1	TOWN OF LEXINGTON	WEBB ST

54-20	1	TOWN OF LEXINGTON	YOUNG ST
54-34	1	TOWN OF LEXINGTON	LACONIA ST
54-35A	1	TOWN OF LEXINGTON	LACONIA ST
54-63B	1	TOWN OF LEXINGTON	LACONIA ST
54-63E	1	TOWN OF LEXINGTON	LACONIA ST
54-92C	1	TOWN OF LEXINGTON	ROLFE RD
55-100	1	TOWN OF LEXINGTON	FAIRFIELD DR
55-106	1	TOWN OF LEXINGTON	FAIRFIELD DR
55-107	1	TOWN OF LEXINGTON	SADDLE CLUB RD
55-108	1	TOWN OF LEXINGTON	FAIRFIELD DR
55-109	1	TOWN OF LEXINGTON	EAST EMERSON RD
55-116	1	TOWN OF LEXINGTON	EAST EMERSON RD
55-45B	1	TOWN OF LEXINGTON - CONSERVATION	GRANT ST
55-46	1	TOWN OF LEXINGTON - CONSERVATI	GRANT ST
55-50	1	TOWN OF LEXINGTON - CONSERVATION	UTICA ST
55-85	1	TOWN OF LEXINGTON - CONSERVATI	BROOKWOOD RD
55-94	1	TOWN OF LEXINGTON - CONSERVATI	FAIRFIELD DR
56-30	1	TOWN OF LEXINGTON	BEDFORD ST
56-8	1	TOWN OF LEXINGTON	25 BEDFORD ST
57-13C	1	TOWN OF LEXINGTON	WORTHEN RD
57-144	1	TOWN OF LEXINGTON - FIRE HOUSE	45 BEDFORD ST
57-15B	1	LEXINGTON HOUSING AUTHORITY	SHIRLEY ST
57-5	1	TOWN OF LEXINGTON	MASSACHUSETTS AVE
58-171	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	3 EDNA ST
58-187A	1	TOWN OF LEXINGTON	DENVER ST
58-187B	1	TOWN OF LEXINGTON	DENVER ST
58-197A	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	8 EMERALD ST
58-19A	1	TOWN OF LEXINGTON - CONSERVATION	CEDAR ST
58-262	1	TOWN OF LEXINGTON	FREEMONT ST
58-271	1	LEXINGTON HOUSING AUTHORITY	87 HILL ST
59-12	1	TOWN OF LEXINGTON - CONSERVATI	BEAUMONT ST
59-13	1	TOWN OF LEXINGTON - CONSERVATI	BEAUMONT ST
59-137B	1	TOWN OF LEXINGTON	OXBOW RD
59-14	1	TOWN OF LEXINGTON - CONSERVATI	BEAUMONT ST
59-15	1	TOWN OF LEXINGTON - CONSERVATI	BEAUMONT ST
59-16	1	TOWN OF LEXINGTON - CONSERVATION	BEAUMONT ST
59-24A	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	COLONIAL AVE
59-24B	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	13 FAIRVIEW AVE
59-24C	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	11 FAIRVIEW AVE
59-25A	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	HAYWARD AVE
59-26	1	TOWN OF LEXINGTON - CONSERVATI	HAYWARD AVE
59-27	1	LEXINGTON HOUSING AUTHORITY	HAYWARD AVE
59-28	1	LEXINGTON HOUSING AUTHORITY	3 ALPINE ST
59-32	1	LEXINGTON HOUSING AUTHORITY	COLONIAL AVE
59-33	1	TOWN OF LEXINGTON - CONSERVATION	COLONIAL AVE
59-34	1	TOWN OF LEXINGTON - CONSERVATI	COLONIAL AVE
59-37	1	TOWN OF LEXINGTON - CONSERVATION	COLONIAL AVE

59-38	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	LOOKOUT ST
59-39A	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	COLONIAL AVE
59-39B	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	COLONIAL AVE
59-41	1	TOWN OF LEXINGTON	COLONIAL AVE
59-43	1	TOWN OF LEXINGTON	FAIRVIEW AVE
59-49A	1	LEXINGTON HOUSING AUTHORITY	50 WOOD ST
59-56B	1	LEXINGTON HOUSING AUTHORITY	88 WOOD ST
59-56C	1	LEXINGTON HOUSING AUTHORITY	90 WOOD ST
59-56D	1	LEXINGTON HOUSING AUTHORITY	96 WOOD ST
59-60L	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	3 CHESTNUT LN
59-7	1	TOWN OF LEXINGTON - CONSERVATION	BONAIR AVE
59-73	1	TOWN OF LEXINGTON - CONSERVATI	HOLTON RD
6-1	1	TOWN OF LEXINGTON - CONSERVATION	WALTHAM ST
62-7G	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	5 KEELER FARM WAY
62-108	1	TOWN OF LEXINGTON - CONSERVATION	EMERSON RD
62-117	1	TOWN OF LEXINGTON - CONSERVATION	EAST ST
62-119	1	TOWN OF LEXINGTON	RIDGE RD
62-16	1	TOWN OF LEXINGTON	EAST ST
63-108D	1	TOWN OF LEXINGTON - CONSERVATI	ADAMS ST
63-122	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	14 WOODLAND RD
63-131	1	TOWN OF LEXINGTON - CONSERVATION	88 COLONY RD
63-139	1	TOWN OF LEXINGTON - FISKE SCHOOL	34A COLONY RD
64-102D	1	TOWN OF LEXINGTON - CONSERVATION	REVERE ST
64-127A	1	TOWN OF LEXINGTON - CONSERVATION	HANCOCK ST
64-142B	1	TOWN OF LEXINGTON - CONSERVATI	REVERE ST
64-143	1	TOWN OF LEXINGTON - CONSERVATI	REVERE ST
64-182	1	TOWN OF LEXINGTON	HANCOCK ST
64-69	1	TOWN OF LEXINGTON - PUBLIC WORKS	201 BEDFORD ST
64-76	1	TOWN OF LEXINGTON	171 BEDFORD ST
65-100	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-101	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-102	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-103	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-104	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-105	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-106	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-107	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-108	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-109	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-110	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-111	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-112	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-113	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-114	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-115	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-116	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-117	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST

65-118	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-119	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-120	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-121	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-122	1	TOWN OF LEXINGTON	LINDEN ST
65-123	1	TOWN OF LEXINGTON	LINDEN ST
65-124	1	TOWN OF LEXINGTON	LINDEN ST
65-125	1	TOWN OF LEXINGTON	LINDEN ST
65-126	1	TOWN OF LEXINGTON	LINDEN ST
65-127	1	TOWN OF LEXINGTON	LINDEN ST
65-128	1	TOWN OF LEXINGTON	LINDEN ST
65-129	1	TOWN OF LEXINGTON	LINDEN ST
65-130	1	TOWN OF LEXINGTON	LINDEN ST
65-131	1	TOWN OF LEXINGTON	LINDEN ST
65-132	1	TOWN OF LEXINGTON	LINDEN ST
65-133	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
65-134	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-135	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-136	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-137	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-138	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-139	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-140	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-141	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-142	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-143	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-144	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-145	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-146	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-147	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-148	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-149	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-150	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-151	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
65-152	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
65-153	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
65-154	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
65-155	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
65-156	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
65-157	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
65-159F	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	42 GARFIELD ST
65-38	1	TOWN OF LEXINGTON	KIMBALL RD
65-70	1	TOWN OF LEXINGTON	GARFIELD ST
65-76	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-77	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-78	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-79	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST

65-80	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-81	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-82	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-83	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-84	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
65-85	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
65-86	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
65-87	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
65-88	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
65-89	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
65-90	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-91	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-92	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-93	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-94	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-95	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-96	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-97	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-98	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
65-99	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
66-1	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
66-10	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-11	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-12	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-13	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-14	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-15	1	TOWN OF LEXINGTON - CONSERVATION	BIRCH ST
66-16	1	TOWN OF LEXINGTON - CONSERVATION	BIRCH ST
66-17	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-18	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-19	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-2	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
66-20	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-21	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-22	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-23	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-24	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-25	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-26	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-27	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-28	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-29	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-3	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
66-30	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-31	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-32	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-33	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST

66-34	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-35	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-36	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-37	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-38	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-39	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
66-4	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-40	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
66-41	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-42	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-43	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-44	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-45	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-46	1	TOWN OF LEXINGTON - CONSERVATION	LOCUST ST
66-47	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-48	1	TOWN OF LEXINGTON - CONSERVATION	LOCUST ST
66-49	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-5	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-50	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-51	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-52	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-53	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-54	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-55	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-56	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-57	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-58	1	TOWN OF LEXINGTON - CONSERVATI	LOCUST ST
66-6	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-63	1	TOWN OF LEXINGTON	232 CEDAR ST
66-64	1	TOWN OF LEXINGTON - CONSERVATION	CEDAR ST
66-68	1	TOWN OF LEXINGTON	WOOD ST
66-7	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-8	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
66-9	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
67-35	1	TOWN OF LEXINGTON - CONSERVATI	CONESTOGA RD
67-45	1	TOWN OF LEXINGTON	SPRINGDALE RD
68-44	1	TOWN OF LEXINGTON	LOWELL ST
68-45	1	TOWN OF LEXINGTON	NORTH ST
69-100B	1	TOWN OF LEXINGTON	ADAMS ST
69-24	1	TOWN OF LEXINGTON	EMERSON RD
69-99	1	TOWN OF LEXINGTON	NORTH ST
70-305B	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	6 SEDGE RD
70-61	1	TOWN OF LEXINGTON - CONSERVATION	BRENT RD
70-65	1	TOWN OF LEXINGTON	BURLINGTON ST
70-66	1	TOWN OF LEXINGTON	ADAMS ST
70-67	1	TOWN OF LEXINGTON	ADAMS ST
71-305A	1	TOWN OF LEXINGTON-DIAMOND MIDDLE SCHOO	99 HANCOCK ST

72-147	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-148	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-149	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-150	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-151	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-152	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-153	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-154	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-155	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-156	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-157	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-158	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-159	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-160	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-164	1	TOWN OF LEXINGTON	EARL ST
72-165	1	TOWN OF LEXINGTON	EARL ST
72-166	1	TOWN OF LEXINGTON	EARL ST
72-184A	1	LEXINGTON HOUSING AUTHORITY	120 REED ST
72-212	1	TOWN OF LEXINGTON	EARL ST
72-219	1	TOWN OF LEXINGTON	EARL ST
72-220	1	TOWN OF LEXINGTON	EARL ST
72-221	1	TOWN OF LEXINGTON	EARL ST
72-222	1	TOWN OF LEXINGTON	EARL ST
72-223	1	TOWN OF LEXINGTON	EARL ST
72-224	1	TOWN OF LEXINGTON	EARL ST
72-225	1	TOWN OF LEXINGTON	EARL ST
72-226	1	TOWN OF LEXINGTON	EARL ST
72-227	1	TOWN OF LEXINGTON	EARL ST
72-228	1	TOWN OF LEXINGTON	EARL ST
72-229	1	TOWN OF LEXINGTON	EARL ST
72-230	1	TOWN OF LEXINGTON	EARL ST
72-231	1	TOWN OF LEXINGTON	EARL ST
72-232	1	TOWN OF LEXINGTON	HICKORY ST
72-233	1	TOWN OF LEXINGTON	HICKORY ST
72-234	1	TOWN OF LEXINGTON	HICKORY ST
72-235	1	TOWN OF LEXINGTON	HICKORY ST
72-236	1	TOWN OF LEXINGTON	HICKORY ST
72-237	1	TOWN OF LEXINGTON	HICKORY ST
72-238	1	TOWN OF LEXINGTON	HICKORY ST
72-239	1	TOWN OF LEXINGTON	HICKORY ST
72-240	1	TOWN OF LEXINGTON	HICKORY ST
72-241	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-242	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-243	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-244	1	TOWN OF LEXINGTON	HICKORY ST
72-247	1	TOWN OF LEXINGTON	HICKORY ST
72-248	1	TOWN OF LEXINGTON - CONSERVATION	HICKORY ST

72-249	1	TOWN OF LEXINGTON	HICKORY ST
72-250	1	TOWN OF LEXINGTON	HICKORY ST
72-251	1	TOWN OF LEXINGTON	HICKORY ST
72-252	1	TOWN OF LEXINGTON	HICKORY ST
72-253	1	TOWN OF LEXINGTON	HICKORY ST
72-254	1	TOWN OF LEXINGTON	ELM ST
72-255	1	TOWN OF LEXINGTON	ELM ST
72-256	1	TOWN OF LEXINGTON	ELM ST
72-257	1	TOWN OF LEXINGTON	ELM ST
72-258	1	TOWN OF LEXINGTON	ELM ST
72-259	1	TOWN OF LEXINGTON	ELM ST
72-260	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-261	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-262	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-263	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-264	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-265	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-266	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-267	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-268	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-269	1	TOWN OF LEXINGTON - CONSERVATION	ELM ST
72-270	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-271	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-272	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-273	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-274	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-275	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-276	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-277	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-278	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-279	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-280	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-281	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-282	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-283	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-284	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-285	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-286	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-287	1	TOWN OF LEXINGTON	BEECH ST
72-288	1	TOWN OF LEXINGTON	BEECH ST
72-289	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-290	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-291	1	TOWN OF LEXINGTON	LINDEN ST
72-292	1	TOWN OF LEXINGTON	LINDEN ST
72-293	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-294	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-295	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST

72-296	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-297	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-298	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-299	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-300	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-301	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-302	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-303	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-304	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-305	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-306	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-307	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-308	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-309	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-31	1	LEXINGTON HOUSING AUTHORITY	11 ASH ST
72-310	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-311	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-312	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-313	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-314	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-315	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-316	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-317	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-318	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-319	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-320	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-323	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-324	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-325	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-326	1	TOWN OF LEXINGTON - CONSERVATIO	EARL ST
72-327	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-328	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-329	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-33	1	LEXINGTON HOUSING AUTHORITY	15 EARL ST
72-330	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-331	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-332	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-333	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-334	1	TOWN OF LEXINGTON	WARD ST
72-335	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-336	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-337	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-338	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-339	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-340	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-341	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-342	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST

72-343	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-344	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-345	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-351	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-352	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-353	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-354	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-355	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-356	1	TOWN OF LEXINGTON	LINDEN ST
72-357	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-358	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-359	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-36	1	LEXINGTON HOUSING AUTHORITY	39 GARFIELD ST
72-360	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-361	1	TOWN OF LEXINGTON	ELM ST
72-362	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-363	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-364	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-365	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-366	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-367	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-368	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-369	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-37	1	TOWN OF LEXINGTON - LEX - HAB	EARL ST
72-370	1	TOWN OF LEXINGTON	ELM ST
72-371	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-372	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-373	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-374	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-375	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-376	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-377	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-378	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-379	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-38	1	TOWN OF LEXINGTON	EARL ST
72-380	1	TOWN OF LEXINGTON	HICKORY ST
72-381	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-382	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-383	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-384	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-385	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-386	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-387	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-388	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-389	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-39	1	TOWN OF LEXINGTON	EARL ST
72-390	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST

72-391	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-392	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-393	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-394	1	TOWN OF LEXINGTON	EARL ST
72-395	1	TOWN OF LEXINGTON - CONSERVATI	EARL ST
72-396	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-397	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-398	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-399	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-40	1	TOWN OF LEXINGTON	EARL ST
72-400	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-401	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-402	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-403	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-404	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-405	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-406	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-407	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-408	1	TOWN OF LEXINGTON - CONSERVATION	WARD ST
72-409	1	TOWN OF LEXINGTON - CONSERVATI	WARD ST
72-41	1	TOWN OF LEXINGTON	EARL ST
72-412	1	TOWN OF LEXINGTON - CONSERVATI	REED ST
72-413	1	TOWN OF LEXINGTON - CONSERVATI	REED ST
72-414	1	TOWN OF LEXINGTON	REED ST
72-415	1	TOWN OF LEXINGTON - CONSERVATION	REED ST
72-416	1	TOWN OF LEXINGTON - CONSERVATION	REED ST
72-417	1	TOWN OF LEXINGTON - CONSERVATION	REED ST
72-42	1	TOWN OF LEXINGTON	EARL ST
72-422A	1	LEXINGTON HOUSING AUTHORITY	10 AVON ST
72-427	1	TOWN OF LEXINGTON - CONSERVATI	WILLOW ST
72-429	1	TOWN OF LEXINGTON - CONSERVATI	WILLOW ST
72-43	1	TOWN OF LEXINGTON	EARL ST
72-430	1	TOWN OF LEXINGTON - CONSERVATI	WILLOW ST
72-431	1	TOWN OF LEXINGTON - CONSERVATI	VALLEY RD
72-432	1	TOWN OF LEXINGTON - CONSERVATI	VALLEY RD
72-433	1	TOWN OF LEXINGTON - CONSERVATI	VALLEY RD
72-44	1	TOWN OF LEXINGTON	EARL ST
72-456	1	TOWN OF LEXINGTON - CONSERVATI	LEE AVE
72-457	1	TOWN OF LEXINGTON - CONSERVATI	LEE AVE
72-458	1	TOWN OF LEXINGTON - CONSERVATI	LEE AVE
72-459	1	TOWN OF LEXINGTON	LEE AVE
72-460	1	TOWN OF LEXINGTON	LEE AVE
72-484	1	TOWN OF LEXINGTON	ACORN ST
72-485	1	TOWN OF LEXINGTON - CONSERVATI	ACORN ST
72-486	1	TOWN OF LEXINGTON - CONSERVATI	ACORN ST
72-487	1	TOWN OF LEXINGTON - CONSERVATI	ACORN ST
72-488	1	TOWN OF LEXINGTON - CONSERVATI	ACORN ST

72-489	1	TOWN OF LEXINGTON	ACORN ST
72-49	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-490	1	TOWN OF LEXINGTON - CONSERVATI	ACORN ST
72-491	1	TOWN OF LEXINGTON - CONSERVATI	HIGHLAND ST
72-492	1	TOWN OF LEXINGTON - CONSERVATI	POPLAR ST
72-50	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-502	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
72-503	1	TOWN OF LEXINGTON - CONSERVATION	GARFIELD ST
72-51	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-52	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-521	1	TOWN OF LEXINGTON - CONSERVATION	VALLEY RD
72-53	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-54	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-55	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-56	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-57	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-58	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-59	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-60	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-61	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-62	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-63	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-64	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-65	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-66	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-67	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-68	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-69	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-70	1	TOWN OF LEXINGTON - CONSERVATI	HICKORY ST
72-71	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-72	1	TOWN OF LEXINGTON - CONSERVATION	ELM ST
72-73	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-74	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-75	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-76	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-77	1	TOWN OF LEXINGTON - CONSERVATI	ELM ST
72-78	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
72-79	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
72-80	1	TOWN OF LEXINGTON - CONSERVATI	BIRCH ST
72-81	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-82	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-83	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-84	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-85	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-86	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-87	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-88	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST

72-89	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-90	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-91	1	TOWN OF LEXINGTON - CONSERVATION	BEECH ST
72-92	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-93	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-94	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-95	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-96	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-97	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-98	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
72-99	1	TOWN OF LEXINGTON - CONSERVATI	LINDEN ST
73-1	1	TOWN OF LEXINGTON	BEECH ST
73-10A	1	TOWN OF LEXINGTON	WOOD ST
73-12	1	TOWN OF LEXINGTON	HARTWELL AVE
73-13	1	TOWN OF LEXINGTON	WOOD ST
73-2	1	TOWN OF LEXINGTON	BEECH ST
73-3	1	TOWN OF LEXINGTON	BEECH ST
73-4	1	TOWN OF LEXINGTON	BEECH ST
73-5	1	TOWN OF LEXINGTON	BEECH ST
73-6A	1	TOWN OF LEXINGTON	CEDAR ST
73-7A	1	TOWN OF LEXINGTON - CONSERVATION	CEDAR ST
73-8	1	TOWN OF LEXINGTON	HARTWELL AVE
75-10	1	TOWN OF LEXINGTON	LOWELL ST
75-15	63	LEXINGTON HOUSING ASSISTANCE BOARD INC	661-665 LOWELL ST
75-28	1	LEXINGTON HOUSING AUTHORITY	134 NORTH ST
75-29	1	LEXINGTON HOUSING AUTHORITY	132 NORTH ST
75-30	1	LEXINGTON HOUSING AUTHORITY	130 NORTH ST
75-31	1	TOWN OF LEXINGTON	NORTH ST
75-6D	1	TOWN OF LEXINGTON	GRANGER POND WAY
76-11A	1	TOWN OF LEXINGTON - CONSERVATI	20 BRENT RD
76-43	1	TOWN OF LEXINGTON	ADAMS ST
76-57A	1	TOWN OF LEXINGTON - CONSERVATION	LONGFELLOW RD
77-24A	1	TOWN OF LEXINGTON - CONSERVATI	BURLINGTON ST
77-43A	1	TOWN OF LEXINGTON	BURLINGTON ST
77-46	1	TOWN OF LEXINGTON - KINNEENS P	BURLINGTON ST
7-77	1	TOWN OF LEXINGTON	PEACOCK FARM RD
77-83A	1	TOWN OF LEXINGTON - KINNEEN LA	BURLINGTON ST
78-111	29	LEXINGTON HOUSING ASSISTANCE BOARD INC	314-314 BEDFORD ST
78-114R	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	336 BEDFORD ST
78-114S	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	338 BEDFORD ST
78-116	1	TOWN OF LEXINGTON	BEDFORD ST
78-118	1	TOWN OF LEXINGTON	WILLOW ST
78-119	1	TOWN OF LEXINGTON	WILLOW ST
78-120	1	TOWN OF LEXINGTON	VALLEY RD
78-121	1	TOWN OF LEXINGTON	VALLEY RD
78-122	1	TOWN OF LEXINGTON	VALLEY RD
78-123	1	TOWN OF LEXINGTON	VALLEY RD

78-124	1	TOWN OF LEXINGTON	VALLEY RD
78-277	1	TOWN OF LEXINGTON	WYMAN RD
79-1	1	TOWN OF LEXINGTON	REED ST
79-10	1	TOWN OF LEXINGTON	AVON ST
79-11	1	TOWN OF LEXINGTON - CONSERVATION	AVON ST
79-12	1	TOWN OF LEXINGTON	AVON ST
79-15	1	TOWN OF LEXINGTON	VALLEY RD
79-17	1	TOWN OF LEXINGTON	VALLEY RD
79-2	1	TOWN OF LEXINGTON	REED ST
79-23	1	TOWN OF LEXINGTON	VALLEY RD
79-26	1	TOWN OF LEXINGTON	BROOK ST
79-28	1	TOWN OF LEXINGTON	MYRTLE ST
79-3	1	TOWN OF LEXINGTON	REED ST
79-30	1	TOWN OF LEXINGTON	VALLEY RD
79-31	1	TOWN OF LEXINGTON	VALLEY RD
79-32	1	TOWN OF LEXINGTON	VALLEY RD
79-33	1	TOWN OF LEXINGTON	VALLEY RD
79-34	1	TOWN OF LEXINGTON	VALLEY RD
79-35	1	TOWN OF LEXINGTON	BROOK ST
79-36	1	TOWN OF LEXINGTON	BROOK ST
79-360	1	TOWN OF LEXINGTON	348 BEDFORD ST
79-38	1	TOWN OF LEXINGTON	BROOK ST
79-39	1	TOWN OF LEXINGTON	BROOK ST
79-4	1	TOWN OF LEXINGTON	REED ST
79-40	1	TOWN OF LEXINGTON	BROOK ST
79-41	1	TOWN OF LEXINGTON	BROOK ST
79-42	1	TOWN OF LEXINGTON	BROOK ST
79-43	1	TOWN OF LEXINGTON	VALLEY RD
79-45A	1	TOWN OF LEXINGTON	AVON ST
79-49	1	TOWN OF LEXINGTON - SANITARY F	HARTWELL AVE
79-5	1	TOWN OF LEXINGTON	REED ST
79-50	1	TOWN OF LEXINGTON	HARTWELL AVE
79-52	1	LEXINGTON HOUSING AUTHORITY	7 AVON ST
79-6	1	TOWN OF LEXINGTON	REED ST
80-2	1	TOWN OF LEXINGTON	HARTWELL AVE
80-3	1	TOWN OF LEXINGTON - CONSERVATION	HARTWELL AVE
8-18B	1	TOWN OF LEXINGTON	PLEASANT ST
82-120	1	TOWN OF LEXINGTON	MEAD CIR
82-19	1	TOWN OF LEXINGTON	ROBINSON RD
82-20	1	TOWN OF LEXINGTON	ROBINSON RD
82-63	1	TOWN OF LEXINGTON	PARTRIDGE RD
82-65A	1	TOWN OF LEXINGTON	BURLINGTON ST
82-65B	1	TOWN OF LEXINGTON	PARTRIDGE RD
82-66	1	TOWN OF LEXINGTON	BURLINGTON ST
82-67	1	TOWN OF LEXINGTON	BURLINGTON ST
82-9	1	TOWN OF LEXINGTON	ROBINSON RD
83-102B	1	TOWN OF LEXINGTON	JUSTIN ST

83-106	1	TOWN OF LEXINGTON	GROVE ST
83-106A	1	TOWN OF LEXINGTON	GROVE ST
83-107	1	TOWN OF LEXINGTON	WYMAN RD
83-108C	1	TOWN OF LEXINGTON	GROVE ST
83-108D	1	TOWN OF LEXINGTON	GROVE ST
83-113C	1	TOWN OF LEXINGTON	GROVE ST
83-128	1	TOWN OF LEXINGTON	BERNARD ST
83-130	1	TOWN OF LEXINGTON - ESTABROOK	117 GROVE ST
83-145	1	TOWN OF LEXINGTON	GROVE ST
83-146	1	TOWN OF LEXINGTON	GROVE ST
8-31B	1	TOWN OF LEXINGTON	PLEASANT ST
83-3	1	TOWN OF LEXINGTON	BEDFORD ST
83-99A	1	TOWN OF LEXINGTON	ROUTE 128
83-99C	1	TOWN OF LEXINGTON	JUSTIN ST
83-99D	1	TOWN OF LEXINGTON	JUSTIN ST
84-19A	1	TOWN OF LEXINGTON	IVAN ST
84-20	1	TOWN OF LEXINGTON	IVAN ST
84-32	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	425 BEDFORD ST
8-45	1	TOWN OF LEXINGTON	PLEASANT ST
84-55A	1	TOWN OF LEXINGTON	BEDFORD ST
84-56	1	TOWN OF LEXINGTON	BEDFORD ST
84-68	1	TOWN OF LEXINGTON	BEDFORD ST
8-47	1	TOWN OF LEXINGTON	CAMBRIDGE/CONCORD
84-82	1	TOWN OF LEXINGTON - WESTVIEW C	BEDFORD ST
85-9	1	TOWN OF LEXINGTON	63 WESTVIEW ST
86-1	1	TOWN OF LEXINGTON - CONSERVATION	ROBINSON RD
86-13	1	TOWN OF LEXINGTON - CONSERVATION	TURNING MILL RD
86-15	1	TOWN OF LEXINGTON	TURNING MILL RD
86-19	1	TOWN OF LEXINGTON	TURNING MILL RD
86-23	1	TOWN OF LEXINGTON	TURNING MILL RD
86-29	1	TOWN OF LEXINGTON	TURNING MILL RD
86-30	1	TOWN OF LEXINGTON	PARTRIDGE RD
86-30A	1	TOWN OF LEXINGTON	PARTRIDGE RD
86-39	1	TOWN OF LEXINGTON	PARTRIDGE RD
8-67	1	TOWN OF LEXINGTON	WATERTOWN ST
87-14	1	TOWN OF LEXINGTON	GROVE ST
87-18	1	TOWN OF LEXINGTON	GROVE ST
87-26A	1	TOWN OF LEXINGTON	GROVE ST
87-35	1	TOWN OF LEXINGTON	RANGWAY
87-36	1	TOWN OF LEXINGTON	RANGWAY
87-61	1	TOWN OF LEXINGTON	HADLEY RD
87-62	1	TOWN OF LEXINGTON	HADLEY RD
87-63	1	TOWN OF LEXINGTON	HADLEY RD
87-9	1	TOWN OF LEXINGTON - CONSERVATION	GROVE ST
88-57	1	TOWN OF LEXINGTON	JAMES ST
89-22	1	TOWN OF LEXINGTON	TURNING MILL RD
89-22A	1	TOWN OF LEXINGTON	GROVE ST

89-32	1	TOWN OF LEXINGTON	TURNING MILL RD
89-56	1	TOWN OF LEXINGTON	GROVE ST
89-72	1	TOWN OF LEXINGTON	GROVE ST
90-157	1	TOWN OF LEXINGTON	CARRIAGE DR
90-23	1	TOWN OF LEXINGTON	MORRIS ST
90-29	1	TOWN OF LEXINGTON - CONSERVATI	MARVIN ST
90-30A	1	TOWN OF LEXINGTON	MARVIN ST
90-31	1	TOWN OF LEXINGTON - CONSERVATI	MARVIN ST
90-32	1	TOWN OF LEXINGTON	WINTER ST
90-38	1	TOWN OF LEXINGTON	WINTER ST
90-64	1	TOWN OF LEXINGTON	18 RANGEWAY
90-80	1	LEXINGTON HOUSING AUTHORITY	5 RANGEWAY
90-82	1	LEXINGTON HOUSING ASSISTANCE BOARD INC	31 SKYVIEW RD
9-106	1	TOWN OF LEXINGTON	BLOSSOMCREST RD
9-108	1	TOWN OF LEXINGTON	BLOSSOMCREST RD
91-1B	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	GROVE ST
91-1D	1	TOWN OF LEXINGTON - CONSERVATION COMMIS	GROVE ST
9-143	1	TOWN OF LEXINGTON	BLOSSOM ST
9-92	1	TOWN OF LEXINGTON	HANSON AVE

Appendix B – Town Land Use Codes by Customer Class

Code	Description	Customer Class
1010	Single Fam MDL-01	SFR
1020	Condo MDL-05	NSFR
1040	TWO FAMILY MDL-03	SFR
1050	THREE FAM	NSFR
1060	AC LND IMP MDL-01	NSFR
106V	AC LND IMP MDL-00	NSFR
1090	MULTI HSES	NSFR
1110	APT 4-UNT	NSFR
1120	APT OVER 8 MDL-94	NSFR
1210	BOARDNG HS	NSFR
1250	OTHR LIV F	NSFR
1300	RES ACLNDV MDL-00	NSFR
1310	RES ACLNPO	NSFR
1320	RES ACLNUD	NSFR
1400	DAY CARE MDL-01	NSFR
3000	HOTELS	NSFR
3010	MOTELS MDL-94	NSFR
3020	INNS	NSFR
3040	NURSING HM	NSFR
3050	HOSP PVT MDL-94	NSFR
3100	RTL OIL ST MDL-96	NSFR
3180	COM GRN HS	NSFR
3220	STORE/SHOP MDL-94	NSFR
3230	SHOPNGMALL MDL-94	NSFR
3240	SUPERMKT	NSFR
3250	DWNTWN RET	NSFR
3260	REST/CLUBS MDL-94	NSFR
3300	AUTO V S&S MDL-95	NSFR
3320	AUTO REPR	NSFR
3330	FUEL SV/PR	NSFR
3340	GAS ST SRV	NSFR
3350	CAR WASH	NSFR
3370	PARK LOT	NSFR
3400	OFFICE BLD MDL-94	NSFR
3410	BANK BLDG	NSFR
3420	PROF BLDG MDL-94	NSFR
3450	OFFICE LAB MDL-94	NSFR
3530	FRATNL ORG MDL-94	NSFR
3550	FUNERAL HM	NSFR
3750	TENNIS CLB	NSFR
3900	DEVEL LAND	NSFR
3920	UNDEV LAND	NSFR
4030	ACCLND MFG	NSFR
4040	R-D FACIL	NSFR
4060	LAB OFFICE	NSFR
4061	IND CONDO UNIT	NSFR

4230	ELEC ROW	NSFR
4240	ELECSUBSTA MDL-96	NSFR
4300	TEL X STA	NSFR
4330	RAD/TV TR	NSFR
7120	TR CRP VEG	NSFR
8050	61B GOLF MDL-94	NSFR
805V	61B GOLF MDL-00	NSFR
8110	61B SWIM	NSFR
9000	US GOVT MDL-00	NSFR
9010	COMM-MASS	NSFR
9020	COUNTY	NSFR
9030	MUNICIPAL MDL-94	NSFR
9035	TOWN-PROP MDL-96	NSFR
903R	MUNICIPAL MDL-01	NSFR
903V	MUNICIPAL MDL-00	NSFR
9040	PRI SCHOOL MDL-94	NSFR
904I	PRI SCHOOL MDL-96	NSFR
904R	PRI SCHOOL MDL-01	NSFR
9050	P/HOS CHAR MDL-94	NSFR
905R	P/HOS CHAR MDL-01	NSFR
905V	P/HOS CHAR MDL-00	NSFR
9060	CHURCH ETC MDL-01	NSFR
906C	CHURCH ETC MDL-94	NSFR
906V	CHURCH ETC MDL-00	NSFR
9080	HSNG AUTH MDL-01	NSFR
908V	HSNG AUTH MDL-00	NSFR
9090	RELIGIOUS	NSFR
9100	CHARITABLE	NSFR
9200	NON PROFIT MDL-96	NSFR
920V	NON PROFIT MDL-00	NSFR
9300	FORN/CNSL	NSFR
995	CONDO MAIN RES	NSFR
995C	CONDO MAIN COM	NSFR
995X	CONDO MAIN MIXE	NSFR